

PRINCETON, N. J.

The

SINGLE TAX REVIEW

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

**Uprising of the Danish Peasants
for Land Value Taxation.**

**History of the Movement in New
Zealand.**

Mayor Gaynor on Taxes.

Many Special Articles.

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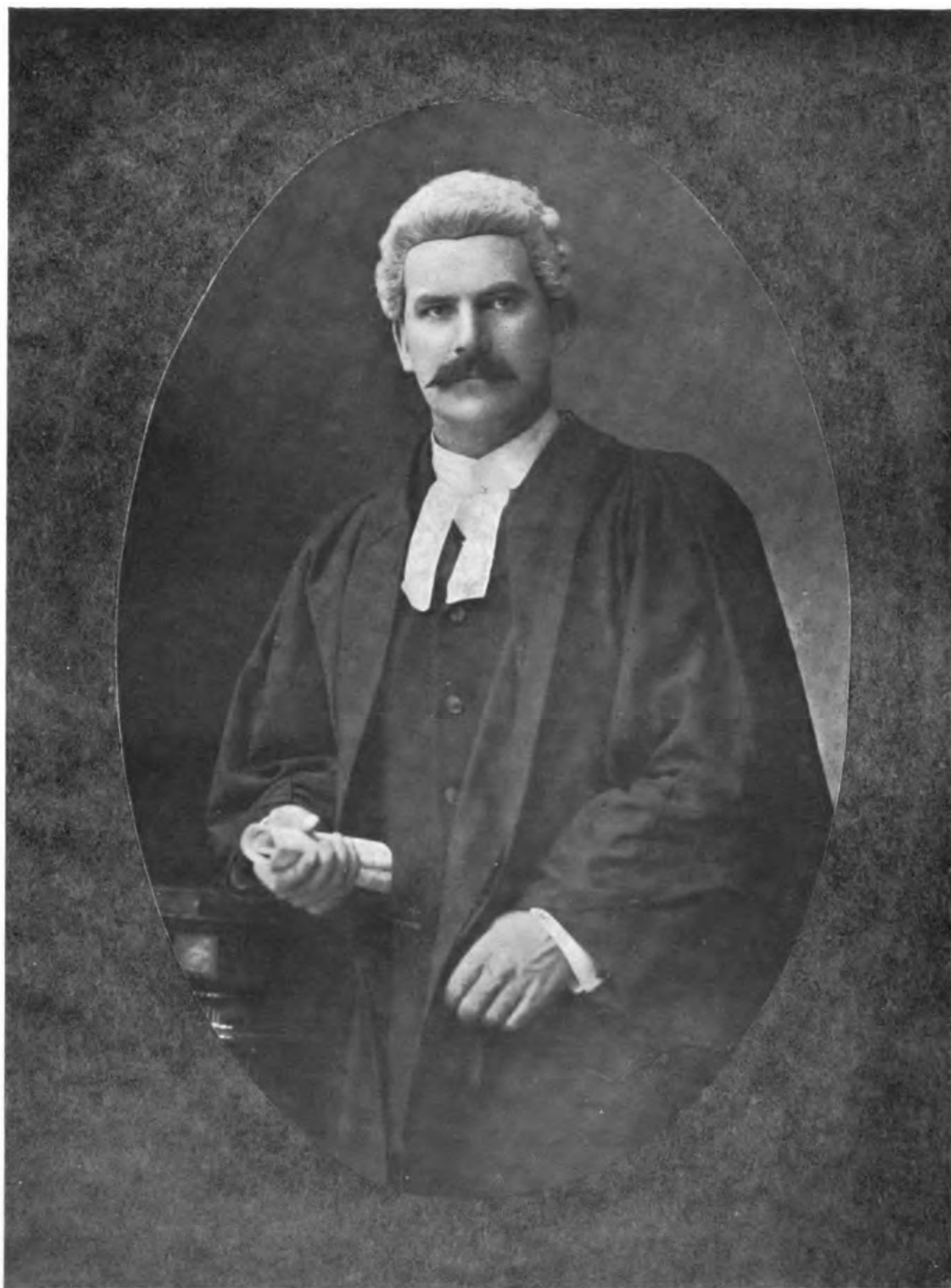
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HON. P. J. O'REGAN
(See page 51)

THE SINGLE TAX REVIEW

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

THE DANISH PEASANTS' PROGRAMME.

From an article by MR. S. BETHELSEN in the Danish Single Tax Monthly, "RET".

(Translated for the Single Tax Review by C. W. Sorensen.)

At last the whole of the organised peasantry of Denmark have nailed to the mast the following proud and uncompromising motto; Equal rights for all, the taxation of land values, complete free-trade, and special privilege for none. To have framed and carried the adoption of such a programme is in itself a great achievement. Its unfaltering assertion spells the establishment of economic freedom in Denmark within a few years—and with that, the recognition by the whole world of Denmark's leadership in social culture and the science of sound government.

It is but ten short years since Karl Hansen-Ankerstraede started the first peasants' Union with definite political aims, at Herfolge, near Koge. Previous to this such social activities as the peasants had manifested had been in the nature of agricultural or purely social or philanthropic endeavor. Possibly too, there had been a background of class feeling. But with the earliest years of the new century a movement began on the islands animated by the teaching of Henry George, and shedding all class-egoism, became truly a People's Cause. The question of equality of opportunity, the Rights of the People in the land, the abolition of privilege in any shape or form was proclaimed at meetings here and there all over Zealand. Then at a conference of the unions held at Koge in November, 1902, these ideas were crystalised into form and a programme adopted which has since drawn to its support the best men among the peasantry and gradually won the united and enthusiastic adherence of district after district.

The first victory gained for this policy of the peasantry was at a meeting of the left wing of the Liberal party held in 1905, when the taxation of land values was for the first time included in its programme, a step that would never have been taken had it not been for the Resolution adopted by the Peasants Union at Koge. A year later a land value tax was formally acknowledged by the leaders of the radical party in their manifesto. But in 1909 the attitude of the party towards the taxation of land values was made so clear and the people became so

insistent, that the competing group of Liberal Reformers issued a programme which included this reform and declared that it meant business. About the same time the Social democratic party privately associated itself with the proposal, and promised its support in Parliament.

The question, however, was not yet understood by the whole of the organized unions of peasants. In Jutland particularly there was some opposition in districts where socialism was prevalent, but in November 1909 at a conference of delegates from all the Jutland unions, unanimity was obtained for a motion placing the taxation of land values at the top of their programme. And finally this victory was emphasised in a manifesto unanimously adopted at the first conference of all the peasants' unions in Denmark, held at Odense on March 18th and 19th of this year, a conference destined to bear far reaching political effects.

This important manifesto declares, amongst other things, that the right of the people to the land must be secured and extended. As the value of the land, both in town and country, is due to the presence and activity of the community as a whole, the end sought should be the appropriation of these socially created values for public purposes by means of a tax on land values. Pending this consummation, the taxation, on a strongly graduated scale, of property and income should be continued.

"To further aid the working classes to gain access to land, the state ought, without loss to the public purse, to make advances on as large a scale as possible to societies of small holders, allotment associations, building societies and the like.

"The holdings to be freehold, but subject to the taxation of the full ground value for the State.

"Revenue duties to be reduced gradually until totally abolished. Protective duties to be abolished systematically and gradually. In the case of undertakings which are in the nature of or by law monopolies, the interests of the community is to be safeguarded, and if necessary, such undertakings to be taken over by the State or local authority."

These quotations indicate the economic insight and clear thinking of the peasantry, who have thus set before themselves a goal which will serve the whole people, and in so doing have quietly assumed the lead in popular economic forward movements.

The right of the people to the land of their native country and the public ownership of land values is with good reason placed as the foundation of the desired reforms. The old-fashioned liberal demand for the introduction of a new Property and Income Tax, which also has been put forward by the socialists, is entirely dropped, the Manifesto expressly referring to the *continuance* of the *existing* taxes of this nature, and that only during the transition period. This is in accord with the sentence which declares that it will only be obligatory on public authorities to take over monopolies where "necessary," that is, when the public interests can be safeguarded in no other way.

Especially important and decisive is the express determination of the peasants

that when loans are made to small holders or to building societies, such are to involve no loss to the community; for this implies a refusal of state subsidies even in the shape of unduly low interest, or any other form of state aid which indirectly causes loss to the community through the artificial inflation of land values. This is emphasized in another passage of the manifesto which calls for the cessation of state help under the "Domestic Animals Act," or at any rate that such shall not operate longer as a benefit affecting only one class in the community. Here we have a most striking example of the independence of spirit which animates the peasantry in an age which in so many ways looks to the state for help.

Like the true free-traders they are, the peasants declare straight out for the ultimate total abolition of all customs duties whether for revenue or protection. Not a single vestige of the wretched system of customs tariffs will remain when the peasant proprietors of Denmark get their own way, yet like sensible men they admit that this desirable end must be achieved gradually and systematically.

With all our heart we congratulate our country on possessing a peasantry capable of forming, asserting and adhering to a politico-economic programme such as the above, a programme of simple but basically sound propositions. In no other country can be found such a class of enlightened agriculturists, demanding no privilege or favour, but merely justice—not for its own members alone, but for the whole people. No political party in the world has come forward with cleaner hands, a more honest purpose, radical and far-reaching in scope, yet gradual and in the best sense conservative in its methods. Wherever political and economic freedom are known and prized, it will be recognised that the plain Danish peasants have formulated a programme that will mark a new era in popular government.

The next step will be to demand from the new parliament the substitution of a land tax for some of the existing forms of taxation, especially the (house) property tax, certain of the more oppressive customs duties, taxes upon industry, and personal taxes. A tax of at least one half per cent. on the unimproved value of all land would be a suitable beginning, moderate in amount, yet sufficient to demonstrate to the whole world the social advantages of such taxation, and its beneficial effects both on the price of land and the wages of labor.

It is expected that the Radical Left will, at its approaching conference, adopt the peasants' manifesto and thus attach this numerous body still more firmly to itself. The other groups of the Liberal party will probably also announce their support of the principle before the general election. The omission to do so might readily lead to misunderstanding as to the real attitude of the groups to their own detriment at the polls.

The first great national conference of the Danish Peasants' Unions has thus set up a new landmark in Danish political fields. It has declared for the taxation of land values, and it will see that it gets it.

LAND VALUE REFORM IN NEW ZEALAND.

(For the Review.)

By ERIK OBERG.

Mr. Johan Hansson has published a booklet entitled "Jordvardereform pa Nya Zeeland" (Landvalue reform in New Zealand) which contains a number of his personal observations when he visited the island two years ago. As there is much in this little book which has not been generally published in this country, and as Mr. Hansson's book, being in the Swedish Language, is not available to most English speaking persons, a rather extended review, bordering on an abstract of the little book, may be in place.

The book contains five chapters, of which the first two deal with the experience of New Zealand previous to 1890, the third with the land value tax reform and its application, the fourth with the progressive land value tax, and the fifth with the results of local option in taxation, and the local or municipal land value tax.

A great many people labor under the mistaken idea that until the progressive steps taken by a liberal government of New Zealand in the early '90's, the political situation was one completely controlled by monopolistic and capitalistic interests. This, however, was not entirely the case. The harvest reaped in New Zealand during the last two decades had been planted by such men as Vogel and Sir George Grey long before. These men were the pioneers in the land value tax legislation for which the reformers in the '90's have received rather more credit than is their due.

In 1870 there was a white population of about 250,000 in New Zealand, but the country was in a poor economical condition, due largely to the persistent Maori wars which were originally caused by European "land grabbers." There was hardly more than 60 or 70 miles of railways, and the ordinary highways were in a miserable condition. Telegraph lines were scarce, and in general, the country did not possess any of the means for rapid growth which modern civilization demands. At this time Sir Julius Vogel was minister of Finance, and he proposed that the country obtain, during a period of ten years, loans amounting to \$50,000,000. for the building of railroads, highways, telegraph lines, etc. To pay the interest on this, which for so small a state was an enormous sum, he proposed that the land along the railway lines which belonged to the government should be leased so that the government would get full returns for its expenditures; the land in private hands which benefitted by the building of the railroads and other improvements, was also to pay part, at least, of the unearned increment, in the form of taxation.

This proposition for taxation, however, was not accepted with favor by the, at that time, very powerful landlord classes, and Vogel had to compromise in order not to have to give up the whole plan for internal improve-

ments. Subsequent events showed that a great mistake was made at this time. The national debt, instead of being wiped out by the increase in land values, as it could have been, has steadily increased, until today it amounts to \$350. per capita, or about \$1,750. per family. The improvements caused a wild speculation in land, instead of a normal, steady growth, and the country passed through a severe crisis which could easily have been prevented had Sir Julius Vogel's original plan been adhered to.

The work commenced by Vogel was, however, continued by Sir George Grey. Even before Henry George had completed *Progress and Poverty*, Grey, who had personally discussed the question of land value taxation with John Stuart Mill, proposed and had been able to carry through a measure for land value taxation. It was a very moderate measure, but the true principle was recognized. Improvements were to be exempted from taxation, and the value of land alone was to be taxed. The tax was small, only 0.2 per cent. of the total value of the land. However, the great landowners realized that this moderate tax was merely a beginning, and the tax reform which was carried through in 1878 was repealed the next year through their efforts, a general property tax being substituted.

Sir Grey's initiative, however, had not been in vain. He continued to labor for the cause of land value taxation during the remaining years of his life. He was in communication with Henry George, and met him in Auckland in 1890. Before his death, he had an opportunity to see part of his programme carried out by younger men and the newer forces in the politics of New Zealand.

While Sir George Grey's moderate land value tax of 1878 did not even get time to be practically applied before it was repealed, a special valuation of the land was nevertheless undertaken; and there probably is no country or state in the world where a better system for the valuation of land, irrespective of improvements, is in force, than in New Zealand. The valuation is carried out by the state, not by local or provincial bodies. This makes the system uniform, and eliminates local influences. An interesting fact is that the government has not found any special difficulties, even in agricultural districts, to separate land values from improvement values.

The land value in New Zealand, which in 1897 was \$550. per capita, rose to \$635. in 1904, and to \$800. in 1908. The national wealth of New Zealand amounts to about \$1,600. per capita, so that almost exactly one-half of the national "wealth" is represented by the value of the land. If this is the case in a comparatively undeveloped country, what must be the actual value of the land in the highly developed countries with large centers of commerce and manufacture!

An interesting result of the small land value tax in force in New Zealand is that the number of landlords possessing large areas has diminished since 1902, and the largest domains have decreased in area; but, as the value of the land has increased meanwhile, the actual value of the domains has not decreased.

In 1891, the year that marks a new era in New Zealand, the general property tax was abolished, and a land value tax was substituted, but this tax is not fixed on a quite equitable basis. It is "progressive." All land owners whose land value does not exceed \$2,500. are exempted from the land value tax. There were 72,000 such landowners in 1906. When the land value does not exceed \$7,500., land to a value of \$2,500. is exempted; and smaller exemptions take place until the value reaches \$12,500. The tax is only 0.4 per cent. of the value. When the value of the land exceeds \$25,000., a special "progressive" tax is added.

The exemptions cause a great deal of difficulties in equitable taxation. Owners of property which is not exempted divide it up in the names of the members of the family, wife, sons or daughters, and escape thereby the tax either wholly or in part.

While thus the land value tax imposed by the state suffers from several imperfections, the land value tax imposed by the municipalities is far more satisfactory. Partly even this is along a compromising road, but it is more nearly in harmony with the requirements of just taxation.

The municipalities in New Zealand have local option in taxation and may derive all revenues from the value of land, except that water, gas, electric light, hospitals and public charity must be paid for either by direct payments for services rendered or by special taxation; but for all other municipal needs revenue may be obtained from the value of land.

Palmeston North was the first town to avail itself of its right to tax land values, and did so in 1897.

The present mayor of the town stated to Mr. Hansson that the land value tax "made Palmeston." The population has doubled in 10 years, and the value of the land has increased from three to four times; which is interesting in view of the fact that a tax on land values, according to some of its opponents, would "rob the land entirely of its value."

On March 31, 1907, out of 312 municipalities in New Zealand, 95 voted on the question of land value taxation, and 72 adopted the tax reform then. Of these 42 were larger or smaller towns. A large number had previously adopted the system. Up to March, 1908, *no municipality which had adopted the land value tax, had returned to the old method of taxation.*

Attempts had been made to induce them to do so by those interests which are now prevented from exploiting their fellowmen, but without success. Since that time, however, in one case a relapse has occurred, due to doubtful and shady methods on the part of the opponents of the land value tax. Mr. Hansson personally visited the town, and found that the cause of the return to the old system was not due to any dissatisfaction with the principle of the land value tax. As a proof of how satisfactory the land value tax has worked during the short time it has been in force, the following statistics are presented:

During the years from 1901 to 1906, the population in the towns which had applied the tax on land values increased by 29 per cent., while the popu-

lation in the towns applying the old system, increased but 15.5 per cent. The value of the improvements in the former towns increased 82.3 per cent., as compared with 36 per cent. in the latter; and, last but not least, the value of the land in the towns where it was exclusively taxed increased 105.2 per cent., while the land value in the town with the old system of taxation, increased but 51.9 per cent. Thus, the land values and the improvement values both grew in a much more rapid ratio in the towns applying the tax where it could not be shifted; and the increase in population tells the story of the desirability of locating in towns where this tax has been adopted.

LITTLE ESSAYS ON A BIG SUBJECT

(*For The Review.*)

By J. W. BENGOUGH.

I.

THE HATRED OF DRY SUBJECTS.

I am waiting for the gentleman of the home and am permitted to do my waiting in the library. I do not own many books myself, and perhaps this is why I can never go into a well-stocked bookstore, or a private reading room like this, without being conscious of an inordinate craving, a voracity which longs to consume the whole of the contents. Well, here I lounge about with what I hope is not a blameful covetousness, and my eye happens to fall on a solid looking volume—"Political Economy." I take it down through some unexplainable impulse, because while I love books, I hate dry subjects. I am twirling over the pages and looking with disapproval on the close, hard, unbroken print, when the man of the house comes in, and I can't help muttering as if to him, "dry, dry—intolerable!" He recognizes the book and looks at me in pitiful surprise. "Dry you call it?" he says. "I thought you loved your fellow-creatures and believed with Pope that 'the proper study of mankind is man.' I always supposed that you were partial to poetry, pathos, humor,—to all the precious elements of that mysterious thing we call life?" "You are right, my friend," I reply—"and that is just why I have no stomach for the Dismal Science, with its interminable desert of statistics, computations, abstractions and technicalities. Mathematics never had any charm for me, and I always think of Political Economy as the dreariest species of mathematics." "For a just man you speak wildly," he replied. "You are condemning the Subject, when what you really mean to condemn are some individual authors who have written upon that Subject. I do not deny that Political Economists as a rule are dry, but I affirm that there is no topic in all the range of literature in itself more absorbing, charming, genial to a man of human sensibilities, than the Subject they attempt to deal with.

You evidently have not looked into it. Let me recommend you to do so."

I have "looked into it" since then, and found my judicious friend was right.

II.

GETTING ALONG.

I like to lie down flat on the ground on a beautiful summer day, and study at close range the wonderful insect world. I can spend hours delightfully watching the busy little ants as they scamper about on their diversified errands intent upon prodigiously important objects and quite unconscious of the monster eye stationed a few inches above them. Whence the pleasure and interest of this to me? It is clearly that these miraculous little beings are linked with myself in the scale of nature—they share in common with me that inscrutable something which no Philosopher has yet explained or even will explain—which we call life. The ant is my little brother of the sand, and by virtue of our mutual dependence upon God, I must inevitably be interested in seeing how he gets along. That is what I try to see by peering into his affairs on a summer afternoon. And is it strange that I should be so deeply interested in the activities of the human ant-hill? The poet speaks of the touch of nature which makes the whole world kin, and is not that touch manifested in the instinct by which neighbor concerns himself with the affairs of neighbor? Is there a human being of reasoning age anywhere in the world who is not interested more or less intensely in the "getting along" of other people? Not one. What other basis than this has the great and flourishing industry of publishing newspapers? This study to which schoolmen have given the name of Political Economy, is in reality the systematic observation of the Human ant-hill; the science which treats of the "Getting along" of our human kindred. How then can it possibly be dry to a man with a heart in his body? Or to a woman with the feminine instinct of sympathetic curiosity in hers?

Will any thrifty housewife confess to me that she does not feel an interest in the way her neighbor manages her affairs, especially if she happens to know that that neighbor has a large family and a small income? I protest that the drama of making-ends-meet played throughout the year next door, is as profoundly entertaining as anything presented at the theatre down town. This is Domestic Economy. Does our neighbor so manage that after all just dues and debts are paid out of the receipts, she has still enough left to provide clothes, food, warmth and schooling for her children and a reasonable share of the comforts of life for all the household? If so, we are glad, if we are human; if not so—if there is pinching and deprivation and distress—we are sad and sorry by virtue of the same humanity. Domestic Economy, then, is essentially an interesting subject, who could call it dry? Now, we simply change the qualifying word to make it fit a bigger family when we alter Domestic to Political Economy. It is the same absorbing theme on a larger scale. For the community, the nation, the world—what is it but a larger

family, a wider household? The poet easily shows us the similitude of a homestead on the green-carpeted earth with the blue sky for its ceiling—its choice apartment being the fertile plains and verdant valleys; its marts of trade, its founderies and factories the kitchen of toil; its coal and iron and other useful products the storehouse from which supplies are to be drawn for the family. Manifestly, a household superintended by a bountiful and beneficent Father, and in a situation to be very comfortable and happy if there is a fair degree of housewifely sense and management exhibited. Shall we regard it as a dry and uninteresting thing to watch the doings of this Family and see how it gets along? This then is the study of Political Economy.

III.

WHAT THE ANTS, AND THEIR HUMAN NEIGHBORS, ARE AFTER.

One thing I have noticed in my summer-day ant-observation: I have never yet fixed eye upon the insect community without seeing numbers of the little creatures carrying loads—removing material from one place to another; and there was reason to believe that those of them who were “going light” were actually on their way for a burden—having probably just deposited a load at its destination. These cargoes were either grains of sand or particles of earth excavated in the course of house-building operation; or else food material destined for the storehouse in which the winter supply was kept. It was clear to see beyond all question that the need and purpose of all ant-activity was the securing and storing of the things upon which ant-existence depended—food and shelter, there being no need for the third item of human necessities of life, clothing. And it was clear, too, that all ants were employed in this direct production of necessities; there were none, so far as I could see, who were engaged in secondary occupations analagous to those of our artists, authors, scientific investigators, etc., and certainly no class of them engaged in doing nothing, as vulgar loafers or cultured gentlemen of leisure. They were all producers, and all engaged in producing what, in those volumes of the dry Economists, is called “Wealth.” The particles of sand or other soil duly wrested from where Nature had placed them and carried to the surface to be deposited on the little heap, were mere raw material; the result of the labor in thus carrying them, namely, a convenient mansion under-ground, was wealth: what in human society would be called a house. You notice the difference in method: Ant-beings build a house by removing the raw material of nature and using the vacancy thus provided; human-beings build a house by taking a vacancy and enclosing it with raw-materials (brick, stone, wood or whatever else) gathered from the same storehouse of Nature. In both cases the raw-material is—in the language of political economy—“land;” and the labor result, “wealth.” So with the ant-laborers who are working in the food department. When they have secured the substance and carried it to their place of safe-deposit, it is Wealth, but not until then. Before the nippers of the ant-workers seized it, it was only

potential wealth, and belonged to the category of Land—mere raw material. Just so human food belongs to the category of wealth only after it has been produced—that is, started on its way to the mouth that finally consumes it. An apple hanging on a tree for example, is not wealth until it has been picked. From that moment until, through whatever agencies of farmer, teamster, railway, produce merchant, retail fruit dealer, it finally reaches the hand of the man who is destined to eat it, it is Wealth. And there can be no difficulty in seeing that in both insect and human society, Wealth has two uses. Take the department of food. Some of this Wealth is consumed at once to satisfy immediate needs, and some of it is stored away for future use. This latter the economists call "Capital." Or, if you can suppose an enterprising ant-colony building a nest with the purpose of renting it to other ants, such a nest would be Capital—that is, as the Economists word it—Wealth devoted not to the immediate use of the owner, but to the production of other wealth. The principle is of course the same amongst men. The baker has a stock of wealth on hand in the form of bread. That part of it which he uses on his own private table is wealth, pure and simple; that which he keeps for sale to his customers is capital. So with the farmer's grain. It is all wealth, but the portion which he sends to market or keeps for seed is capital.

IV.

"SAY NOTHING BUT SAW WOOD."

So far as I have been able to discover by intent looking, the Ants have no Universities or Societies for the Diffusion of Economic Knowledge. I suspect that theoretically they know nothing about capital, wealth, and all the rest of it; and I feel pretty certain they don't care at all for Sciences, dismal or otherwise. Indeed, if I am not led astray by a too-active imagination, I was plainly told this by a prominent member of a certain ant community. At least it was so I translated the eloquent movements of his "feelers" as he politely stood and held converse with me during one of my visits to the ant country. He was a most intelligent little fellow, and succeeded somehow in conveying his meaning to me very clearly. This is what I understood him to say: "Sir, as we look at it, life is a very simple thing, though as mysterious to us as it is to you. We are conscious of just two sets of wants: those of the body, and those of the soul, heart, mind, affections, or whatever you please to call it. For the satisfaction of the first we require food and shelter; for the satisfaction of the second we need leisure. Having leisure, each individual may look after his soul-needs in the way that gives him the most perfect life; he may travel or study or do whatever else he feels most disposed to do, always consistently with the equal rights of all his fellow-ants. That, sir, is our view of life. Simple, isn't it? Well, we find ourselves endowed with an instinct by which every solitary ant of us is inclined or impelled to devote his energies to the production of wealth. We find ourselves well equipped for this purpose, having strength, activity

and ingenuity; and then, sir, we find ourselves set down in a suitable environment. We are in the midst of a field of raw material from which food and shelter may be provided—a field that seems literally inexhaustible. Why, sir, I have heard that this earth on which we live is almost twenty miles round, and capable of sustaining a thousand ants for every one now or at any time living on its surface. In view of this fact, why should life be anything but simple? With a certain amount of industry every ant can assure himself of adequate shelter and abundant food. That settles his bodily wants. The rest of his time (say a clear half of it) is his own, and if he does not get some true comfort and joy out of living, surely, sir, it is his own fault. He cannot, at least, lay the blame on the Creator. Now, sir, I put it to you: this being the situation, what were to be gained by the vexing and worrying of the ant-intellect with abstruse theorizings and endless dissertations in obscure phrases about “funds” and “flows,” “supplies,” “demands,” “production,” “consumption,” “transportation,” “tariffs,” “balances of trade,” and all the rest of it? What is all such learned disputation but talk *about* Life.* It is the shadow not the substance. You humans are perfectly welcome to what you call your Political Economy in the shape of printed books and spoken discourses; we Ants prefer to have it in the shape of actual life. What I mean, sir, is that we are fulfilling our function in positive act and deed, and it would be sheer waste for us to set apart a lot of highly cultivated ants to merely describe what we are doing or to deliver lectures or write books on the laws by which we are doing it. At least we would have to regard such Ants as simply descriptive poets—a luxury, not a necessity. They could teach us nothing, for we do not stand in need of teaching in the science or art of getting a living.”

These latter expressions may have a conceited sound in the reading, but on thinking them over I consider them the language of truth and soberness. Ants do not require any instruction in the Art of Getting Along; and they could have no possible use for Political Economists except as ornamental adjuncts to their civilization, like poets, singers and painters.

But underneath the whole discourse of this Ant I was somehow conscious of a condemnation of our human civilization as inferior to theirs. I put it into words for myself, and it ran to this effect:

In what essential respect do human beings differ from ants as sentient creatures on this earth? Do not both live in communities? Have not both the two sets of needs, Physical and non-physical? Are not both endowed with powers and faculties adapted to the satisfaction of these needs; and have not both an environment containing inexhaustible supplies which their powers and faculties can transform to their fit use? Are not both, in short, the creatures of one and the same all-wise and beneficent Creator? Yes, is the reply

*The beginning of Inquiry is Disease; all Science, if we consider well, as it must have originated in the feeling of something being wrong, so it is and continues to be Division, Dismemberment and partial healing of the wrong.*** Had Adam remained in Paradise there had been no Anatomy and no Metaphysics.—CARLYLE, *Characteristics*.

to all these questions. Then in view of the fact that every ant actually does get along prosperously—has a sufficiency of food, adequate shelter, and still abundant leisure to devote to the cultivation of its higher nature (if so be that it has a higher nature) whereas in human society we find comparatively few who are thus prosperous; many being short of food, shelter and clothing all the time; many more part of the time; many having no leisure for any cultivation of mind or heart because it takes so much of their energy to secure bodily necessities; others having limitless wealth who never do any useful work at all; I say in view of this remarkable difference between the outcome of Ant and Human civilization, the inference must be clearly that the latter is inferior. If I am answered that ants live in accordance with mere instinct; whereas men are endowed with reason, then I must conclude that instinct is superior to reason, but this nobody will really believe. Perhaps, however, the reply is that ants, endowed only with instinct, blindly obey a mechanical law of their being, whereas men—here the replier stops, suddenly seeing the unpalatable thing that was at his tongue's end. That unpalatable thing, however, is, I fear, the truth, so let us out with it—finish the sentence: Whereas men, endowed with reason, by which they should be able to discern the law of their being as well as the ants do by instinct, either do not see that law, or seeing, do not obey it, but perversely thrust it aside, ignore it, defy it, and take the consequences. In very truth the replier has hit the nail on the head. The ants fulfill their function perfectly; we, the superior beings, the lords of creation, have made a muddle of ours.

(To be continued.)

WHAT IS THE SINGLE TAX?

Speech of EDMUND NORTON at the Jefferson Club, Los Angeles.

The Single Tax is the popular name of the great fiscal reform and social philosophy most powerfully promulgated by our great American, Henry George, sometimes called "the prophet of San Francisco." Its advocates are almost universally known as Single Taxers or Georgeans.

WHAT IT PROPOSES TO DO.

Its purpose is to increase wages to the full returns or earnings of labor; to shorten the hours necessary to earn a living; to leave to capital, which is secondary labor, its full returns, which are secondary wages; to abolish monopoly, which is the thief that is robbing both labor and capital, and thereby prove the unity and remove the apparent antagonisms which have no place in a natural order where monopoly does not exist. It will free production, including all trade, barter and exchange, which are but processes of production, and will equalize the distribution of wealth into the possession only of those who can earn it. It will destroy privilege by substituting equal

natural rights, remove the dead hand from the control of living men; throw open the limitless natural resources of the planet to willing labor, and, by taking all social creations of value into the social treasury, will conserve all natural resources forever to the people and make private appropriation of public values impossible. This condition will start a boom that will never stop till every human want is satisfied.

It will make internecine and international wars impossible by destroying all trade and monopoly privileges which alone are the causes tempting the crafty, cunning and unscrupulous to create or encourage these sum totals of all vices, crimes and horrors against humanity for personal power and profit.

THE METHOD OF ATTAINMENT.

The Single Tax does not intend to add to or multiply the already almost infinite statutory enactments now confusing and befuddling the social state, but rather means to abolish, one after the other, every law on the statute books granting a special privilege to any one man or body of men that is at the expense of the unprivileged mass of society. This will destroy the petty and grand larceny now preying upon the social body.

Aside from the million of petty privileges granted by municipalities, states and the nation to individuals, the great and glorious pillage shows itself in privileges and monopoly in labor saving inventions, trade restrictions and the private ownership of natural resources, the major part of which is a matter of taxation; therefore, the Single Tax would abolish all taxes on barter, trade, exchange, personal property and improvements, commensurately raising all taxes from the value of land alone, till there was in existence but one single tax upon the value of bare land exclusive of improvements. This would be a single tax on land value—not on land, for some land would pay no tax while other land would pay much tax.

For instance, one acre of land worth a million dollars would pay as much tax as a million acres worth only one dollar per acre.

THIS WOULD SQUARE WITH THE MORAL LAW

for the simple reason that all labor-created wealth is the result of individual effort and leaving that wealth untaxed would be leaving to the individual only that which belonged to him by his right to himself and to that which he himself creates; while taking into the public treasury only those values which society creates in its collective capacity would be leaving to society only that which belongs to it, for no individual on earth, by himself, can create land values.

At present we compound injustice by permitting private individuals to appropriate what society creates and then society turns about and deprives the individual of his private creation to support the governments whose existence makes possible the public values privately appropriated.

This basic injustice is a fundamental disturbance of the equilibrium of

society, showing itself in numberless evils—economic, social, political, physical, mental and moral.

Mistaking symptoms for disease, effects for causes, we have numerous social quacks pressing forward with innumerable nostrums—palliative, alleviative, suppressive or curative of the particular symptoms they have noted—each claiming he has found a remedy and each ready to cure the world with a salve, bandage, pill or liniment.

The diseased social body can be cured only by removing the cause and restoring it to a normal condition. Monopoly and special privilege is all that the social body suffers from today, and destruction of monopoly and special privilege will cure it. Equal rights to all and special privilege to none is the only magic remedy. Apply this, make man free and equal before the law and the Divine Mind operating through nature will do the rest.

JEFFERSON'S FORMULA.

Thomas Jefferson's was probably the greatest democratic mind of his age and the equal of any age. If we examine the Jeffersonian formula we will find it the square, level and compass, without which no nation can ever be permanently founded. The natural rights of man, "life, liberty and the pursuit of happiness," we must take for granted, and the right of revolution—also put forth in the immortal document—"the Right of the People to alter or to abolish and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness," we must also take for granted.

The constitution—itself a reactionary document, taking away from the people perhaps 75 per cent. of the liberties gained in the war of 1776—still leaves us the power to apply the golden rule of democratic thought to our government without violence—for which we may be thankful.

EQUAL RIGHTS TO ALL; SPECIAL PRIVILEGE TO NONE.

If we view the recent, present and past history of Los Angeles, San Francisco, Colorado, Springfield, New York, Albany, Pittsburgh, and the nation at large, we will have to confess that now and for fifty years past, at least, municipality, state and nation have been passing through a Saturnalia of public pillage by special privileges working through varying forms of oligarchic, partisan and political contract. The government has been wrested from the hand of Democracy by Plutocratic privileges.

Applying the rule of equal rights to all, we clearly see that while these rights exist, the power to exercise them has been nullified; therefore, all of those reforms such as the Initiative, Referendum, Recall, Commission Government for cities, Direct Primaries and popular senatorial elections, are democratic efforts for the restoration of the mechanics of Government into the hands of Equal Citizens.

I say the mechanics of government, for in no sense will the people be at

all benefitted permanently, even by the perfection of these reforms unless they grasp these truths and change or readjust economic conditions. Indeed they might be worse off, for having captured these means completely, they might mistake them for ends, and believing their victory full, might slumber while being worse pillaged.

I wish to inject here one pertinent suggestion—cities, within themselves, should have absolute right to exert self-government in all things within their borders that do not infringe upon the equal freedom of other cities, the state or nation, especially in matters of taxation.

Having eliminated, then, the mechanics of government, suppose we apply our rule to the fiscal and economic conditions existing in our city of Los Angeles, and nearly every other city.

During the last fiscal year we raised about \$5,000,000. in taxes imposed on land values, improvements, personal property and license—fines, which amounted to some \$650,000. Now, there is no civic, fiscal or economic excuse for license, business and occupation fines other than police regulation or revenue raising.

Police regulations have no reason for existence except to protect the citizen from infringement on his equal rights, and to grant a special privilege under any name whatever for some persons to possess to the exclusion of other persons, is a wrong that breaks our golden rule of Democracy and should be abolished on that ground alone.

For Government to grant these powers of wrong doing on receipt of a stipulated share of the profits of the wrong, is to participate in, sanction and legalize the wrong and thereby corrupt society at its fountain head.

Again, varying the cost of these granted privileges from \$1.00 to \$200.00 per month is absurdly unjust, unequal and discriminative for or against certain businesses, making another breach of the rule calling for their abolition.

The effect of these fines is to act as trade restrictions, as interference with production, and to centralize business in the hands of a dominant privileged class. They are national protective tariff superstitions localized for the benefit of civic plunder.

Here I wish to call your attention to a vital, absolute, commercial and economic law: "All taxes on things produced by human exertion enter into the cost of production and are paid by the ultimate consumer."

If we grasp this fact in its fullness we will see that these fines and taxes affect not so much the middlemen who are compelled by the inexorable law to add them to the price, as it does the ultimate consumer, who is the whole body of society. Thus we do not hit the one we imagine, but simply strike ourselves.

To abolish them would be to free trade, diffuse business, accelerate its activity and lower prices to the ultimate consumer, permitting him to retain a greater amount of his earned wealth.

If we could so emphasize this one law as to make all see it, the ideals of democracy would be here.

I have laid particular stress on this all important law because, it applies not only to license fines but to all personal property and improvements—to everything made by man. Therefore, in all forms of wealth in course of production there are no real tax payers but the ultimate consumers—the intermediary is only a tax shifter. This is vital.

The Single Tax would abolish all these taxes; so would the Jeffersonian formula. In both we have a principle and a method for its practical application.

To extend this practical application of the Democratic principle to all things—including the international tariff—would immediately destroy the nightmare of high prices and flood the world with limitless possibilities of trade.

Then comes the question: Where would you get the money to run the government? Of course. Why, there would be no place to get it except from land values. Here is something fastened to the world—possibly by the "Big nail" of the North Pole—anyway it is where it can be seen; it can't run away, hide in a hole nor be loaned to a convenient friend in an adjoining county when the assessor comes around. The millions of varieties and values of other forms of property being eliminated, scientific simplicity would be possible in taxation. Taking into the public treasury publicly created values in the form of a tax and leaving in the possession of private individuals their private creations, by tax exemptions, would square with the moral law. Incidentally, "Conservation of natural resources" would become an accomplished fact in city, state and nation; for the taxing power involved in the private possession of the "unearned increment," "land values," "economic rent," or "ground rent," is a governmental power now privately possessed; obtained by grant, theft or tax evasion. It is a special privilege held only by land owners—the abolition of which is necessary to the restoration of equal rights to all.

This private possession of a governmental privilege is, moreover, the prime motive—the chief incentive—to all the speculative holdings of idle city lots, agricultural, mining, timber, coal, and oil lands, and all other natural resources. It is responsible for 90% of the speculative gambling that is prostituting city councils, state legislatures, the national government and even threatening the judiciary itself.

In fact this basic injustice is at the bottom of 90 per cent. of all the vice, crime and graft—public and private—from which society is now suffering. The removal of the cause by the socialization of land-values through the application of the Single Tax, would destroy the incentive, divert the evil tendencies to the best instead of the worst in society, displace an abnormal condition by a normal one, and cut out, eventually, the 90 per cent. of evil which we now deplore. The victories opening to us under these possible conditions are only pictureable by the poet or the seer.

THE LOCAL AND CALIFORNIA'S CONDITION.

If we examine our local condition we find a twenty mile city scattered over a 61 mile territory, interspersed with miles of vacant land held for specu-

lative gambling. In one annual report the Water Commission naively remark that, they "did not have enough water that year to supply the orchards and alfalfa fields within the city limits."

(There is no evidence that this board ever read Mark Twain or the *Pickwick Papers*).

Within this area it is a safe estimate to say that the assessors books show an under assessment of 200 to 300 millions of dollars on land values alone.

Within a cannon shot of this city are about 140 square miles of land held by six estates in the San Fernando valley—enough land to supply nearly all the population of the city with three (3) acres for every five persons. Then there is the Lajuna, Bixby, Maliber, Baldwin and other holdings immediately around the city containing hundreds of square miles of land comparatively uninhabited, also held for speculative gambling.

Here, with room for millions near the city, we have seen the remarkable sight of hundreds of men and women camping for nights and days on the curbs and gutters of the city, weeks before the hour, waiting for a national governmental lottery to open up a chance for them to mortgage themselves to that government for small patches of desert hundreds of miles away from anywhere. Literally driven into the desert by the high prices of the local land gamblers, who are maintained in their gambling power by our system of taxation. This in the presence of another startling fact: that the small home owner, the real city builders, are, in many cases, taxed from 60 to 800 times more for the area of their land-holdings than the big gamblers.

Bearing directly on this subject, let me quote from a recent eastern newspaper: "An extraordinary disclosure of land monopoly in California, was made by the Los Angeles *Examiner*, in its issue of March 27, last. Only thirty-five owners, it appears, held one-seventh of the area of that great state. Their holdings ranging from 20,000 acres to 14,500,000 each. Holdings of 100,000, 200,000 and 400,000 acres, appear in the list between these extremes. This disclosure is only a sample of the land monopoly that prevails, not only in California, but throughout the West and also in the East.

Will the contented apologist for things as they are, kindly reflect upon this condition? Let him ask himself what his disinherited posterity will think of him for silently permitting their inheritance to slip away from them before they were born; let him ask himself, too, what they ought to think of him for this."

This condition is not just, and viewed dispassionately we may well see that the Los Angeles, California and American Dukes of privilege are none the less dangerous to our social well-being when disguised as proletarian butchers than is the English duke wearing a titled coronet.

The possible difference might show in a still hunt for an American Duchess of privilege, however.

The Single Tax will remove these unjust conditions by a rational, expedient process of readjustment. It will restore to the individual his freedom and to the state its own values.

The right to "Life, Liberty and the Pursuit of Happiness," "Equality of Opportunity," "Equality of Rights," and destruction of special privilege, all demand its enactment as the only natural and perfectly sane method of squaring these demands.

The equal right to life can never be guaranteed until equal right to the natural opportunities upon which that life depends is also guaranteed. A denial of one is the denial of the other.

The opening up of the limitless storehouse of nature on this continent alone, by the destruction of its monopoly, would be equivalent to discovering a new continent.

Labor and capital, unrestricted, would flow to these opportunities as the sparks fly upward. Relieved of pressure at the bottom and congestion of trade restriction removed from the top, who can tell the wonderful possibilities of America?

Here, toward the last, we come in contact with another vital related problem: that of the functions and ownership of highways—national, state, county and municipal.

These highways are, in organ and function, to the social body; what veins, arteries and nerves are to the human body. They are the channels of communication and transportation for persons, property and intelligence. Interference, restriction, congestion—all tend to varying disorders in the social body. Perfect freedom to normal action is the solvent. Private control of a public function is privileged ownership of a governmental power which should never be tolerated in a state of equal freedom. In fact equal freedom is impossible where special privileges of government are farmed out to private individuals.

It will be noted that practically every private possession of land on the continent, except those facing free water-ways, are criss-crossed, intersected and separated by these highways. Theoretically we can easily see that, should we grant absolute ownership of highways to one individual—even were every other adjustment on earth perfected—that one individual would be master of the continent, for no possible inter-communication of persons, property, or intelligence could take place on, by, through or across these arteries and nerves without his consent, which condition, if submitted to, would make him sole arbiter of our world.

What is true of the whole is fractionally true of any part. We can never establish equality of right till absolute freedom of highway is guaranteed. Private possession of highways is no more necessary to private possession of property than is private possession of the ocean necessary to private ownership of ships.

In fact, the rights of private property are abrogated when governmental power to exact tribute from private property is granted to a privileged few; therefore, "Equal Rights to All and Special Privilege to None," demand the application of the Georgian philosophy to highway function as a democratic and not a socialistic measure.

When we remember that this privilege, now controlled by the national steam railways alone is capitalized at eighty hundred million dollars in excess of the fifty hundred millions of actual cost, we can see the enormity of one form of special privilege and the corresponding abrogation of natural and property rights.

In passing, I will say that there are three (3) practical methods in which these rights may be restored:

- (a) Government control, ownership and operation of entire systems;
- (b) Government control, ownership and operation of road-beds only through official control of despatching service—leaving free operation of untaxed capital in all else, or:
- (c) Public taxation of all incomes and values in excess of current rate of interest on actual capital—said capital otherwise untaxed.

The practical application of these principles are mere matters of detail, expediency and policy. The brains that organize and manipulate these gigantic social plunders in all their minutia, can just as well work out the details of public restitution when deprived of activity in private depredations—and would be glad of the job.

Applied, this would mean the destruction of special privilege in national railways, telegraph, telephone, street railways, water, light, heat, power and all other monopolies of highway function.

This, with absolute free trade and the taxation of land-values through all other things being exempt, would mean the complete abolition of "Special privilege" in all things; the institution of "Equal Rights," the "Conservation of Natural Resources," and the restoration of "Equal Opportunity to all." When all this is done—and never until it is done—there will be left nothing but the individual problem for man to solve.

Again let me interject a vital suggestion: Had we absolute free-trade—international, state and local—including absolute freedom of highways, which is but an extension of freedom of trade—in truth, had we reached perfection in production—for this all means freedom in production—had we all these things while still leaving the "Unearned Increment, or Economic Rent," in the hands of the land owner—there would be no permanent benefit to society except that incident to the transitional period of re-adjustment. Eventually all these wonderful benefits would clearly raise nothing but land-values and make the plunderbund richer and mightier than ever. The rise and fall of land values measure all the advances of civilization and their private appropriators are the "Masters, lords and rulers in all lands" of whom the poet spoke.

Never, while the world lasts, will mankind become "Masters, lords and rulers" of themselves till these public values are publicly absorbed in taxation. The Single Tax is the most feasible, practical, expedient, simple, natural and just way of making the necessary rational change without the violence of revolution. It stands "four square to all the winds that blow"—in economics, and politics; in ethics, morals and religion; in principle, science and

philosophy; it is the practical application of Christianity to social affairs. "Equal rights to all and special privileges to none" is the translation of the Golden Rule of the Nazarine to an economic and political formula. Therefore, fulfilled democracy is applied Christianity to governmental affairs.

"Do to others as ye would that they should do to you;" "Equal rights to all and special privileges to none;" the Single Tax: these are synonymous.

Here we have the great Eleventh commandment of the Master of Nazareth—the sum total of all the Law and all the prophets"—we have its Jeffersonian formulation into a politico-social maxim of "Equal rights to all," and its scientific practical application in the Single Tax of Henry George. This is Christianity; this is democracy; this is Georgean philosophy; this is the Single Tax: different expressions of the one Unity.

PLATFORM OF THE LAND VALUE TAX PARTY.

Adopted at the First Convention of the Land Value Tax Party held in New York City, on May 21, 1910.

GENERAL DECLARATION AS TO BASIC PRINCIPLE.

Confronted in the early years of the Twentieth Century by abhorrent conditions, we who join in organizing the LAND VALUE TAX party invite all citizens to unite with us to secure such conditions as will promote prosperity and happiness among the people, and be worthy of the civilization that should be ours. We are glad to know that a goodly proportion of our number are descendants of those who took part in the American Revolution, and anxious as the forefathers to keep burning the fires of liberty.

In this land of abounding sources of wealth many there are who cannot obtain the ordinary necessities of life and who suffer from want and starvation; millions of growing children, who ought to be in school and playground, are forced into mines and factories; although pauperism is widespread, we are compelled to support the idle rich as well as the idle or unfortunate poor who cannot find work in a land where nature furnishes boundless opportunity; a privileged few have immense unearned fortunes while millions are to a like extent deprived of their earnings, thus causing untold and undeserved poverty; unwholesome conditions and deprivations prevent the development of healthy and vigorous manhood and womanhood.

All of this is intolerable in a land having an aggregate wealth of nearly \$1,400 per capita, where all industrious people should be prosperous, or at least free from poverty. These conditions reveal monstrous injustice in our laws and institutions. As no organized party gives us a chance to vote against this injustice, the freeman's right to vote out a great wrong cannot be exercised without the aid of a party organized for that purpose.

As Land Monopoly is the chief source of present conditions, its abolition by the levy of taxes on land values only, exempting buildings and all other property from taxation, will be the controlling purpose of the LAND VALUE TAX party.

While land monopoly is the source of all fortunes derived from ground rents, it is also the foundation of all oppressive trusts which monopolize the coal, iron, oil and other bounties of nature, and of the food and transportation monopolies. No great trust has been built up or can exist without its aid; stated generally, all great fortunes are based, in whole or in part, on the monopoly of land, which is the main producing cause of poverty.

The land and its usable value rightfully belong to all the people of the state, the products of industry to individuals, acting alone or with others; these should be protected in their ownership, and should not be deprived of their earnings for the support of the idlers. Industry should be free from taxation, which is needless as well as burdensome; taxes on land values alone would furnish all the means requisite for carrying on the work of government.

The adoption of this system of taxation in our states and territories would enable every citizen to enjoy the inalienable right to life, liberty, and the pursuit of happiness. The chief purpose of the LAND VALUE TAX party being to secure the land for the people and thus destroy special privilege, we cannot be diverted from our purpose by antagonisms concerning best policies in relation to other matters.

Many with whom we hope to cooperate are believers in free trade, while many others have faith in a protective tariff. But actual experience in England under free trade, and in America under protection, has made clear that whatever advantages may accrue to the nation as a whole from either policy are not enjoyed by the common people because of private land monopoly, which provides for and permits the increasing wealth of the nation to be monopolized by the privileged few, and at the same time forces increasing poverty on the masses of the people.

While keeping in view our controlling purpose to rid the country of the accursed private monopoly of land, we are also in favor of ballot reform to encourage independent voting, the direct nomination by voters of candidates for office, the initiative and referendum, the right to recall unfaithful officials, the enfranchisement of women, or any other policy tending to secure good government and the uplift of humanity; all advocates of such measures will find a hospitable welcome in our ranks, but all of these helpful reforms will be regarded in this contest as secondary to the great basic principle on which we invite the support and cooperation of all true Americans.

Cheered by the progress of our cause in Great Britain and in other lands, deploring the conditions in our own land which make this party organization necessary, realizing the integrity of our purpose and rejoicing that we have within easy grasp a practical remedy for the chief evils which afflict our nation, with a strong faith in the people when awakened, we submit these declarations to the considerate judgment of mankind, with an assured belief that the adoption

of this platform by the various states and territories will at once promote the welfare and happiness of all our people; that it will solve problems which existing parties have neither the wisdom nor the courage to confront.

SPECIFIC DECLARATIONS OF FACTS AND CONDITIONS.

EVILS AND INJUSTICE OF THE SYSTEM OF GOVERNMENT AND SOCIETY
UNDER WHICH WE NOW LIVE.

The object for which this American Government was established was, in the language of the Constitution, "to provide for the general welfare," and, as indicated by the language of the Declaration of Independence, to secure to us Americans freedom from tryanny; to preserve equality of opportunity; and to protect our right to life, liberty, and the pursuit of happiness from the wicked assaults of the owners of privilege, power, and unnatural accumulations of property.

It has become plain to everyone that these objects have not been attained, and that our government, by failing from the beginning to conserve for the people all our natural resources, has made their attainment impossible until basic conditions be changed. The general welfare of the people and their freedom, equality, lives, liberty, and means of happiness are not protected by our laws nor by the social system under which we live. On the contrary, our government and social system, by favoring the few owners of special privilege who use the government to oppress the people, have inflicted upon the people the dreadful evils of which we give a partial list, as follows:

1. DEATHS; CONSUMPTION AND OTHER UNNECESSARY SICKNESSES.—It has been stated without contradiction, upon the floor of the United States Senate, that 600,000 citizens, men, women, and children, die every year from preventable illness, through lack of fresh air, sunlight, proper food and housing, and through the horrors of uncertain existence.

2. CHILD LABOR.—It has been reported to Congress, and without dispute, that over 2,000,000 children are at work, instead of being in school or at play.

3. OFFICIAL STATISTICS show that there has been an increase of forty per cent. in suicides in New York City within the last six years, 890 persons killing themselves here in 1909; that charity burials have increased twenty-eight per cent. in seven years; that pauper burials have increased forty per cent. in six years, being now one sixth of all who die in old New York; that the number of husbands unable to support their wives, and who were imprisoned for this disability, doubled in four years; tens of thousands of men seek free lodgings and stand in the bread lines until, through lack of nutrition, they become too weak to do the work that they have so long sought, and become a charge upon the community for their lives.

4. STATISTICS also show that in this city, as well as in other cities, and in the country at large, crime and other delinquency, insanity and other

deficiency, pauperism and other forms of dependence, are increasing much faster than the rate of population; that the number of deaths of infants among people living on small wages is more than double the number of deaths of infants born among those better situated.

5. **CHEAP HUMAN LIFE.**—Statistics show that dangerous trades are laying low and even murdering our citizens by the wholesale; that 500,000 workers are injured annually by accidents due to their employment, or to the risks of necessary travel and the like; that 20,000 yearly are killed in the same way.

6. **RENTS.**—That seventy-five per cent. of the people pay rent; and that most of the homes, said to be "owned" by their occupants, are loaded with mortgage debt.

7. **EVIL RESULTS.**—That the dread of losing work or business is demoralizing, intimidating, and devitalizing a large number of people.

8. **FEUDALISM REVIVING.**—Feudal towns of workers are constantly being established in which the trusts own the stores, the homes, and in every way control the lives of the workers, who are neither permitted free speech nor to organize or obtain any knowledge of their politico-economic rights. This we regard as of very serious import to humanity, revealing a tendency which must be stopped if the nation's life is to be saved.

9. **CONCEALMENT OF FACTS.**—Instead of making widely known by oft-repeated publication all the horrors of a so-called civilization, so as to shock the people into action, the System takes care that the government shall, for the guilty concealment of the mental and moral state of the much-sinned-against paupers, criminals, and defectives, enact mendicancy and tramp laws, so to herd the social victims out of sight or apart as an accusing spectacle, under pretence that they are of a different class from those of us who have escaped their moral illness solely through our better environment.

10. **ENEMIES OF THE REPUBLIC.**—On the other hand, the possessors of privilege are flourishing exceedingly by their power to tax the people for ground rent. They flaunt their tyranny, extravagance, arrogance, and profligacy in the faces of the people; many of their leaders affiliate themselves with the decayed nobility of Europe and openly advocate absolute government, deride and plot against the people's institutions, the right to nominate, to vote, to speak freely on political matters; they do not believe in any republican form of government whatever.

11. **WEALTH.**—The gulf between those in want, or under the fear of want, and those enjoying an excess is constantly widening; the bulk of the wealth of the United States is owned by a small number of people; the special privilege in land values and franchises amounts to seventy-six billions; upon this amount the people pay tribute instead of enjoying it themselves.

12. **TRUST RULE.**—The important commercial business of this country has been practically combined and consolidated into some five hundred trusts, which largely control prices of all the necessities of life. An understanding between the owners of railroad, banking, and industrial monopolies has been arrived at, and recent interchange of directors among these concerns shows

that we now have a complete community of interests among these owners. This community of interests, known as the System, thus strong, reduces prices and wages when buying material or labor, and raises the prices of food, clothing, and rent, charging all that the diabolical System believes it can get out of the people, or that the people will stand, and using the small business man as a mere underpaid distributor, while it secretly but steadily supplants him by buying up small concerns and "trustifying" them; this is plain in regard to restaurants, cigar stores, confectionery stores, and the like.

13. IN POLITICS.—The System owns or controls Presidents, Governors, law-makers, and political mechanics and bosses; is represented by its creatures and railroad lobbyists, tariff lobbyists, land lobbyists, trust lobbyists, many of them being Senators or Congressmen. But the politicians who remain silent on vital matters, while making a loud out cry about economy in government and petty reforms, are even more dangerous; sometimes these are men of great repute and highly respected, but never favoring the rights of the people; they are less openly, but just as surely, willing slaves of the System.

14. CONTROL OF TEN.—It has been stated in the U. S. Senate without dispute that only about 100 men own or control practically all this community of interests, this hundred including the joint combination among the owners of railroads, industrial trusts, great landlords, and financiers; that among this hundred 10 men rule the other 90, and these ten really control the government and people of this country, producing panics at will to squeeze out the small capitalists and to increase want, unemployment, and starvation, so as to get workers (manual, clerical, and professional) cheaper, and to make them more submissive. These ten men are controlled by land monopoly.

15. RULE OF OLIGARCHY.—Thus we have a secret oligarchy or camorra which governs the government, and which by a merger and combination of monopolies has practically destroyed competition and consequently all standards of exchange values, making the cost of living, as measured by wages, whatever they please or think the people will stand for; their tyranny discourages production and thus further strengthens their monopoly, raises prices, and lowers wages. This tyranny must be destroyed.

16. REIGN OF TERROR.—The dangerous oligarchs who thus rule without responsibility, have taken the government from the people by a silent revolution; these same revolutionists have also been guilty of continuous confiscation of the earnings of the workers and small business men, and of so many attacks on property, especially on the property that a man has in the full product of his labor, and have been further guilty of such attacks on the sacred institution of the family and upon the very lives of the American people, that they have not only created unstable social conditions such as generally precede uprisings of the people, but, to the plain perception of an increasing number, the System is in effect engaged in a cruel warfare against the people of these United States.

17. PARTY MUZZLING.—The party machines being both controlled by the lords of privilege, it is absurd to expect from them the drastic remedies

required for such an acute situation. The Democratic party, controlled by railroad thieves and disfranchisers of black and white laborers, forced their "peerless leader's" silence on government ownership of railroads. The Republican party has openly asserted through many of its leading men that monopoly has come to stay; the Republican monopolists generally try to buy a little personal or posthumous reputation from a servile press or by works of philanthropy, well knowing that it is justice only and restitution of their unearned wealth to those who earned it, rather than the return to the despoiled of only a little part of their earnings, that will save society from ruin. Of such type are the Astors, Rockefellers, Morgans, Carnegies, and men of that ilk.

18. TWIN PARTIES.—The Democratic errand boys of the System, prominent Senators and Congressmen and the Democratic leaders generally, try to make the people believe that criminal prosecutions will stop the secret crimes of industrial monopoly, well knowing that only in one per cent. of these crimes can any evidence be found as a basis for prosecution, and in only one per cent. of the instances where evidence can be found, can convictions be obtained. The same so-called Democrats who rule the machine urge that a lower tariff or government regulation of railroad rates will curb monopoly, although the industrial trust owners, mad with success, have openly jeered at the effect of such trifling measures even if permitted by the System. The Steel Trust boasts that it can hold the market and control prices, and also wages, even if the tariff and railroad favoritism be entirely abolished. The two parties act like loving twin children of monopoly. The Democratic bosses in private agree with the Republican bosses, to the effect that industrial monopoly is inevitable and has come to stay, while Democratic Senators vote as the Republican leader dictates when their votes are needed on the tariff and other measures.

SEPARATE RESOLUTION.

Before adjourning the convention adopted the following resolution:

We extend our greetings and good wishes to the insurgents, independents, and New Idea members of the Democratic and Republican parties (many of the same being Land Value Taxers), knowing that party conditions will drive them together into the formation of a new, Anti-Privilege party. We appreciate the work for the Land Value Tax done by politically unorganized and unorganizable Land Value Tax authors and orators, reminding them that Henry George *twice*—when party machines were bankrupt of ideas and principles—headed independent movements to force the old parties into Land Value Tax lines; and we agree with them that when, if ever, one of the old parties espouses the cause of Land Reform, its leaders proclaiming, like David Lloyd George, that they are enlisted for the utter destruction eventually of Land Monopoly—then, and then only, will we combine our forces with the forces of that party.

We stand against the mere aggregation together of radicals of opposite opinions, like Socialists and Land Value Taxers; "mongrelism in politics bastardizes politics." It is in the interest of truth that a sharp antithesis

and a lively debate be created between the collectivist and the individualist schools of thought. The mere passing silently from industrial freedom to industrial feudalism is against the interests of all schools of earnest social reformers.

WHAT IS THE SINGLE TAX?

(For the Review.)

By ALEX W. JOHNSTON, M. A.

1. The Single Tax is not a tax: in it there is nothing of the nature of a tax: it does not produce the effects of a tax: it makes all taxes unnecessary: it is more fitly described as "The State Appropriation of *Economic Rent*."

2. A tax is a charge levied on private persons or private property for the purpose (1) of raising revenue; (2) of providing an artificial profit for "protected" industries; and (3) of prohibiting or restricting certain imports.

3. A tax takes from private persons a portion of their private property to be expended nominally for the public benefit, but mainly for the benefit of the party in power and the pensioners.

4. No tax has yet been discovered which cannot be evaded, passed on, or increased, so that unscrupulous persons may avoid paying it, may pay less than it demands of them, or compel others to pay more.

5. Taxes impoverish the taxpayers by depriving them of their private property, and need but to be heavy enough to destroy the wealthiest and most powerful empire in the world.

6. Every tax, because it takes private property from the rightful owners, violates the Moral Law which forbids theft.

7. Every tax is therefore unequal, unjust, destructive and immoral, and is in every way injurious to the people who are taxed.

8. Economic Rent is the annual rental value of land only, and does not include the rent of houses or other products of labor.

9. If the present site value of a certain block of land is \$100. a year, and the rental value of the buildings or other improvements upon it is \$1,000. a year, the latter is not included in economic rent, but only the former. If the land is unimproved, its annual rental value is the economic rent.

10. Economic rent arises from the presence, needs, and activities of the whole community, and every unit of the population contributes to it.

11. If the population is 80,000,000, one eighty-millionth part of the economic rent of each separate block of land arises from the presence of each separate unit of the population.

12. But no person can have any right of private property in even the eighty-millionth part of the economic rent of even one block of land, (1) because economic rent is not earned by any man's labor; (2), because it is

not divisible into its component parts; and (3), because each part exists only by virtue of its combination with all the other parts.

13. Economic rent is therefore, public property, and not only may, but ought to be used solely for public purposes. That is, the Rulers of States are morally bound to appropriate economic rent and to apply it so that the whole community may derive the greatest possible benefit from it. To this rule there is no exception, exemption, or restriction whatsoever.

14. When the State takes possession of this rent revenue, taxes of all kinds will be wholly unnecessary and the State must therefore purge itself of immorality by abolishing them.

15. Because the people will pay rent only, instead of rent *and taxes*. By the abolition of taxation, wages will be increased by the amount of the present revenue from taxation plus the amount of all additions to taxation made in "passing on" through numbers of middlemen.

16. The economic rent of all the land is the amount of revenue, and the State has no moral sanction for taking either more or less.

17. The State Appropriation of Rent is therefore, not a tax; it is not a tax which may be imposed, increased, diminished, or removed, at pleasure; it is not a tax which steals private property; it cannot produce any of the ill effects of taxation; it is wise, just, equal, certain, and in every way conducive to the public welfare.

18. Economic Rent is the natural revenue of every civilized country.

A NEEDED CHANGE IN PRAYER BOOK.

Almighty and merciful Father: we have erred and strayed from thy ways like lost sheep, we have followed too much the devices and desires of our own hearts, we have offended against thy holy laws. We have even taxed our people for doing the things they ought to have done, and we have let them go untaxed for doing the things they ought not to have done, so there is no health in us, socially, politically or spiritually.—
L. B. W.

THEY WOULD IF THEY COULD.

I'm glad the sun and moon
Are both hung up so high,
That no reforming hand can reach
To take them from the sky;
For if they weren't hung so high
There's some presumptuous ass
Would move to take them from their place
And light the world with gas.—*Toronto Globe.*

And if they weren't hung so high,
(They both are out of reach),
There's some would build a fence around,
And hang on like a leech.
So they could charge their fellow men
A price most awful high,
To use the light of sun and moon
That God put in the sky.—*Walter H. Roebuck.*

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PUBLISHER'S NOTES.

A few additional contributions have been made to place the REVIEW in public libraries, as follows: R. Bostroven, \$1.; F. R. Seaman, \$3.; Mrs. Florence Leigh Jones, \$2.; A. Cortvriend, \$1.; L. O. Macdaniel, \$1.; Col. C. H. Jones, \$10.

The REVIEW should be in every public library and reading room in the country, and it is to be hoped that substantial contributions will be made to that object. A concerted movement is promised here in New York to this end within the next few weeks, and we hope to announce it in our next issue.

DEATH OF ESTELLA BACHMAN BROKAW.

We regret to announce the death of Mrs. Estella Bachman Brokaw on June 26th. Mrs. Brokaw was devoted in her service to the cause, and last year a novel, "The Soul of the World," was published by Mr. and Mrs. Brokaw, from the pen of the latter, in which she sought to set forth the doctrine in new guise. This devoted husband and wife edited and published the *Single Tax Courier* years ago in St. Louis, and nearly all their lives have been given to teaching what they regarded as the truths of economics. This has been done at great sacrifice

and the memory of the devoted woman who has now passed to her rest deserves well of those with whom she labored for so many years, beset by material and bodily ills.

A tax that is unjust will be met by more than one sort of evasion. In Germany there are several ways of evading the *zuwachssteuer* or tax on the increased value of land. One of these is to hold land as stock companies and sell shares instead of land and thus avoid the tax on the increased value that would fall with the sale of the land.

To our friends, the Socialists—which will you have and which comes first, opportunities or instruments?

Not only has the Income Tax hateful features of its own, which should condemn it in the eyes of all Single Taxers, but it is especially dangerous and to be opposed with all strength at our command, because it is offered as a social reform, an economic ameliorative. It is, in other words, a substitute for the Single Tax offered by those who know better, to delude those who don't. It is for this reason fraught with peril.

Nor would it be paid by those whom its advocates desire to reach. "Overwhelmingly energetic in minutia" was Gladstone's characterization of its operation in Great Britain.

Nor will it stand a moment's analysis from the view-point of Justice.

Those who desire may consult a very careful study of the Income Tax made some years ago by the editor of the *SINGLE TAX REVIEW* and published by the Putnam's of this city in their *Questions of the Day* series under the title of "Who Pays Your Taxes?"

MAYOR GAYNOR ON TAXES.

In the last issue of the REVIEW was printed a series of letters that passed between Arthur Brisbane of the *N. Y. Journal*, and Frederick C. Leubuscher, of the Manhattan Single Tax Club. Mr Brisbane

expressed himself as believing that any increase of taxes falling on real estate tended to the increase of rents, ignoring the fact that such taxes have two effects, one of which may easily neutralize the other. Taxes falling on that part of real estate which is land value not only have no effect in increasing rents, but by forcing land into use actually operate to reduce rents. And though such taxes as fall upon houses must increase rents, a proportionately smaller share of taxes falling on land values will serve to offset this increase. In other words, economic rent—meaning payment for the use of land, a payment which is dependent upon the intensity of the demand for its use—is neither increased nor decreased by taxation that takes any part of it. The reason for this is that land being a fixed quantity is neither increased nor decreased in amount by taxation, while all taxes on the products of labor tend to limit production. Taxes which fall but lightly or not at all on land values, by increasing the temptation to withdraw land from use, has the same effect as high taxes on improvements, and really add to rents by increasing the cost of production.

This is a distinction not popularly understood, and until it is real reform in taxation is not likely to make much progress. Mr. Brisbane has done all he could to further cloud the understanding. His confusion is not shared by the mayor of this city, a fact which has long been evident. And in a letter which we are herewith permitted to print (his Honor saying that "though this letter was not for publication he nevertheless sees no objection to printing it in the *SINGLE TAX REVIEW*") Mayor Gaynor thus expresses himself with his usual incisiveness:

CITY OF NEW YORK.

Office of the Mayor

June 22, 1910.

Dear Mr. Leubuscher:

Just think of one who claims to be the great teacher of this community laboring under the delusion that rents depend on taxes. Just think of him having the notion in his head that if taxes were double next year that all the landlord has to do is

to add the additional taxes to rent. If the landlord could add taxes to rent he need never trouble himself about high taxes or low taxes. And yet Mr. Brisbane has no doubt of his being a great public teacher. It seems never to have entered his mind that rents depend on supply and demand. I saw the time over in Brooklyn when taxes were more than \$3 in the hundred, and taxes over here were less than \$1.50 in the hundred; but, dear me, how much lower the rents were over there than here.

Very truly yours,
W. J. GAYNOR.

As an illustration of the progress that is being made may be instanced the platform of the Sagamore Conference, at Sagamore Beach, Mass., in which among the other planks which mean but little is one advocating "The abolition by taxation of the monopoly in land."

We are apprised of the death of John Emmeluth on the 20th of June at Honolulu. Mr. Emmeluth was a contributor to these columns, and an active disciple of Henry George. He was a member of the first Hawaiian legislature under American annexation.

The *Fairhope Courier* of July 1st contains an illustrated article on Fairhope, and a number of excellent half-tones show the colony's many inviting spots.

THREE CLASSES OF MENDICANTS.

There appear to be in American civilization three kinds of beggars. First, those who beg for a chance (at the expense of others) for laws which will make their work more profitable. These are the tariff-beggars—and their prayers are answered by an obedient Congress.

Second: Those who ask for the mere opportunity to work. These men are called "dangerous agitators."

Third: Those who stop others on the

streets and highways and ask for that which the opportunity to work would bring them. These are arrested as mendicants.

Now it is one of the riddles of our civilization why the first beggars should be aided, the second denied, and the third arrested.

Herbert Francis Sherwood in a report issued by the National Liberal Immigration League states that 90,000 Americans passed over into Canada last year and says the question is being asked, "Cannot some section of the United States offer inducements that will counteract the tendency of desirable citizens to remove beyond the borders?" Why, yes, some section might. If any one state were to adopt the Single Tax not only would this exodus cease, but Canada would be almost depopulated. Here is your remedy, Mr. Sherwood.

THE CHRISTIAN PHILOSOPHERS OF HUMAN PROGRESS.

Such is the name of a new organization for popularizing the Single Tax among members of the Christian Church. An attractive and beautifully printed "Ritual of an Illustrated Journey into the Age of Peace" is before us. This ritual is "merely loaned—not given or sold—in accordance with the rules of the Society."

The applicant for membership is introduced to the presiding officers whose official titles are Pythagoras, Socrates, Gautama, Demosthenes, Confucius, Aristotle, Plato and others, and he is conducted through a series of ceremonies with illuminative talks on the beginning and currents of human progress. The addresses of the various official dignitaries of the order are examples of profound and penetrative philosophy—and the alpha and omega of its practical application are the economics that began with Moses and culminated in the teachings of Henry George.

We wish success to the new order. Those desiring fuller information may write to Chas. H. Hartman, 1916 South J. Street, Tacoma, Wash.

YET ENGLISHMEN MAY YET ARISE AND CALL HIM BLESSED.

The *Estates Gazette*. (Tory) London has this to say:

"Mr. Fels tells us that, although he is a citizen of the United States, he makes it his business to support the taxation of land values in America, in England, in the British Colonies, "and in several foreign countries." He intends to subscribe £5,000 a year for five years to the United Committee for the Taxation of Land Values, and promises that in the end he will find larger sums still. We congratulate the land-taxers upon the possession of so valuable an asset, though we fancy that when it comes to be generally understood that the means for carrying on their propaganda is to so large an extent obtained from a foreign source, the advantage they derive from Mr. Fels's money will be to a great extent neutralised by his nationality."

To a Mr. Prettyman, M. P. who accuses Mr. Fels of trying to influence British politics with foreign money that gentleman makes the following spirited reply:

"Why does Mr. Prettyman confuse and beg the question by asking, 'Is foreign money or British justice to decide our land policy?' Foreign money and justice are not necessarily opposed to each other as, I am afraid, British money and justice too often are. This is one of the meanest plays on 'British' and 'foreign' that I remember."

LITERARY MEN IN THE BUDGET FIGHT.

It is interesting to note the activity of many prominent literary men in the recent British elections. They bear names well known in many American households. Against the budget were Rudyard Kipling, Conan Doyle and Sir Gilbert Parker. But among those striking many a forcible blow in favor of this first step in the war for the destruction of privilege are such well known names in English letters as Augustin Birrell, author of *Obiter Dicta* and a critic who fills not unworthily the place left

vacant by the passing of Matthew Arnold; Jerome K. Jerome, author of that admirable if novel experiment in dramatic art, "The Passing of the Third Floor Back"; John Morley, of course, and Bryce; Jno. A. Hobson, Gilbert Chesterton, Maurice Hewlett, G. F. G. Masterman, Quiller Couch, better known as "Q," and J. M. Barrie, the Shakespeare of modern playwrights. Altogether it seems that the coming fight for the abolition of landed privilege will enlist in the war the men whose literary attainments are the glory of contemporary English letters.

THE ANTWERP FREE TRADE CONFERENCE.

The Second International Free Trade Congress will meet at Antwerp on the 9th, 10th, 11th and 12th of August. This is held under the auspices of the Cobden Club, which has of late years pursued a wholly innocuous policy. It is to be hoped that there will be in attendance delegates who will give the advocates of mere commercial free trade some needed lessons. Free-traders who want to stop half way on the journey are at this stage of the world's progress not friends but foes of freedom. Nor is there anything in their programme particularly inspiring to the workers of the world. Free traders of the Cobden Club kind are out of date. The Henry George free traders have the field.

A DEFINITION.

The words Single Tax stands for an *exclusive* ground rent tax system (a natural tax system) and the word is also the slogan for the "humanized" political economy of to-morrow.

The term Single Tax stands for the fact that *all* public revenues can successfully, exclusively and permanently be drawn from the economic earning power of Land while the drawing of revenue from the economic earning power of Man all cease entirely in true Democracy.

Since wealth is produced by Labor from Land Single Taxers propose shifting all

taxes to Land entirely, thus setting Labor free in wealth production.—A. Wangeman.

DANIEL KIEFER.

(See portrait.)

Daniel Kiefer was born in Cincinnati on Jan. 29th, 1856. He attended the public schools of that city until the age of 16. He then entered the employ of a firm engaged in the manufacture and jobbing of clothing and woollens. He became a member of this firm in 1880 and remained so until he finally retired from active business in 1901. Since then his time and energy have been almost wholly devoted to the cause of the Single Tax and progressive democracy.

To those who knew him during the greater part of his business career nothing seemed less probable than that he should ever profess any sympathy for any radical movement. He was then a staunch republican and protectionist and a most extreme type of reactionary conservative. He took little active part in politics until the year 1896 when like nearly every business man he became afflicted with "Bryanphobia." Mark Hanna's terrible warnings of the evils that would certainly follow Bryan's election impressed him so strongly that he felt it his duty to devote all the characteristic energy which has since been used for the benefit of the Single Tax movement to securing votes for McKinley.

The awakening came soon after this election. The Dingley Law did something to show the fallacy of protectionism, but he remained a republican until the Philippine war capped the climax of that party's iniquity.

He did not become a Single Taxer overnight. The transition from plutocrat to democrat was so gradual that it is not easy to state just when he ceased to be one and became the other. The date was somewhere between 1898 to 1900.

While the Philippine War was at its height he received and entertained at his residence two members of the Hongkong Filipino Junta engaged in making a private tour of the country with the object of learning the true state of American public opinion and ascertaining the possibility

of a successful appeal to the conscience of the people. One of these gentlemen was Dr. G. Apacible, President of the Junta. The other was its legal adviser, Mr. R. D. Fontela. He assisted them in preparing a powerful appeal to the American people, which however fell on deaf ears.

As soon as he had firmly landed in the Single Tax camp he began to lay plans to work for it. Tom Johnson's first election as Mayor of Cleveland seemed to indicate that the democratic party was a hopeful subject. The Cincinnati end of that party had then been for years the personal property of John R. McLean, a plutocratic resident of Washington who ruled through his lieutenant, Lew Bernard. McLean and Bernard had with little difficulty resisted all previous attempts to oust them from control, since they could at all times rely upon the aid and support of the Republican boss, Geo. B. Cox. In spite of this discouraging state of affairs he succeeded in interesting enough radical democrats to form a fighting organization. Then followed a series of contests with the gangsters in control of the party which finally culminated in 1905 in the nomination and election of a ticket free from the taint of bossism. But the victory turned into Dead Sea fruit. Although the new mayor owed both his nomination and election to the friends and admirers of Tom L. Johnson he soon made it evident that he was shy of having his administration looked upon as a "Tom Johnson" one and in his efforts to avoid that calamity paved the way for a gang restoration at the next election.

But in the meantime Mr. Kiefer had been busy with other than political work. Cincinnati had the unique good fortune of possessing in the Vine St. Congregational Church, of which Herbert S. Bigelow was pastor, a centre for Single Tax and other radical reform propaganda. The church was leading a precarious existence, being in continual danger through insufficiency of financial support. He succeeded in removing this danger by interesting a number of liberal minded persons in the work done by this institution. He then organized the Bigelow Press Bureau through which extracts from Mr. Bigelow's sermons were furnished for publication to more

than two hundred newspapers and periodicals in different parts of the country. This proved to be a most effective means of propaganda.

One day in 1907 there appeared in the *Public* an announcement to the effect that on account of the extremely favorable balance of trade which the business office of that paper was enjoying it would probably be compelled to suspend. This would undoubtedly have been a serious calamity to the movement. Mr. Kiefer so recognized it, and asked Mr. Post for permission to try to raise a fund to save his publication. The permission was granted, although none of the older men in the movement who had had experience in soliciting contributions from Single Taxers thought that there was any possibility of success, and many of these assured him that the attempt would surely result in failure. But he went ahead in spite of these warnings and the *Public* was saved. His success in this matter made him the logical selection for the chairmanship of the Fels Fund Commission.

His latest bit of activity has been in connection with the testimonial to the public services of Tom L. Johnson. The idea was original with him and on him fell the task of raising the funds for the affair.

Since accepting the chairmanship of the Fels Commission Mr. Kiefer has done a tremendous amount of labor. Perhaps the most important work he has done has been such as has been imposed on him, not by the duties of his position but by the desire to make clear to inquirers the real object of the Fels movement. Since this Commission was formed the flood of fool suggestions that have poured in on the committee would have taxed the patience of a Job and the labors of a Hercules. With considerable tact and unabated zeal chairman Kiefer has let no opportunity slip by to inculcate the true doctrines to men of influence and misdirected energy who, engaged in the pseudo-reforms of the day, have written soliciting the aid or encouragement of the Fels Commission. His reply to such a letter from the Philadelphia Jewish Sanatorium for Consumptives is a model of its kind. To the managers of this institution Mr. Kiefer wrote:



DANIEL KIEFER
Chairman of the Fels Fund Commission
(See page 31)

"Mr. Fels contributes no money to charity. He knows that neither your charity, nor any other, can do more than temporarily relieve a few individual cases of distress. He knows that what the poor need most, is not alms, but a change in social conditions that will make alms-giving unnecessary. It is to help in bringing about such a change, that he is giving whatever he can spare to the Single Tax movement.

"In the case of your own special charity, you are trying to keep up an institution for the care of indigent consumptives. You certainly must know that the conditions under which the poor must live and work, inevitably breed both consumption and poverty.

"You must know that a social system, which so restricts opportunities for employment that thousands gladly accept a chance to work amidst the most unhealthful surroundings, under the most harmful conditions, inevitably produces consumptives by the thousands. You must know that a system which places a premium on the withholding of valuable land from use, must encourage the over-crowding of millions into disease breeding tenements. You know this and perhaps imagine that when you announce your readiness to care for fifty victims of this outrageous system that your duty has been done.

"It does not seem to occur to you that the cause of this evil should be removed, so that the further wholesale production of consumptives may be stopped, and existing consumptives and their near relatives enabled to become self-supporting so as not to need the aid of institutions like yours.

"While such an idea has not occurred to you, it has occurred to others, Mr. Fels included, who have seen the truth which Henry George has made clear, and are doing what they can to bring about its adoption.

"Conditions that make such an institution as yours appear to be necessary, would long ago have ceased to exist, were it not that such influential men as those whose names appear on your letter-head are indifferent or hostile to the adoption of the reforms advocated by Henry George. It

is not asking too much, that requests for contributions to charitable institutions be confined to these, who, through acts of omission and commission, are upholding the poverty-breeding conditions that make charity seem necessary. It is not asking too much, that those who are doing what they can to abolish these conditions be spared such requests.

"In the first mentioned case, the request is merely asking the persons responsible for poverty, misery and disease, to do something to relieve their victims. In the latter case, it is practically asking those who are trying to prevent further mischief along that line, to relax their efforts, or to take on the additional burden of helping the first mentioned class to partially evade their duty of caring for the unfortunates, for whose condition they are responsible."

His reply to a letter from Samuel Gompers also leaves little to be desired in point of incisiveness. The contents of Mr. Gompers letter are indicated in what follows from Mr. Kiefer's answer:

"You say you are working for such palliatives as will make for better homes, better working conditions, safety conditions of employment, that shall protect the life and limb and health of the workers, that shall admit of the children being taken out of the factories and workshops and mills and mines and placed in the homes, the schools and the play grounds. I am very glad to learn that. I see thereby that your efforts at obtaining legislation must be devoted, at least partly, to entirely different legislative measures than anything proposed by your "American Association for Labor Legislation." The enactment by the legislature of any or all of the things proposed by that body, cannot bring about any of the results you say you are working for.

"You say you were among the earliest readers and students of Progress and Poverty, and a personal friend of Henry George up to the time of his death. I regret to note that the exceptional opportunities thus given you were wasted, for you do not seem to have benefitted by them sufficiently to even grasp the elementary economic truth that until the land question is settled, no other reform, no matter how

good in itself, can bring any permanent relief to the working classes.

"You say that the palliatives you are working for are of more pressing importance than 'the hope of everlasting happiness in the sweet bye and bye.'" Unless the latter remark was meant to be a reference to the Single Tax it is irrelevant. I presume that it is such a reference. Allow me to tell you that what you so sneeringly refer to is only in the "sweet bye and bye," and not in the present because you and others in influential positions have deliberately neglected your opportunities to help bring it sooner."

These are but a few of the many kinds of activities with which Mr. Kiefer fills a busy life. Few have done as much to bring home to men of standing in the community the gospel of our movement. Perhaps his judgement of men has not been at all times faultless. It may be, too, that his impatience and zeal have at times led him to hasty and impetuous language and action. Men of his tremendous activity, constantly doing as well as conceiving, are not usually of the reflective turn of mind that brings to what they do the tactfulness and diplomacy so useful in allaying opposition. It would be strange, indeed, if mistakes had not been committed in the responsible position in which Mr. Kiefer finds himself. But though we have differed with him in the past, and are quite likely to differ with him again, our tribute to the splendid, energetic, self sacrificing work he is doing and has done must remain without a shadow of depreciation.

Mr. Kiefer was married in 1888 to Miss Rosa Danziger. His family consists of three sons and a daughter. If he can leave them the Single Tax in operation he will feel that his duty to them has been faithfully discharged.

J. D. M

Mayor Gaynor recently announced his conviction that churches should pay a share of the cost of government.

A Single Taxer standing as democratic candidate for Congress in the 8th Minnesota district which includes Duluth is Judge Alfred Jaques.

CORRESPONDENCE.

LAND OWNER AND MORTGAGE HOLDER.

EDITOR SINGLE TAX REVIEW:

It is doubtful whether Single Taxers can improve on Georgian economics. By an omission (in the last REVIEW) I gave a wrong idea of George's statement that to buy up the individual claims of land owners would give them a power of the same kind and amount that they possessed before. What I had written and omitted in copying was:

"Moreover, all wealth combined would be insufficient to pay for land values, and the increase of capital (concrete labor) would be small. The bulk of the payment would be in evidences of debt; present and speculative land value would be capitalized and bonded."

Such a debt, of course, would only be perpetuated monopoly, and not capital. If a portion of such debt be exchanged for actual capital, this would have no more power to exploit than any other capital. But I am not the only blunderer. Recently I heard Single Taxers soberly discussing this problem: A farm worth \$30,000. is mortgaged for \$20,000., and the Single Tax is applied; should the mortgage holder, on ethical grounds, pay his proportion of the rent tax? They forgot that he could not possibly pay the tax, nor would the owner pay the mortgage, for the capitalized land value would be destroyed, and the owner could buy in his improvements on foreclosure. — C. F. HUNT, Chicago, Ill.

FROM CHARLES FRANCIS ADAMS.

EDITOR SINGLE TAX REVIEW:

Mr. George's teachings contain in my judgment, a large element of truth. Meanwhile, on the other hand, like most reformers, he carried his contentions altogether too far. I have long believed that all local taxes, whether state or municipal, should be levied directly on real estate. I would, could I have my own way, derive municipal revenues wholly from a tax on unimproved real estate; that is, upon real

estate, the improvements not being taken into consideration. I would relieve all improvements from taxation of any description, and would impose no tax whatever upon productive industries.

I would then derive the necessary income for the support of the state from a tax on inheritances, levied through the Probate Court.

It should, of course, be understood that no taxes shall be levied except such as are necessary to the administration of any community, municipal or state, economically conducted and on strict business principles.

Full consideration being given to this proviso, I would have all taxes and imposts, direct and indirect, levied in the one case on real estate, and in the other case on inheritances.—CHARLES F. ADAMS, Boston, Mass.

FAVORS A SINGLE TAX PARTY.

EDITOR SINGLE TAX REVIEW:

The movement for a Single Tax Party has my deepest and most earnest cooperation. I shall try to give my views at length. You can publish them if you wish, though I am not concerned about publication. I have been a Single Taxer for over 25 years. Have done work in The Delaware Campaign while living in Philadelphia 15 years ago. Was a subscriber to *The Standard* and have been a student of economics all my life. When an early disciple of economic freedom I could not understand why people did not immediately adopt the true method of escape from economic slavery. As I battled in the work and saw the panorama of life passing before me in greater experience and knowledge, I came to the conclusion that "All is good" and that the great mass followed the line of "least resistance" and could not be expected to do otherwise.

Yet the saving of billions of dollars may not make a man lift a finger to help until he can see its relations to a happier home blessed with smiling children and educated brothers and sisters in the common Brotherhood who lift him up mentally and spiritually. Saving of waste can be shown to

be a moral question. We see that we are only tenants on this earth, and only have a right to use, not misuse it. In the light of all the wonderful discoveries and inventions, man often asks himself how can he be brother to the brute man living in the wilds of Africa or Patagonia, where the development is so low. Perhaps these puzzling questions can no more be answered than the question of life and death which baffles the wisest. But just as the ultimate of electricity is not known, and yet the wonderful use made of it is apparent, so the known can be utilized while frankly admitting our inability to go far before the unknown is reached. This is written as a preliminary to the objections offered against political action by Single Taxers, especially those who have been considered leaders. Higher than any consideration of expediency or success as a party is: What will a "Single Tax Party" do for those who engage under its banner. No one is willing to fight a straw man. Academic discussions are well enough for those who have nothing else to do, but for the man who is busy day after day, what he is concerned about, is to get enough time to rest and prepare himself for the never ending struggle of life. Life is a battle against the elements, against want, against enemies of all kinds. We can engage in it good humoredly or as pessimists. As Optimists, we find we gain because the battle strengthens us. Therefore, as live men and women we are anxious for battle, believing that we can achieve if our cause is just. I cannot believe that Justice is blind. In a free field and no favors, fortune favors the just if the just are as capable and work just as hard. Injustice rules today because of the inertia of the men and women who see the economic problem clearly. The odds are on the side of Right and it is because of ignorance and lack of patience that the seeing individual refuses to stand up and be counted. To explain more clearly. A man may see the problem of his social relations clearly and yet not take part in a political party because he cannot see success immediately, or in the near future, but takes out his interest in talk, shrinking from the shock of actual application. He may live in a Fool's Heaven of dreams,

and keep on dreaming and working while the world is robbed and the lesser individuals in the reform sit around and admire the wonderful clearness of vision of his leaders who have never put the theories to the touch. Education is the cry of these leaders. It all depends on one's meaning of education. Slickley in *The Craftsman* claims a man is not educated unless Head, Heart, and Hand are educated. This can only be accomplished by completing the process begun as far as it is possible to complete it. To put forth a theory and be content to let it remain in *statu quo*, is against all logical reasoning. No man can hold a theory for long without striving to complete practical fulfillment, or become weary and abandon it, either actively or passively. In great part, this is the position of Single Taxers. Seeing no hope of practical and actual accomplishment in their lifetime, and frowned down upon by able and educated advocates who have the public ear, the rank and file have simply remained quiescent. Now I am not able to speak for any one but myself. But I believe in great part I epitomize the experience of others. Now, if one can see that the ultimate of his efforts promises concrete results within his lifetime, just as the seeker of gold is willing to wait for returns, so there is something to enthuse over in man in real political activity as against the so-called educative work under cover of a Democratic, Republican or Socialistic Party, or that Spiritual joys are the deepest and truest. The Church today has its hold on the imagination of mankind, if it has any hold whatever. A religion such as Single Taxers can present upon a political platform, would sweep the world in time. Why? Because its advocates can prove their singleness of purpose. Above all, "It is Right." This is the supreme test. Fired with the zeal of the early crusaders, how can the minions of wrong defeat the wise and alert and capable worker for the right? It is a contradiction for anyone to assert it. "Hope deferred maketh the heart sick." When one reflects that for 25 to 35 years, clear brained thinkers have seen presented to the people the craziest patch-work of reforms, and they not lifting a finger in

actual definite concrete form for the deluded to hear the truth or have a chance to vote for the truth, the question arises, are we not a part of the deluded? We do not know human beings, we do not know how they grow—that they can only grow by doing. We do not know that the fire and zeal of youth must be directed into accomplishment or approximation to real accomplishment. We who claim to know, must profit by the work of psychologists. Prof. Sides shows what can be done by giving actual work to a child instead of letting it play. How many boys and girls of 18 know anything of political economy? Not that they cannot reason, but that the questions have not been presented. What better plan to present them than in the actual business of government they are called upon to support? My mind teems with reasons for political action, but a few in closing will suffice. It makes a trained thinker out of an untrained thinker, to meet in actual verbal warfare upon a live, real question with the result for the weal or woe of humanity as the issue. It brings forth dollars and efforts where merely academic discussion does not interest. It presents daily the issue applied to every question, public and private. It urges men and women to interest themselves in the serious things of life, instead of the superficial. It makes, in other words, life worth living. Hastily jotting down these thoughts, I submit them in the hope of The Fatherhood of God and the Brotherhood of Man—may it become a reality.—MORRIS LYCHENHEIM, D. O., Chicago, Ill.

IS FOR ORGANIZATION, BUT AGAINST POLITICAL ACTION.

EDITOR SINGLE TAX REVIEW:

What we want is a thorough organization like that of a political party without being one. We would wield a far greater influence than if we tried to start a new party. The experience of the temperance people ought to convince you of that. Over thirty years the Party Prohibitionists have been fretting around doing nothing and abusing everybody who doesn't vote

or agree with them, while state after state and counties by the dozen have been won over to no-license by non-partisan action. Do you suppose for a moment that those who put those sections under no-license could have been persuaded to drop all their other political activities and spend years in trying to build up a new party? It is unthinkable and history proves the contrary. If then the temperance men having such a tremendous following in every state of the Union have failed to establish a new party, what could we hope to do? Other vital reforms are making progress without separate party action—temperance reform, primary reform, direct legislation, etc.—and so will our cause go forward if we do not make this fatal mistake. My views were exactly expressed in a paragraph which you kindly printed in a recent number of *THE SINGLE TAX REVIEW* under the title "Wanted! Three Names!" Let us have a plan like that and our cause will prosper far beyond what it has done yet, and then if ever a real occasion for a new party arises—an event hardly to be expected—the machinery will be ready at hand. Third party action now will arouse much hostility and alienate many Republican and Democratic friends of the cause.—LEWIS H. CLARK, Sodus, N. Y.

BELIEVES HENRY GEORGE WOULD HAVE APPROVED AT THIS TIME

Editor *SINGLE TAX REVIEW*.

It is asked—"Should the Single Taxers form an organization"? It may not be advisable to put a full ticket in the field for 1912, but the Single Taxers should be in a position to make themselves felt in the matter of issues and policy. We have seen Revenue from Land Values put on trial and triumphantly win against the combined influence of England's "special interests" and exploiters of labor; we have seen the grandest men England ever produced rally to the "George Standard," and with a statesmanship worthy of the name, with a courage and patriotism worthy a Spartan, stand in bold unflinching purpose and compel a complete recognition of their

demands for political and economic justice. Then why should we falter? Rather should we blush that our democracy found first a fruition in a foreign land. The fact that so many answered the call for a Single Tax party who had previously absented themselves, proves that apathy has set our cause back—we know not for how long—and bids us now get in position to become a factor in the making of platforms and the advocacy of true principles in government. But it is said that many of our strongest and best known men do not favor organization and much weight is given to the fact that Tom. L. Johnson is not in favor of it and his policy in the administration of Cleveland's government is mentioned. But Tom. L. Johnson never pretended to be the whole thing. No one more than he recognizes that there are other pebbles on the beach and he is the last man, in my opinion, who will stand idly by when a Single Tax organization has its shoulder to the wheel for a move forward, and proves its reason for being.

Organize? Why of course, we have already delayed too long and were our martyred hero, the grandest man of all the race with us today, he would be in the van of this new movement with Johnson and Post at his side.—E. C. CLARK, Bernhards Bay, N. Y.

LAY STRESS UPON THE MATERIAL BENEFITS.

EDITOR *SINGLE TAX REVIEW*:

I have read the pros and cons in the *REVIEW* on Independent Political Action, and there seem to be plausible and valid arguments on both sides.

All Single Taxers want the cause to grow as far and fast as possible. The question of tactics is therefore important. As a general thing, self-interest governs us. Everybody is engaged in earning a living or accumulating money. There is a good deal of truth in the doctrine of "economic determinism." Henry George in *Progress and Poverty* recognized its existence.

I do not argue that Single Taxers should discard the ethical features of our argument, but we should emphasize the mater-

ial and financial benefits to the people in the adoption of the Single Tax. Especially should we pay attention to the hard-worked, over-worked and worried merchants and business men who under competition on the one hand and monopoly on the other, have a hard time to keep their heads above the water.

Let us leave alone all fine distinctions as to abstract things. Let us swim with the current, not against the current. People think and talk about material things, and formulate and express their thoughts in terms of wages, profits, dividends, symbolized and measured in dollars and cents. Let us adjust our arguments to these desires and modes of reasoning.

It will be time enough for us to show, or attempt to prove in any elaborate and profound way the justice of our cause, until we are attacked on that very point, which we need not fear as likely to occur in the near future. For as a matter of fact, the abstract justice of our contention is generally conceded. It is simply lack of knowledge among the people as to the financial, material benefits to be derived from the application of our reform.—F. G. ANDERSON, Jamestown, N. Y.

WHAT SHALL OUR BANNER BEAR?

Editor SINGLE TAX REVIEW.

Mr. William Ryan, in your issue of Jan.-Feb., 1910, is right on the nail when he asks for a more appropriate name than "Single Tax."

My gospel has, for a long time past, been "No Tax," "The Abolition of all Taxation and the Substitution of Rent of Land as a source of public Revenue."

I can promise him that he will find all the "psychology" in "No Tax" that he can ask for in a title.

Most of the Georgean propagandists introduce their subject with "The Single Tax is Not a Tax;" then, in the name of common sense, cease to miscall it one; folk want *not* to be taxed, want to be *untaxed*.

Let us show the consumers of goods and services, that *they* are the payers of all the rent which is levied on growing, manu-

facturing, carrying, trading and distributing, as parts of the price they pay for their goods and services, the other part of the price being made up of wages of labor (which includes all hire of machinery and premises) and taxes and profits on taxes and profits on monopoly, and the last three items will disappear when we make the landlord pass on to the public treasury, the community-made rent of land, which he now retains for his own private use, giving in return nothing but permission to occupy, which permission is not his to grant or deny.

We must never forget that the grower, maker, carrier and distributor does not pay the rents incurred in producing goods; they are passed on, as are all other costs of production, to the ultimate consumer, who pays all costs.

Those who use land for purposes other than producing profit by manufacture or trade—use it for residence, pleasure or sport—bear the whole cost of the rent; are, in fact, the consumers of the value.

This fact shows that it is not so much a land question, as it is a wage question; if we let the landlord retain the rent, high rents, taxes and profits on taxes make goods dear and wages low; if we make the landlord pass the rent on to public revenue, rent of land will be much reduced, taxes and profits on taxes will disappear, so that, if the price of goods is the wages, plus the rent and taxes, etc., we see that the price of goods and services must be much less, and therefore the worker's wage will buy more of them, making the wage a higher one.

But, as the money wage will also rise as well as buying power of money, the wage earner will see that this is a question of great and vital importance to him.

We must keep in view that it is the annual rental value of land, and not its selling price, with which we must deal; to state it as a selling price has many disadvantages. The price paid for estate in land is a price paid for the privilege of drawing and retaining a definite annual rent, and when the holder has to pass on, for public uses, a proportion of that rent, then the selling price is reduced in that proportion, so that selling price is not a

stable standard, but the tenant pays the same rent whether the landlord gets it all, or has to pass on a portion. It is the rental value which is the product of the community and if we deal with it under a disguise, the people will misunderstand the whole transaction, just as they do when we tell them that taking off all taxation from them, is placing a tax upon them.—G. R. HARRISON, Ourimbah, N. S. W., Australia.

A SUGGESTION FROM F. H. MONROE.

EDITOR SINGLE TAX REVIEW:

We should increase our efforts to carry the teachings of Henry George to the schools, colleges and universities.

We do not seem to realize how insidious is the work of plutocracy, not only in the selection of teachers but in the coloring given to even the most elementary text books tending to discredit the great emancipators of history and to glorify the tyrants.

As a means of activity to offset this influence it is suggested that our friends in various cities offer prizes varying from five to twenty-five dollars, depending on the grade of the school or college, for the best essay or oration on the following subject: "How can involuntary poverty be abolished."

Such a prize should if possible become a prominent annual proposition. Anyone interested in adopting this idea locally, can easily arrange the detail with the principal or president of the institution to which the offer is made.—F. H. MONROE, Palos Park, Ill.

HOW THE CAUSE WAS URGED IN NEW SOUTH WALES.

EDITOR SINGLE TAX REVIEW:

Mr. H. J. Chase in your Jan.-Feb. number, refers to the Rhode Island Campaign and speaks of N. S. W. Mr. Chase is absolutely right in his conclusions as to the best preliminary methods of presenting a *local* Single Tax policy.

As one who was privileged to take a small hand in our Rating Revolution here, I would say that we didn't present to our audiences the whole ethical vision of the Single Tax religion—we merely pointed out that it meant for the using landowner decreased taxation, to the non-landowner a chance to buy land at a reasonable figure and to the land speculator a medicine which would make him an honest citizen, even against his will. And to the credit of some of our land speculators, it wasn't always against their will. I know one Congregational minister who journeyed nearly 200 miles to cast his vote for a rate of 4 3-4 d. on unimproved values and he owned vacant land only in that borough—and his vote helped carry the day in a very stiff fight.

We found all landowners (excepting land speculators) quite prepared to endorse the policy of raising municipal revenue from land values only, in the case of curbing and guttering and making roads and streets; but what many objected to, was paying on land values for water supply, sewerage, lighting streets, fire service, etc., which services they pointed out vacant land didn't require.

I found a local adaptation of Post's footnote No. 18 on page 20 of *THE SINGLE TAX* confounded their arguments every time, and convinced them too, unless they happened to be big land speculators in some other district, and were therefore afraid that if we carried local Single Tax in No. 1 district, No. 2 district might follow suit to their great expense.

I wish the Rhode Island campaign great success, and hope Mr. Chase will follow out his own ideas as outlined in the Jan.-Feb. *REVIEW*. When people have taken the first step—local Single Tax—we can then lead them further and on to *higher* ground.—J. R. FIRTH, Redfern, N. S. W., Australia.

DEMOCRACY AND THE DOCTRINE OF JESUS.

EDITOR SINGLE TAX REVIEW:

"And Jesus went about teaching in their synagogues and preaching the Gospel of

the Kingdom, and healing all manner of sickness, and all manner of disease among the people."

Let me first ask my unbelieving friend to restrain the smothered exclamation of disgust, and my Christian brother to restrain his condemnation for a while. Let us reason together in the spirit of those who long for the truth, and if we find it, follow on, no matter where it may lead.

Suppose this same Jesus going about in our large cities preaching in our "synagogues," and preaching the same doctrines of pure democracy that He preached in Galilee, and trying to make headway against sickness and disease. For anyone to attempt such a task, would require a strength much more than human.

But if we would apply the principles of pure democracy, which He taught, to our society, would we not be doing His work and would we not be bringing about His Kingdom by the only method possible for us poor humans? It would help to stop the manufacture of the sick, the lame, the halt and the blind; it would even give life to the dead, (the hopeless and despairing) and would stop filling graves with the bodies of loved ones, crushed and broken before their time.

To my mind pure democracy or the establishment of Justice, must include as a basic principle, the doctrine that each person born into the world has a right to demand and to receive a share in the natural gifts or bounties contained in the world, and that he should have, without either begging or paying other men for the privilege, the right to engage in the pursuit of life, liberty, and happiness.

What we call the Single Tax (for want of a better name) will abolish special privilege by taxing the value of such privileges, and it will destroy land monopoly by taxing the value given to land by the presence of population.

Can anyone imagine so many sick, crippled, despairing and disheartened people in the world if we adopt this plan? Would not the horrible conditions under which men work in mine, field and factory be changed, when the opportunities to mother Earth are thrown open to all, and where the employer or the capitalist will have to

seek out and persuade, not drive, the worker to enter his employ?

If the billions of dollars now invested in land (giving the power to obstruct and forestall labor and invention, and the power to exact service where none is returned) were employed in pushing forward legitimate healthy production, then the "good things" promised by the Master, if we strive for God's Kingdom on Earth, will be ours and the healing of the sick and the banishment of all manner of diseases can be undertaken with some hope of accomplishment.

OLIVER McKNIGHT.

Phila., Pa.

TAXATION IN SPAIN.

After we finished our business in the custom house, there was yet another annoyance as we passed through the doors of the city (Cadiz). This is what is known in Spain as the Consumption Tax. It is one of the most odious means of taxation and occasions more complaints, more fights and rebellions, in cities and towns, than anything else. Every package, satchel, or trunk that goes into a different city or town is stopped by the Consumption Tax officer and searched to see if there is anything dutiable, in order to collect the corresponding tax. All vegetables for the market, groceries for the stores, etc., must be taxed, and taxes paid before they dare enter a city. Fortunately I had not my baggage opened in any of the cities of Andalusia, as they were satisfied as soon as I said I had simply necessary wearing apparel, but in Corunna the officer made me open a valise. I spoke to him so sharply and harshly for molesting travelers who came to Spain to spend their money, and expressed myself so strong against the abominable system, that after scarcely looking at the open valise, he told me to close it and go, without any further ceremony. He seemed to feel uncomfortable as an officer engaged in such a mean employment.—"Spain of Today From Within," by Manuel Andujar. Fleming H. Revell Company, Pubs., 1909.

NEWS—DOMESTIC

RHODE ISLAND

GOVERNOR GARVIN TELLS OF THE WORK
IN THIS STATE—MCNAIR AND BIGELOW'S
GOOD WORK—REPUBLICAN INSURGENTS
IN RHODE ISLAND LIKELY TO BE HEARD
FROM.

During the past four months the educational work in Rhode Island has been continuous. Mr. Wm. N. McNair, of Pittsburg, gave us a Sunday in the Spring, as did Rev. Herbert S. Bigelow, of Cincinnati. Mr. McNair from the standpoint of a young man made a very decided impression in favor of our cause. Mr. Bigelow, with his longer experience and wide reputation, set many hearers thinking upon Direct Legislation and the Single Tax.

We have felt very proud of the speakers who have come to Rhode Island to aid in our efforts at tax reform. Every one of them has done much good and they have illustrated in their characters and addresses the elevating effect of unselfish devotion to truth, as yet unaccepted by the mass of the people. The local meetings and publications have been kept up also. With the advent of warm weather in May, the open air meetings began and are continued every evening. On every Sunday evening our headquarters, a room seating seventy-five, has been crowded by audiences interested in tax reform and kindred topics. For these meetings we have had in the main local speakers of high standing. Their addresses have been followed by very interesting discussions.

Mr. Liddell, Mr. Chase and myself have also received invitations to address labor organizations, church clubs, etc., but probably the most effective work has been through communications to the press of the State. More than 200 letters by us have been published in this way, reaching all sections and necessarily, as it seems to me, making converts to the cause of local option in taxation and the exemption of the products of labor from assessment.

After the educational work of about two years and a half, it seems as though the period had arrived for reaping the fruits

of our labors. At all events a systematic effort is about to be made in that direction. This very week we are expecting the arrival of Mr. John Z. White, who did so much towards securing the Initiative and Referendum in Missouri.

In my letter appearing in the March April number of the SINGLE TAX REVIEW, I expressed the hope that Single Taxers, who take a summer vacation, would consider the shores of Narragansett Bay this year. Thus far we have received no word of such visitors. In my next letter I may be able to tell better news in this direction.

In the middle of August, our State Legislature assembles for a few days in special session. Among the few questions to be dealt with is that of taxation. The bill which passed the House of Representatives, did not contain the most valuable recommendations made by the Tax Commission appointed last year. The Act did not pass the Senate, but is before that body now for consideration at this special session.

Politically, it is probable that a progressive candidate for United States senator will be in the field to succeed Senator Aldrich, whose term expires next March. Undoubtedly the regular Republican nominee will be a "Stand-Patter," but in that party there are many Insurgents, not so aggressive as yet here in the East, but ready, I believe, to act in the fall campaign. In State affairs the principle of Direct Legislation promises to be an issue.

During the months of July and August, scores of thousands of our people visit the shore resorts on each Sunday. Yesterday we held our first meeting of the season at Crescent Park, our most popular resort. The speaking continued from four to five o'clock, and again from six to seven, alternating with the music at the bandstand. Mr. Francis Gallagher presided, the speakers being Messrs. Liddell, Chase, Johnson and myself. The audience was large, attentive, and evidently much interested. In the evening one of our leading manufacturers, Mr. Charles Sisson, addressed the "People's Forum" in the Tax Reform headquarters, upon Peace and Arbitration.—LUCIUS F. C. GARVIN, Lonsdale, R. I.

H. J. CHASE TELLS OF WORK IN RHODE ISLAND.

"Facts are stubborn things." The active members of the Association realize the importance of getting before the public the facts with reference to the countries that have the law we are laboring for here in Rhode Island. The last three or four "Bulletins" in great part have been devoted to this purpose. Year-books and other official documents have been searched for pertinent matter; news items have been gleaned; every effort has been made to obtain authentic information as to how local option is working, especially in western Canada. The results of these efforts are in the "Bulletins," but they are not as abundant as we could wish.

It would be a good thing if Single Taxers in Canada and wherever else local option is in operation, would forward to the REVIEW any information of the kind we are endeavoring to secure. If we can show beyond reasonable doubt that exemption of personalty and improvements is working favorably wherever it is being tried, not only in newly settled countries, but in at least one country much older than ours, what more can we do to convince the people of this State that opportunity should be given to find out how the plan would work in Rhode Island? The odor of the pudding, if agreeable, is the strongest inducement that can be offered to its being tasted.

The writer has distributed several thousand of the later "Bulletins," making a regular canvass for that purpose in ten of the cities and towns of this State, including Providence, large portions of Pawtucket and Central Falls, and all of Newport. The presentation of each leaflet has been accompanied with remarks upon its contents, and it is believed that this has led to the great majority of them being more or less understandingly read. The writer feels confident that this is an effective method of propaganda, and there is a good deal of testimony to the same effect from the Socialists. It is their claim that their success in Milwaukee was largely due to this way of distributing their literature.

All the daily papers in the State, with

one or two exceptions, and several weeklies, have printed letters from Dr. Garvin, Col. Liddell and the present writer. It has been our aim to use this method to the extent of our opportunities, and how well we have succeeded may be inferred from the fact that since March 25th, more than 200 of our letters have been published. The papers containing them come pretty near to covering every part of this Commonwealth.

Open air meetings are being held, principally in Providence and vicinity, every evening when the weather permits. Of late the attendance at these meetings has been increasing and apparently the interest likewise. The Sunday night meetings at our headquarters continue, despite the heated season, the audiences being fairly large and the zest in discussions unabated. Prior to this year, the attempt to maintain these meetings at any season has been a failure, and therefore we feel encouraged in view of the fact that the "People's Forum" now seems to have become a permanent institution. Opportunity has been given for Sunday afternoon addresses at two of the shore resorts, Crescent Park and Rocky Point.

Our task is to overcome indifference rather than to disarm actual hostility, and in this respect there is no question but that we are making progress. Likewise there is no question but that we need all the outside help of every kind that can be afforded.—H. J. CHASE, Providence, R. I.

MISSOURI.

PETITIONING FOR CONSTITUTIONAL FREEDOM IN TAXATION—A NOTABLE WELCOME TO REV. HERBERT S. BIGELOW.

It has been a long time since your readers have heard from this state. But this has not been because there was nothing doing. And we are still in the thick of the fight. We are at present circulating a petition on taxation for a constitutional amendment that will provide for the separation of state and local revenues, and enable us to discontinue the state property tax and to levy taxes on other subjects of

taxation for state purposes; for local option and home rule in taxation; to abolish poll taxes and to exempt state, county and municipal bonds. This petition is circulated under the direction of the Missouri Municipal League and other organizations, by their joint Petition Committee on Taxation. We have had but a short time to appeal to the people for signatures, but we are meeting with real success, and I think we will be able to place it on the ballot at the next general election.

About fifty Single Taxers of St. Louis gathered at Lippe's cafe on June 23rd to welcome the Rev. Herbert Bigelow, of Cincinnati. Mr. Bigelow made one of the closest reasoned and most eloquent speeches which those present had listened to for many a day. He had just come from the meeting on Conservation at St. Paul, where Messrs. Pinchot and Garfield had spoken.

Addresses were made by William Preston Hill, Judge Sale, J. J. Hummell, Emil Schmied, of the *Public*, Louis Cohen, and others. William Marion Reedy, editor of the *Mirror*, was toastmaster. The theme upon which Mr. Bigelow dwelt most forcibly was the idea that "things are coming our way." He pointed to the conservation movement and said that the speeches made by Pinchot and Garfield were our doctrines almost undiluted. He said that everybody knew there was something wrong and numbers were coming to the consideration of our remedy. The close of Mr. Bigelow's speech was very effective, and I doubt if the Single Taxers of the Mound City were ever before so strongly moved even under the masterful oratory of Mr. George and Father McGlynn themselves. Among those present were numbers of the "Old Guard" who cherish the conviction that we are on the eve of a great triumph. A few of those present were K. Palmer, Gus Menger and wife, Denis Ryan, Frank K. Ryan, Prof. Leshner, Victor Gebhart, J. A. Stoll, Dr. Homan, our old reliable president, Christ Osterwitch, and a great many more whose names I cannot recall. And all of them realize that we are going ahead.—H. SYCAMORE, St. Louis, Mo.

OREGON.

THIRTY-TWO PROPOSITIONS TO BE VOTED ON—SIXTEEN OF THESE ARE AMENDMENTS TO THE CONSTITUTION—AN IMPORTANT PAMPHLET ON TAXATION SOON TO BE ISSUED.

On July 7th, the last initiative measure was filed with the Secretary of State in Oregon. No more can go before the people this year. There will be 32 propositions on the state ballot, of which 16 are proposed amendments to the constitution. Not all these are presented to the people by the initiative. Six of them go before the people by the resolution of the last legislature. Eight of them are county division matters of local import. Hereafter such measures will be settled by the localities interested. There is but one measure before the people by referendum, and that is of minor importance.

Among the eleven important measures are the three tax amendments, of which two were submitted by the legislature at the request of the Oregon State Grange. These two are progressive in their nature and would do away with the provisions of the present constitution regarding all classes of property being taxed equally.

The third tax measure is submitted by the Oregon State Federation of Labor. It aims to supplement the Grange amendments and to give the people sole power to affirm or veto all tax laws. It abolishes the poll tax and gives counties the right to exempt any class of property from taxation by majority vote.

The four propositions of the People's Power League were closely criticised and carefully drawn up before final filing with several thousand more than the required number of signatures. They are all of the nature of extending the power of the people. A law extending the primary law to apply to presidential electors, and also to delegates to national party conventions. This bill provides payment of expenses to such delegates, and also for an advisory expression by the people of choice for president and vice president. The next is an amendment providing for Proportional

Representation, limitation of the powers of the legislature to pass emergency laws, and several other matters along these lines. A bill for the establishment of one board of inspectors to take the place of a large number of commissions, and to also print a bi-monthly report or state magazine to be sent to every voter, is the third measure of the People's Power League. The fourth is an amendment giving the supreme court original jurisdiction, enabling it to refuse to consider cases appealed on technicalities, providing for a three-fourths verdict in civil cases.

An important issue raised by the legislature is the calling of a constitutional convention. This must be affirmed by the people. It is generally regarded as a trick through which Oregon is to be stripped of all its progressive legislation.

Prohibition, Woman Suffrage and a measure allowing railroads to be built by the people comprise the progressive and important measures. A good roads amendment will help out some road enterprises and land values if passed. One measure is to give county division schemes over to the people of the locality interested. An amendment giving cities exclusive right to regulate sale of liquors is up again, although twice defeated in slightly different form heretofore. The others are of minor importance not necessary to mention.

For all of them a state pamphlet will be issued and sent to every voter in the State. It will contain such arguments, at \$80. a page, as may be offered for and against any proposed measure or amendment. The Prohibitionists have filed the longest, which I understand amounts to ten pages. The exact number of the pages for the taxation amendments and those of the Peoples Power League will not be many on account of financial reasons. Probably will not exceed two each.

The pamphlet on taxation soon to be issued, will be about 132 pages, containing some cartoons, and many striking local instances of taxation. It will advocate the taxation of land values in the form of queries largely. Some of the data has required very careful research to secure. Most of the figuring has been by experts. It is no slapdash matter, nor does it dis-

cuss labor issues. It will be circulated throughout the state with the intention of reaching every citizen. If it does not produce a sensation and provoke serious consideration by thousands of Oregon citizens, it will not be the fault of the able pens that have carefully written it.

A. D. CRIDGE,

Portland, Ore.

ACTIVITIES OF THE LAND VALUE TAX PARTY.

Following is a list of the activities of the Land Value Tax Party: from May 22 to July ending. Organizer Joseph Darling was directed to submit a list of names of those qualified to make good committeemen.

Out-door meeting held to protest against failure of Legislature to consider the Single Tax bill—Committee decides to meet every Saturday evening—Secretary instructed to obtain as full a list as possible of Single Taxers and sympathizers—1,500 circulars stating work in hand sent to those who received the call of convention—Letter sent to Governor Hughes urging passage of Single Tax bill by extraordinary session. Dinner conference held on June 18 instead of regular committee meeting, to which all members were invited.

Letter to Mayor Gaynor concerning subways. Outdoor meetings held every Wednesday night at 125th St. and Seventh Ave.; ads to be run in the *Public* and *Review*; buttons adopted; 200 copies of platform sold at one meeting; badges adopted to be worn at out-door meetings. Platform for public meetings and banner provided for; pamphlet containing Chairman's address printed; pamphlet (reprint for South Side (N.Y.) *Observer*) and excerpts from party platform put out.

On July 9th the following resolutions were unanimously adopted:

"RESOLVED that we have read with painful surprise the published report of the proceedings of a meeting of so-called 'Progressive Democrats' held at Hotel Ten Eyck, Albany, on the 4th of July. As those who organized and controlled the meeting are well known as professed

believers in the principle of the Single Tax on land values, and as they claim to represent before the people the Single Tax idea, we regret exceedingly to learn that they adopted a resolution endorsing 'a Federal income tax.' Such a tax is directly contrary to the teachings of the great philosopher, Henry George, and of all the propositions of the present day none is more inimical to the land tax philosophy, or more cunningly devised to kill the Single Tax propaganda. We respectfully urge these former leaders of the Single Tax movement in New York state to rescind their resolution and to work with us for the adoption of a system which would raise the necessary expenses of government by a tax on land values alone, distinctly reprobating the proposed income tax and all other taxes, which are a burden on industry, and which tend to increase widespread poverty among the people.

"RESOLVED, That we urge all Single Taxers who have affiliated with the 'Progressive Democrats' to come out from among them, as their being found in such company is likely to do much harm to the cause."

At a meeting of the Executive Committee on July 2nd, the following minute was unanimously adopted:

"Resolved, That we congratulate our brethren in Great Britain on the marked progress our cause has made in their country during the past year; that we are greatly cheered by the enactment of the Lloyd George budget, which we regard as an important first step toward the attainment of our hopes and the adoption of a Single Tax on land values to provide all necessary expenses of government; that we rejoice to know the British Chancellor of the Exchequer has boldly declared his stand for the ultimate abolition of land monopoly; that we bid our British brethren God-speed in their work, and look forward to the glad time when the curse of private land monopoly will be abolished both in the mother country and in our own land, having an abiding faith in the fulfillment of the promise that "the needy shall not always be forgotten: the expectation of the poor shall not perish forever.

"As the Chairman of this Committee, Hon. George Wallace, is about to visit England we are glad to introduce him to our working brethren abroad, and we send these greetings by him in person."

THE PRESS AND THE LAND VALUE TAX PARTY.

The new Land Value Tax Party has received a number of press notices. Most of these are of course determined by the policy of the newspapers making the comments. But the new movement is recognized as a somewhat startling phenomenon in the progress of our cause, and perhaps destined to develop and grow. *The Globe and Commercial Advertiser* of this city says:

"Tax land and nothing but land, make land pay for government, not according to area, but according to value. That is the meaning of the Land Value Tax party.

"We think that there are a good many thousand men in New York who believe in that," said William J. Wallace, one of the leaders to-day.

"Hundreds, even thousands, of Democrats and Republicans, it is said, believe in the principles enunciated by Henry George—the principles adopted by Lloyd George—but they have not favored the idea of organizing a new party. The men of the Land Value Tax party have become tired of waiting for one of the old parties to come to them. They think the time has come to take their theory into politics as Lloyd George did in England."

The *Buffalo News* says:

"The Land Value Tax party is really our old friend, the Single Taxer, in a new guise. The fundamental idea is to tax every man holding land title to such an extent that the taxes are at least equal to the rental value, so that there will cease to be any object in ownership of land for any purpose. It is never to be forgotten that the fundamental point is, practically, land confiscation. Henry George made it as clear as one can make anything that he would have the holder of land title, if he wanted such futility in his hands, have nothing more than the empty shell of which

the kernel was extracted by way of taxation."

The Cincinnati *Post*, though friendly to the Single Tax, refuses to favor the new party movement and has this to say:

"The proposal is one alien to the George methods. He might have changed his mind if he had lived until now, but in his lifetime he always opposed the placing of the great principle for which he fought in the custody of any political party.

"As a result the Single Tax has made progress silently, imperceptibly, creeping into the consciousness of millions who do not even know what the term means. It was promulgated 30 years ago. It is now, in principle, the issue under which the Ministry of Great Britain and Ireland holds office. It is, in principle, the rule of taxation on a great part of Australia. It is widely accepted as the best form of municipal taxation in Germany. Men who would deny that they are Single Taxers are arguing for it every day. So much for the progress, without a political party back of it, of the merely fiscal demand made by the George philosophy.

"And all over the civilized world the moral principle that the earth belongs to the children of men, and not to landlords, is accepted by the vast majority of the people. The war song of the last British campaign on the Liberal side was 'God made the land for the people!'

"Without any political party, George has in 30 years caused the world's thought to change face on the basic fact of social life. This is a wonderful, an epoch-making thing. Could it have been done if cabined, cribbed and confined in an 'organization?' Probably not. It goes faster and further, as just plain Truth. The time will come when it must become an issue in its complete form. Half-way measures will not always satisfy the Georgeites. But just now, and for many years, it would seem that they had better leave well enough alone."

The Newark (N. J.) *Evening News* thus comments in an entirely friendly spirit:

"There is some indication that a new party will appear with the conservation of natural resources as the chief motive. Gifford Pinchot has already expressed the

opinion that the Republican party is in the toils of the special interests and can give little encouragement for the future. In agreement with him a new party already launched has made known its principles and has adopted its platform at its first convention in New York. It is the Land Value Tax party. It demands that the general government shall cease to sell or give away any more public land to individuals or corporations on the ground that the government has no right to dispose of such property in perpetuity which of right belongs to future generations. But the special point which the Land Value Tax party brings to the attention of the proposed conservation party and to all others is that all the power of special privilege rests on land monopoly and the unearned increment. The Republican and Democratic parties are unwilling or unable to get rid of land monopoly and its attendant evils because they both are so deeply in the toils of a 'secret oligarchy.'

"It is land monopoly that is the source of poverty at one end of the social scale, and of trusts and stupendous fortunes of the others in a country where the wealth per capita is nearly \$1,400, indicating that an average degree of comfort and prosperity for all the people should be the fact. On the contrary, seventy-five per cent. of the people pay rent; those who occupy their homes have loaded them with mortgages; human life is counted cheap; 20,000 are annually killed in industrial operations; suicide is on the increase; defective, insane and dependents are in larger number; child labor is a present problem; 600,000 persons die yearly from preventable diseases; feudal towns, trust-owned and controlled, are springing up; the gulf between want and excess is widening; the great combines are consolidating into a system that controls Presidents, Governors, lawmakers, and everywhere is social unrest. All this is caused by land monopoly. Land is the source of life. Land monopoly is the foundation for all trusts that control nature's resources. So declares the Land Value Tax party. The remedy that will make easy the conservation task is the Single Tax on land values. Tax the holders

of vacant lands what they are worth to those who can afford to use them—keep all franchises in the ownership of the people.

"If this simple programme will do what its advocates believe it will, the marvel is that any hesitancy to adopt it is observed. At any rate, Germany has put in effect the tax on unearned increment from land. Great Britain has adopted it in her present budget. Now, the Land Value Tax party calls for deliverance from the 'American House of Lords.' It extends 'greetings and good wishes to the insurgents, independents and 'new idea' members of the Democratic and Republican parties,' and points the way to the 'land of promise' by the Single Tax route."

Prof. Robert Braun, Single Taxer of Hungary, reappeared in New York last month after a long trip through the west, where he had met most all the leading Single Taxers of the chief cities, and was received with a cordiality that his unselfish services to the cause, his modesty and great ability, so justly merit.

He was induced to speak at one of the open-air meetings of the Manhattan Single Tax club, and told the crowd who surrounded the stand something of the impressions he had gained of the movement while in this country. A supper at one of the Hungarian restaurants on the east side at Prof. Braun's invitation to Messrs. Macgregor, Brown, Weyman, and Miller, and a late leave-taking of our distinguished friend, were the incidents that marked his second visit to New York, followed by his final departure to his native land on the following morning. We know those who were permitted the rare pleasure of his society on his two visits to this city will unite in wishing him a pleasant journey to the country where those of our faith are yet few and timid, and to whom he will bring the strength and courage of his own splendid convictions and wealth of intellectual resource.

Laurie J. Quimby, editor of the *Chancellor* of Omaha, will stand for Congress from that city. His platform has the true ring.

NEWS—FOREIGN.

GREAT BRITAIN.

THE PRESENT TRUCE FOLLOWING THE KING'S DEATH OF ADVANTAGE TO THE OPPOSITION—THE LORD'S VETO DOOMED NEVERTHELESS—RAPID EXTENSION OF THE WORK—WINSTON CHURCHILL HAS JUST FINISHED READING PROGRESS AND POVERTY.

At the moment of writing British politics are very tame indeed when compared with what they were during the past fifteen months. The House of Commons which has so recently been the scene of long and fierce encounters between the representatives of democracy and of privilege would hardly be recognised as the same place by those whose acquaintance with it is limited to the recent past, the whole tone and temper of its members having so completely changed. As T. P. O'Connor says:

"The psychological condition of the House of Commons at this moment is unexampled in its history. That spirit of unrest, of contention, of briskness, of cut and thrust, which is its normal state, has vanished so completely that one thinks that either the Saturnian reign of universal peace or the decadency of universal exhaustion has suddenly come to the place; and that it is but the wreck of its former self."

Undoubtedly, exhaustion from the strenuous fight over last year's budget might in ordinary times have been sufficient to account for great changes, but in these exceptional times of political unrest, of determination for the eradication of special privileges there was little real evidence of political or physical exhaustion, on the part of the members of the House of Commons, or amongst the electorate throughout the country. The manner in which a few months ago all the forces of progress were lining up for what was expected to be the final struggle against our hereditary legislators was a sight to gladden the heart of every lover of freedom. Then came King Edward's death. This was made an excuse for deferring the civil conflict on which all parties were entering with the

spirit that promised great things for democracy. It was the hope of all reformers that at most the King's death meant merely the postponement of the conflict for a few weeks or months. The privileged classes, those satisfied with things as they are, claimed that it would be most unfair to King George for the Government to carry a Veto Bill and thus compel the new King at the very beginning of his reign to take sides. On the other hand it was claimed that the King can do no wrong, since as a constitutional monarch he can only act on the advice of his ministers. Then came talk of a conference between the Government and the Opposition, with a view to a settlement being arrived at. Doubtless Mr. Asquith had received a hint from his Sovereign that he would like a settlement to be reached by Conference with the opposition if possible. This was ultimately arranged and the following eight members were appointed:

For the Government, Mr. Asquith, Lord Crewe, Mr. Lloyd George, Mr. Birrell.

For the Opposition, Mr. Balfour, Lord Lansdowne, Mr. Austin Chamberlain Lord Cawdor.

From the party point of view all the advantage arising from the Conference has gone to the Opposition. On the Government side there was great discontent, bordering on open rebellion. Radical, Labor and Irish Nationalists members of Parliament and their Constituents were anxious to come to grips with their hereditary foe. To be kept from the long looked for attack upon the Lords has had a very demoralising effect upon these fighting forces, and as the *Yorkshire Post*, (one of the leading provincial Tory papers) declared on June 21st "The holding of the Conference has put it for the present outside the scope of party warfare; the Radicals could not ask the electors to assist them in clipping the claws of the House of Lords; they could not assert that a struggle was going on between the representatives of the people and an hereditary Chamber, which represented only such interests as its members were strictly concerned in. This, no doubt, has been of great service to the Unionist cause; to get the Constitutional question side tracked

is clearly of advantage to the Unionist party." This is not likely to happen, for whatever understanding may be arrived at by the Conference, it will be the House of Commons that will have the final decision on the question of the Lord's Veto. But I do not think we need fear that any essential would be given away by the Government's representatives. A Government which has been democratic and strong enough to give us the Valuation of the Land need not be mistrusted on the Veto question. The Lords' power to Veto is doomed and must go by either agreement or conflict.

The announcement that there is to be an Autumn session of parliament has given great satisfaction to the supporters of the Government. For the present our question is outside the scope of parliament. The valuation of the land is being carried out and until this is completed it is difficult to see what else parliament can do along our lines.

In the Constituencies our proposals are daily becoming more popular as one finds in addressing meetings in all parts of the Country. The new work of the United Committee and the Leagues for the immediate future is to carry on the work of educating public opinion, and for this they are shaping well. One of the schemes now in operation is the distribution of specially selected leaflets to all the electors and households of Great Britain and Ireland. These are placed in very attractive looking envelopes with suitable letterpress printed on the face in bold clear type.

Where a Member of Parliament undertakes to have these distributed the United Committee gives the required number of envelopes with the member's photo and compliments on the front. Where there is no M. P. who will accept them the U. C. will send them out with their own compliments with such striking letterpress as **HOW TO REDUCE RENTS, RATES AND TAXES**

Among the newest publications is "The Taxation of Land Values." A further plea of urgency addressed to the Government by the United Committee for the Taxation of Land Values. This has been sent to Members of the Ministry and the Liberal and Labor members of Parliament.

A penny edition of "The Story of My Dictatorship" by Louis H. Berens and Ignatius Singer has just been published and is likely to have an immense sale.

The U. C. has increased its staff of late. Mr. C. J. Cawood who was until recently farming over 1000 acres of land in Yorkshire has retired and become one of the permanent staff. He is now charged with the distribution of the leaflets referred to.

Wm. Reid, a well known Glasgow Single Taxer, has also become a member of the permanent staff, and he will open an office at Newcastle-on-Tyne from where he will organise the Northern Counties of England. At the present time Mr. Edward McHugh is in Wales and is there meeting with success in organising a permanent committee which is to keep our question to the front in that quarter. All this work is made possible by the generous and continued support of Mr. Fels, whose example we hope may soon be followed by other earnest men who have hitherto withheld their support from our movement.

Owing to the larger staff and new work taken in hand the Committee has found it necessary to remove to larger and more convenient offices. They are still housed in the same building where they have a suite of six very commodious rooms furnished with almost every up-to date contrivance for the proper working of a first class office.

The formal opening of these new offices took place on Monday, June 27th, when members of the Committee and a number of friends were invited to tea to meet the Lord Advocate (Mr. Ure) and join in presenting him with an illuminated address. On behalf of the Committee Mr. Crompton L. Davies made the presentation which Mr. Ure acknowledged in a very fine speech in which he referred to the pleasure it has given him to co-operate with us in promoting the Land Values Taxation cause. He expressed his willingness to give the Committee all the assistance he could in the future. Mr. Paul, Mr. Fels, Messrs Dundas White, M. P., Wedgwood, M. P., Burt, Smithson and Byles M. P., also spoke. Amongst others present were Mrs. Wedgwood, H. G. Chancellor, M. P., Mrs. Fels, Messrs. Yancey Cohen (formerly of New

York) Fred Verinder, Edward McHugh, and James Busby.

On the same night the news came to us that Mr. Winston Churchill was just finishing the reading of "Progress and Poverty." It will be interesting to read Mr. Churchill's future speeches and to note whether he is able to accept the proposition that "the simple yet sovereign remedy, which will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals, taste, and intelligence, purify government and carry civilisation to yet nobler heights, is to appropriate rent by taxation." That this brilliant young statesman has read "Protection or Free Trade" may be seen from the following quotation from a speech delivered by him last January in which he said that "Land Reform and Free Trade stood together. They stood together with Henry George and with Richard Cobden and they stood together in the Liberal policy of to-day."

I am particularly glad to be able to report that the promoters of the International Free Trade Congress to be held at Antwerp in August have granted the United Committee the privilege of submitting a paper on "The Taxation of Land Values in its relation to Free Trade." The fact that the writing of the article has been placed in the hands of Mr. Verinder is a guarantee that the work will be well done.

F. SKIRROW.

London, Eng.

SPAIN

England has had the honor among the great nations of the earth to start the movement for the Single Tax and to hasten its application among peoples where it has as yet obtained no foothold. Spain is an instance in point. The Spanish people have learned during the past winter of the English movement and have followed it with much interest. The example of Great Britain has been of more advantage to us than years of preaching.

This has been shown in press comments

and now in the Budget for 1911 which the government under the leadership of Premier Canalejas, has presented to Parliament on July 2nd. There is in this Budget very little to show as advance in our direction, but there is something, nevertheless. We have found it in the following clauses for municipal purposes:

Article II. The Ayuntamientos (county councils) are authorized to tax the unearned increment of all building land, between every two consecutive purchases.

From this unearned increment shall be deducted:

(a) The interest of the capital represented in the value of land.

(b) All direct taxes paid by the landlord in the time between the two consecutive purchases.

(c) The improvements that the proprietor has made in the time between the two consecutive purchases.

That is all. It is not very much; but for a nation like Spain where protectionism is strongly entrenched, I think that this thin end of the entering wedge is more significant than it would be among nations where economic progress has made greater advance.

The beginning is a modest one indeed, but I hope that in discussing it in Parliament this thin end of the wedge may be enlarged. This will occur during the Fall, and I shall hope to send the REVIEW more inspiring news.—ANTONIO ABENDIN, San Fernando, Cadiz, Spain.

GERMANY

The German Single Tax periodical, *Bodenreform*, used to report in each issue the adoption by half a dozen towns of the tax on the "unearned increment." But a late number of the same periodical reports not less than forty, of which I will name Dresden, because it is the largest, with one million inhabitants, then Peine, because it is my home town, and Burgdorf, because it bears my name.

Three years ago in the Berlin city council, the *zuwachsteuer* was voted down by a big majority, but recently it was carried with only three votes against it, one vote

being that of a large landlord. The fact that in two years the unearned increment tax is to be put in operation, will act as a spur to other communities. Of course some towns are very modest. Berlin for instance divides with the land speculator at the ratio of nine to ninety-one, it takes nine dollars and leaves ninety-one to the speculator. But it is a beginning anyway.

The office of the German treasury has been making investigations in different towns as to how much the prospective taxes on the increment would produce by taking a given percentage. Thus they find that if the city of Nuremburg, with 150,000 inhabitants, a tax of twenty per cent. had been collected on the increased value of land, that city would have collected since 1871, two hundred thousand marks. Many of these towns are now lamenting that they had not adopted the tax ten or twenty years ago.

The mayor of Pankow reports: "We adopted the *zuwachsteuer* in Oct., 1906, and have since realized 558,000 marks. It seems as if this amount had come down direct to us from heaven. We will have a good income for some years to come, since there are great areas of land laid out for building lots." — F. BURGDORFF, Cleveland Heights, Ohio.

A CANADIAN SINGLE TAX PARTY.

The Manitoba Labor Party which was organized last May, with W. N. Goodwin as chairman, W. D. Price as vice chairman, A. W. Puttee as treasurer, and an executive committee of which that sterling Single Taxer, F. J. Dixon is a member, has as one of its planks:

"Tax reform by the abolition of all taxes upon industry and the products of industry, and the raising of all public revenues by the taxation of land values."

Other planks demand the initiative, referendum and recall and the abolition of the dominion senate.

Do you know of a Single Taxer who does not subscribe to the REVIEW? Then get to work on him.

HON. P. J. O'REGAN.

(See Frontispiece.)

Mr. O'Regan, whose work for the cause in New Zealand had made his name a familiar one wherever our cause is known, and whose contributions to the REVIEW have been of a most valuable and instructive kind, was born of Irish parentage in New Zealand in 1869. His parents were pioneer settlers in one of the bush districts where schooling was difficult, so that Mr. O'Regan is practically self-educated. He worked on his father's farm until he had attained the age of 22. But at an early age he began to take a great interest in politics and journalism, and in 1891 he became connected with a small newspaper in a mining district. In 1893 he contested a Parliamentary election, but was defeated. A few months later he was elected as a supporter of the Liberal Government, and was a member of Parliament for two terms, from 1893 to 1899. In the latter year he was defeated for re-election. He then took up the study of law, and was admitted to practice as a solicitor in 1905 and qualified as a barrister in 1908. He is at present engaged in the practice of law in the city of Wellington.

It is just twenty years ago that Mr. O'Regan read Progress and Poverty and became a Single Taxer. A strong and consistent upholder of our doctrines both in and out of Parliament, he has become widely known in New Zealand as a strong protagonist of the doctrines of Henry George. He has written many articles in opposition to Chamberlain's fiscal proposals and in advocacy of the new British Budget, and has lectured in many parts of New Zealand. He has advocated in writings and speeches proportional representation, referendum, and an elective ministry on the Swiss model. He has devoted himself to propaganda and has been out of politics since 1905 when he contested Wellington Central and polled 2,700 votes to the successful candidate's 3,100, his chances being spoiled by a third candidate nominated by the Independent Labor Party.

Mr. O'Regan is a Catholic and holds

strongly that religion should inspire the movement for social justice, and that incalculable harm is done by even the appearance of an alliance between religion and social injustice. In the days of the famous McGlynn controversy he maintained with absolute confidence that the deposed priest would be re-instated in his priestly office once the matter was reviewed by a higher authority than his Bishop. Mr. O'Regan was highly gratified when this prediction was fulfilled.

The splendid service which Mr. O'Regan has performed for the cause has often been at great personal sacrifice, and his name will be recorded high when the muster roll is called.

A FAITHFUL OFFICIAL REMOVED.

The removal by Comptroller Prendergast of Peter Aiken from his post as Collector of City Revenue and Superintendent of Markets, of N. Y. city, which responsible offices he had long filled under Comptroller Metz, with credit to himself and honor to his official superiors, took place last month, on the charge of "incompetence." It is to be regretted that the present Comptroller should have resorted to so unworthy a device to save his face in the desire to remove a true and tried public servant to make room for some party henchman. Those who know Mr. Aiken's conscientiousness and character of thoroughness in whatever he undertakes, which won him promotion and high personal compliment at the hands of Comptroller Metz, whose business success has at least demonstrated his ability to judge of the fitness of his subordinates, will indignantly scout the charge of "incompetence." Mr. Aiken's promotion was made in spite of serious political differences with Mr. Metz. And when it is known that Comptroller Prendergast refused to hear Mr. Aiken's defence on the ground that the "law did not require it," we can better judge of the real motive that caused the removal of this faithful public official.

Help place the REVIEW in public libraries.

EXTRACTS FROM OUR CONTEMPORARIES SHOWING THE REMARKABLE GROWTH OF PUBLIC SENTIMENT.

VANCOUVER'S TAX EXPERIMENT.

Much attention is being attracted to Vancouver, which has adopted the Henry George Single Tax theory in its entirety. That city first exempted buildings from 50 per cent of their value, liked the way the law worked, and exempted them from 75 per cent. On the 2d of March the Council totally abolished all taxation from improvements and is to-day raising all revenues from the land.

The Mayor and other officers of the Vancouver government report that exemption from taxation of improvements is proving an attractive feature to manufacturers. The idea of total exemption from taxation on factories, machinery, etc., is regarded as better than a bonus, and industry is being drawn to the city. The mayor reports that those in the community opposed to the Henry George idea are very few, so few as to be inconsequential.

The entire argument at Vancouver was based on the fact that assessors taxed one building high, another low, and that it had never been possible to adjust the building tax so that one man did not pay too much, another not enough.

The Mayor and officers interested in the report maintained that taxation on land values was adjusted to a nicety and without friction. The Council concluded that to tax improvements is to tax and discourage industry. In answer to the argument that an office building, being a revenue producer, should not escape taxation while a vacant lot next to it bore the burden, it was said that the proximity of the office building increased the value of the land next to it, whereas the tax on the land discouraged speculative values and the holding of vacant lots. The result was more buildings and a reduction of rents.

It will be interesting to watch the workings of the Vancouver system, for the experiment is one of the most interesting in the world.—Spokane (Wash.) *Herald*.

VANCOUVER AND THE SINGLE TAX.

It is becoming pleasingly apparent says the *Vancouver World*, that the advantages which it was confidently predicted would accrue to Vancouver and its industries, from the adoption of the Single Tax, are being realized.

The Vancouver measure calls for the abolition for one year of all taxes on improvements, and the raising of the necessary civic revenue by the taxation of land values. The motion was originally a plank in the platform of Mayor Taylor, while that gentleman was running for office, but the adoption of the taxation of land values rather than of improvement values has been the result of a gradual movement. Some years ago Vancouver exempted improvements to the extent of 50 per cent. Later on the rate of exemption was increased to 75 per cent., and the recent action of the council in adopting the principle of total exemption came as a legitimate and logical step in accord with public sentiment and municipal practice.

The advantages of Vancouver's move are being sized up by the wide-awake newspapers of the city, and it is confidently expected that as a knowledge of local conditions becomes more widespread, the city will be made aware of the wisdom of its course in this respect. Factory owners in particular are being informed of Vancouver's advantages over other western cities.—Toronto (Ontario) *World*.

OUR LARGER BIRTHRIGHT DENIED.

We hope all linguistic change will purify itself on the lips of the world. It is certain that language, sweet and pure as a woodland spring, should be a blessed inheritance to the children of men, even as light, air and soil. In a sense language is an inheritance; but only in a sense. For as light, air and soil are denied by barbarous conditions unto thousands upon thousands of human beings, so is wholesome language denied them. The soulful element of their tongue is withheld from them by similar causes which deny them their birthright of air, light and soil. They get

just enough of these to support life on the lowest plains of thought and being.

—"The Changing Values of English Speech," by Ralcy Husted Bell.

REAL ESTATE AND FACTORIES.

Plans of the Commercial Club to induce real estate owners to sell land at low prices for factory sites have at least this of value; They point out in a practical way that whatever builds up Kansas City adds value to Kansas City real estate. Hence it is assured that property owners will find it good business to sell factory sites at low prices because of the resulting advance to their other real estate.

The obviously correct principle in this should be applied to the collection of taxes for providing and maintaining all continuing public works. Water works, for chiefest example, have direct effect upon the procuring of factories. Projectors of any factory want to know that they will have efficient protection from fire and that their rates for water should be borne by the land.

The rivalry of cities also makes the general tax system important. Cities which place the smallest tax upon the products of labor and enterprise have a proportionate advantage. St. Louis, which has the authority, and uses it, to exempt stocks of merchants and manufacturers' goods from the major percentage of the general property tax, offers a relatively better attraction to investors than Kansas City can offer. Kansas City has to make up that handicap by other means.

Upon the real estate, which cannot go elsewhere for its profits, should be laid the cost of those things which bring profit to it. —Kansas City (Mo.) *Star*.

IF EXEMPT SEWAGE PLANTS WHY NOT EX-EMPT HOUSES AND FACTORIES.

A law has recently passed the State Legislature which provides that when a municipal corporation constructs and maintains a sewage disposal plant outside of its own territorial limits the buildings and works shall not be subject to taxation in the community in which they are situated,

but the land occupied may be taxed at a valuation not to exceed twice its ordinary valuation.

As many sewage disposal plants are situated outside of the community they serve this measure is just to both parties, and the relief extended should tend toward the installation of such public works for many more communities than now have them.

Sewage disposal plants are evidently good things so they are not discouraged by taxation. Houses, factories, etc., are also good things. Why should they be discouraged by taxation? Why not encourage them as in the case of the sewage disposal plants?—*Union-Endicott* (N. Y.) *News*.

THE CURE OF POVERTY.

Poverty can be cured. It's the greatest task in the world, but it can be done, not by removing the signs of poverty, but by destroying the privileges that create it. We will, in this generation, abolish some forms of privilege and, in my opinion, more general and far-reaching than slavery, the privilege that Lincoln and men of his time abolished. —James G. Blauvelt in Passaic N. J., *Daily News*.

THE REMEDY FOR TRAMPS.

Tramps in Southern Oregon are complained of. Remedy is simple. Provide work at reasonable pay on demand of any man out of work. This shuts off charity to the unworthy. Then build roads and open up lands for settlement, and quit punishing men for building homes.—Portland, (Ore.) *Labor Press*.

TAXING WHAT THE CITY WOULD OFFER BONUSES TO OBTAIN.

The *Star* believes that it is not sensible to tax (which amounts to penalizing) those things which the city would give bonuses to get if it could not get them in any other way. It is taken by the *Star* as proved that factories and wholesale houses and adequate retail stores help to make a city prosperous and populous. These qualities give value to real estate and to public

service franchises. Consequently, for the most part the revenues of the city should be raised from sources of wealth which the city produces—the things that are enhanced in value by the city's existence.—*Kansas City (Mo.) Star.*

BOOK REVIEWS.

MICHAEL FLURSCHEIM'S NEW BOOK.*

Michael Flurscheim, the writer of this work, used to be called twenty years ago "the Henry George of Germany." But in spite of the earnestness and sincerity of its author, this work shows how widely they differ, both as to methods and principles. And if we wanted to be severe we might also indicate how loosely and with what small attention to accuracy of definition and precision of analysis the chain of reasoning is linked in Mr. Flurscheim's latest work. Furthermore, the ultimate goal of his economic teaching is by no means certain.

The book however is full of information. The writer is almost as widely read as was Mr. George himself. And now and then some of his facts are not badly co-related. But we do not think our readers would thank us for indicating in these pages all the objections Mr. F. finds to the doctrines of Progress and Poverty and the Single Tax. They are not unfamiliar to those who have read Mr. F's previous writings. Our readers would probably prefer reading them in the work itself. And for other reasons, and in many ways, it will amply repay perusal. As an intellectual exercise it will be found profitable. His ways are devious, but his meaning is for the most part clear. One will enjoy himself in the labyrinth. For the author is a delightful companion, if not always a reliable guide. And we have to thank him for a final and crushing rejoinder (pages 178-180) to a famous contention embodied in a simile which Carlyle thought a refutation of the

democratic theory of government and Huxley in turn borrowed from the Sage of Chelsea.

J. D. M.

We have received the report of the third annual Conference of the International Tax Association held at Louisville, Ky., last September. It is a volume of nearly four hundred pages, and contains the twenty papers read at the Conference. Lawson Purdy, Prof. E. R. A. Seligman and Allan Ripley Foote are among those whose addresses appear therein. Many of the papers are valuable in suggestion and nearly all notable for their knowledge of the incidence of particular forms of taxation. A. C. Pleydell, Edward L. Heydecker, and Wm. Ryan are the Committee on Publication.

A USEFUL BOOK.*

A sign of progress in economic knowledge is the appearance of books of this character which deal with the earth and its relation to man. These works do not convey any economic lesson save by indirection, but they do reveal the possibilities of the cultivation of the soil by every one—even those possessed of limited experience. Mr. Bolton Hall has contributed to the subject two or three volumes of undisputed value, and here is one which extends the same help to the child as Mr. Hall's books do to the adult.

And the underlying thought, the suggestion that informs this little volume, is illustrated by the opening sentence, which enforces what we said at the beginning, that a growing economic knowledge explains the increasing number of these books, and the extension of the principle of earth cultivation to our urban population: "Throughout the United States there is the anomalous condition of a country of large natural wealth and great possibilities on the one hand, and on the other the

*The Economic and Social Problem. By Michael Flurscheim. 277 pages. Price 25 cents. The Jefferson Publishing Company. Xenia, Ill.

*Children's Gardens. By Henry G. Parsons. 12 mo., profusely illustrated, 226 pages. Price \$1. Sturgis & Walton, N. Y. City.

masses of people struggling with poverty and its hardships."

There are other important economic lessons taught in this little volume: "Paymasters have calculated that a certain piece of work that a man will do in one day for \$1.00 he will do in one-half day for \$2.00 or in one-quarter day for \$4.00."

But of course this is not the main object of the work. Primarily its purpose is to teach children "to garden"—and very admirably is this done. The lessons are practical, and to children who are about to embark in farm gardening, this or some volume most nearly like it, seems to us an indispensable aid. The author is secretary and practical adviser of the International Children's School Farm League, and director of the department of School Gardens, New York University. He has planned many of the childrens' gardens now under successful cultivation.

Through the kindness of Chapman Wright (joint author of the pamphlet with Arthur Withy) we have received "Why Land Values Must be Taxed—100 Reasons." This pamphlet of 16 closely printed pages contains Reasons Nos. 1 to 25. Others will follow. Our American friends may obtain a copy on request by writing to Mr. Chapman Wright, Secretary Midland Land Values League, 20 Cannon St., Birmingham, Eng. It is not unsuited to our propaganda here, and large quantities may be had at special rates.

The Taxation of Land Values is a pamphlet issued by the Joseph Fels Fund of America, and is an admirable statement of our principles.

How to Become Your Own Landlord Without Cost, is the title of an effective Single Tax pamphlet written several years ago by F. Burgdorff, Cleveland Heights, Ohio, and favorably commented upon by Bolton Hall, Daniel Kiefer, and the SINGLE TAX REVIEW. Mr. Burgdorff has from three to four thousand of these remaining. These can be had free except the cost of

mailing, which is one cent a copy or seven cents for ten copies.

We acknowledge receipt of a pamphlet by Brand Whitlock, mayor of Toledo, "On the Enforcement of Law in Cities" which is in reply to a letter from representatives of the Federation of Churches. It is clearly and simply written and throws a great white light on many municipal problems. The popular mayor of Toledo strikes the keynote at the very beginning: "It is involuntary poverty, and its direct and indirect effects, that produce crime, and our duty is to make involuntary poverty impossible. To do this we must do away with monopoly and with privilege."

THE THEORY OF HUMAN PROGRESSION.

A very useful book is the abridgment of Patrick Edward Dove's Theory of Human Progression made by Miss Julia A. Kellogg. This work appeared in 1850 and as some of our readers know contains the complete philosophy of the Single Tax. It was the similarity of the idea on which was based the charge of plagiarism made against Mr. George, though the difference of treatment is quite as remarkable as the likeness which one work bears to the other.

We think readers of Mr. George will be pleased to have this abridgment, which work Miss Kellogg has performed with judgment and discretion, and that it is a book adapted to speculative minds who would not be so readily reached by propaganda literature of a different character.

It comprises 142 pages, is neatly printed and can be had for 25 cents from this office.

From an article a column and a half in length in the Cincinnati *Enquirer*, we learn of the appearance of a pamphlet in England written by one who signs himself "Lex Talionis" and prophecying an economic crisis in the United States. Briefly, this prediction is based upon our disregard of economic laws. Judging from the extract given, the writer exhibits an intelli-

gence and knowledge of conditions which it might well be wished were exhibited by American writers when dealing with British affairs.

HEARS THE BELL BUT DOES NOT SEE THE STEEPLE.

Gov. Glasscock, of West Virginia, is another public official who has seen the light. But the light is a little too strong for his vision as yet. He is advocating a production tax on natural gas. But in a statement recently issued he says:

"If the builders of this state had set apart an insignificant portion, only, of the mineral resources of the state, to be used for school purposes, that is, if they had provided for leasing the mineral lands and using the rentals for school purposes, an irreducible school fund could have been established, the interest from which would have furnished a large percentage of the money to conduct the schools of the state for generations to come.

"We are told that it is too late to do this; that the state can no longer set aside or reserve unto itself any portion or part of the mineral lands of the state. It is not too late, however, to adequately tax our mineral resources, and especially natural gas. Why would it not be advisable to levy a tax upon natural gas for school purposes only, the same to go into the irreducible school fund until the principal reached an amount sufficient to produce annually, in the way of interest, a large percentage of the necessary taxes needed for school purposes. If the taxes were utilized for this purpose future generations would realize some of the benefits of the mineral resources of the state with which the Creator has so bountifully blessed us, and from which to-day the state is receiving in taxes a mere bagatelle."

It seems not to have occurred to the governor that the advantages that could have been retained by the State by leasing these oil and mineral lands, can now be recovered by taxing them according to their value. A "production tax" is worse than inadequate as a remedy.

LATER CORRESPONDENCE.

OPPOSES INDEPENDENT POLITICAL ACTION.

EDITOR SINGLE TAX REVIEW:

For reasons which I set out at considerable length to the committee having the matter in charge, I am strongly opposed to the organization of a straight Single Tax party. To organize an Iowa branch of the party, for example, would be an absolute impossibility, and I fear you New Yorkers are letting your impatience get the better of your judgment. The tremendous strides which our faith has made in England have been accomplished by working within the lines of existing parties. Our work now is essentially missionary in its nature, and, in my judgment, we can make more converts by using molasses than by trying the vinegar remedy.

D. K. LORIMER.

Sioux City, Iowa.

FAVORS INDEPENDENT POLITICAL ACTION.

EDITOR SINGLE TAX REVIEW:

I am pleased to know that after thirty years of boosting the other fellows into office we have come to the conclusion that it is time to let go of our boot straps. I am reminded of Bill Nye's saying that after helping to boost the tariff for many years he found that he had to turn to the work of boosting the mortgage off his farm.

Politicians will promise you everything and give you nothing. The other fellow nominates and we help to elect them. That is the reason so many fellows fail to vote because politics is such a jumble and legislation such a farce.

We need a thorough general organization and a political party that will stand for years if necessary, and in cases where no party will adopt our platform or any part of it, run our own candidates. Just a practical working organization, not an office seeking machine. A sort of political club or big stick to keep the other fellows in line or get them out of the way.

But I think that we ought to include

other progressive ideas as well as the Single Tax. With such a platform we could get the support of other sincere reformers.

E. K. FLANAGAN.

Loveland, Colo.

PERSONAL.

Rev. Herbert Bigelow will start on an extended lecture tour about Oct. 1st. Those who wish to make appointments for this most eloquent expounder of the cause, should communicate with Frederick H. Monroe, Palos Park, Ill.

A four column article by Mrs. Julia Goldzier appears in the Bayonne, (N. J.) *Daily Times* of July 5th and it gives her account of the dinner to Tom. L. Johnson at the Hotel Astor. It is a bright, agreeable piece of writing.

The third article by Edmund Quincy Norton on the Salisbury meat diet for the cure of tuberculosis, occupies eight pages in the July issue of *Physical Culture*, N. Y. City.

The Auckland (New Zealand) *Star* of June 3rd contains an article over two columns long, entitled "Mr. Fowlds at Grey Lynn," in which though taking issue with the Minister of Education on many points, nevertheless says that "he has no reason to be disappointed with the welcome received from his constituents. No doubt his well deserved personal popularity had something to do with this enthusiasm."

The *Truth Seeker* of July 9th, contains an article from the pen of one of the contributors to the SINGLE TAX REVIEW, James F. Morton, Jr., on the taxation of church property.

In re address of Hon. George Wallace before the Albany legislature, part of which is printed in last issue, John Bagot, editor of the Middletown (Eng.) *Guardian*, writes Mr. Wallace as follows:

"I am obliged to you for sending me your very interesting address on the proposed new Tax Law, as delivered before a committee of the Legislature. It is by far the best thing I have seen on the subject. You manage to impart a human feeling into a subject that is too often treated from a purely secular or material standpoint."

Senor Abendin, of San Fernando, Cadiz, Spain, whose articles in the Madrid *Herald* have attracted much attention, has circulated over a hundred copies of the works of Henry George in San Fernando.

David J. Lewis of Cumberland, Md., is another radical democrat and Single Taxer to announce his candidacy for congressional nomination.

Mr. F. Skirrow, secretary of the Yorkshire branch of the League for the Taxation of Land Values, will attend the Antwerp Free Trade Conference. Frederick Verinder will deliver the address on Free Trade in its Relation to the Taxation of Land Values.

The appointment of Otto Kempner as chief police magistrate for the boroughs of Brooklyn, Queens and Richmond of the city of New York by Mayor Gaynor calls to the mind of Single Taxers the fact that Mr. Kempner's vote in the N. Y. Legislature in 1894 was cast for Henry George as U. S. Senator, Mr. Kempner refusing to vote for the Tammany candidate. Mr. Kempner is the author of a Life of Richard Croker which Mr. George used as a text for several of the speeches which he made in the mayoralty campaign of 1897.

Joseph Fink is spending a week's vacation in Arden.

The *Union-Endicott News*, of Union, N. Y., a large weekly paper, bears the name of Charles Le Baron Goeller as editor. Mr. Le Goeller is a Single Taxer, and we wish his paper every success.

THE REMARKABLE FATE OF A LAND REFORM BOOK IN RUSSIA

(FROM DEUTSCHE VOLKS-STIMME, BERLIN,
GERMANY.)

In the year 1903 appeared the well known book by Henry George against Spencer, "The Perplexed Philosopher," in the Russian translation published in Moscow by Gorbunow-Possadow. He of course had asked permission from the Censorship, which was granted without objection. The book found a quick sale and in 1904 a second edition became necessary. Again the Censorship was asked and again it was granted.

Then came the great upheaval in Russia which abolished the Censorship and established the freedom of the press. A third edition of the book became necessary and now the publisher produced an unchanged reprint of the second edition. But under the reign of press freedom, the book was attacked, and the publisher indicted. The court of Moscow, of course set him free; but the States' attorney appealed to the Senate, and the Senate nullified the judgment and ordered a new trial. Granted twice its freedom by the Censorship under the old regime of absolutism, this book will have to appear once more in this age of freedom before the court.

A remarkable phenomenon, which, finding if not its justification, yet perhaps its psychological explanation in the rapid growth of the circle of land reformers in Russia.

We have received from Vincent Parke and Company, of this city, the prospectus of a series of books on the Culture of the Classics. One of the editors is Dr. Marion Mills Miller, whom many of our readers will know as an old Single Taxer. Among the editors are Andrew Lang and J. P. Mahaffy. The poems and fragments of Sapho are translated by Dr. Miller, John Addington Symonds, and others.

It is an inspiring summary, character-

ized by the thoroughness of our British comrades, that is put forth in the Third Annual Report of the United Committee for the Taxation of Land Values.

The first essential of Single Tax activity is that the workers should be in touch with one another. The REVIEW does this important work.

THE AWAKENING.

(For the Review.)

I

Parchment kings deny their serfs the
right to labor,

While the children cry for bread;
And the victim of the blacklist of the
barons,

Has no place to lay his head.
City lands are held from use by speculators,
While the poor are robbed for rent,
And the rentlord overcrowds the foulsome
hovel,

To increase his cent per cent.

II

There's a paper fence of fraud around the
prairie,

Round the forest, field, and mine;
Land is held from man by forces arbitrary,
Yet 'tis his by right divine.

The goad of want the child enslaves in
mart and factory,

Where it barter blood for bread;
And the squalor of the attic and the alley,
Stifle growth of heart and head.

III

Cruel Dives! long you've robbed us, but
no longer

We'll accept the crumbs that fall;
Nor the hovel in the alley while our labor
Builds the mansion and the hall:
What we make by labor 's ours, and we'll
have it;

It is God's eternal plan,
That the toilers reap the harvest of their
sowing,

For the earth He made for man.

St. Louis, Mo.

THOMAS QUINN.

TOWARD THE LIGHT.
(*For the Review.*)

I

See how the world is moving!
Moving toward the light!
How Freedom's sun is rising
Clear and strong and bright.
His light drives out the darkness,

His warmth dispels the gloom:
And every friend of right may know
The better days are come—

II

From Russia's dingy dungeons,
From Persia's burning sand,
From Turkey's home and barracks,
From China's flowering land,
From India's million voices

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THE SINGLE TAX REVIEW

150 NASSAU STREET, NEW YORK CITY

There comes a thrilling cry,
 "The Sons of Toil are rising,
 And tyranny must die."

III

But the strongest call for freedom,
 Ever heard since Eden's morn,
 Comes from just across the waters,
 Where our mother tongue was born—
 How it rises from her cities!
 Echoes back from cliff to glen,
 How it swells in mighty thunders,
 "Lo, the earth was made for men."

IV

We only need to learn it—
 God's social law divine—
 The law that teaches what is *ours*
 And what is *mine* and *thine*—
 For when we all shall know it—
 When every one shall see
 That earth and air belong to *all*
 And not to *me* and *thee*,—

V

No, not to me and not to thee,
 Except as we shall use them
 To benefit our fellow men—
 To bless and not abuse them,—
 Then Peace, and Love, and Justice
 Shall come to earth again,
 To calm the fears, and rule the hearts,
 And guide the lives of men.

VI

Then hail the Sun of Freedom,
 As it rises fast and high!
 And hail the glad days coming,—
 The time that's drawing nigh—
 When none shall know a master,
 And none shall bend the knee,
 But all may join the glad new song,
 "The earth at last is free."

VII

When, at last, the hosts of freedom
 Shall have won the bloodless fight,
 And we pause to crown the heroes
 Who have led us toward the light;—
 When the names of all are written
 Who have served their fellows best
 On this scroll of names immortal
 "Henry George" leads all the rest.
 St. Paul, Minn. —C. J. Buell.

No Library of a Single Taxer Complete without This Book.

Gerard Winstanley, the Henry George of the Commonwealth period, has been dead over three hundred years. But his message, that "True Commonwealth Freedom lies in the free enjoyment of the Earth," is beginning to be appreciated by those to whose emancipation he unstintedly devoted his life. On Tuesday, February 11th, the Manchester unemployed visited St. George's Hill, Weybridge, to place a small altar on the scene of his heroic endeavors. Those who would know all about Winstanley and his doings should read

"THE DIGGER MOVEMENT IN THE DAYS OF THE COMMONWEALTH"

By L. H. BERENS

which will be sent postpaid for

\$1.75

The Public Publishing Company of Chicago has consigned a large number of copies to the SINGLE TAX REVIEW. It is to be hoped that one of the best books of a Single Tax tendency ever written will find a ready sale to the readers of the REVIEW. American Single Taxers should possess this book of our British comrade, which has received much favorable notice at the hands of the English reviews not favorable to our propaganda. This commendation has been extorted by reason of its literary excellence.

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NEW YORK