
The
SINGLE TAX REVIEW

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

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TO THIS NUMBER**

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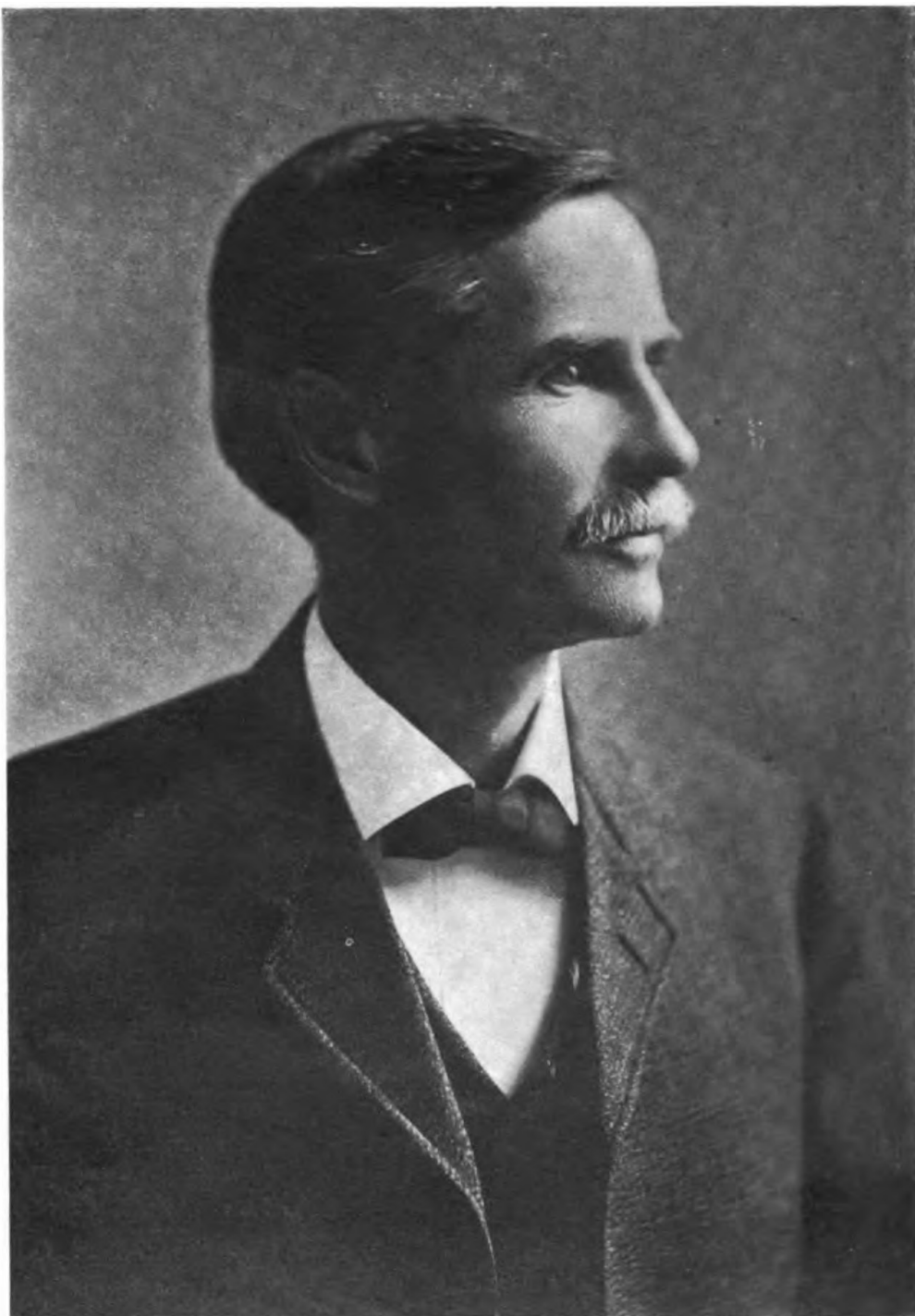
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HON. W. S. U'REN

(See page 35)

*Anne, Photographer,
Portland, Ore.*

THE SINGLE TAX REVIEW

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

INDUSTRIAL CONCILIATION AND ARBITRATION.

A NEW ZEALAND EXPERIMENT.—THE HISTORY OF A FAILURE.

(*For The Review.*)

By HON P. J. O'REGAN.

The New Zealand Industrial Conciliation and Arbitration Act, a statute which has received an unusual share of attention throughout the civilized world, was passed into law in 1894, and has accordingly been now in operation fifteen years. We are thus able to say something of its practical effects, and, apart from the politico-economic standpoint, are in a position to judge to what extent (if any) it has realized the anticipations of its supporters.

The measure was passed in the first session of the Parliament elected in 1893, and practically it encountered no opposition in either Assembly. It had been fiercely debated in the House of Representatives during two sessions of the previous Parliament. In 1893 it was passed by the House of Representatives, but had been rejected by a large majority in the Legislative Council. The elections of 1893 gave the Seddon Government a large majority, and the result of the popular verdict was that all the policy measures of the Government were passed during the next Parliament with little or no opposition. It may be stated, by the way, that in 1890 the country had experienced the rigors of a general strike. It cannot be said that many people realized all the potentialities of the Arbitration Act. Everybody had bitter recollections of the strike, and hence the temper of the country was favorable to any measure which promised to lessen their frequency or ameliorate their effects. Hence it was that the new measure was distinctly popular from the time it was forecasted by its promoter, the Hon. W. P. Reeves, and some of the most prominent of the Parliamentary Opposition were found in complete accord with the Government in connection with it.

The Act provided for the constitution of a Court of Arbitration and of a number of Boards of Conciliation. The Court consisted of three members, and the President was (and is) a Judge of the Supreme Court, the two lay members being representatives of the labor unions and of the employers

respectively. The Judge, like all our Judges, is appointed for life, and the two representatives are elected for a term of three years. The Court has jurisdiction throughout the entire country, and hence it is travelling continually. The country was divided into eight industrial districts, and within each of these a Board of Conciliation had a jurisdiction inferior to that of the Court of Arbitration. Each Board consisted of five members, two representatives being elected by the labor organizations and employers respectively. If these failed to select a Chairman, the Government appointed a person to fill that office. The Boards, like the Court, existed for three years. Here I may say that during the session of 1908 the Boards of Conciliation were abolished, and the Act amended by appointing three Conciliation Commissioners, each of whom presides over a tribunal chosen by the parties to every dispute. If a settlement is not brought about by this body (called an "industrial council"), the dispute then goes on as before to the Court of Arbitration, the jurisdiction of which body is final.

It is interesting to note that one of the first effects of the statute was to multiply the number of labor organizations. Until last year the minimum number of persons required to form a union under the Act was seven. Under the amending statute the minimum has been raised to fifteen. From the outset workers could not take advantage of the provisions of the Act until they had become organized as a union. Either individual employers or unions of employers may be parties to an award under the Act, but, strictly speaking, the individual worker cannot be a party to an award at all. The parties to each dispute and each award under the Act are unions of workers on the one side and unions of employers and individual employers on the other. Every labor union has by virtue of the Act been given the status of a corporation or public company, and the secretary of each union is its official mouthpiece, just as the manager or secretary of an ordinary trading company is its agent or mouthpiece. Thus it has come to pass that practically all of the men generally styled labor leaders in this country are secretaries of unions.

But, although the Act has had the effect of accelerating the organization of labor, it cannot be said that it has raised the standard of labor organizations. Realizing that, in order to benefit by the Act, they must form a union, men have been drawn into unions for the sole purpose of increasing the wages in their particular trade or occupation. They seldom look beneath the surface of things or trouble themselves about the cause of declining wages. Indeed some of the most influential unions are protectionist combinations, and have been found working in unison with their employers in lobbying a tariff into law! About the land question very few of them appear to trouble themselves, and if the land question is discussed by them at all, it is generally for the purpose of pushing some scheme of State land purchase for workmen's homes or settlements, all of which experiments have so far proved pitiable failures. At some of the union conferences resolutions are passed in favor of a Fair Rent Act, the object of which would be to arraign landlords who build houses before some such public tribunal as the Court of Arbitration, upon

whom would devolve the duty of fixing a "fair rent." One would think that common sense, to say nothing of a knowledge of political economy, would convince men of the absurdity and utter impracticability of such a measure. High rents are caused by the holding of valuable land out of use. Often the man who builds a house—and this is invariably true of the man who purchased land during the last few years when values have been at a speculative limit—receives no more than a fair return for his outlay, owing to the price he had been obliged to pay. A Fair Rent Act would mean that the man who builds houses would be harried with further vexatious interference, while the mere speculator who does nothing to improve his land at all would escape as free as before. Yet these obvious facts never seem to dawn upon our official "labor leaders." It is no exaggeration, therefore, to say that the multiplication of labor unions since the Arbitration Act does not imply that higher degree of intelligence and political activity which one might expect to find accompanying the consolidation of labor.

When a union has been formed it formulates certain "claims." These are printed along with an attached list of all the employers whom it is proposed to bind under the Act, and are duly filed with the Registrar of the Court. That officer sends a copy of the union's claims to every employer mentioned, and fixes a time for hearing the dispute. As the Act stood at first, the dispute would first be referred to the Board of Conciliation of the particular district, which body had power to cite evidence. This was found to be a perfunctory and expensive procedure, however, and employers accused the labor representatives on the Boards of fomenting disputes for the purpose of keeping themselves engaged. In 1900, accordingly, an amendment was passed into law enabling the employers, by complying with a certain procedure, to carry disputes direct to the Court without reference to the Board at all. Thus the Boards became rapidly discredited, and last year, as already stated, they were abolished altogether.

If the Board did deal with a dispute it had no power to make a final award. It simply filed its recommendations. Either party could within one month take these to the Court; if this was not done the recommendations became what was termed an "industrial agreement," but it was often formally referred to the Court to be pronounced an award. In the early stages of the Act this last process was very frequent, but of late years it became the exception, although now under the new system of industrial councils, fewer cases reach the Court than in the later days of the Boards of Conciliation. No award can last longer than three years, and in practice an award is seldom given a longer duration than two years.

Once an award has come into existence all the employers mentioned in the citation list are bound by it, and so also is every employer commencing business in the particular trade affected after the date of the award. Employers in business at the date of the award are not bound, unless included in the citation list, but the Act provides machinery for having them made parties to the award. It is a punishable offence to employ anyone in contravention

of an award—that is to say, for lower wages than the minimum fixed thereby, or for longer hours than those prescribed. No small portion of the duties of the Court of Arbitration until last year consisted in the hearing of cases of breach of awards, but now the work is divided with the ordinary Magistrate's Courts.

I have mentioned that one effect of the statute has been to multiply labor organizations. I may add that one other incidental effect has been to multiply the number of members of many of the organizations far beyond the number of really genuine unionists. Soon after the Act came into operation unionists complained that non-unionists were receiving all the benefits of the Act without any of the loss. Accordingly a strong demand set in for preferential employment of unionists, and finally a clause was adopted providing for preference to unionists if (and so long as) the entrance was maintained at a low figure, and the weekly or monthly subscriptions at a rate not exceeding a prescribed maximum and the candidate elected without ballot or test of any kind. This clause has since become embodied in a very considerable number of awards, and its inevitable effect has been, as we see, to drag many men into the unions. Thus the unions have become strong financially, but their efficacy is by no means proportionate to their numerical or financial strength, for the obvious reason that persons have become unionists merely in name in order to obtain the preference of employment. The present depression—the first we have experienced for fifteen years—has brought home to everyone the utter uselessness of preference to unionists when employment is slack.

At first the Act was decidedly popular with the mass of workers. The reason was that increases were obtained in wages in nearly every case. After a time, however, the Court refused to make further increases, and now-a-days each award is practically a re-enactment of its predecessor. The result is that the Act has lost much of its popularity. Disputes are now settled by industrial councils, not because the workers are satisfied, but because they feel convinced that they can get as much by that means as by invoking the machinery of the Court of Arbitration with its incidental expense and delay. The Court has exclusive jurisdiction to deal with cases under the Workers' Compensation for Accidents Act, and were it not for this fact, there would now be very little work for it to do. It is safe to predict that at no distant date the Court of Arbitration will shrink into disuse, and will then be abolished.

Once an award has been pronounced or an industrial agreement arrived at, freedom of contract in that particular trade is gone, unless it be to work for fewer hours or at higher wages. Thus if an employer were to agree with a worker to pay him a wage lower than the minimum prescribed by the award, the worker would not be bound, but could recover the difference between the wage he received and the minimum wage. This is a natural consequence of the attempt to fix wages by law, as in the nature of the case the law would be useless if it were possible for the parties to agree to work for wages lower than the minimum prescribed. It is certain, however, that few if any critics

have even yet realized what a sweeping change is involved in the curtailment of contract. It is not so much a legislative change as a revolution—a reversal of one of the basic principles of modern civilization. Edmund Burke rightly maintained that change should be in the way of development—the present growing out of the past and paving the way for the future. Hence it was that Burke denounced the French Revolution, as constituting a break with the past. I have touched on a very large question, no doubt, but I believe that Burke was correct, much as I differ from his “Reflections” in other respects. Again, according to Sir Henry Maine, contract is one of the marks of modern civilization. It is the predominance of contract that distinguished the modern from the ancient world. Hence his famous doctrine that through the ages human progress has been “from status to contract.” In ancient Rome, for example, a man might be a citizen or a foreigner, a freeman, a freedman, or a slave, an infant, an “*adoloscens*,” or a “*juvenes*,” a plebeian or a noble; and his legal rights, capacities, and incapacities, would differ accordingly. Thus it is that we have status rather than contractual capacity in Rome. In order to realize what this means we have only to picture to ourselves the caste system as it obtains in India to-day. In India we find the past reproduced in the present, for the civilization of India has remained stationary for ages, and modern India gives us a picture of the state of things which existed among our Indo-European ancestors. There are many who sneer at “freedom of contract,” as though it implied the degradation of the laborer, and this view is not without its justification. But it by no means follows that freedom of contract, at any rate under social conditions that would leave the worker really free to make his own bargain, is necessarily a bad thing. At any rate it has been abundantly demonstrated in this country that to abolish contract by legislation is not to improve the condition of the laborer, while it entails consequences too injurious to justify the belief that the present system can long continue.

The reader will think, naturally enough, that the term, “dispute,” as used in connection with the Arbitration Act, has the same meaning as the word has in the popular and ordinary sense. Such is by no means the case, however, as I shall presently show. An “industrial district” is necessarily extensive. The industrial district of Wellington, for example, covers nearly half the area of the North Island of New Zealand. Included in the district is the City of Wellington. Included in it also are many smaller towns and not few villages, while, needless to say, by far the greater portion of the district is rural territory. As a rule the “disputes” are commenced in the City of Wellington. There may be a dispute, using the word in the popular sense, in Wellington itself; but when a union comprising fifteen persons shall have filed its claims, there is a “dispute” within the meaning of the Act, throughout the entire industrial district. The result is that employers are frequently cited between whom and their employees no dispute really exists. It may be asked why the dispute should not be kept within its proper limits and the award made to bind only the parties between whom a dispute really exists. But if that were proposed,

the employers themselves would be the first to object, on the ground that they would be obliged to compete with men who worked longer hours and paid lower wages than they, and obviously there is too much force in the contention to ignore it. The consequence is that, though an award may be, and sometimes is, limited to a prescribed part of the industrial district, as a rule it covers the entire district. Hence many people are drawn into disputes who really have nothing in common with the parties primarily concerned therein, and there is much irritation in consequence, for an award of the Court of Arbitration is really part of the Act itself, to enforce which is the duty of State-paid officers. The reader can readily understand that the enforcement of the awards brings persons into the law courts who otherwise would never be seen there.

Notwithstanding its title the real effect of the Act has not been to imbue employers with a spirit of conciliation, but rather the opposite. It is no exaggeration to say that nowadays in this country industry, like government under our party system, is being carried on by two hostile factions. Once an award is pronounced each party is on the *qui vive* to have the other punished for its non-observance. Employers have their salaried representatives and the unions have their paid secretaries. After an award has been pronounced both sides "talk at" each other through the medium of press "interviews," and in these discussions one is reminded of the "rarity of Christian charity." If a serious difference of opinion arises between an employer and his men, organizations on both sides participate therein, and recrimination is indulged to an extent the reverse of reassuring to thinking men, though by many it has come to be regarded as a matter of course. If an award is not satisfactory to one side—and this is the rule—that side keeps its grievance alive with a view to getting better terms when the award shall have expired and the dispute reopened. To such a pass have we come in this country after fifteen years of industrial conciliation and arbitration.

When Mr. Ramsay MacDonald, M. P. for Leicester, visited this country nearly two years ago he delivered himself of some telling criticism of our labor laws generally and our Arbitration Act in particular. He pointed out that, no matter how satisfactorily they might work in a sparsely populated country like ours, it would be absurd to infer that they would succeed equally well in a populous country like England. There industry was so subdivided that it would be impossible to solve the problem of expense of administration. Mr. MacDonald was unquestionably right, although such criticism comes rather unexpectedly from a gentleman who proclaims himself a Socialist whose object is to secure the nationalization (or socialization) of all industry. Already we have experienced something in this country which goes far to show the soundness of Mr. MacDonald's criticism. For example, there are employers in this country who are bound by as many as a dozen awards. A builder in the city of Wellington, for example, will be bound by a carpenters' award, a plumbers' award, a bricklayers' award, a drivers' award, a painters' award, a furniture workers' award, a plasterers' award, a building trades' laborers'

award, and others. How many awards would there be in any one of the great world cities where industry is so minutely subdivided? Quite recently our Government resolved on a sweeping policy of retrenchment, in consequence of which it is anticipated a million and a quarter dollars will be saved in administration annually. This is a tacit admission that we have been having extravagant government, and we have been placed in that position largely owing to the fact that our restrictive legislation has necessarily involved expensive administration. Our experience goes far to prove the truth so often insisted on by Henry George—that the simpler and cheaper government is the better. But if Government is to be simple and cheap its functions must be limited.

Lord Palmerston once said that an Act of Parliament could do almost anything, except to change a man into a woman or *vice versa*. This was an intentional exaggeration; but there is no doubt a widespread and misleading belief in the efficacy of Acts of Parliament. Nevertheless, the fact remains that there are some things which no legislation can accomplish and that there are also many things which individual enterprise can accomplish much more satisfactorily. Without here attempting to define the real functions of the state, it is an historical fact that the state cannot regulate wages, prices of commodities, interest on money, or hours of labor. The attempt has often been made, but it has always failed and will ever fail. New Zealand cannot hope to succeed in accomplishing what other nations have failed to do. The functions of production and distribution are governed by natural laws, and human laws can succeed only in so far as they conform to these. The knowledge of political economy will explain the facts recorded by history.

The late Mr. H. D. Lloyd of Boston once wrote a book on New Zealand, in which he described us as "A Country Without Strikes." It is quite true that from the time of the passing of the Arbitration Act until and long after the date of Mr. Lloyd's visit to this country there were no strikes, although it is very questionable whether a strike now and then would not be preferable to the "armed peace" obtaining between the rival organizations of employers and labor unions. Still, within the past three years we have had several more or less serious strikes of the old-fashioned kind, and it is now clear to everybody that the Act gives no real security whatever against the occurrence of strikes. It is true that the Act contains provisions for the punishment of strikers by fines and by the dissolution *ipso facto* of their award. But it is quite certain that if any considerable number of men determined to strike they would do so in defiance of the law. Until the amending Act of last year it was possible to punish the non-payment of a fine for breach of the Act by imprisonment, but the popular dislike to imprisonment was so strong that Parliament abolished it altogether. Even now it is quite certain that organized passive resistance to an unpopular award would meet with a very considerable measure of support. The provisions of the Act forbidding financial aid to strikers can be easily evaded by paying the money to the wives and children of the strikers. Thus it is abundantly clear that the state becomes impotent

when it attempts to legislate beyond its proper sphere. If Lord Palmerston were really sincere in the dictum I have quoted, it is clear that he had no experience of such a measure as our Arbitration Act, for it is certainly as impossible to fix hours and wages by law as to effect a change of sex! It is only the obvious impossibility in the latter task that prevents Parliaments from making the futile attempt. The former, however, is not less futile.

I do not deny that for the past fifteen years we have enjoyed exceeding prosperity. Mr. H. D. Lloyd was not inaccurate in describing conditions as he saw them in this country. It is unquestionably true that in many cases the Arbitration Act has secured shorter hours and better wages for a limited number of workers. It is quite obvious, however, from what I have stated that these benefits must necessarily be limited to laborers who are able to organize. Now there is a huge mass of labor which cannot be organized, and this mass has not benefitted by the Arbitration Act at all. A couple of years back an attempt was made in certain districts to organize the farm laborers, but the movement in every case came to nothing, partly because many of the farm laborers were either opposed or indifferent to organization, and partly because of the widespread discontent among the farming class at the prospect of having the hours of farm labor and rates of wages fixed by law. The visit of a conscriptionist officer to the French or German peasant, or of the process server to the Irish tenant, would be hardly less popular than the visit of a labor organizer or an inspector of awards to the cowshed of a New Zealand farmer. When the Act was passed nobody dreamed of its ramifications extending to farm laborers. Power is now given the Court to refuse to make an award if it does not think fit so to do, and it is abundantly clear that the Court will not make an award to irritate the farming community. Two years ago a movement was started to organize the domestic servants, but there were such strong expressions of discontent at the prospect of having the sphere of the housewife invaded by the inspector of awards, that provision was made in the amendment passed last session restricting the scope of the Act to purely industrial matters. Thus it has come to pass that Parliament has at last been compelled to recognize the limitations of the principle of industrial conciliation and arbitration.

In order to understand the cause of the extraordinary prosperity which this country has until very recently enjoyed it is necessary to get "back to the land." When the Liberal Party came into office in 1891 a Land Act was passed, the effect of which was to open vast areas of land under conditions which made it possible for men with little or no capital to get farms. Soon after this was passed an Act providing for the compulsory purchase of large estates, all of which were thrown open for settlement to the man of small capital. Last, but by no means least, a tax on land-values was imposed in 1892, the effect of which has been, in consequence of the abolition of all direct taxes on improvements, to encourage the beneficial utilisation of land. All this has necessarily opened up opportunities for the employment of labor, and hence it is quite certain that we would have been prosperous had the

Arbitration Act never been heard of. The inevitable effect of our prosperity, however, was to enhance the value of land. Hence it is no exaggeration to say that the increased money wages secured in many instances by the Act, have been of no real benefit to the worker, for, as Mr. Tregear, the Secretary for Labor, pointed out some years ago, the increase in wages has not kept pace with the increase in rent. Land values have more than absorbed the benefits the laborer has received, and hence to-day, after fifteen years under the Arbitration Act, the laborer is as dissatisfied as ever he was, and has ceased to hope for better things through the state regulation of his hours of labor and of his wages. One reform, and that alone, will bring land-values to their proper level, their adequate taxation. Sooner or later this reform will triumph with us as it will elsewhere, and I am bound to state that we have made a good beginning with it. We have made no more than a beginning, however, but little else that we have accomplished since the Liberals came into power is destined to endure. Certainly our boasted Industrial Conciliation and Arbitration Act cannot and should not endure.

AUCKLAND, NEW ZEALAND.

THE GOSPEL OF THRIFT ACCORDING TO SAINT ANDREW.

(*For the Review.*)

By EDMUND CORKILL.

Mr. Carnegie says in his new book that he believes that thrift lies at the root of the progress of our race. If that belief be true then some of the greatest reformers that ever lived failed to see the supreme importance of a *virtue*—Mr. Carnegie so describes it—that they as reformers could not afford to ignore. So great a reformer as the philosopher of Nazareth not only ignored it, but, to use the language of Keir Hardie as quoted by Mr. Carnegie, showed a “lofty contempt for thrift and forethought.” It is significant that he whom millions of human beings—including some of the wisest and the most virtuous—have regarded as the greatest of all teachers, should have omitted so indispensable a virtue in his code of morals. Possibly this point may become clearer after closer examination. At the outset an imperative question leaps to the front. What is the nature of this progress having thrift as one of its roots? That it consists of a variety of elements is evident, but the innate significance of the term limits its application to such causes and effects as make for an *advance*, a forward movement in the direction of physical and moral improvement, therefore anything retrogressive or obstructive in its tendency cannot logically lie within the scope of real progress. Under this test can thrift be rationally regarded as a radical constituent of human progress or civilization?

To satisfactorily answer this question it is necessary to first consider

certain relations existing between man and his environment which are important and essential factors in his individual, and social experience.

It has been shown most conclusively by socialistic and other writers upon economics that human needs could be amply satisfied by very little exertion, and the desire for reasonable luxuries by very little more. Not only does nature provide enough for all these wants, but an abundance far in excess of human effort. If this be true, it follows that there ought not to be any unsatisfied need except in the cases of those who will not exert themselves to obtain the satisfaction.

But here we are met by a stern fact that may well astound us. Many men and women cannot avail themselves of these beneficent natural opportunities for the reason that, as Mr. Carnegie himself declares, "Most men and women are born to poverty." As these unfortunates have little or nothing to put aside as thrift, this "virtue" is impracticable and of no value to them. This poverty is not the result of any decline in the power of nature to satisfy desire. On the contrary it is confidently asserted that, as an example of nature's generous productivity, the State of Texas alone could furnish necessary food for the entire population of the United States. The sun continues to shine upon the evil and the good, and the rain descends upon the just and the unjust, the golden grain ripens and is gathered into the barn, yet poverty continues. Superabundant harvests make little or no difference. Many thousands of men and women fail to realize this glorious beneficence. Is it necessary to recite the reasons for these anomalous conditions?

Yes—it is necessary—for many of the reasons commonly assigned are only apparent and not true. If the toiling masses throughout the world were once to realize the true reasons for that anomaly, the days of poverty would be numbered, and universal freedom and happiness would soon descend like a benediction upon the world. It is true that much suffering has in recent times been caused by speculation in the necessities of life. Unscrupulous men, by cornering wheat or some other natural product essential to human life and comfort, have made it hard for their fellows to live, but these facts do not account for the widespread and persistent poverty that has kept pace with so called civilization. There is only one fact in human history that adequately explains the enigma. "This association of poverty with progress," wrote Henry George, "is the great enigma of our times. It is the central fact from which spring industrial, social, and political difficulties that perplex the world, and with which statesmanship and philanthropy and education grapple in vain. From it come the clouds that overhang the future of the most progressive and self-reliant nations. It is the riddle which the Sphinx of Fate puts to our civilization, and which not to answer is to be destroyed," (*Progress and Poverty*, page 10). Again "the evils arising from the unjust and unequal distribution of wealth, which are becoming more and more apparent as modern civilization goes on, are not incidents of progress, but tendencies which must bring progress to a halt." "The poverty which in the midst of abundance pinches and imbrutes men, and all the manifold evils

which flow from it, spring from a denial of justice. In permitting the monopolization of the opportunities which nature freely offers to all we have ignored the fundamental law of justice—for, so far as we can see, when we view things upon a large scale, justice seems to be the supreme law of the universe." (Page 541-2).

Is it not then apparent that the most effective cause of the persistence of poverty in the midst of plenty, is this exclusive appropriation of natural opportunities by a few to the impoverishment of the many? In the struggle for existence consequent upon this blocking of nature's beneficent provision for human need, millions suffer and many starve.

If the Ironmaster's praise of thrift be merited then why not hail the speculator and the monopolist as benefactors, for have they not been driving these they exploited to thrift? But the monopolist strikes more viciously than the speculator because he strikes deeper. By controlling the *sources* of wealth he controls the necessities of mankind. Under such conditions it is obvious that thrift to any considerable degree is, to the average worker, impossible. If we trace the upward course of men who have acquired great fortunes in our own day, we find that they did this with the aid of some form of monopoly or special privilege. Without such help Mr. Carnegie himself could never have earned the title of Millionaire. The monopolized oil lands of Pennsylvania helped to lay the foundation of the notorious Steel Corporation from which he still derives millions that he could not possibly have earned. When he received a dollar a day, he doubtless was thrifty, but if he had continued in the ranks of the workers and depended upon what he could save out of honest labor or fair business enterprise he never would have created the Steel Corporation. The fact that he and his associates have been millionaires for a number of years, is proof positive that they did not earn their millions by honest labor without the help of special privilege.

Under free conditions, with natural opportunities open to all, the close, self-denying, pinching parsimony necessary now to the acquisition of even a very moderate competency for a working man and family, would be unnecessary. In a world overflowing with good things adapted to human desire, would it not be folly to spend the best years of life in accumulating for the future? The thrift required to provide against any shortage or failure of crops would entail no extraordinary self-denial or parsimony and would be a very different object from that of the man who piles up wealth that he can never use except to pauperize those whom he has exploited by monopoly, and to erect monuments to a psuedo-philanthropy.

Thus we see that thrift, so far from being a virtue that lies at the root of human progress, is really—putting it in the most favorable light—an unfortunate exigency arising out of the unhappy conditions incident to monopolistic restriction. Poverty, like all human suffering, has at times stimulated exertion towards something better, but the facts of history agree in showing that men progress in proportion as they become free, that is, under conditions

in which monopoly and special privilege do not weaken or destroy true equality or justice in their social relations, conditions which afford unrestricted opportunity to every honest aspiration after physical, mental, and moral excellence. Harmonious cooperation in the pursuit of progressive ideals is possible to men only when they freely associate with each other, hence war, tariffs, and other restrictive influences, keep them apart and help to perpetuate old antagonism and prejudices. Free trade among the nations of the earth would render peace societies superfluous, and, with free land, would realize the fable of a Golden Age. The tyranny of the Czar and his Court, and the intolerance of the Greek Church have driven the long suffering Russian people on towards freedom, but who would wish the strife always to continue? The tyranny and intolerance are but the heritage from centuries of injustice and superstition, and while we bare our heads before the splendid heroism of those great women, the Russian students—who are sacrificing all that is dear to them, liberty, affluence, even life itself for freedom's sake, we cannot but regret that devotion so sublime should be diverted from those high educational pursuits which are so largely conducive to real progress.

So altho' thrift may have been and may be now, a necessary evil—the corollary of monopoly—the true reformer can only tolerate this Carnegian "virtue" as a passing discord in social evolution, to be finally resolved in the full harmony of freedom.

This is consistent with the beneficent doctrine of providence as taught by the great Nazarene. He had no room in his philosophy for any anxious thought for tomorrow because that philosophy was based upon the *normal* relation of man to the natural source of sustenance. He made no allowance for corners in wheat or the monopoly of land. The fixed relation between natural human need and its complement in the bounties of nature, whether we regard it as a natural law or the direct result of divine solicitude, was, to his philosophic mind, the true solution of the labor question and involuntary poverty. If the simple flowers of the field that could neither toil nor spin, were yet clothed with a magnificence unequalled by Solomon in all his glory, surely the disciples *who could do both*, need not worry. To their unsophisticated minds the comforting assurance, "For your Father knoweth that ye have *need* of these things" would express all the certainty of nature's law of the adaptation of means to end—the necessity and its adequate compensation in the super-abundant opportunities of the soil.

Our Ironmaster's Scotch shrewdness was certainly at fault when he appealed to the Nazarene in support of his favorite "virtue." His application of the parable of the man who hid his one talent in the ground is unfortunate, inasmuch as it has obviously a spiritual significance and no bearing whatever upon financial investments. His quotation from one of the epistles is not less unfortunate—"He that provides not for those of his own house hath denied the faith and is worse than an infidel," does not inculcate thrift but just the common every-day prudence and common sense necessary to the

maintenance of the family: a plain social obligation and not a "virtue," such as Mr. Carnegie's strained misapplication would have us regard it. It must be a strenuous thrift indeed that will stand the strain of modern monopolistic conditions, and at the same time agree with the great teacher's doctrine of providence. It is worse than foolish to urge starving men to practise thrift, and altho' even under prevailing conditions it is unwise to waste limited resources, it is almost criminal to advise the poor to be content with things as they are and to avail themselves of help from those who have exploited them. "Is it not evident to all," argues Mr. Carnegie, "that the first and indispensable work of the socialist is the elevation of humanity to that standard of conduct which would ensure the wise and sober use of benefactions." Benefactions indeed! Think of the unconscious audacity that lurks in this suggestion—the self-satisfied assumption of superiority implied—the arrogant air of patronage—the amazing self-conceit born of financial success and the consciousness of power over dependents that it gives! All this uttered or implied with the suave patronizing air of the man who never puts his hands into his pockets without finding what he needs.

These "benefactions" recall those of the old-time "Gentleman of the Road," who sometimes returned to their helpless victims as much of the pelf as would see them home. As a stern matter of fact the difference, morally, between those old-fashioned Captains of their particular industry, and those whose exploits we are considering is not so great that we need be astonished that their modes of bestowing benefactions should appear to be identical.

Mr. Carnegie's conception of the evolution of progress seems to be that it must proceed in the line of a benevolent plutocracy whose work it shall be to develop all natural resources, primarily for their own benefit, and secondarily, for the benefit of the whole people as the plutocrats die off. He suavely admits that the wealth produced under the supervision of these Captains of industry is not *earned* by them, but comes from natural opportunities and the growth of population. The *success* of the wealth production, however, he regards as a sufficient reason why the Plutocrats should retain control of the product *until they die*, when "a large portion" should go into the public treasury. He meekly confesses that he and his fellow Plutocrats are merely *trustees* of the immense wealth they control, but assumes the right to fix the form in which the people shall receive their share of it. The apparent shrewdness of this scheme would be amazing, perhaps, if we had not grown familiar with it. The clergy have been in the habit of laying the flattering unction of this blasphemous assumption to the consciences of the rich when the church needed a share of the spoils. Trustees? Who appointed these men to be trustees of the illimitable resources of nature? Who authorized Mr. Carnegie to devote that share of his wealth that he admits belongs to the people, to the building of libraries branded with his name? Until these pertinent questions are answered our philanthropic monopolists will stand charged with doing business under false pretences, and with stolen goods. In his effort to escape or to mitigate the odium that attaches to his methods of

getting and disposing of his wealth, the Ironmaster tries to shift the responsibility for poverty to the habits of the workingman. He puts the case in unmistakable language. "When one asks himself what would most benefit the worker there is no hesitation in the reply—to avoid liquor and gambling." Altho' this imputation has been noticed in a previous article it is well worthy of further consideration.

That intemperance is a gigantic evil and a constant menace to the prosperity and happiness of many workers needs no proving, and Mr. Carnegie's picture of its dreadful effects is not overdrawn. But the inferences deduced from the sad truth show the same superficial method of dealing with facts as marks his explanation of how fortunes are made. He ignored the fundamental wrong—the exclusive appropriation of natural opportunities by a few to the injury of the many—and then proceeded to sketch the growth of the branches and fruit of a huge monopoly. So, in treating of the drink habit among workers, he ignores its radical cause or causes and considers superficial symptoms or results only. But many thoughtful sociologists now regard that reasoning as unsatisfactory and are leaning towards the conviction that drunkenness and gambling are not the causes of poverty to any considerable degree, but that the reverse is nearer the truth. In the first paper on Mr. Carnegie's book, a brief testimony to this effect was cited from the annual report of the New York Society for improving the condition of the poor—the quotation is here continued. "In this connection it is further admitted that if industrial and living conditions were what a reasonable standard of living demands, 70 per cent of the society's applicants would probably need no outside aid if work could be regular and continuous, and wages proportionate to service rendered and price of living." This expert testimony is valuable as proving, as far as it goes, that social conditions have much to do with poverty, and that to a large extent they are mutually dependent. While the causes differ in individual cases, the ill weed of intemperate habit seems to grow apace in the soil of poverty. And this is not a matter for surprise when we consider the many contributory inducements which surround the poor and urge them to indulgence. Generally, the extremes of excessive wealth and abject poverty are both unfavorable to the development of the best qualities in human character, but the very limited means of the poor, as we might expect, limit the indulgence, so that it is probable that they are really more temperate than the very rich whose ample means continually tempt to inordinate gratification. These considerations seem to favor the assumption that with moderate and steady means the workers would be far more temperate than the idle rich. Idleness is equally the bane of the very rich and the very poor, and the old aphorism might be farther from the truth when it tells us that "Satan finds some mischief still for idle hands to do." Human desires must express themselves—for evil—if the way to good be blocked. Idleness leads men to the saloon. Men out of work sympathetically herd together, and the Saloon opens its doors invitingly to free lunch and a social glass. Here in a warm and brilliantly lighted room, and surrounded by congenial companions, miser-

able homes and hopeless poverty are for the time forgotten, and, sad to say, oftentimes wife and children too. It does not take long after the first step—every slip making it easier to slide—to reach the stage where the saloon displaces the home, that which at first was merely tolerated becomes an object of desire, and the worker becomes indifferent to work. And so the process of degradation goes on from bad to worse until the total loss of self respect completes the ruin.

But that is not the end of the mischief. John Graham Brooks, in "The Social Unrest," quotes the testimony of "the best inspector in Illinois" to show how *boys* employed in one of the large works in Pittsburgh were taught to drink beer by being rewarded for fetching it to the workmen by *a sip each time*. The men had doubtless themselves become slaves to the drink habit through the debasing conditions under which they were employed. The "beer boy" is a part of the equipment in all large Smithies, and indeed, wherever work is done at an excessive temperature. The workmen, full-grown and able-bodied, and engaged at steady work, take their beer as food or refreshment. But they have no realizing sense of the effect on the little lad's growing body and mind of the sips which they give him. A far larger number of children form the habit of drinking from exhaustion. They work out of all proportion to their strength, endure the same extremes of heat, cold, noise, dirt, discomfort and exhaustion as the men among whom they work, and feel the need of something—they do not know what. The most accessible and instantaneous means of comfort is a drink, and the habit is easily formed. Even where boys are restrained from drinking by the fortunate habit of carrying home all their earnings, a practice widespread and beneficent, the exhaustion of the long working day, and heavy and indigestible lunch, and long journey to and from work, in all weathers, ultimately bring a craving for stimulants. And when a raise in wages comes, when the lad is fifteen or sixteen, it often happens that the old wage is carried home and the difference spent in drink. The example of the older men counts for much in this, but physical exhaustion counts for more."

The conditions under which these men worked are very suggestive in this connection. "The wages of skilled men were \$2.50 up to \$3.00, and even \$4.00 per day, but the most of unskilled workers got perhaps \$1.50, just enough to exist." The manager made it clear why nothing better could be done. He said, "The boom has come, and while it lasts our success depends upon driving as if life was at stake." "To such straits have these organized forces brought us—first a hot race with competing rivals, then a glutted market, first the boom, then the depression, first long and crowded hours, then lack of work and men adrift."

It is when we study facts like these that we see the folly of preaching thrift as a cure for poverty. Prevailing industrial conditions tend strongly to the formation and growth of the habit of using stimulants—the rush and hurry of business, in which, despite the rush and hurry, 95 per cent fail; the

intense application of the mental and muscular powers to the task of earning a living, and the anxiety born of such conditions, all tend to drive men and women to seek relief from the strain in illusory and harmful stimulants. Thousands of years ago the wise man wrote, "Give strong drink to him that is ready to perish, and wine to those that be of heavy hearts. Let him drink and forget his poverty, and remember his misery no more." Many are following this counsel to day and neither temperance crusades nor prohibition can permanently benefit them because their remedies are not *radical*; at the best they can only palliate and prune. Mr. Carnegie's moral platitudes will fare no better for the same reason—besides, a multi-millionaire who owes his wealth to the monopoly of land and corrupt legislation is not the man one likes to hear preaching virtue to those who have suffered and are suffering from his wrong doing, and to whom he stands as a debtor, able but unwilling to pay their share of the unearned increment from the land to which, as natural partners, he admits they are justly entitled.

Intemperance and thriftlessness must ever keep pace with monopoly, and poverty closely follow both until the opportunities of nature are made free to all.

ADDRESS OF W. A. DOUGLASS ON TAXATION.

Delivered Before a Committee of the Ontario Legislature.

The following address was delivered before a Committee appointed by the Legislative Assembly of Ontario to consider amendments to the Assessment Act. A number of petitions had been presented asking that the power be granted to the Municipal Councils to *fix a lower rate on improvements than on land values*.

Mr. Chairman and Gentlemen of the Committee:—I do not come here to make any request for a lower rate of taxation on any one particular industry without any consideration of other industries, but to call your attention to some of the essential principles that should guide us in the adjustment of taxation.

In the center of this city is a lot of land, 60 ft. by 90 ft. which is perhaps the most valuable piece of land in this province. About the year 1800 this lot was a free grant from the crown. As the town grew the value advanced according to the following figures:—

In the year 1800 the rental was	nil	per year.
" 1833	" \$240	"
" 1854	" 960	"
" 1875	" 6,000	"
" 1896	" 12,000	"

A few days ago that lot was sold for \$400,000, which at four per cent, would bring a rental of \$16,000 per year. In a few years, as the city continues to

grow the rental will be \$20,000 per year; then \$25,000 or \$30,000; thus advancing to figures the end whereof no man can tell.

I ask you now to look at some of the relationships that are necessarily connected with that piece of land. Some stores were built thereon and during more than a hundred years men, women and children have worked industriously keeping the buildings habitable and the stores supplied with the necessary goods. If, therefore, we ask whence came the value of the buildings and the value of the goods, there is but one answer, namely, the hand of industry.

But when we ask, whence came the value of that land, what caused it to grow year after year from nothing till it is now worth \$16,000 yearly, or a capital value of \$400,000, equivalent to upwards of \$3,000,000 per acre, dare any man answer that, by his individual energy he produced that value, as the farmer raises a crop or a carpenter makes a table? Never since the world began did any man manufacture a land value. It takes the combined presence of the multitude to do that. No phenomenon in the world is more obvious than this, that the value of that lot mounted up and up because the population, the commerce, and the public appliances for a city were concentrated round that spot of land.

I want you, therefore, to observe that there are two distinct kinds of value, first that which comes to the land from the presence of the multitude and that which labor produces when it converts the raw material into a thing of beauty or an article of utility. These two values differ not merely in their origin, the one being a community value and the other an individually produced value, but they differ also in their direction. Labor, all the time and everywhere, aims to produce abundance. That is its abiding ambition, to convert the one bushel into twenty bushels, thirty bushels or a hundred bushels, and at the same time by the aid of better machinery or otherwise to produce as cheaply as possible. On the other hand, as population becomes more and more dense, the land must become relatively more scarce. When the assessment of the buildings increases from a million to ten million dollars, we know that labor has been multiplying buildings ten fold; but, when the value of the land increases from a million to ten millions, we know that population has crowded more and more till there is only the tenth of the space for each occupant. The one value indicates a multiplication, the other a division.

This slight examination shows that between these two values there is just as great a difference as between food and poison, north and south, or an asset and a liability. Just as the physician must observe the difference between food and poison, the navigator the difference between north and south, and the accountant the difference between a liability and an asset, must not also the legislator observe the essential difference between the value that is caused by the individual, and the value that is caused by the community? As the individual has an indefeasable moral right to claim as his against the whole world, the goods he makes or the crop he raises, even so has not the community an equal indefeasable moral right to claim the value of the land for community purposes?

Hitherto this important distinction has been ignored, and I ask you to look at the disastrous results that follow therefrom. Turn your eyes for a few minutes to the other extreme of society. Away at the outer margin of settlement, there is a man with his wife and children, struggling to hew out for themselves a home. For them one thing is a certainty; namely, a superabundance of exacting, exhausting work. With their utmost exertions and with long hours they may rejoice if they can earn the munificent sum of \$500. in a year. On the other hand, if I were the owner of an acre well situated in this city, without the toil of an hour I could obtain \$50,000. per year. In one year I would receive, for doing absolutely nothing, as much as that settler could earn in a hundred years.

Now I ask you to observe how you tax these two men. The one man has all the time there is to spare. He need not worry about the care of cattle or corn, and he has money in superfluous abundance. The other man has no time to spare and he has no money to spare. Do we go where the wealth and the time are in excessive abundance and avoid the man who has neither? Not at all. We do the very reverse. No sooner has that settler made a clearing than we mulct him with an increase of taxes. He manages to put up a little home for his family. Then we add another tax. Barn, ditto. He drains a swamp; but that does not drain off the taxes. Let him plant an orchard, a tax is added for every tree. If he has to dig a well, then it must be taxed according to its depth. And thus for every improvement that man makes, we follow him as if he were born specially to be taxed. We tax drinks to get rid of drinking, and we tax dogs to get rid of them, then we tax industry—I will allow you gentlemen of the Committee to complete that sentence yourselves.

It is no use saying that the farm of this settler is assessed at a much lower figure than the valuable lot in the center of the city. That gives no idea of the sacrifice or the service which the state demands. The fact is quite certain, that, from the man who has neither time nor money to spare we ask the sacrifice of many days in the year, while the wealthy owner of the city lot is not called on to sacrifice one hour in a lifetime. When a man is compelled to give his service or surrender the money that has cost him the brawn and the sweat, then he is doing something for the support of the state; but when, by some financial maladjustment, a man is allowed to enjoy all the luxuries of civilization without bearing any of its burdens, that man contributes nothing to the support of the state. He supports not. He is supported. The whole burden falls on the other man—the man of toil. Thus we add to the burden of him who is overburdened, and insure leisure and fortune to the man of purple and fine linen.

The city grows, and the fortune of the landowner also grows; industry must pay him more. Again the city grows and again the obligation has grown. Thus by allowing the owner of the land to reap where he has not sown, we split society in twain—hewers of the wood on the one hand, producing great wealth but compelled to live close to the dead line of beggary, and the occupants of ducal mansions on the other hand, faring sumptuously every day.

Alas, alas, that on this continent where we could so easily build up society according to the equities and the blessings of brotherhood, we are developing, just as fast as we can, all the worst evils of the old world civilization with their castles of affluence and luxury and their hovels of work and want.

To correct this evil we present you a petition, not at all of a drastic character; but simply, that you so amend the assessment act, that municipalities may reduce the rate of taxation on the improvements and increase the rate on the value of the land.

This is not a new principle; for the Municipal Act allowed municipalities for many years to reduce the taxation of manufacturing establishments. All we ask is that you will extend this principle and allow them to exempt not merely the machine which makes blankets to keep children warm; but that you will remove the tax from the house itself that keeps them warm.

We can appeal now to the example of several countries. In the province of Manitoba, about the year 1890, the farmers complained to Mr. Norquay's government that, while they were doing everything for the development of the country, they were being taxed for every improvement; the speculators were reaping the benefit of their energy and skill. After some consideration the Assessment Act of that province was amended by the following clause: "All lands in rural municipalities used for farming or gardening purposes, shall be assessed as they would be assessed if they were unimproved." I have made extensive inquiry respecting the working of that act and the testimony is unanimous that the people after trying it for many years, would not for one moment allow it to be changed. In Saskatchewan and Alberta there is no tax on farm improvements. In British Columbia, improvements are assessed at only fifty per cent. of their value and as much less as the municipality chooses. In New Zealand upwards of seventy municipalities have abolished all taxes on improvements, and in New South Wales the municipalities are moving in the same direction.

I trust therefore, gentlemen, that you will see the reasonableness of the petition which has been signed by upwards of 250 municipalities and a large number of labor unions.

THE ETHICS OF THE SINGLE TAX.

(For the Review.)

By JAMES F. MORTON, Jr.

In the advocacy of the Single Tax, it is possible to insist too much on considerations which, from their very nature, can appeal to only a fraction, small or great, of the people of the country. While a sadly small minority of the race can be honestly regarded as having yet mastered the first elements of independent reasoning, there is fair hope that the number is ever on the increase. A movement of the nature of that in behalf of the Single Tax, relying on sober demonstration rather than on an emotional appeal to the

unreflective mind, must seek to reach the intelligence of individuals, and must therefore base its main argument on premises not involving disputed metaphysical propositions or religious creeds.

The United States is fortunately blessed with a secular government. The avowed separation of church and state is one of our highest boasts, although less completely enforced than the true application of our democratic professions demands. Religious belief, from the democratic standpoint, is a purely private affair, with which the government has no concern whatever. Each individual, confronting the mysteries of being, is compelled to adopt such speculations or positive beliefs as the structure of his brain and the experiences of his life force upon him, or to become a blind worshipper at the shrine of old tradition. Whatever his conclusions may be, and whether well or ill based, is no business of his neighbors, or of the state: nor has the state the faintest shadow of right to exhibit the slightest partiality to one form of belief over another, or to facilitate in the faintest degree the propaganda of any particular faith or class of faiths. From the standpoint of citizenship, Christian, Jew, Buddhist, Mohammedan, Atheist, Agnostic, Spiritualist, Theosophist, stand on a precisely equal footing; and it is the grossest abuse of power to manipulate the forces of the government in such a way as to show favoritism to any one of these over another, or to give to any one or more of them any shade of patronage tending to elevate them to a more respectable status in the public eye than any of the others may occupy.

These premises being granted—and they are so elementary and self-evident as scarcely to require statement—certain conclusions would seem to follow with reference to Single Tax propaganda. In addressing a body composed wholly of the avowed adherents of a particular religious faith, it is unquestionably proper to prove the perfect consistency of the Single Tax with the fundamental tenets of the faith in question, and with the utterances of the prophets of that faith. But in addressing a mixed group or body of citizens, is it not better to avoid an appeal to beliefs which are undoubtedly held by some of them as individuals, but form no part of the considerations which belong specifically to the duties of American citizenship? Should not a secular reform be propagated on a secular basis? The Single Tax is neither a Christian nor an Atheistic measure, but a secular measure, in which Christians and Atheists are equally concerned as citizens; and it should be always and everywhere supported as such. The existence or non-existence of a personal deity in no way touches anything basic in our position; and if the entire human race should suddenly become converted to either belief or disbelief on this point, the justice and necessity of the Single Tax would not be affected in the slightest degree. Then why speak or write as if it were necessary to find a divine sanction for an act of simple human justice, and thus lead the hearer or reader to infer that the argument for the Single Tax depends for its validity on a belief in the existence of a deity, and a personal acquaintance with his designs and purposes? Suppose, indeed, that four out of five listeners happen to believe in such a being. They do so simply as private persons, and not in

their capacity of citizens; and the true appeal to citizenship is rightfully to be made only on grounds which touch five out of five, and that not on account of an accidental coincidence of their separate opinions on affairs of private concern, but dealing with the subject—matter of citizenship itself.

Let not this argument be mistaken for an assault on any religious belief. It is certainly not urged that the Single Tax propaganda should involve any espousal of Atheism or attack on any creed. It should simply maintain a rigid neutrality, exactly as the state itself should do, and be conducted on broad lines, which could not fail to appeal alike to Christians, Jews, Atheists and all other citizens, utterly ignoring all religious controversy and speculation, not as unworthy of individual attention, but as outside its sphere. This need involve no disregard of the ethical appeal. Natural law is natural law, and of equal validity, whether derived from a divine origin, or issuing spontaneously from the inevitable conditions of existence. Every phase of social organization must find its sanction in principles of justice, or lose the power to command the respect of the individual. The universal evidence of nature and of human experience has abundantly demonstrated that the penalty of persistent defiance of any of the great laws of the universe is degeneration, whether slow or swift, and ultimate death to the disobedient individual or species. These are laws that enforce and avenge themselves, as artificial laws cannot do. The organization of the human mind and of human society, being variations and extensions of physical activity, are inescapably subject to the same laws that govern the material universe. In nature, there is no favoritism. Each organism or species wins or loses, as its own conduct warrants. If the struggle is cruel, at least no special privileges are conferred on any individuals, to exempt them from the conflict which the rest must face. The cruelty is a mere incident, which higher phases of existence may eliminate; but the equality in the terms of life is fundamental, and must be obeyed by every phase of life which does not pursue the path to self-destruction.

The Single Tax is ethically sound, because it complies in the strictest sense with the fundamental ethics of nature. It renders to society that which is society's, and to the individual that which is the individual's. Many earnestly advocated and perhaps necessary reforms are defensible only on the ground of special treatment for a social disease. The Single Tax is natural law itself, applied to the social realm. It is not merely an act of justice to the oppressed; it is a method of orderly and exact equity in action for a society in which no oppressors or oppressed exist. Unlike most reforms, its presupposes no theories whatever concerning human nature. It is applicable alike to weak and to strong, to good and to bad, to perfect and to imperfect. It is not a palliative, but a permanent adjustment of means to end. It fits a small and scattered community, and a large and congested one, an agricultural or an industrial commonwealth. Herein lies its great strength, making it not merely an economic measure, but one of an ethical nature. It makes no appeal to weak sentimental or doubtful ethical theories, but to such as lie at the very

root of self- and race-preservation, and can be denied only by such as would deny to society all right whatever to exist or to function. For all others, to comprehend the Single Tax is to accept it.

THE CHRISTIAN'S ANTI-POVERTY CREED.

(For the Review.)

By **GEORGE WALLACE.**

Some of my readers, brethren in the church, have not fully approved of certain articles I have had published from time to time in relation to the church and poverty. They have even expressed surprise that a loyal church member like myself should in any respect criticise the church. But if a church member, who is also a believer in Jesus Christ, discovers that the church is teaching or endorsing policies and practices not supported by the teachings of Christ, how can he be deemed loyal unless he faithfully points out what seems to be wrong? For example, I do not believe the enforced poverty of God's children is according to God's will; so believing, I cannot remain silent if the church defends the conditions which produce this poverty. That is a simple proposition.

DANGER OF MISLEADING THE PEOPLE.

The church by refusing to accept the teachings of Christ may do much harm; it may delude those who are within its fold, and it may cause many others to reject the Christian religion because they cannot accept the religion taught by the church. In conversation people have admitted to me they were led into agnosticism by the idea that such a religion was Christianity, but afterwards they discovered by study of the New Testament that it was not in line with the teachings of Christ.

REAL FAITH IS NECESSARY.

The Apostle tells us that without faith it is impossible to please God. Every Christian should have implicit faith that the world will be overcome through Christ. My own belief is very simple in relation to poverty. I believe in the God who made the earth and all the people thereon; that the teachings of Jesus Christ show us how to live in harmony with the will of the Creator; that any church refusing to accept these teachings of Christ has no right to call itself a Christian church.

Let me formulate and more fully elaborate these beliefs, with the hope of helping to make the truth clear to all:

FACTS AND DEDUCTIONS.

1. God made the earth and He made all the people; He gave them the earth with all its bounties for their use.

2. These bounties of nature are sufficient to furnish to all the children of God a comfortable livelihood, provided they are permitted to use them in accordance with His will.

3. This God, our Creator, is also our Heavenly Father. He impartially loves all His children; therefore He cannot be pleased with any system which permits some to seize upon the land or other bounties of nature for which they have no use, and thus extort a toll from others of His children for the privilege of using what is necessary to their gaining a livelihood.

4. Poverty is abnormal in a land of plenty; to force poverty on any of God's children is an offense against God.

5. The accumulation of unearned wealth inevitably causes undeserved poverty; laws which encourage this accumulation must also be an offense against God.

6. Undeserved poverty has not been discovered in any modern nation except where unearned wealth exists side by side with it.

7. Unearned wealth and undeserved poverty are always found where the private monopoly of land is permitted; it must be that they exist because of this monopoly, unless some other cause appears.

8. It always occurs that the greater the unearned wealth the greater the poverty; the gap between them is widest in countries where land monopoly is greatest in proportion to the land area and the population.

9. The true sense of the word Christianity is found in the applied teachings of Christ.

10. Churchianity has come to mean the applied teachings of the church; it should be changed so as to mean the applied teachings of Christ.

11. Jesus Christ always sympathized with the poor; when he mentioned men of great wealth they were not spoken of with commendation.

12. Christianity never made a pauper; if churchianity encourages the making of paupers it differs from Christianity.

13. True Christianity never endorses wrongdoing, and therefore cannot consent to whatever may be the cause of enforced, undeserved poverty; it follows that if churchianity consents to such wrongdoing it is antagonistic to true Christianity.

14. If churchianity is antagonistic to Christianity, the fact should be easily recognized and the antagonism overcome; if it cannot be overcome, churchianity should be blotted out. But it must be overcome.

15. If the church makes no protest against the causes of undeserved poverty, it is as guilty as if it consented; by silence it does consent.

16. The church cannot escape the duty of fighting against every cause which produces undeserved poverty; every individual in its fold should insist on the fight being kept up till the victory is won; those who fail to do so are not loyal members of the church.

SUGGESTIONS WHICH NATURALLY FOLLOW.

If any article of this creed is wrong I would be glad to have some one point out the error; otherwise I must assume that it is not erroneous.

What is the fact as to the church's attitude on the creation of poverty? It either consents or it does not. As it seems to consent, I have from time to time by urgent exhortation and loving entreaty tried to lead the clergy—they being the leaders of the church—up to a higher standard of Christian faith and action. How can a loyal member of the church and lover of humanity do otherwise? When spoken truth is needed to save humanity, silence is **sinful**.

The established church of England has thirty-nine articles in its creed; here I have only sixteen. So you may conclude I am not trying to start a new church or a new religion. No new religion is necessary if the church can be induced to accept and boldly proclaim the real teachings of Christ.

THE CHURCH'S ENVIRONMENT.

My suggestion that the clergy are too much hampered by the wealth represented in the pews, has been more earnestly disputed than any other. Yet many believe it to be true. At least no other explanation is given for the church's silence concerning the causes which produce poverty and distress among the children of God.

In the agitation raging in England, Bishops and other clergymen boldly oppose proposed laws intended to help humanity, on the ground that such laws would deprive the church of its financial support. Their acts imply a belief that the church of Christ can exist only by keeping a large proportion of God's children in abject poverty! What an insult to the Christ! While not a believer in Socialism, and not a disciple of Karl Marx, I must confess he was at least partly right when he declared in one pithy sentence that "the established church of England would rather abandon the thirty-nine articles of its faith than give up the thirty-ninth part of its income."

In a recent Roman Catholic publication it was seriously urged that if the wealth of the rich should be lessened it would seriously cripple the church and charitable institutions. Other churches seem to have a similar belief, though not so boldly stated.

But the true believer in Christ accepts no such doctrine. It is not necessary to maintain poverty—that is, poverty-creating conditions—in order to keep alive the church of Jesus Christ. As to charitable institutions, there would be less and less need for them as poverty decreased. Let us do justice to all; then buildings now used for charitable purposes may be devoted to other uses.

WHY NOT MAKE A TEST?

So long as the belief widely prevails that wealth in the pews controls or hampers the utterances of the pulpit, the church will be greatly retarded in its work. In fact, it cannot carry on the work successfully. Is that belief well founded?

The best way to determine the matter as to this belief, is for the clergy to boldly utter the truth as Christ gives it to us; then let us see the effect pro-

duced on the wealthy pewholders. The effect on the common people must be beneficial. Why not try it, earnestly and persistently? Then the truth will fully appear, and we will know if the present belief is well founded.

THE SINGLE TAX BRIEFLY STATED.

(For the Review.)

By ELIZA STOWE TWITCHELL.

- (1) Man is both an individual and also a social being.
- (2) As an individual being he creates a value by his labor of body, mind and spirit—by his whole individual Self.

LABOR-SAVING.

(3) As a social being he creates a labor-saving value by his co-operative efforts with others, and also by his social needs.

(4) These values are always expressed separately. They are always distributed separately, by means of two separate Channels, and by only two.

(5) The value of man's individual-labor-products is expressed in prices and distributed through the Channel of WAGES, i. e. WAGES for labor, and WAGES for capital.

(5) The socially-produced-value is always expressed in land value, and distributed through the Channel of GROUND-RENTS, i. e. the annual price for the use of land.

MORAL.

(a) The full value that each individual creates, (by his labor, his capital, or by both), should go to the individual that so creates it—or at least approximately so.

(b) The value that is created by all socially should go to all collectively. This value can be collected by the State by assessing land according to its true value, and the sum thus collected can be used for the social good, in which all would share equally, i. e., all would share equally in the value produced by all collectively.

PRACTICALLY.

(1) Today, the social value (some two billion dollars annually) is most of it flowing out of its natural Channel, going to enrich a few—the great Monopolies. It is this social value that gives them their unearned wealth, their industrial strength to keep up prices, and also their power to corrupt politics.

(2) Because a comparatively few individuals are thus given the power to reap the chief amount of the social value that is created by all, the WAGES of both labor and capital are lower than is their natural level, times are hard, and many are unable to find employment.

THE REMEDY—IDEALLY.

Collect the whole—two billion dollars worth of Ground-Rent, by placing a Single Tax upon the value of the land, and when collected, use it for the expenses of Government, abolishing all other taxes.

THE EFFECT.

The wealth, power and strength of Monopoly would everywhere be broken, for Monopoly of every kind would cease to rob the people of that value which they socially create. This would also destroy the power which Monopoly now has to take from labor and capital some of their individual earnings. In short, Monopoly—which lives upon the social value—would soon die for want of food—unearned food.

THE REMEDY—PRACTICALLY.

So contrary to the Natural Order is society to day, that the Ideal Order could not be brought about at once, for the people—even those who need it most—would oppose it because of their ignorance. But we can begin.

Begin by removing, gradually, all taxes upon labor products—taxes that rest so heavily upon labor and capital—and in proportion as these taxes are taken off, increase the taxes upon land (or upon Ground-rents) so that gradually the Ideal Order would be realized, viz., Society would be receiving all that it was producing and so would individual labor and capital.

THE IMMEDIATE EFFECT.

Rents would soon be lower; business would improve, and wages would rise, for opportunities for the profitable employment of both labor and capital would soon multiply. The chief cause of corrupt government would disappear.

THINGS TO REMEMBER.

The fact that the value of land is a socially-produced value had been known to all economists for a great many years. Henry George did not discover that; what he did discover was that so long as this value went to enrich a few, the many were robbed of their share, and this great injustice, (or disorder in one of the Channels of Distribution) caused injustice or disorder in the other Channel of Distribution, viz., it caused the WAGES of both labor and capital to sink below their natural level in the general market.

Henry George also discovered how to remedy this, by abolishing all taxes except those on the value of land. This is THE SINGLE TAX—a simple but sovereign remedy.

THE GOLDEN RULE OF TAXATION.—Never tax anything of value to your State that could and would run away, or that could and would come to you.

SINGLE TAX REVIEW

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of Single Tax Progress.

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TO EXTEND THE REVIEW'S INFLU- ENCE

The time has come when a wider circulation should be given the REVIEW among the influential moulders of public opinion who are not yet enrolled as Single Taxers. Perhaps the most effective of these are the trade and labor union publications, of which there are many hundred scattered over the Union. The REVIEW ought to go into the editorial rooms of all such papers and periodicals. We shall secure a complete list of such publications, and send the REVIEW to as many as may be subscribed for with a written request that they read and, where possible, quote. *To do this your help is needed.*

Public libraries and reading rooms should receive the REVIEW. In most of these institutions the REVIEW will be read, and when read will be sought for. Most libraries will place the REVIEW prominently on exhibition. Many Single Taxers will be made in this way, for our cause is beginning to be talked about, and a certain curiosity is abroad. In the libraries where the REVIEW is now going we have the word of librarians that the REVIEW is inquired for and consulted. It ought to go into every library in the country. More good could be done in this way, perhaps, than in any other. *Help us to do this.*

Here are the contributions received to date for the furtherance of this object:

Dr. Mary Hussey, Orange, N. J., \$25.; H. C. Bierwith, Boston, Mass., \$1.; Mary J. Jacques, Arlington, Mass., \$1.; Geo. N. Norton, Boston, Mass., \$2.50; Chas. J. Ogle, Baltimore, Md., \$5.; H. C. Niles, Florida, \$3.; Milton Bretney, Lehigh, Pa., \$1.; J. A. Whitfield, Washington, D. C., \$10.; R. R. Bowker, N. Y. City, \$10.; Nathan Rice, Worcester, Mass., \$4.; W. J. Wallace, Newark, N. J., \$25.; E. T. Shelly, Kansas City, Mo., \$1.; Nicodemus, N. Y. City, \$5.; E. Yancey Cohen, Paris, France, \$5.; Whidden Graham, N. Y. City, \$7.; Miss Charlotte Schetter, Orange, N. J., \$5.; Miss Hannah T. Paul, Orlando, Florida, \$15.; Miss Jennie Rogers, Brooklyn, N. Y., \$4.; Jacob Neu, N. Y. City, \$4.; Leo Fradkin, N. Y. City, \$1.; R. D. Towne, Scranton, Pa., \$3.; Geo. Brown, North Unley, South Australia, \$3.; W. W. Taylor, Cincinnati, O., \$1.

Here are a few of the commendations received during the month:

I value the REVIEW very highly.—H. Raymond, Racine, Wis.

I appreciate the REVIEW greatly.—Robert Moulton, Portland, Oregon.

You are getting out a very good publication and doing a good work.—W. T. Weir, Gladstone, Ill.

It is with deep interest I read the REVIEW.—C. H. Hartman, Seattle, Wash.

I hardly know how to express my gratitude to you for continuing to send the REVIEW after my subscription had expired. I don't know how I could exist without it.—John S. Higgs, Victoria, Aus.

I am very glad to see that it is intended to assist the REVIEW from the Fels Fund.—Ernest Bray, Corowa, New South Wales, Australia.

You are making the REVIEW indispensable, not only to all Single Taxers, but to all progressive people as well.—Wm. Matthews, Spokane, Wash.

Please accept my heartiest congratulations for the splendid work you are doing and the continued excellence of the REVIEW.—George Brown, North Unley, South Australia.

The REVIEW steadily maintains its dignified and scholarly advocacy of the greatest reform. It must be sustained.—Lona I. Robinson, Des Moines, Iowa.

Mr. Cameron asks me to say that he appreciates the REVIEW and thinks it quite the best periodical in the movement.—James Busby, Glasgow, Scotland.

These are but a few of the appreciations culled from the many similar letters received during the last month.

FOR A PHOTO EXCHANGE.

Mr. Chas. H. Ingersoll sends the REVIEW a suggestion that well known workers in the Single Tax movement supply the REVIEW with their photographs from which duplicate half tones may be supplied to all who desire them at whatever will pay a fair profit on the work. Mr. Ingersoll says: "This of course is based on the fact that we are hero worshippers and would like to have a collection of the admired ones." What say our readers?

A RECENT article by Stephen Burnett in the New York *Journal* is entitled "Winning in a Gallop—The Henry George Idea Making Wonderful Advances in Germany."

A SET of resolutions calling upon President Taft to suspend the operations of the tariff on meat and meat products, and on fish and fish products, as the most effective way of dealing with the present high prices in these commodities, was adopted by the Liberal Club of Los Angeles at the instance of Edmund Norton. A copy of these resolutions was forwarded to the president, and was published in the Los Angeles papers the following day. Before an audience of two thousand persons at the Labor Temple in that city Mr. Norton's resolutions were again presented, and a few days later at the Jefferson Club, where they were unanimously passed.

H. F. RING, formerly of Houston, Texas, and author of one of the best Single Tax tracts ever written, *The Case Plainly Stated*, was elected in February last president of the Fairhope corporation.

THE LINCOLN DINNER OF THE WOMEN'S HENRY GEORGE LEAGUE.

Almost every organization has its special feast day, and Lincoln's birthday is the date claimed by the Women's Henry George League. Although celebrating according to custom with a dinner, it was not the customary dinner nor held in the customary place, but even more than the customary crowd attended. If the League wished any proof of the popularity of its social affairs, the steadily increasing attendance would go far to prove it.

The vegetarian dinner was very properly followed by a series of speeches by women upon women's affairs. For the enlightenment of any who may wonder why "properly followed," etc., it may be fair to say that whatever the dinner lacked in variety or flavoring was more than made good by the quality, variety and flavor of the after-dinner speeches.

It was nine o'clock when Miss Amy Mali Hicks, president of the League, introduced Miss Ida Rauh of the Women's Trade Union League, who had consented to speak for five minutes on "The Industrial Organization of Women." Needless to say, that Miss Rauh who has been most active in the work of the League during the recent shirtwaist strike, was induced to continue speaking for fifteen minutes and might have taken more time had she been willing.

Miss Rauh told of the organization of the Women's Trade Union League, its ideals and its dreams; its slow growth and comparatively unknown condition until the great shirtwaist strike had given it an opportunity to prove its usefulness. She sketched the beginning of the strike, its spread and gradual settlement, touching upon the heroism of the girls in the sacrifices they made for principle. Industrial organization has seldom had a more convincing advocate than Miss Rauh.

Mrs. Belle deRivera, although introduced as President of the New York City Federation of Women's Clubs, refused to speak in that capacity because that organization contained anti-suffrage as well as suffrage clubs. She could not claim to be representing it when speaking of the

suffrage movement. Therefore, she preferred to speak as a member of the Post Parliament or the Government Club.

Mrs. DeRivera reviewed the first movement for Women's Rights, the courage of the early workers and the growth of the movement. The suffrage movement now was suffering from familiarity; we had grown used to the arguments, accustomed to the demands, we were confident that we knew all about it, and so the whole matter has become an old story. What was needed was an infusion of fresh brains everywhere—among the legislators and among the workers, that a new interest might be awakened in so great and just a cause.

Miss Forbes-Robertson told of the growth of interest in the woman movement in England; how the real service the militant had done the cause had been in making it a live question. Suffrage had had its workers and its organizations for years; it had been going along in the old sleepy way making a convert here and there and being discussed only by those interested. The suffragettes had forced the question into the foreground, now everybody discussed it; everyday dozens of meetings attended by thousands of persons were being held all over Great Britain. It was a live question that everybody knew something about. And it was no longer a middle class movement. It had permeated all classes; the English suffragettes had set an example that might be followed here. Miss Forbes-Robertson is an easy, illuminative speaker, and threw much light on the methods and aims of English suffragettes.

Miss Maud Malone said that after all it was less a difference in method that was needed than a difference in attitude. Unless suffrage made for democracy it really meant nothing. There was after all little opposition to limited suffrage—the franchise restricted to certain classes of women, but limited suffrage was not a democratic thing; those who would benefit by it were really those who needed it least. Those who suffered most from economic conditions were those who most needed the power the ballot would give.

The majority of modern reformers still pin their faith to legislation, but in her

paper on Legislation or Education, Mrs. Elizabeth Burns-Ferm showed the far greater importance of the latter. Among the points brought out were that legislation, which has its root in man's idea of what life *should be*, is mechanical, fixed, arbitrary, static; life is dynamic, changing, progressive, not to be controlled by any law, however good. We expect a good law mechanically or automatically to grind out justice, and we have gone on waiting for some grain of economic justice to be ground out, but in vain. The truth is that legislation, the static, cannot control life; the dynamic, education, real education, not pedagogy, is the process through which we manifest and realize creative power; it deals with life as it *is* because the present includes the past and indicates the future. Legislation has been largely a failure, and must continue to be. With natural opportunities walled off as today, the dynamic force in life expresses itself in thwarting the satisfactory execution of that static thing we call legislation. Single Taxers have been so busy whispering in the ears of legislators that we have neglected the creative, dynamic side of life. What would the effect have been had we devoted as much time to education as to legislation? When we realize ourselves as creative, self-active beings, we shall feel the need of freedom of opportunity, and we shall establish and maintain it as a natural condition and a natural need.

Miss Jennie A. Rogers, of Brooklyn, spoke of the possibilities of the Playground as a real training school for children. The playground admitted of a relation between pupil and teacher that was impossible in the schoolroom. In the playground the material was all there and the children themselves decided what they should use. They were released from the restraint of the schoolroom and the wise teacher interfered only when necessary to prevent injustice. The use of the swings afforded an opportunity to point out the unfairness of any monopoly of public property to which all had equal rights. Miss Rogers spoke very briefly, but within the limits of her speech she showed not only how pregnant the playground was with opportunities to teach social justice, but also how the work

was handicapped by being regarded as an unimportant part of the Park Commission's work.

The last speaker, Mrs. E. M. Murray, essayed the task of drawing together the different phases of the Woman Movement touched upon by the various speakers. She expressed her interest in all of them, and the necessity that women were under to support them all. But when the last industrial worker, man or woman, had been fully organized, what would have been accomplished, and where would the end be? How could high wages be maintained for all, where could employment be found for all, unless opportunities to labor were increased? Industrial organization could not increase those opportunities indefinitely.

The franchise was a desirable thing, a necessary thing for woman, not as an end but a means, a symbol to herself that she had achieved that degree of freedom, had a new tool with which to work; only in this way would she learn how useless it was while present conditions remained. The ballot had not freed men, it would not free women. Legislation would not secure freedom. The real use of any legislation was as a sort of landmark to show how far we had progressed. A law, however good, was not a stopping-place but a starting-place; a point where we could get a fresh hold to go on to better things. The hope of the future lay in educating the children to be free, to understand that freedom was a condition that the individual must attain, not something that legislation could bestow. The possibilities of the playground in this direction had been touched upon, but what was the result to be, if there were no free opportunities? The one important thing for the industrial worker, the suffragist, the teacher and reformer alike to learn, was that only through increase of natural opportunities could any lasting improvement be brought about, and opportunities could only be increased by freeing the land, the source of all opportunities.

In closing, Miss Amy Mali Hicks said that it need not discourage us to find that all we were working for could not come to pass in our day. We were really working for the future even more than for ourselves.

We could look ahead and adopt for our motto what Olive Schreiner had said of one of her books:—"To the small girl child who shall live to grasp that which to us is sight, not touch."

RECEPTION AND DINNER TO HENRY GEORGE, JR. AND LOUIS F. POST.

The Manhattan Single Tax Club tendered a dinner and reception to Henry George, Jr. and Louis F. Post at Kalil's restaurant in this city on the night of February 15th. Messrs. George and Post, who had arrived in New York City on the preceding day, had, as our readers know, taken a prominent part in the British elections, addressing meetings in a number of Parliamentary districts on the principles underlying the Budget, the rejection of which by the House of Lords had necessitated a general election. Of the result of this election our readers are now duly apprised. But all were anxious to learn from the lips of those who had come from the seat of this desperately waged contest how far and how deeply our principles had permeated. And those who came, and many more who were prevented from coming, were also eager to pay this greeting to these two beloved leaders and comrades in the faith.

When President Leubuscher rose to address the assembled diners there were seated 247 men and women. Mr. Leubuscher spoke as follows:

ADDRESS OF PRESIDENT LEUBUSCHER.

"The honored guests, our dear friends Henry George, Jr. and Louis F. Post, have this day returned to our shores after enjoying an experience which every Single Taxer will envy them. Commencing with the memorable contest waged by the elder George twenty-three years ago in this city, there have been a number of local campaigns in which the question of the Single Tax was involved; but the battle that has just been crowned with victory in Great Britain is the first great national campaign ever waged under our banner. Our honored guests took a prominent part in that contest, and materially aided in the success of a number of candidates who

stood on our platform. While our congratulations are a little tinged with envy, I can assure them that the onward march of the Single Tax in this country has not been stayed during their absence. Not only have the Fels Fund Commission, the Manhattan Single Tax Club, and other associations of Single Taxers continued their regular propaganda work, but public men who are not avowed Single Taxers, and perhaps do not realize that they are doing Single Tax work, have materially aided our efforts, or at least made the work easier for us. The agitation for the conservation of the natural resources of the United States, set on foot by Gifford Pinchot, intensified as it is by his removal from the position of Chief Forester and by the Ballinger investigation, has perhaps done as much as our quiet propaganda work, for the ultimate success of our movement. Soon after he was removed by the President because of his "pernicious activity," I sent him the following letter:

"Your fight to conserve the public domain and natural resources of the United States commends you to every believer in the right of all men to equal opportunity before the law. Your perception, that the final closing to settlement and development of the public lands by their passing into private ownership marks the end of the epoch of comparative freedom for the masses, is in harmony with the views of Single Tax advocates.

The Manhattan Single Tax Club, founded by Henry George twenty-three years ago, therefore has instructed me to offer you its support in the manly and determined stand you have taken. If there is any action which we can take, consistently with our principles and our constitution, that will help to sustain you and your work, we shall be glad to undertake it, or to co-operate with you."

Mr. Pinchot sent the following answer:

"I thank you for your letter of January 12. The support and encouragement of yourself and of the Manhattan Single Tax Club are most welcome.

Now that the lines are being clearly drawn between the special interests and the rest of us in the fight for conservation and the square deal, we shall win, for the

people are on our side. What has happened to me is of no consequence, except as it will help us to win.

Please give my hearty thanks to the members of the Single Tax Club for their good wishes and support."

The Pinchot agitation comes at an opportune time. The Court of Appeals of the State of New York lately handed down a decision in the case of *People v. N. Y. Carbonic Acid Gas Co.*, in which the chief judge laid down the doctrine that "A man owning a coal mine may mine coal and waste it, regardless of the interests of the present generation or of succeeding ones. It is not that such conduct would not be an evil, but because the people who framed our system of government, taught by experience, deemed it wiser to trust the use of property to the dictates of the enlightened self-interest of the owner, rather than to subject it to governmental interference."

As I pointed out in an article in the *Single Tax Review*, this doctrine not only ignores the constitutional right of the government to take any and all privately owned lands for public purposes—thus drawing a sharply defined line between real estate and personal property—but bolsters up every special privilege. The decisions of our Court of Appeals are highly esteemed by the courts of our sister states, and are followed by most of them. The Pinchot agitation will tend to offset the tendency toward the general adoption of Judge Cullen's doctrine throughout the United States.

Another instance of a high official who is blazing the path for Single Taxers without perhaps being aware of it, is Mayor Gaynor of this city. Only about a week ago he issued a strongly worded and able criticism of the law for the taxation of personal property. Indeed some of the headlines of the newspapers characterized the message as Single Tax. While we cannot claim that, still, the logic of his argument was distinctly Single Tax. We have no authority for hailing his Honor as an accession to our ranks, but—we have hopes.

In one of his speeches David Lloyd-George, the author of the budget round which the battle was fought in England, said it was a war budget, that it meant a

war against poverty, disease and death, a war against the debasement of man, the degradation of woman and the stunting of the child. We congratulate our honored guests on the privilege they enjoyed of taking part in that war."

ADDRESS OF HENRY GEORGE JR.

Mr. George on rising was greeted with loud applause. His speech was full of reasoned optimism as to the outlook. He told how the fight just closed had been all along our lines. The result makes it impossible for the Liberals, Laborites, or Nationalists to accomplish anything alone. The Laborites cannot do anything without the Liberals, nor the Irish members without the help of both the Liberals and Labor members. The Liberals, Laborites and Nationalists must therefore stand together, presenting a united front to the forces of privilege. This promises far better results than an overwhelming Liberal victory.

Mr. George was invited to speak as soon as he had landed on British soil. Our doctrines were received with the greatest enthusiasm. He found people everywhere alive to the question. The Single Tax doctrine was being taught under the name of the taxation of land values, and British orators were preaching it from every platform. "We have come home from the war," said Mr. George, "and we want to report to our friends on this side that the battle is being fought on the right lines. The movement in England has gone to the root of the question. The taxation of land values is there to stay. The movement must make the land question the predominant question in Great Britain."

Mr. George explained that the movement had begun in Scotland in the Council of Glasgow where some of our friends had induced the body to petition Parliament to rate land values for local revenues. This was twice defeated and twice passed. Sir Campbell Bannerman's government had introduced a measure to rate land values for local revenues, but the House of Lords threw it out.

"I have called Premier Asquith an ice pitcher. But this characterization would leave much untold. He is an astute poli-

tician, of consummate ability as a party manager. Lloyd George is the magnificent cavalry leader of the new movement. He can thrill an audience as strongly as any speaker I ever heard. Before an audience of 1,000 or 10,000 he can set them ablaze with the Single Tax. Speaking of his proposals in the Budget he says: 'These are insignificant. What we ought to do is to open up the land of Great Britain.' And let us not forget Winston Churchill, some of whose ancestors were Americans and others of whom distinguished themselves at Blenheim and Ramillies. Whereas he once showed himself perplexed when confronted with the problem of unemployment he has given evidence in many strong speeches of late that he is at no loss now for an answer to the problem. But we have not to depend upon these three men alone, Asquith, George, and Churchill—all towers of strength. We have twenty-one members of our own faith in Parliament—Single Taxers as much as you and I. And five are actually members of the government.

We used to hear the Single Tax called ridiculous; then they said there might be something in it; now they tell us they always believed in it."

Mr. George pointed out that the Budget victory was the more remarkable since it was a victory not of all the democratic forces—owing to suffrage limitations—but only a part of the democracy against the massed forces of privilege.

ADDRESS OF LOUIS F. POST.

Mr. Post received a splendid welcome on rising, and delivered himself of one of his rapid fire speeches which held the interest of his auditors for an hour and ten minutes. Ten hours after landing on British soil he was speaking to British audiences. "I had the time of my life. All the old stories worn out here went well over there." Mr. Post said all the old McKinley banners had been printed over again and used by the Tories. He pointed out that in the industrial communities the Liberal vote had increased but in agricultural districts it had decreased. There the landlord has tremendous power, and this accounts for Liberal defections. For

the benefit of non-Single Taxers present Mr. Post here gave an admirable statement of our doctrine.

The speaker pointed out that landlordism assumes an entirely different form from landlordism as we know it. "Here the corporations have capitalized their land values. The railroads are great landlords, some of the building companies are great landlords, the steel trust is more of a landlord than anything else. In Great Britain landlordism assumes the form of deer forests, immense preserves, lordly estates descended from father to son, and existing for hundreds of years. If we could bring landlordism over here in this form we would make short work of it. But suppose we had lived under this system a thousand years. That would be a different story.

"There is another difference, too. Here we tax everything from collar buttons up to land. We tax land because it is one kind of property. But in England it is proposed to tax land, not because it is property, *but because it is not property*. The question in England presents itself in this way. Shall this question of unemployment be solved by the adoption of protection or by the opening up of natural opportunities? Make no mistake. This is the great question and must remain the question for some time to come. Protection is gaining, too. From his sick room in Birmingham Joe Chamberlain issued his manifestoes with the result that Birmingham cast Tory majorities without a single defection.

"We should remember, however, that eighteen months ago the Liberal party was demoralised. Its demoralization was like the demoralization of the democratic party here. Then came this act of statesmanship and with it the democratization of the democratic party of Great Britain. It was a hard fight to make, but the Liberal forces have won."

MR. L. HENRY, a veteran labor member of the Henry George movement, has a letter in a recent number of the *Bricklayer and Mason*. Mr. Henry says: "Conservation of land values or preservation of natural resources is another way of expressing, 'Get off our backs.'"

SINGLE TAX CONFERENCE IN PITTSBURG.

(FROM THE OFFICIAL MINUTES.)

The Single Tax Conference in Pittsburg on March 2nd at the Hotel Henry was a great success. Over three hundred were in attendance. The Conference was called to order by Ralph E. Smith at 10 A. M. and W. W. Bailey of Johnstown was elected Chairman and B. B. McGinnis, of Pittsburg, Secretary.

The Chairman appointed W. D. George, Joseph Fels and Joseph R. Eckert to visit Mayor McGee and invite him to attend the meetings of the Conference. Frank Stephens, C. E. Bender and C. R. Eckert were appointed a committee on resolutions.

A discussion of the mercantile tax now ensued in which Messrs. Henry George, Bailey, Bender, Park and others took part.

Mr. Fels read a paper on the progress of the Single Tax in Great Britain.

The afternoon session began at 2:15. Mr. Bailey opened the discussion on direct legislation.

Mr. Wilson:—We should associate ourselves with the democratic party to get results.

Mr. Fels strongly opposed association with any party.

Then followed discussion on the conservation question in which Messrs. Fels, Tiers, Stevens and Henry George, Jr., took part.

The Committee on Resolutions here reported the following which were adopted, with amendment offered by Mr. Wilson that Single Taxers lend their efforts to secure the separate assessment of land and improvements in Pittsburg:

"We recognize and again wish to emphasize the fact that industry and commerce are clogged, fettered and bound by our antiquated and unscientific system of taxation, and that new life and vigor will be given to trade and business by a revision of our tax laws, in accordance with scientific and just principles. In view of the fact that a legislative committee has been appointed for the purpose of investigating the tax question:

We recommend that the local Single

Tax organization send representatives, in conjunction with delegates of this conference, to appear before the said legislative committee at its meeting to be held in this city, and urge, as a matter of simple justice that all taxes which fall upon industry and commerce—and thus hinder and cripple production and trade—be abolished, and all taxes be levied upon the rental value of land.

We urge, as a beginning in the development of this comprehensive tax system, the abolition of the obnoxious mercantile tax, and as a further step in the development of a rational system of taxation, we recommend that land and improvements be assessed separately and that such assessments be given to the people by publication.

The right of the people to rule is a recognized sovereign, indefeasible right; we therefore advocate the system known as the initiative and referendum with the recall, and particularly local option in taxation, and that all losses to the state by the abolition of obnoxious taxes be supplied by the several counties, in proportion to the amount raised by the said several counties for their own local government, by such methods as the people of the respective counties may designate by expressing their will through the medium of local option in taxation.

We call upon all those who are in sympathy, either in whole or in part, with the recommendations herein set forth, to co-operate with the local Single Tax organization and conversely we recommend that local Single Tax organizations co-operate and join with all those seeking to improve our present methods of taxation.

England has set the world afire through the agitation of the tax question and we recognize in the work that has been done by our brethren across the sea the beginning of the abolition of the great fundamental monopoly of the natural resources. To all engaged in this great and intense struggle we send our heartiest congratulations and best wishes for further successes and triumphs.

Charles R. Eckert,
H. S. Bender,
Frank Stephens."

The banquet in the evening was attended by 200 Single Taxers and their guests. Mr. W. W. Bailey was toastmaster and masterful speeches were made by Joseph Fels, W. H. Wilson, Henry George, Jr., and Rabbi J. Leonard Levy. The last named said that while not yet converted to the Single Tax he was for justice and if it meant the removal of the curse of poverty he would cheerfully join the ranks.

The Conference was a success in numbers and enthusiasm and cannot fail to have its effect in Pittsburg and throughout the state.

FROM a letter recently received from Mrs. Eliza Stowe Twitchell we quote the following from a communication addressed to her by Rev. Samuel Brazier, whose death was noted in the last number of the SINGLE TAX REVIEW:

"On his seventy-third birthday he sent me one of his poems, entitled 'Day's Decline.' In a note accompanying it he says, 'I am seventy-three years old today and abate not one jot of interest in the Single Tax cause, and in every movement that makes for the happiness of mankind.—I hate the crimes of the poor; and still more the crimes of the rich. What a beautiful world it is! As I write, how glorious is the sunlight that falls on sea and land. This earth is as rich as it is beautiful. There is more than enough to fill every home with plenty. I would like to live again when the ignorance and error that darkens the world today have forever passed away. I hope I may see the dawn of the better time that will

Make wine and corn

To each man born

As free as warmth in summer weather.'"

It is worth all our efforts for economic reform if we can take from the eyes of men that hunted fearful look which we see in the faces of the menial afraid of losing his job—that servile air of a man whose natural attitude should be erect, the feeble smile of expectant subservience. Slave, flunky—that look in the face of Man does not belong there!

WILLIAM S. U'REN, LAWGIVER OF
OREGON AND SINGLE TAXER.

W. S. U'Ren, the "lawgiver of Oregon," has attained national reputation because of his connection with the fundamental steps taken by the people of his State, first to obtain and then to use the democratic tools of the Referendum and the Initiative. Many do not know that he is a Single Taxer, but during all these years he has steadily worked with that end in view as the goal of the contest with the forces of special privilege and plutocracy.

He was born in Wisconsin in 1869 of English parents. His father was a blacksmith and farmer, and his ancestors were blacksmiths, farmers and preachers. U'Ren was early taught to make tools at the forge, and he has been making tools from the fires of popular discontent for the use of coming generations. He is still making tools for the people out of the tangled mass of rubbish and fine metal called law.

U'Ren had his attention called to the land question at the early age of 13 when in a western school district a meeting was called to devise ways and means of making the absentee land owners and speculators pay more toward the support of the school. He puzzled over it for some years, as did many others, until the remedy was found by him in Progress and Poverty.

He began the study of law in Denver, Colorado, in 1880, and also received there his first lessons in politics, which disgusted him with the methods followed, and ultimately led him to be a firm advocate of Proportional Representation. He did not read Henry George until about 1888, and he first began to grasp the ideas of Direct Legislation by the people about 1889. He is called "the father of the Initiative," but it had many fathers. In 1884 and 1885 the writer urged it in Oregon through the then virile Knights of Labor, and in a paper called *The Oregon Vidette* at Salem. U'Ren has that peculiar and wonderful power of getting people to drop non-essentials and pull together for fundamentals. He is not a boss nor an originator. He is a combiner of men. None of his work has been done alone. He has always been willing that the honors and credit should go

to others. All he wants as reward is the result for the advancement of better government.

He came to Oregon in 1889 in search of health, which he has never enjoyed since early manhood. He at once began the knitting together of the forces of men working for better things. Hampered by poverty, illness, and the doubts of men he began to "fight the devil with fire." His quiet and unassuming manner concealed power. Wanting nothing but legal tools for the people and caring not a rap for honors, wealth, office or credit he began to play a part in the legislature of Oregon that had never been seen there before. Knowing what he wanted and knowing that the game must be played out to the end with men who stacked the cards, he did some shrewd stacking too, and he stacked well. The stakes he was playing for, however, were different. Others helped him with devotion. Their names are too numerous to mention. But one man, then a Single Taxer, as now, was A. P. Nelson who is still in the ranks, a veteran of the early struggles of the Henry George men. He it was who in a democratic convention moved that on every candidate's card should be printed the words "I am for the Referendum and Initiative." The other parties had to follow suit, and it won the day.

U'Ren followed up the attaining of the referendum and initiative with the direct primary law; the corrupt practices act; the extension of the principle of direct legislation to cities and towns; the Recall; forbidding the legislature to call a constitutional convention without consent of the people; the famous Statement Number One, by which candidates are pledged to vote for the popular choice for U. S. Senators; and an amendment instructing them to do so. *Every bill or amendment U'Ren has been connected with and endorsed that went before the people has been adopted by the people by enormous majorities.* At each election since the passage of the direct legislation measures, U'Ren has been urged to take up the fight for the Single Tax. "First get your gun," he would reply. The stuffed club of the old ballot became a knotted club, the knotted club became a

flintlock and the flintlock a rifle. Still he says "first get your gun," for the enemy have gattling guns and strong fortifications. He is now working for Proportional Representation, further limitation of the legislature in its power to enact or repeal tax laws without the consent of the people. The people must be armed. It would be no use to enact a fundamental step in taxation with a mis-representative legislature that would repeal it before it could be applied.

The Single Taxers of Oregon, accustomed to active campaigning, chafe under their leader, but they listen and co-operate as well as any body of men could be expected to do who are by inclination and mental made up individualistic. From time to time they see that he is capable, honest, unselfish and a foundation builder. His enemies dubbed him some time ago in derision and hate "The Great Pussyfoot." He goes quietly and vaunteth not, either before or after the battle.

In a short but thrilling speech before the Oregon State Federation of Labor last January he told them that the first great economic step would come in 1912. By that time the power of the people to govern and to tax themselves would be secure.

Opposition? Yes, indeed. U'Ren is bitterly opposed. His opponents are the politicians and the hangers-on of the plunderbund. They make a great deal of noise. In a speech before the Peoples Forum in Portland recently U'Ren compared the violent contortions of the opponents of the rule of the people and the improvement of government to the lone coyote on the plains that creates the impression in the minds of the eastern visitor that a whole pack of wolves are at his door. The leading papers of Oregon at different times have called him a fool, and he has been cursed by the politicians at every step. At each election it has been loudly proclaimed that the people would have no more of U'Ren, that they were sick of his cranky, fool, foreign, untested, absurd radical steps and proposals. But at each election the quiet and undemonstrative Lincoln Republicans have come forth at his appeals to their intelligence and love of justice and endorsed the measures.

The same fight is going on now, and anything he endorses is denounced as the worst possible thing for the State, and yet, when the ballots are counted next November, we will probably see all his measures endorsed once more, and the machine politicians discomfited. Of course, he and his friends and co-workers realize that through prejudice, mis-conceptions and machinations of the special privileged the people may be led astray. As he recently declared, however, "Our critics do not trust the people, but I do."

Among a group of men consulting over any public matter U'Ren would not be taken for a leader. He has little to say, and is very much in evidence in the rear ranks. He is not "chesty," and bears no ill will toward any of his opponents. The writer has seen him severely "badgered" and taken to task for his sins of omission and commission, but it seemed impossible for him to lose his temper. However, it is said that some years ago a co-worker applied a vile epithet to him and straightway had some teeth loosened—all of which may be a fable.

Different persons have noticed a slight resemblance in U'Ren in certain attitudes and expression to Abraham Lincoln. The writer, having a childhood recollection of Lincoln, has noticed it at different times. He has a quiet smile and a peculiar way of standing that calls up some memory chord of Lincoln.

We may have U'Ren with us for years, but his body is frail, although his spirit is strong. He hopes to live to see the people of Oregon take the first decisive steps toward economic freedom, and then to obtain it.

U'Ren is never a president of anything, never a brass band orator; his organizations are usually very loose in form and there are no state secrets. An opponent sometime ago said that all U'Ren had to do to carry any measure was to be elected secretary of some organization and then he bought and used a bale of postage stamps in sending out literature. That is his method, somewhat caricatured. He said sometime ago in the writer's presence in answer to some severe strictures on his methods by a friend, that he "never went

hunting deer with a brass band." He never does.

In the fall of 1908 Mr. U'Ren accepted the position of Secretary of the Oregon Single Tax League, and he has been engaging no brass bands since, but he has been hunting deer.—A. D. CRIDGE.

MR. HALL RESIGNS THE PRESIDENCY OF THE AMERICAN SINGLE TAX LEAGUE.

Editor SINGLE TAX REVIEW:

I accepted the Presidency of the American Single Tax League with reluctance, because my forte has never been organization work. I have not the inclination for the system or the capacity for detail that is necessary to make a success of such an Association.

Mr. John J. Murphy would have been the natural president only for the feeling that he could not be spared as Secretary.

I disliked to see so important and honorable a position go begging, and in the absence of those who would be best suited to filling it, I accepted. For the same reason I retained the Presidency by the request of the other officers, when my own judgment was that it would be better to give place to some one else.

Now, however, I feel that I can leave the League in good hands, and with a fair start; and I have therefore resigned.

BOLTON HALL.

In the *Signal*, of Babylon, L. I., T. E. Lane, an old time Single Taxer, has been carrying on a controversy on the subject of the Single Tax with Judge Henry A. Brown, evidently a judicial oracle of the countryside, but whose objections to our principles take us back to the early days of the movement before the schoolmaster of our cause had gone much abroad. In setting Judge Brown right Mr. Lane has been ably seconded by Mr. J. K. Rudyard, another Single Taxer of Long Island.

THE title of a new book is "Was Shakespeare a Gentleman?" Impossible. He worked.

NEWS—DOMESTIC.

RHODE ISLAND.

COMMITTEE ON TAXATION REPORTS ADVERSELY TO THE LEGISLATURE ON LOCAL OPTION—REPORT OTHERWISE PROGRESSIVE—SEPARATE LISTING OF GENERAL PROPERTY—JOS. FELS EVERYWHERE AT ONCE IN PROVIDENCE—WORK OF JOHN S. CROSBY.

The Committee on Taxation Laws, appointed a year ago, has just made its report to the State legislature. About one thousand corporations and leading business men having petitioned the legislature for local option in taxation; the committee devotes nearly four pages of its report to the matter.

It sums up its conclusion in the closing sentence with the words, "Under the circumstances, your committee feels that it cannot recommend local option in taxation." Owing to rumors which were circulated previously, this adverse report upon the main issue had been discounted by the Rhode Island Tax Reform Association. We felt that not enough educational work had been done to lead the influential petitioners, or the voters generally, to demand aggressively the immediate passage of the law. On other phases of the taxation question the Report is progressive. The recommendations are of especial interest and in full are as follows:

RECOMMENDATIONS BY TAX COMMISSION.

The enactment of a law creating the office of State Tax Commissioner with a salary not exceeding \$5000. annually, providing the manner for his appointment for such a term of years as will admit of an effective execution of his duties, and carrying substantial advisory and supervisory powers over local assessments.

A law levying a State tax on collateral inheritances, with rates and exemptions approximating the provisions of the Massachusetts law.

A law imposing a State tax on domestic incorporated companies, which shall be assessed upon the capital stock of such corporations at the rate of 48 cents on each one hundred dollars of the fair cash value

of such stock, and the funded and floating indebtedness of such corporations, less deductions for local taxation of realty and tangible personalty in this or other States, and taxed directly to the corporations.

The separate listing of realty and personalty liable to the general property tax, under the headings of land, improvements, tangible personalty, and intangible personalty.

The systematic revaluation of ratable property of the State, at stated periods.

A uniform rate of assessment for all cities and towns.

The taxation of tangible personal property in the city or town where such property is located.

The elimination of debt exemptions from assessments upon all personal property except credits.

A law fixing a minimum wage for city and town assessors.

Complete assessors' plats as a part of the public records in cities and towns.

A law relieving intangible personal property from the burden of the general property tax rate, and establishing a rate of forty-eight cents upon each one hundred dollars valuation of such property, thirty-nine cents thereof to the use of the city or town where assessed, and nine cents thereof to the use of the State.

The taxation of real estate mortgages under the general provisions of the law recommended for intangible personal property and at the same rate—forty eight cents on each \$100.

Inasmuch as public sentiment seems favorable to most of these recommendations, it is probable that with slight changes they will be enacted into law. It will be seen that intangible personalty is likely to be assessed at a much lower rate than tangible property, a step forward which in many of the States—Massachusetts, for instance—cannot be made because of constitutional inhibitions.

The separate listing of general property under the four headings of land, improvements, tangible personalty, and intangible personalty, will be of great assistance to the assessors, and, by securing greater accuracy, very satisfactory to the public. It includes in fact, the valuation asked for

by the British Budget and which was the chief issue in the recent parliamentary election. "Complete assessors plats as a part of the public records in cities and towns" will also be very informing to the public and conducive to a correct valuation.

A State Tax Commissioner, if well qualified for the position and given proper powers, may prove of great service.

Educational work for tax reform has gone forward finely for the past month. On February 8th, Mr. Joseph Fels spent a greater part of the day in the city of Providence. No grass grew under his feet while here. At eleven A.M., having previously interviewed several Single Taxers, he himself gave an interview to an evening paper. By noon he was at the State house talking with the Governor. Half an hour later he was engaged in a long conference with the Lieutenant-Governor. About two o'clock he visited the office of Mr. Webb, the Commissioner of Industrial Statistics. By three o'clock he was in the company of the Mayor of Providence at the city hall. At four o'clock he talked shop for nearly an hour with the three assessors of taxes of the city of Providence. At five o'clock he met and addressed members of the Rhode Island Reform Association in their headquarters. From there adjournment was taken to supper where both he and Mr. John S. Crosby spoke again. Immediately afterwards they were in Manning Hall on the Campus of Brown University addressing a good audience upon the land clauses of the British Budget.

On the following Monday, at Mr. Fels request, Mr. Crosby returned to Rhode Island and for four months has been educating our people in the true principles of taxation. He has spoken every evening, with scarcely an exception, and frequently in the daytime, addressing church congregations, men's clubs, labor organizations, women's associations, schools, legislature, etc. All who have heard Mr. Crosby speak can understand how much good his eloquent presentation of the cause has done us.

From this time forward, more thoroughly than ever before, we wish to do educational work in the State. As we have

been told repeatedly, the way to influence legislators is through their constituents, rather than by direct appeal. This is a good time to reach the people for the reason that the prevailing high prices appear to have created a greater degree of popular discontent than did the financial depression of two years ago.

Our aim is, by means of a trolley campaign, carried on by speech-making and the distribution of literature, to reach the villages and rural districts. Most of the work heretofore has been done in the cities, where indeed the evening meetings should be continued. Again we ask and more urgently than ever before, that Single Taxers seriously consider the spending of their Summer vacations on the shores of the beautiful Narragansett Bay, which by the way is to be the centre of aviation this season.—LUCIUS F. C. GARVIN, Lonsdale, R. I.

OREGON.

DIRECT LEGISLATION NOT AN ACCOMPLISHED FACT IN OREGON—POWER OF THE LEGISLATURE MUST BE ABRIDGED—THE THREE TAXATION AMENDMENTS TO BE SUBMITTED TO THE PEOPLE—AN ENDURING STRUCTURE IS BUILDING.

Because Oregon has the referendum and Initiative in full force some people wonder why the Single Taxers are not doing more in Oregon. But there are different brands of the Initiative. It has been found that the Legislature can repeal tax laws as fast as the people pass them. It is a mis-representative body, and makes use of the "emergency clause" to forestall the Referendum and to undo the work of the Initiative at one and the same time. The experience in Oregon for the past six years indicated that the often advocated modification of the Initiative to make it merely an advisory vote or resolution expressing the opinion of the people for the guidance of the Legislature is a waste of energy to talk about or work for. The people of Oregon in 1906 passed two acts putting a gross income tax on corporations, but the

Legislature repealed them with an "emergency clause." This was not found out for some time. This clause has to be amended so as to make it impossible for a bare majority to declare an emergency to exist when none confronts them. An Initiative amendment is now before the people, or will shortly be, limiting the emergency to the real thing and requiring a three-fourths vote to tack it on to any bill; also making it possible to refer to the people an emergency bill.

The Legislature also had power until after the election of 1908 to call a Constitutional convention by an ordinary act. They have called one now, but the Convention is not possible without the consent of the people, for the Initiative enabled the people to block that game. It would have been useless to pass any measure approaching the Single Tax very definitely with the power in the hands of the Legislature to repeal any tax law, or to call a Constitutional Convention in case a tax amendment made its appearance on the organic law of the State.

Before any Single Tax campaign can be made with effectiveness in Oregon the proposed Constitutional Convention must be voted down, or if it passes it must, if possible, be compelled to provide the safeguards of direct legislation. At present the proposition is not faring well at the hands of the people and is not likely to pass. The power of the Legislature must be limited in tax laws so that no law of that kind can be put in force without the consent of the people.

For these and other reasons the active Single Taxers in Oregon are working to give the people more power and to clinch down the power already in their hands. Meanwhile the leaven of economic justice is working out among the people. If when the groundwork is cleared and the foundation laid they do not care to go on with the edifice then that will be for lack of understanding, and then will be time for an educational campaign which shall be carried on from schoolhouse to schoolhouse and hearth to hearth until the people are prepared to go on. Meanwhile the foundation stones are to be hewn and dragged, and it is not such inspiring work to some

as would be the blare of battle trumpets and the waving of banners.

There will be submitted to the people at the coming election three amendments on taxation. Two do away with restrictions and limitations in the Constitution, and have been submitted by the Legislature at the petition of the Grange. The third will limit the taxation power of the Legislature and give counties power to exempt classes of property from county taxes on vote of its citizens. It has been drafted by very able men and endorsed by the State Federation of Labor. The Grange and the Federation of Labor are working in friendly harmony for a number of measures, and while the "third tax amendment," as it is called, has not been endorsed by the State Grange, as have the others, it will receive a large measure of support from progressive Grangers all over the State and may be officially endorsed. Another amendment will limit the "emergency clause," as before mentioned, and if all four pass, and no Convention is endorsed, the people will have the power to act as their intelligence directs.

The people of Oregon are not inclined to tumult and uproar. They don't enthuse. Experience has shown that they vote quietly and positively upon their convictions of right. At the last election a measure which was a decided advance toward the Single Tax was defeated because the people were uninformed as regards the principle of justice embodied in it. The force back of it was not able to properly educate the people in the few months and with the few hundred dollars at hand. The indications from that vote are that it would carry if an educational campaign was undertaken with two years to make it in, and with means sufficient to properly canvas the rural sections in which the strongest opposition exists. The people are inclined to say but little, will not turn out to rally-meetings in large numbers, and want time to think over measures. It would require more time for a campaign to secure the Single Tax in Oregon than is afforded between now and next November. It requires time for an idea to grow in the brain of an average Oregon citizen, and when other ideas have to be uprooted

before the idea of the Single Tax can take root and send out leaves, it requires still more time. When the Single Tax carries in Oregon it will stay carried. When the farmers of Oregon are given the power to enact it, and the understanding to perceive its justice and moral strength, they will go for it ten to one. Meanwhile, the Single Taxers are neither idle nor asleep, neither loafing on the job nor hunting trouble. The foundations are being laid and the quarry worked for blocks to make an enduring structure that will not rest upon sand.—A. D. Cridge.

CHICAGO.

REORGANIZATION OF THE CHICAGO SINGLE TAX CLUB—OLD WORKERS AGAIN ACTIVE IN THE FIELD—WORK AMONG THE FOREIGN BORN.

You have asked me for an outline of our methods of reorganizing The Chicago Single Tax Club and I comply because some of these may be of practical use to others who feel they can give the time and hard work necessary to organize Single Tax clubs in their own cities.

First, then, we found it necessary to pick out men with the proper mental attitude of the genuine Single Taxer. This was easy in Chicago where the Single Tax attitude of mind is widely diffused, and where we had a flourishing number of clubs at one time—about eight years ago—but which after a local political campaign, began to languish for reasons which I have never quite understood. As far as I can gather many thought the time ripe for political action and others thought differently.

While the movement was apparently dormant, nevertheless almost all the old war horses—all the men and women who understood—were at heart just as strongly convinced of the truth as before. Under these conditions—with over 5000 old Single Taxers to draw from—it only needed some impelling new influences to rekindle the old spirit. One of these is the universally growing "Economic Pressure."

Another potent influence was the econo-

mic-civil conclusions which Single Taxers were forced to draw from the chaotic conditions in which the old political parties are engulfed, and which in the preponderance of privileged interests have lost their distinguishing features. Knowing the reasons of the present situation in what we conventionally call "Politics," the Chicago Single Taxers felt restive—felt inclined to be up and doing. And then came an impelling influence from Great Britain to crystalize all these more or less potent causes.

However, it is well understood that in the beginning of a reorganization of men and women into a Single Tax Club there must be a period in which authority and initiative is entrusted to an individual. The next step was to provide, right from the start, a sort of skeleton organization to be filled up with "Actives" as they were developed. Thus we headed with Hardinge as a representative of aggressive activity—put Olcott into his old job as treasurer—the writer into the secretaryship—and then we elected five vice presidents, the very best men in different proposed fields of future activities, A. A. Worsley, Otto Cullman, Geo. V. Wells, Ed. C. Moeller, F. H. Monroe, Chas. Ciliske, and John Weiler, and then we all went to work. And as the next step, partly for advertising, but mainly for instruction, the secretary took notes of the weekly Friday meeting addresses and mimeographed them as "Bulletins" of the Club. In that way we accomplished, at little cost, the permanency of the addresses. The writer suggests that other secretaries do likewise, for nothing will help a club more than the publication of a well-edited abstract of the addresses. These we then mailed to all the Single Taxers, members and others, in Chicago, and to liberal and labor newspapers, here and abroad, and to the clubs everywhere. Chicagoans live in a town so cosmopolitan that the thought never occurs to any of us to consider our club as a mere local institution for mutual admiration or mere local propaganda. The central location may have something to do with that attitude. We realize that industrial conditions in the West, South and East can not be essentially different from what they are here.

Thus the offer to act as an American Single Tax "clearing house" would be presumptuous if Chicago were not the caldron in which all elements of the world are mixed and work out the civic and economic problems of the generation. Our Club is in the Centre of American actualities. This is why it grows so fast in efficiency.

Having provided, first, an organization on effective lines and then formed "connections" of all sorts, our next step is to train agitators. We produced in the past Henry H. Hardinge, John Z. White, and many others less well known nationally. Therefore part of our present work is that of a training school. We hold meetings every Friday in which we encourage the younger Single Taxers to take part in the discussions after the addresses.

And then we organized a Committee for "Local addresses and debates" among the foreign born.

Our policy is to divide that committee into subcommittees—one for each nationality—with a chairman able to explain George's thoughts in their language. To these subchairmen we give unrestrained control of their work.

Another large field is work among the Labor Unions. This field for reasons which this writer only partly understands, has been slighted by the Single Taxers of the early days.

I hold that no rare intellectual power is necessary to understand Henry George's ideas, any more than those of Christianity. A sullen conviction exists among working men that something is wrong with Socialism as talked at them, but lacking, as most of them are, in knowledge of sound economics, they are without arguments to confute the half truths of socialism.

Among our club members active among the unprivileged wealth producers I mention Raymond Robins, George A. Schilling, and Henry H. Hardinge as speakers, while Edward Gates and I are more active as writers. This whole field is now under organization too, but since the machinery is as yet not perfected I merely mention the fact. Mr. Karl M. Koedt, also a member of our club who published a very good article in the December number of the

SINGLE TAX REVIEW, will look after the Danish Americans and assist among the Germans. A very promising field is open for us here among the younger element of the Hebrew Americans who take kindly to Single Tax.

In conclusion, I may say that what surprises us in this work of organizing is the small sums of money needed to push along the different activities of our club. The secret seems to be that if every member has some *definite work* a great deal more is accomplished.—E. WANGEMANN, Secretary Chicago Single Tax Club.

NEWS—FOREIGN.

NEW SOUTH WALES.

COAL STRIKE ON AND LEADERS IN JAIL—THE LAND QUESTION FORGOTTEN IN THE GENERAL MUDDLE—THE "LIBERAL" PARTY STANDING FOR PROTECTION—EXPERIMENT OF MARRICKVILLE IN LAND VALUE RATING AND RESULTANT BUILDING ACTIVITY.

There is a good deal going on in this part of the world at the present time, but scarcely in our line. We have had a coal strike for the last three months, the Federal elections are approaching, the State elections follow towards the end of the year, and the second general election under our new Local Government Act will take place early next year. The coal strike is ending, the leaders are in gaol, and the only result gained by the miners is the knowledge that disputes with employers must be settled in the way provided by law. Hitherto they have refused to recognize the law. As readers of the **REVIEW** know, laws regulating wages and conditions of labor are mere expedients. They do not touch the cause of the evils which their advocates say require a remedy. The promoters of the strike were led by a man named Bowling, an extreme socialist. He has now two and a half years retirement, which will no doubt afford him time for reflection. Now, strikes, as a rule, are no good. Socialism as a remedy for economic ills is also no good. Strikes are promoted and

used here as a means of socialistic propaganda. Then is not the Legislature right in establishing Arbitration courts and Wages Boards, and gaoling those who refuse to recognize the law? Technically it is, for the people make the Parliament, and in a rough and ready way give instructions as to what they want. But nevertheless, it is folly. If a man does not care to continue a work he has the right to leave. The same applies to a body of men. Men do not lay down their tools without cause as a rule, and when they seek to better their conditions, a course which they have every right to take, putting the leaders in gaol, will right no wrongs. It makes martyrs of the gaoled leaders and the causes of industrial wrongs remain as obscure as ever they were to the average mind. The folly of socialism cannot be exposed by putting socialists in gaol, but by pointing out the natural way in plain and simple language. Today on one side people are expressing satisfaction that Bowling and Co. have been imprisoned, and on the other side indignation at the vindictiveness of a law which they helped to make. Between the two the vital importance of the land question is overlooked and we muddle along in the old rut.

The Federal elections take place on the 13th of April. There are two parties contending for supremacy. As they are constituted now there is no reason to expect any progress on the lines of free trade and taxation of land values in the next Parliament. The so-called "Liberal" party is pledged to let the tariff stand. The leader Mr. Deakin, however, will do all he can for Protection, and as he has no political principles worth an hour's purchase, he cannot be trusted, no matter what he may say. The party is not likely to touch the land question in any way. The other party by courtesy called the "Labor" party also has a protectionist leader, while the rank and file are mostly protectionists. Strange, is it not? I am told, and I have no reason to doubt it, that the Australian Labor Party is the only protectionist Labor party in the world. The party however, advocates a progressive land tax. Owners of up to £5,000 in unimproved values are to be exempt. Owners of values above that

sum are to be asked to pay on a graduated scale upwards. It is held in some well informed quarters that such a proposal is at variance with the Constitution, and if passed into law would be upset by the High Court. Your readers, therefore, will realize that the Federal outlook is dismal. We are doing what we can to keep the Free trade issue alive and to help those who are free-traders, and who believe in taxation of land values. I must explain however, that our Federal Constitution does not prevent taxation of land values. If a Federal Government proposed to raise revenue in that way by a uniform rate of so much in the pound, either as a substitute for Customs, or in preference to increasing Customs, it has full power to do it. It would be an effective way of raising revenue, and have, as well, a beneficial social effect. But the Labor party does not want revenue from a land value tax. It professes to want the beneficial special effect while retaining the tariff. Hence the £5,000 exemption. It is a class proposal, and it is held that it means a discrimination which the Constitution forbids.

So far as State politics are concerned, apart from the strike, all is quiet. Thanks to the State Premier, the City Council has not yet come into line on the matter of local rating on unimproved values only. The city of Sydney land is rapidly increasing in value. An area with a frontage of 49 feet was sold near the general post office the other day, for £50,600, or over 1,032 per foot.

Now let me turn to what is far the most satisfactory feature of our public affairs. I mean local governments outside of the "City" Councils continue generally to rate on land values only. I think that I cannot do better than quote the advertisement of one of the councils notifying its proposals for the year. The municipality of Marrickville is a Sydney suburb with an area of 2,016 acres, and a population of, say, 26,000. It has two rates, one explained by the notice which I quote in full, and the other is a local rate for a special service confined to a small portion of the area. The amount to be raised is only £135. Personally, I do not understand why a council should be bothered with a second

small rate like that when it might very well come out of the general rate for all purposes. But it is levied upon land values, and it is their own affair.

"MUNICIPALITY OF MARRICKVILLE.

"Local Government Act, 1906-8, Section 142.

"Estimates for the Financial Year ending 31st Dec. 1910.

"Notice is hereby given that at a duly constituted meeting of the Council, held on Monday evening, 10th January, 1910, the following estimates were submitted and approved, in pursuance of the above Act:

"1. Amount of proposed expenditure out of the General Fund, to which the proceeds of the rate are to be carried, £21,-282.12.1.

"2 Amount in hand available for such expenditure, £137.12.1.

"3. Other revenue estimated to be available towards such expenditure, £3,-145.0.0.

"4. Amount required to be raised by a rate for such expenditure, £18,000.0.0.

"5. The total Unimproved Capital Value of the land on which the rate is to be levied, £1,169,202.15.0.

"The rate proposed to be made and levied to raise a sufficient revenue to cover the above expenditure is 3 3-4d. in the £ on the Unimproved Capital Value of the whole of the rateable land in the Municipality."

That appeared in the Sydney Morning *Herald* of the 12th of January 1910. At a subsequent meeting it was confirmed, and before your readers see this, the rate-payers will have received notice to pay. It may interest your readers to know that 449 new buildings, mostly residences, were erected in Marrickville last year, as compared with 351 for the previous year, making a total of 800 new buildings in the first two years under the system of rating land values only. We have never known such activity in the building trade as we have had during the past two years in the Sydney suburbs, and the prospect for 1910 is excellent. The coal strike, however, will make a serious difference, as the brick yards have been closed down for over two

months now, and jobs are hung up in all directions.—A. G. HUIE, Sydney, N. S. W., Australia.

DENMARK.

MR. FELS HAS A RIVAL IN DENMARK WHO GOES HIM ONE BETTER—GROWTH OF THE HENRY GEORGE SOCIETY.

The Single Tax—or as the Danes have chosen to call it—the Henry George movement in Denmark, dates from about 1904 in which year the Henry George Society was started by a small body of enthusiasts, conspicuous amongst whom were and are Mr. Sophus Berthelsen, a solicitor, and editor of the official organ of the movement, Mr. Jakob Lange, a teacher and the able translator into Danish of Henry George's principal works, and Mr. H. P. Hansen, the secretary of the Society. An energetic campaign was set on foot among the peasantry—mostly, be it noted, the proprietors of their little holdings. Agitation was also carried on in the Press, and two or three journals devoted to the cause sprang into existence. Today I believe every one of the many Peasants' Associations throughout the country supports the taxation of land values, and the circulation of "*Ret*," the Society's monthly journal, which has grown to 4000 copies—a truly remarkable result when one bears in mind the fact that the Danish population is little over 2 1-2 millions. This means one copy for every 625 inhabitants, and if a similar proportion existed in the United Kingdom it would give *Land Values* a circulation of 72,000—a figure that might well make John Paul's pulse beat faster. In the United States a proportionate circulation would be 112,000 for the SINGLE TAX REVIEW.

Early in 1909 Mr. Joseph Fels, at the writer's suggestion, offered the Danish Society £200 a year for five years on condition that a like amount was raised by the Danes themselves. The first year has just closed and I am advised by the Executive that not only has the amount subscribed exceeded the requisite £200, but a wealthy Dane, stimulated by Mr. Fels'

example, has challenged the challenger to put down practically the whole of his five years subscription in one lump sum, when he will double it!

In consequence of Mr. Fels' generosity, the Society has been enabled to adopt various methods of spreading the light and to force the pace of their by no means lethargic propaganda. Largely due to this, the Danish Government have at present under consideration proposals for introducing special valuations of the land apart from improvements in certain districts for experimental purposes. What might be almost described as a fierce lecturing campaign is being carried on throughout the country districts, accompanied by discussions and debate, and special efforts are being made to carry the Socialists' support.

One interesting feature in the internal administration of the Society is the adoption of what is known in Denmark as the principle of "free" suffrage. This reform in the election of representative bodies was introduced by a Danish Solicitor, Mr. Johan Pedersen, of Aarhus in 1905, and is only now beginning to attract attention as a competitor with the system of proportional representation. Under this system, an elector is "free" to elect whomsoever he pleases to represent him, as opposed to the present "restricted" system, under which he has no choice but to vote for the nominee of some party or clique, obedient to party ties, and standing for some particular locality. The vote of the elected representative carries weight in proportion to the number of electors who have elected him, and where payment of members occurs it is made in proportion to the number of votes each representative stands for. In this way those members who most fully represent the will of the electors are made economically independent, and with short intervals (one year) between elections, the people can quickly withdraw their support from members who have failed correctly to interpret their wishes.

Membership of the Danish Society is open to "anyone who will work for the object of the Society and pay the annual subscription" of about 40 cents. The Committee is elected and works on the "free

suffrage" principle outlined above, and appoints its own executive.—C. W. SORENSON, York, England.

GREAT BRITAIN.

A REVIEW OF BRITISH LEGISLATION AS AFFECTING THE POSITION OF THE LORDS—AN UNSCRUPULOUS CAMPAIGN—STATESMANLIKE ATTITUDE OF JOHN REDMOND—SHREWD POLICY OF THE GOVERNMENT.

It is interesting to look back over the past four years and note the changes that have taken place in the political situation in Great Britain as it affects the Land Values movement. For of all the sections which go to make up what is known as the Progressive Forces, Single Taxers, or Land Values men have undoubtedly made the greatest progress.

In Dec. 1905, Sir Henry Campbell Bannerman took office and in the January following Parliament was dissolved. During January and February, a general election took place which showed that Sir Henry had won the confidence of the country, for he was returned not only by a majority of 156 over the Unionists, but by a clear majority over all parties combined. At the end of four years the strength of the Government in the House of Commons was practically unimpaired as will be seen by the figures given below. During these eventful years to the Spring of 1909 the Government passed through the House of Commons a great mass of legislation of a more or less beneficial character, but the Bill of greatest interest to Single Taxers, and most disliked by the opposition, was the Scottish Valuation Bill of 1907. This Bill was rejected by the House of Lords, but was sent back again in 1908, and was then so mutilated by these hereditary legislators as to be quite useless for the purpose for which it had been drafted. It was therefore dropped by the Government. Finding it impossible to introduce the principle of Valuation and Taxation of Land Values by legislative methods the Government undertook to do so through the Finance Bill. Hitherto the rights of the Commons to originate and determine all finan-

cial matters had been assumed. The resolution which had governed these matters since 1678 is as follows: "That all aids and supplies and aids to His Majesty in Parliament, are the sole gift of the Commons; and all Bills for the granting of such aids and supplies ought to begin with the Commons; and that it is the undoubted and sole right of the Commons to direct, limit, and appoint, in such Bills, the ends, purposes, considerations, conditions, limitations and qualifications of such grants, which ought not to be changed or altered by the House of Lords."

Here it must be explained that the reason why Finance Bills have to be referred to the Lords is, because according to an unwritten constitution, it is required that to become law "a bill must pass both Houses of Parliament and receive the assent of the Sovereign." So in the ordinary course of events last year's Budget having been passed through the Commons by a large majority it was sent in accordance with precedent to the other House, where it (naturally) received anything but a cordial welcome. Acting on the advice of Lord Milner who had urged their Lordships to reject the Bill "and damn the consequences," Lord Lansdowne's now historic resolution was carried. Thus a financial deadlock was brought about from which we have not yet escaped. In 1860 the Lords rejected the Bill which provided for the repeal of the paper duties, but the following year Lord Palmerston included the proposal in the financial scheme of the year (as Lloyd George did last year with the Valuation) and the Lords were compelled to pass what they had previously rejected. Much as they disliked the Death Duties introduced in Sir Wm. Harcourt's Finance Bill (1894) their Lordships allowed that Bill to pass, being counselled to do so in the following words by the late Lord Salisbury:—

"It is perfectly obvious that this House in point of fact has not for many years interfered by amendment with the finance of the year. The reason why this House cannot do so is that it has not the power of changing the Executive Government, and to reject a Finance Bill and leave the Executive Government in its place means to

create a deadlock from which there is no escape."

To allow the Finance Bill of 1909 to pass was too much for the Lords. They hypocritically professed that their only desire was to give the people an opportunity of expressing their opinion on the Bill. They and the Tory party hoped by forcing the Government to dissolve and make an appeal to the country that they might secure a majority at the Poll and so stave off for a time a measure which threatens to sap the very foundations of their own power and privilege. Parliament was dissolved on Jan. 15th, and an appeal made to the country by the progressive forces as to whether or not the Veto power of the House of Lords should be abolished. Of this election it can safely be said that it was the keenest political struggle of modern times. The barefaced lying, unscrupulous misrepresentation and tyranny on the part of Landlords and their agents, the Tory party and its supporters, are well nigh incredible. "Talk unemployment" was the order given to its candidates and speakers as a vote catcher, and thus "Tariff Reform means work for all" became the burden of their song. The Tories actually claimed to have given Old Age Pensions and they promised to remove the disqualification which prevents some old people who had, at some time, been in receipt of Parish relief from getting pensions, although it is well known that Lloyd George has already provided for these people becoming eligible on Jan. 1st, 1911. It was the Valuation and Land Clauses of course that prompted the Lords to take the risk of violating constitutional practice and involving the country in financial chaos, by rejecting the Budget that gave the Government its strength and saved it from utter defeat. All parties were more or less disappointed with the election result. While Liberals and Labor men expected to do much better, it is certain the Tories fully expected to get a majority.

The following figures show the strength of parties before the dissolution and now after the election:—

Before the dissolution—Liberal, 373; Labor, 46; Nationalist, 83; Unionist, 168.

After the Election—Liberal, 275; Labor,

40; Nationalist, 71; Independent Nationalist, 11; Unionist, 273.

Thus what was a Liberal majority of 76 over all other sections has become a minority of 120. But with the support of the Nationalist and Labor members there is a progressive majority of 124 which under a bold and wise policy is capable of doing good work, but only a bold policy can secure unity. Unfortunately there is a cleavage in the ranks of the Nationalist party. One fears that the 11 Independent Nationalists under the Leadership of Mr. Wm. O'Brien are less democratic than the main body which follows the Leadership of Mr. John Redmond, to whom we owe a debt of gratitude for his diplomatic attitude in a grave political crisis. I shall refer later to this subject. Of the various groups in the House that which stand primarily for the Taxation of Land Values has come through the fight with the greatest success. This fact was pointed out by the London Correspondent of the Yorkshire *Daily Observer*. Not only have men like Messrs. Ure, Dundas White, Wedgwood, Hemmerd, Harry Whitley, Trevelyan and many others gone back mostly by increased majorities, but solid land reformers such as Ald. Wilson Raffan (an old friend of Henry George) and Francis Nielson and H. G. Chancellor, the first two of whom stood as Liberals in three cornered fights with Labor men in opposition, have been elected for the first time. Our friend, Mr. W. R. Lester, made a good fight in Mid. Norfolk and would doubtless have won but for the power exercised by the vested interests in which, and I record it with regret, I must include that of the Established Church. I was with Mr. Lester during his contest, and in no previous election have I ever seen such low down and cowardly methods as the Landlords and some of the clergy adopted towards him. Mr. Harold Cox, one of our bitterest foes, failed ignominiously in the election. That worthy gentleman now appears to be the spoilt darling of Free Trade Unionists and Whigs, who by the way have not yet found their proper place in the political field. It was in the Midland and Southern Counties, and in the Cathedral cities where the Liberals lost ground, but there the Liberals are

already beginning to rally and strengthen their forces. Among Single Tax friends from the States who were here and went through our Campaign, taking an active part in it, were Messrs. Henry George, Jr., and Louis Post. Doubtless many of your readers will have learnt much from the News letters of these friends as to how British and Irish elections are run. The issues in the last election were such as to draw again into the fighting line many veterans long retired from active politics. One of these will be well known to old friends of the movement in America, Mr. Durant, for instance, one of the oldest and best friends of Henry George. As Mr. Durant said to me "this fight brings new life to one and makes me feel young again." Thanks to the Fels fund the *Land Values* Publication Dept. and Press Bureau have been able to turn out immense quantities of useful telling leaflets, posters and cartoons. The staff of the United Committee and the Leagues, with friends and supporters throughout the country, were busy working for progressive candidates in nearly every constituency. From all sides are coming reports of growing interest in the Land Values question, and much active support. Throughout the campaign the Prime Minister, the Chancellor of the Exchequer, and other leading Liberals spoke out with a strength and directness which inspired their followers with a firm belief that at last the question of the people v. the Lords was to be brought to a final issue. In the House of Commons on Dec. 2nd, the Prime Minister moved the following resolution:

"That the action of the House of Lords in refusing to pass into law the financial provision made by this House for the service of the year is a breach of the constitution, and a usurpation of the rights of the Commons."

The quotation given below is taken from Mr. Asquith's speech.

"The House of Commons would, in the judgment of His Majesty's Government, be unworthy of its past, and the traditions of which it is the custodian and trustee, if it allowed another day to pass without making it clear that it does not mean to brook the gravest indignity, and I would

add the most arrogant usurpation, to which for more than two centuries it has been asked to submit."

In the Albert Hall speech on Dec. 10th Mr. Asquith said:

"We shall not continue in office, and we shall not assume office unless we can secure the safeguards which experience shows to be necessary."

Speaking at the National Liberal Club on Dec. 3rd, the Chancellor of the Exchequer said:

"I would not remain a member of a Liberal Cabinet for one hour unless I knew that that Cabinet had determined not to hold office after the next General election unless full powers are accorded to it which will enable it to place on the Statute Book a measure which will insure that the House of Commons in future can carry Liberal and progressive measures in the course of a single Parliament."

On Monday Feb. 21st, the Parliamentary Session commenced. The reading of the King's Speech and the subsequent statement made by the Prime Minister produced something like consternation in the ranks of the Liberal party, those who composed it feeling that they had been bamboozled. Being present in the House on that occasion as a spectator I was struck by two things, first, the depression on the one hand of those whose disappointment left them hopeless, and on the other hand, by the militant resentment of those in whom the disappointment had aroused the fighting instinct. Matters looked so serious that another appeal to the country and that immediately seemed to be the only possible outcome.

The King's speech contained a proposal for amending the Constitution of the House of Lords—a something for which the Government had received no mandate. This looked like burking the issue, for it was on the question of the abolition of the Veto power that the election had been won; and further in his statement in support of the King's Speech the Premier used these disquieting words:

"I tell the House quite frankly," said Mr. Asquith, "that I have received no such guarantees, and that I have asked for no such guarantees. In my judgment it is

the duty of statesmen and of responsible politicians in this country as long as possible and as far as possible to keep the name of the Sovereign and the prerogatives of the Crown outside the domain of party politics. If the occasion should arise I should not hesitate to tender such advice to the Crown as in the circumstances the exigencies of the situation appear to warrant in the public interests. But to ask in advance for a blank authority for an indefinite exercise of the Royal prerogative in regard to a measure which has never been submitted to or approved by the House of Commons is a thing which, in my judgment, no constitutional statesman can properly make, and it is a concession which the Sovereign cannot be expected to grant."

After a week of uncertainty, bringing us to Feb. 27th, Mr. John Redmond entered the arena as previously mentioned, and the following quotation will give your readers some idea of the statesmanship manner in which he handled the position:

HOUSE OF COMMONS.

"We will support the Government on one condition, and that is that they carry out what we believed to be the policy of the Government and the pledge of the Government. The Government had a mandate for the abolition of the veto, but not for the reform of the House of Lords. There has been no mention of a referendum. I am glad of it. A referendum would mean the indefinite putting off of the curtailing of the powers of the Lords. (Loud Opposition cheers.) If the right hon. gentleman does not follow out the letter and the spirit of the pledges which he gave there is nothing but disaster ahead. Unless I hear further from the right hon. gentleman on the two points—the guarantees to be asked for from the Throne and the suspension of the Budget meanwhile—my friends and I will vote against the motion."

Following Mr. Redmond's "intervention" it was resolved to proceed by way of resolutions to be moved simultaneously in the House of Commons and the House of Lords, affirming firstly the total conclusion of the Peers from Finance and secondly, the restriction of their Veto power on the

lines proposed by Sir Henry Campbell Bannerman, namely, within the life of a single Parliament. A third resolution will lay down the lines of a Bill to be introduced next year with a view of substituting a democratic for an hereditary Second Chamber.

Further, "confidence thus set up was strengthened by the Chancellor's deliberate statement that the Government did not intend to 'plough the sands,' and would not continue in office unless they could insure that their proposals would not only go through the House of Commons, but pass into law. 'The Government,' he added, 'will absolutely stake its existence upon the advice it will give the Sovereign, if ever it become necessary to do so.' Mr. Lloyd George pleaded for a spirit of unity and comradeship in a cause in which Irish and British democracy were equally concerned."

The Lords began by rejecting the Budget and are now, strange to say, vehemently demanding it. But the Chancellor of the Exchequer is too old a bird to be caught by chaff, and startled the opposition on the 10th inst. by a smart manoeuvre; he merely requested from the House of Commons supplies for six weeks instead of for six months, so that should the Government find it necessary to resign, the Tories could not count upon supplies furnished by their predecessors. The adoption of this uncompromising attitude has added greatly to the Government's prestige in the eyes of its followers.

The Chancellor himself said: "We do not think it expedient to invite the House of Commons at this stage to arm the executive with funds that would make it practically independent of the House of Commons, as far as funds are concerned, for more than that very crucial period in its history."

It is only fair to Mr. Asquith to say that one hears it confidently asserted that he has had much strong opposition to contend with in the Cabinet; and that when the history of recent Cabinet Councils and negotiations becomes public property it will be found that the Prime Minister was one of the four or five men in the Cabinet who stood out for a strong policy in deal-

ing with the political situation. The cutting off of supplies is said to be Mr. Asquith's own suggestion.

Probably one of the most reliable indications of what the Government's programme is likely to be, may be seen in the London letter of the *Yorkshire Daily Observer* of today (March 15th), and with this I conclude:

THE MINISTERIAL PROGRAMME.

The Opposition raiders upon Treasury bench secrets were easily baffled today in their endeavors to elicit details of the proposed procedure and to ascertain in advance the full resources of the Government. The Prime Minister very properly refused to say more than he has said several times already—that after the veto resolutions have been sent to the Lords the House of Commons will be asked to give a summary assent to the Budget before any adjournment for the spring recess. The intention of the Government to obtain this assent of the House of Commons to the Budget is, he indicated, not contingent upon anything that may happen to the veto resolutions in the House of Lords. The statement merely repeats what was already, to any careful reader of the Prime Minister's earlier statements, the plain import of them. The programme thus indicated, however, does not necessarily imply that the Budget, after ratification by the Commons, will be immediately sent to the Lords independently of any action of theirs in the matter of the veto. The House, I understand, may pass a bill through all its stages and still retain it if they think fit within their own control. There is no automatic submission of a completed bill to the Upper House. Beyond this point the secret of the intentions of the Government rests with themselves, but there are those who find in the Prime Minister's good-humoured repulse of his questioners some ground for believing that the cards he holds are stronger than is generally understood. There is no actual authority for the statement, but it is regarded by some as not impossible that the Budget—as being in virtue of the lapse of the financial year already an accomplished fact—may receive the ratification of the Crown even though

assurances in the matter of the veto should be withheld.—F. SKIRROW, London, Eng.

WORK OF THE FELS COMMISSION.

A meeting of the Advisory Committee of the Fels Commission was held in New York City in the latter part of February, Mr. Hall acting as moderator. There were present Messrs. Post, Murphy, George, Steffens, Fels, Miller, Ingersoll, Lewis, and Dr. Mary Hussey. Matters of interest to the movement were discussed, among which were the proposed Antwerp conference. Mr. Ingersoll was appointed as a committee of which Mr. John J. Murphy is to be one, for the purpose of using the machinery of the American Single Tax League for the purpose of raising money for the work of the Fels Commission to duplicate the offer of Mr. Fels. It ought to be said that the members of the Commission are disappointed at the fact that only 1441 contributors to the Fund have yet materialized.

A great work remains to be done, and funds are sorely needed. Letters have been sent out three times to the 20,000 names on the list with the result as given in a recent issue of the *REVIEW*. This seems to the Commission a very inadequate response to the call. Part of the work that is being done is before our readers. The Oregon situation is promising well, and fuller reports will follow in due time. This work is in the hands of Mr. U'Ren. In addition to the work in Oregon and Rhode Island, where a campaign is on to secure local option in taxation, it is selecting the literature that will soon be prepared and printed. The Commission has arranged with W. G. Eggleston, who is a well equipped newspaper man, and a Single Taxer of long standing, for the organization of a militant and comprehensive publicity bureau, which shall be located in the city of New York. Besides this the *Public* and the *SINGLE TAX REVIEW* are being aided.

Of course, there is bound to be a difference of opinion as to what the Commission should or should not do. Its opinion that that work is most important that will secure the Single Tax in one state is well

known. Having secured the Single Tax in one state the Commission believes that the result of its operation will be worth all the time and money that might be spent in the work of paid speakers, writers and tract distributors, for which some of the friends of the movement believe the whole fund should be spent.

At the recent meeting held in New York it was suggested by Mr. Steffens that the advisory committee of the Fels Commission meet together when convenient, and this will be done, preferably when some member of the Commission itself is in town. At this meeting, it was resolved also that Mr. Hall be appointed a committee of one to select some suitable person as a collector for the Fels Fund, so that the real effectiveness of personal solicitation may be given a trial.

A RECENT number of *Puck* contained two pictures—one of land about our big cities that is shown under cultivation, another of the same land dotted with real estate signs and unoccupied save for these. The caption is "One Reason Why We Pay More for Food," and under it the following:

"Formerly the land about our big cities produced vegetables, eggs, and dairy products daily. Now the same land is held by real estate speculators, and it doesn't produce anything."

IN a review of "Social Service" which is entirely non-committal in the *N. Y. Times Saturday Review of Books*, it says: His book is supplementary to Progress and Poverty. It is frequently lucid and often interesting."

THE San Diego (Cal.) *Sun* reprints from the Single Tax REVIEW the speech of Hon. George Wallace of Jamaica, L. I. which was delivered at North Hackney, under the caption "Americans Aid in British Budget Contest."

IN a recent issue of the *Sunday American* the editor remarks "No man who is good for anything need cringe to any other man." The writer knows better, of course. Every man who wants a job must cringe to those who have a job to give.

FOR POLITICAL ACTION

Dissatisfied with the present lack of activity in this city among Single Tax circles of agitation, a number of our comrades have banded together for the purpose of bringing the Single Tax into politics. The conviction seems to be strongly entertained that the present social unrest gives the needed opportunity for the formation of a Single Tax political party, which even if it does not place candidates in the field, may act as a balance-of-power party to secure the nomination and election of candidates favorable to the cause, or the passage of measures looking in our direction.

There have been several small committee meetings, and following these, three dinners, each of which has been attended by between fifty and sixty well known and active workers in the cause. Invitations to these dinners were sent to Single Taxers in this city whose names and addresses are on various lists, and announcements made at the Sunday night meetings of the Manhattan Single Tax Club. At the first of these dinners the suggestion of separate political action was discussed, and developed an astonishing unanimity of sentiment as to the advisability of entering the political field with all banners flying. At the succeeding dinners only those were invited who were known to be in sympathy with this object and they numbered all but three or four of those present at the first dinner and who still doubt the wisdom of this course.

A significant feature of these gatherings was the presence of some of the veterans of 1886 who have not been seen at any of our meetings for many a long year.

We express no opinion now as what may come out of this movement. Nor shall we comment at this time on the reasons given for opposing it.

We will say, however, that Single Taxers should be allowed to work for the Single Tax in their own way, without obstacle or hindrance. Numerically the number of those in this city in favor of independent political action of some sort is overwhelming. We confess ourselves utterly astounded at the response that this movement has met with. We had some reason to know

the intensity of this demand for political action. But we were not aware of the universality of the conviction that the time has come when, defying precedent, suggestions of inexpediency, or counsels of caution, this city should now witness the birth of an American Single Tax Party. And though by no means sanguine of immediate results, we confess that there is much in this that appeals to us. As a means of propaganda its value seems to us inestimable. The open air meetings in this city which have been carried on during the summers make a rather futile appeal to those accustomed to give their convictions a party label. We are not in a position to advise the new convert how to use his vote to get the Single Tax, or if we think we are, the result is likely to disappoint both him and us, as experience has proven.

Before the next issue of the *REVIEW* appears the convention will have been held and a plan of political campaign mapped out. The snares and pitfalls in the way are many, and the obstacles may well daunt the bravest. But on the other hand some conditions are strikingly propitious. It may be that these will more than outweigh the obstacles.

We invite correspondence on this subject from our readers, and as many letters as we conveniently can will be printed in the forthcoming issue.

Following is the text of the convention call:

TO ALL SINGLE TAXERS OF NEW YORK AND VICINITY:

The undersigned Single Taxers believe that a number of reasons now exist for the formation of a Single Tax Political Party, as follows:

1. The increased knowledge of our principles in this country, due to the recent political campaign in England.

2. The Movement for the Conservation of Natural Resources.

3. The Cost of Living agitation, which involves the basic economic question, "What is the labor of the producer worth, in exchange for the labor of others?"

4. The concentration of privilege and the ever clearer confrontation of the exploiters and the exploited, now gradually

marshalling themselves in the consciousness of the people, into two sharply defined and hostile camps.

5. The great social unrest.

6. The increasing demand for Woman Suffrage, cannot be disassociated from any movement in behalf of economic progress.

7. The complete discrediting of the Democratic and Republican Machines, not only because of their corruption and their failure to frame vital party issues, but also especially because, being notoriously controlled by privilege, their platforms do not respond to the demand of an aroused people for adequate social solutions.

8. The failure of all existing parties to present to the people the first true step of an economic revolution, the land for the people.

9. The loss of confidence by the people in proprietary third parties.

10. The incompleteness of purely propaganda methods and of diluted and inexplicit political efforts for the dissemination and effectuation of our principles.

Convinced therefore that the "psychological moment" has now arrived for an American Single Tax Party, both for propaganda and for practical purposes, we beg to notify you that if you are among those who agree with this opinion, you are invited to join with us in participating in the first convention of such a party, to be held at -----, on Saturday May 21st, 1910, at 11 A. M., for the purpose of organizing the same, of choosing its name, of deciding upon its tactics and propaganda methods, and of framing a call to all opponents of special privilege to unite with us in restoring the opportunities that belong to the people.

THE *Times-Star* of Cincinnati prints a portrait of David Lloyd-George reproduced from a photograph presented to Mr. Daniel Kiefer. The *Times-Star* says "Mr. George has autographed the photo in his peculiar chirography which resembles Syrian more than it does English script. Mr. Kiefer is a great admirer of the powerful little Welshman."

REPORT OF R. I. TAX COMMISSION.

(For the Review.)

There are two recommendations of this "committee on the taxation laws," which, in the opinion of some of us here, will, if adopted, prove of more value to the cause of tax improvement, than would even the enactment of a local option in taxation law at this time. These recommendations are: First; "The separate listing of realty and personalty liable to the general property tax, under the headings of land, improvements, tangible personalty, and intangible personalty;" and Second, "Complete assessors' plats as a part of the public records in cities and towns." Some very ardent tax reformers entertain grave doubts whether, even if a local option in taxation law were in operation, it would be possible under present conditions to induce any taxing district in the state to exempt personalty and improvements from taxation. This, for the reason that we are not properly equipped to make a mathematical demonstration to the electorate of any taxing district of the inequities and inequalities inherent in the present lack of system. These tax reformers believe that with the adoption of the two recommendations mentioned this deficiency of equipment will disappear and that those who are working for improvement of the taxing system will be supplied with ammunition adequate to completely demolish the citadel of landlordism in Rhode Island.

The committee submitted a quite lengthy report under such headings as follows:

- State Tax Commissioner.
- Taxation of Inheritances.
- Taxation of Corporations.
- Taxation of Real Estate.
- Taxation of Intangible Property.
- The Tax on Real Estate Mortgages.
- Taxation of Tangible Personalty.
- Local Option in Taxation.

Here are a few gems culled from the memorandum of the committee on "local option in taxation."

"The advantage of local option in many instances is so obvious that the mere fact of attaching the phrase, "local option" to

any measure predisposes many in its favor without further consideration."

"Local option, the right of the individual municipalities to conduct certain of their affairs as the citizens may elect, is good or bad according to the effect produced on the State as a whole. If a certain municipality should elect to take advantage of the option of taxing land alone, and should thereby gain a material advantage, and force others into a similar method of taxation as a matter of protection, but greatly to their disadvantage, and greatly to the disadvantage of the whole State, it would be manifestly bad."

"The practical effect of local option in taxation would be a state of affairs which would be directly responsible for the unsettling of real estate values, with its attendant evils; and if carried to its logical conclusion, the results can scarcely be contemplated without alarm, and can be viewed complacently only by those who look without concern at the ultimate confiscation of the land."

"It is claimed, by the advocates of this system, that the advantages of exempting personal property from taxation will be so great that capital and enterprise alike will be attracted to the locality granting the exemption, and that other municipalities will, seeing the advantage, immediately follow the example set, and the result sought, a tax on real estate alone, be quickly accomplished. But this advantage, whether it be gained by the exemption of personalty alone, or personalty and improvements, immediately vanishes upon the universal application of the theory."

"The possibility of a sudden change in the methods of raising revenue which would be contingent upon the granting of the right of local option in taxation, would certainly in the opinion of your committee, cause apprehension amongst those who are already established in business, and would certainly deter any one locating in a city or town where the whole system of taxation might change from year to year."

"It does not seem reasonable to expect that capital and enterprise would be attracted to localities where revenue was raised by the levying of taxes under such unstable conditions."

"The provision of our constitution which prohibits anyone who has not been assessed and paid a tax, within the next year preceding, upon property valued at least at \$134., from voting for members of any city council or on any proposition to impose a tax, introduces a practical difficulty of considerable proportions, unless all except land owners or the owners of some particular class of property, as the case may be, are to be disfranchised to that extent. The logical outcome of any such provision of law seems to be that the land owners would practically exercise the power of option, and might shift the burden of taxation upon the personal property owner. All the personalty which could would, of course, escape. What was left would to a considerable extent be confiscated, and the land owner would have done nothing more than what had been intended for him."

"When it is considered that more than two-fifths of the net revenue of the State is derived from the direct taxation of the several cities and towns, based upon their own valuation, the necessity of uniformity seems imperative."

"Even if State and local revenues were entirely separated, which would eliminate many of the practical difficulties incident to the operation of the system at present, the method would still violate what is recognized in the theory of modern taxation as a fundamental principle, that each should contribute to the support of government according to his ability."

"Under the circumstances, your committee feels that it cannot recommend local option in taxation."

And there you are. The committee sees plainly enough that to concentrate the taxes upon land values only, would reduce the price at which land would sell in the market, and of course it sees also, although it doesn't say so, that to take all of the rental value for public use would destroy the selling value of land. If that were done land would have no selling value, which is a much desired consummation.

The committee assumes that land is property, which, while true in a legal sense, is not true and cannot be true in morals. The earth is for all, not to sell but to use

and only to use. If any is excluded from any portion of the earth and fails to be compensated for such exclusion he is robbed. Objection is sometimes made by avowed Single Taxers to the use of this term, but what term will they use to describe society's treatment of the landless man? When I hear this objection the query, "If property in land isn't robbery, what is the Single Tax?" always suggests itself. The truth is that property in land is robbery, and that it is robbery and nothing else but robbery must be made plain and iterated and reiterated until it is recognized by a sufficient number of people to force its destruction. Chattel slavery was not destroyed by patting the slave owners on the back; the institution was destroyed by holding up its iniquities and its hideous injustices to the execration and the scorn of men. Likewise if landlordism is to be destroyed, it will not be done by patting the landowners on the back, but, as with chattel slavery, its destruction must come from an exposure of its enormities which are to the enormities of chattel slavery as 1000 to 1. Who ever heard of the family of a chattel slave starving to death, because the father couldn't find a job?

Just a word about the committee's "fundamental principle in the theory of modern taxation, that each should contribute to the support of government according to his ability." I wonder how the committee would like to pay for the service of his tailor, or his blacksmith, or his grocer, or any one else whose service he buys, on what it calls a fundamental principle of taxation. And why should the service of government cost one man more than another unless he receives greater service than another? And how does the ability of a citizen to pay, furnish a more accurate measure of benefit received from government than from the tailor or any one else? It doesn't, and there is no way in which the service rendered the citizen by government can be measured except by the value of the special privilege he enjoys at the hands of government; whether such privilege consists in exclusive possession of a piece of land, or in the exclusive privilege of furnishing transportation or light, or

what not. The value of such privilege, and not his ability to pay, is the exact measure of what the citizen should contribute to the support of government, our committee to the contrary notwithstanding.—GEORGE D. LIDDELL, Providence, Rhode Island.

A SINGLE TAX BILL IN NEW YORK LEGISLATURE.

Assemblyman Wilsnack has introduced in the assembly at Albany the following bill which is in the nature of an amendment to existing exemptions. It has been referred to the Committee on Taxation.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Sec. 1. Section four of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," is hereby amended by adding thereto, at the end thereof, two new subdivisions, to be subdivisions twenty-one and twenty-two, to read as follows:

21. All personal property.

22. All buildings or other structures on real property; but wharves, piers, or other structures on land leased from the state or a municipal corporation shall not be included in this exemption until the leasehold term expires or the lease is otherwise canceled.

Sec. 2. This act shall take effect January first, nineteen hundred and eleven.

Addresses were made on the merits of this bill to the Legislative Committee by George Wallace and Joseph F. Darling.

"Tolstoy on Land and Slavery" is a pamphlet of 81 pages with extracts from the writings of the great Russian on the land question. It is compiled by Ethel Wedgewood, the wife, we believe, of Josiah Wedgewood, M. P., one of the staunch Single Taxers of the English liberal party. The extracts judiciously selected and admirably arranged, are short and telling. It is published by *Land Values*, 13 Dundas street, Glasgow, and the price is three pence.

BOOK REVIEWS.

AN IMPLICATION BY A PROMINENT WRITER.

A recently published second edition of a work entitled "Progressive Taxation in Theory and Practice," is due, in part, to its "projected appearance" in a French translation. The preface to this second edition affirms that an "endeavor . . . has been made to bring the book down to date. . . In all the essential conclusions" . . . the author has "found no occasion for any substantial modification of the views which were originally set forth" in the first edition, published some fourteen years ago.

As the author of this work is a "prominent writer" and an admitted authority on taxation his "conclusions" should have more or less weight even with Single Taxers—misguided and simple minded though they are—and as I have read this elaborate treatise very studiously and with the best of intentions, I am prevailing on the SINGLE TAX REVIEW to furnish forth to its readers some choice excerpts therefrom. I shall not presume to offer any criticism but will call special attention to passages which I consider particularly interesting to Single Taxers by asking the REVIEW to present them to its readers in italics.

The distinguished economist's work—of which a French translation is projected, is very obviously the result of a prodigious amount of research. Untranslated quotations from "prominent" French, Italian and German writers bear unmistakable evidence of the scope of his investigations. I myself had no idea that there were so many prominent writers in the world. I had read Adam Smith and *Mills* and Spencer and Carey and Marshall and Seligman—"Essays on Taxation"—and a lot of other prominent writers, but I could never hope in this world to read the host of prominent writers which presumably our distinguished author knows, from A to Izzard. "Progressive Taxation in Theory and Practice" is encyclopedic. Out of all the material at hand one is justified, I think, in looking for a definite outcome—the establishment of a principle in taxation which will stand alone without the support of

ands, ifs and buts. In this respect the work is, I must say, somewhat disappointing. Particularly noticable I think, is the eminent author's sagacious and un-failing ability to remain on neither side of a fence, nor yet on top of it. He is also extremely hard to please. There is a little something awry with almost all the "prominent" writers he quotes. Now and again one has the feeling that the distinguished author has finally committed himself to some point or other, but before the feeling has ripened into a conviction the astute scholar inserts an "it is said" and the reader then hunts in vain to find out who said it. In one particular instance however, the eminent scholar makes a home thrust, even though it be by implication. Lend him your ears, ye Single Taxers: "Actual systems of taxation are of the most varied kinds. In some taxes it is impracticable to introduce a progressive scale, as they are by their very nature proportional, so *e. g.*, tithes or poll taxes,—for a graduated poll tax is really not a poll at all but a class tax. In other cases the taxes *in actual life* are even regressive, as in case of many of the indirect taxes. It would be impossible to carry out the principle of general progression unless we had a single universal income tax, or a single property tax. But no prominent writer today favors a single income tax, or a single property tax, *or for that matter a single tax of any kind*—"Finally," he adds, "it must not be overlooked that high rates of progression may engender or augment attempts at fraud or evasion." What! is there anything that we haven't got already that isn't eminently conducive to fraud and evasion? But let us quote still farther. I am sure this is highly interesting to Single Taxers.

Bear in mind that the discussion is about the relative merits and demerits of the principle of progressive taxation. Bear in mind also, that our eminent economist has assiduously read, pondered and weighed the works of all the prominent writers in the whole world—I guess. Surely his conclusions should be practicability, simplicity and perspicuity in the concrete. Special attention is called to the "intensity of wants" as a factor in fixing rates of taxa-

tion. As all our wants have their genesis in one or more of our five senses, would it be far amiss to propose that our sense of smell, for example, might as reasonably be taken into consideration, as a factor in arriving at a just and equitable rate of taxation, as our wants—of more or less *intensity*. This is only a passing thought and I will not press it; but I am curious as to how we are to know *when we have arrived at the "certain point"* beyond which "the wants are of equally little importance" and "the rate should be the same," for rich and poor alike. But let me not garble. Here are the prominent writer's own words. He says: "Many of the advocates of progressive taxation, moreover, hold that the rate of progression ought itself to be degressive. . . . For if the intensity of our wants differs very considerably with different objects, the loss of a given sum of money will affect the poor man and the rich man very unequally; because in the one case it trenches upon necessities, in the other case it does not. In proportion, however, *as we approach* the less necessary wants, the difference in *intensity* diminishes, until finally, when we deal with large deductions from large incomes, there is virtually no difference in the intensity of the wants because these amounts serve to satisfy wants for extreme luxuries, the loss of which will be of equally little importance. Therefore the rate of taxation should gradually increase *up to a certain point, after which* the progression of the rate should decrease with the difference in the *intensity of the wants* until finally when *the point is reached* beyond which the wants are of equally little importance, the rate should be the same. In other words, taxation should be progressive, but the rate of progression should itself gradually decrease. Equality of sacrifice therefore leads to degressively progressive taxation."

If the foregoing procession of words fails to make an impression of practicability and lucidity—also profound learning, on the minds of Single Taxers, what a dense lot we must be, to be sure.

But, to paraphrase a recent paragraphic "slam" at the druggist whose clerk was obviously working under instructions: if we haven't anything any worse, we have

something just as bad. Warning is here given, however, that if there are among us those who fear a recurrence of the state of mind induced by the denouncement of a certain story called "The Lady or the Tiger?" it were well for them to eschew the "conclusions."

Summing up—and this, mind you, is after all the prominent writers in the economic world have been consulted and more or less quoted—summing up, he says:

"If, therefore, we sum up the whole discussion, we see that while progressive taxation is to a certain extent defensible as an ideal, and as the expression of the theoretical demand for the shaping of taxes to the test of individual faculty, it is a matter of considerable difficulty to decide how far or in what manner the principle ought to be actually carried out in practice. Theory itself cannot determine any definite scale of progression whatever. *While it is highly probable that the ends of justice would be more nearly subserved by some approximation to a progressive scale, considerations of expediency** as well as the uncertainty of interrelations between various parts of the entire tax system,* should tend to render us cautious in advocating any general application of the principle. *In last resort, however, the crucial point is the state of the social consciousness and the developement of the feeling of civic obligation.*"

For those who are in dead earnest in seeking a remedy for the atrocious inequalities and injustices of the present system, a little more definite results from the "summing up of the whole discussion" would be appreciated. If "the ends of justice would be more nearly subserved by *some approximation to a progressive scale*" why will not a closer approximation to a progressive scale approach nearer to "the ends of justice"? And then, there is that term: "considerations of expediency." Can expediency have, logically, any place in a scientific discussion? Expediency takes into account the interests of individuals or classes. If it is considered as a measure as being just and equitable for all, it is, in that case, a true principle—not because

it is expedient but because it is just. Expediency implies methods or principles which serve interests without reference to questions of abstract right. A scientific conclusion is always arrived at from an entirely different direction. Measures of expediency are obtained by majorities, of pulls, or graft. To couple "considerations and expediency" with "the state of social consciousness" and "the feeling of civic righteousness" as means to a common end, is to couple together forces which may of may not pull in the same direction.

In the light of recent history our distinguished and prominent writer appears here in the role of prophet as well. It must be born in mind that the first edition of his work (the second edition of which a French translation is recently projected) was published fourteen years ago. The recent history referred to is the late revision of the Tariff. The Tariff is the queen bee of indirect taxation. (I am versed in honey bees, and can assure those who are not that the substitution of "queen bee" for "mother" is an infinitely bigger and fitter metaphor.) So that the foresight which moved our author to predict that "the ultimate form which taxation in America is to assume—*will be a well considered system of indirect taxes,*" must have been derived from an intimate knowledge of his Aldrich.

From the final conclusion—the very last word of the whole subject, we read; "while progression of some sort is *demanded from the standpoint of ideal justice, the practical difficulties in the way of its general application are well nigh insurmountable.* For the United States at all events, the only important tax to which the progressive scale is at all applicable at present is the inheritance tax. For a future development of the idea we must rely on an improvement in the tax administration, on a more harmonious method of correlating the public revenues *and on a decided growth in the alacrity of individuals to contribute their due share to the common burdens.*" And as Mr. Dooley would say; "There ye air."

Following these concluding words of practical wisdom there are nearly seven pages of bibliography and nearly two and a half pages of references to mention of,

*Read from one asterisk to the next.

and quotations from prominent writers the world over.

While Single Taxers will readily discover a reference—such as it is—to their revered master, I have to assure them that a large reading glass, measuring five inches in diameter, has failed to discover any printed matter in the whole list of “prominent writers” which has the slightest resemblance to the name, Henry George. The whole matter seems to be pretty clear to me except as to the real status of the “prominent writer.” What qualities indeed make for prominence—that’s the rub. I presume Dickens, for example, was a prominent writer in his line—translations of his works having been not only projected but actually made. So, too, may Leo Tolstoy be said to be a “prominent writer”—his works having been translated into many languages. And haven’t the writings of one Henry George been translated into the German and the Danish and the Swedish and also into the Russian languages? To be sure they are not what one may call popular in Russia, but they have had a fairly good reception in England, where the vulgar masses and a few others have recently shown that their patience in waiting for the landed lords to manifest a “decided growth in alacrity to contribute their due share to the common burdens,” is exhausted. Notwithstanding the failure to find the name of Henry George in the long list of “prominent writers” who have assisted our distinguished economist in arriving at his “conclusions” on the subject of taxation, this obscure person seems to be prominently mentioned in the public prints throughout the whole world at this time. And if our eminent author, from whose exhaustive if not exhausting, work I have quoted, seems to relegate our Prophet of San Francisco to obscurity, the pendulum seems to swing quite as far in the other direction when we read the following correspondence from an author whose eminence is quite as generally acknowledged the world over as is that of our distinguished economist.

Mr. T. A. —,

—, United States.

Dear Sir:—I received your letter and a copy of your book.

I am very much astonished to find that an American, discussing the land question, does not make any illusion to Henry George and his great theory, which alone solves completely the land question.

Yours truly,

LEO TOLSTOY.

There is in the foregoing what I call the inception of a coincidence, in the fact that I have heard quite recently one of the strongest papers on the question of unearned increment which I could hope to hear, written and read by a prominent economist whose initials, as far as the first and second letters, bear a strong resemblance to the initials of the gentleman addressed by Tolstoy.

There is something of a coincidence too, in the fact that in the paper referred to there was no mention of Henry George or his writings.

J. A. DEMUTH.

The Manhattan Single Tax Club has engaged new and commodious headquarters at the South-East corner of 8th Ave. and 125th street. The entrance is on 8th Ave., and all visiting friends of the cause are invited to call when in the city.

A Housewarming, successful in point of numbers, enthusiasm and sociability was held on Saturday evening, March 26th. For the success of this affair, which brought together so many of our old friends, the Entertainment Committee are to be thanked. This committee comprised the following:

Mrs. George P. Hampton, Ernest L. Engholm, Joseph H. Fink, Amy Mali Hicks, Thomas A. Johnson, Mrs. Anna Stirling, Coline B. Currie, and George Everett.

A SPEECH by Hon. George L. Record, reported in full in the Passaic (N. J.) *Daily News*, and delivered in the Unitarian Church of that city, concluded with an admirable statement of the need of the taxation of land values and the results likely to flow from it. Mr. Record is the chief leader of the New Idea Republicans of New Jersey.

"STRIFE"

Brilliantly staged and admirably acted at the New Theatre in this city is this play of John Galsworthy. The author is already known by a number of "best sellers" in the department of fiction, chief among which is "Fraternity." This novel has the same somewhat exasperating quality that the play itself has of seeming to touch fundamentals only to turn away to what is ephemeral in the conflict of the classes.

We ought not perhaps to quarrel with the author since his purpose has been to picture things as they are, and not to deal with eternal verities. Yet even these might have been indicated, and because they are not, the play lacks breadth and depth, and even real faithfulness as a representation of existing conditions.

The play concludes in a compromise. But the great conflict of which strikes are but a passing phase, cannot end in compromise. We feel, therefore, that when the deeper lesson is not indicated such a play as "Strife" must leave so much unresolved as to prove unsatisfying.

This is not to say that the series of pictures, as well as the dialogue, is not effective, for it is. The play is not merely mechanical, but relieved by touches of vivid human interest. That it does not answer the great modern questions that are everywhere assuming shape in what appears to be a conflict of labor and capital, may be due to the fact that such was not the author's purpose. If so, that is to be regretted. It may be that Mr. Galsworthy himself does not know the answer to his riddle. Certainly the compromise concluding the play must seem even to him the merest makeshift in the hands of a playwright who must make an ending somewhere. But Mr. Galsworthy, we believe, took part in the Budget fight in England, and may have learned something. In this era of awakening sympathy and knowledge of economic conditions, of which the drama has recently furnished some notable examples, Mr. Galsworthy may some day find worthier opportunity for a play of which "Strife" furnishes some potency and much promise.

In the admirable cast presenting this

drama at this splendid playhouse, is Miss Beatrice Forbes-Robertson, whose presence and talk at the Lincoln dinner of the Women's Single Tax League, finds mention on another page.

SONNET—TO HENRY GEORGE.

Brave brother! like a sword, thy facile pen
Hath slain the serried hosts of Precedent,
And loosed the fetters from the hearts of
men,
To formulate ideal Government.

Tho' faithless Fortune held thee in disgrace,
And heedless ones decried thy simple creed;
Relentless Time shall lend thee honored
place,
Who preached new doctrine for a Nation's
need.

Who with his poet pen pushed wide the
gate
Which guards the privilege to use the land—
The right to labor, and to lend the State
That priceless jewel, Manhood, pure and
grand.

So to Posterity, in trusting mind
He multiplied his Talent for Mankind.—
EDMOND FONTAINE, Charlottesville, Va.

Henry George Jr. will make a lecture tour under the auspices of the Henry George Lecture Association during the months of March and April. He will leave New York on March 1st visiting Buffalo, Cleveland, Detroit, Chicago, and other western cities, returning east via St. Louis, Indianapolis, Pittsburgh and Harrisburgh. Those desiring to arrange lectures for Mr. George should communicate with F. H. Monroe, Palos Park, Ill. Mr. George sailed for England in the latter part of December to take part in the Budget fight.

The members of the class of 1860 of the Brotherhood of the Commonwealth held a very successful dinner at Kalil's restaurant this city on Thursday night March 31st. The committee which arranged for the affair were Edward L. Walter, William A. Bock, James A. Millen and Gustav Bassler.

JOSEPH FELS, THE MAN.

Mr. Joseph Fels is a short, rather chubby Jew, perhaps an inch over five feet in height, with a pair of clever, beaming, dark eyes, and a black, grey-streaked, Jewish-looking beard. In fact, a typical little Jew, though Dr. Maurice Fishberg denies the existence of the type in a thousand and one brochures. This morsel of Jewry, having accumulated fabulous millions in the manufacture of laundry soap, has, according to his own story, felt all this money burn in his pockets. Something of the shame of unnecessary accumulation is his; something more than contempt is in his mouth, when he refers to the fact that monopoly and protection helped him to make his "pile." * * * * *

Someone said he was a Jew. Yes, said Fels to an audience of 250 Bostonians, "and the mission of the Jews is to bring Christianity to you Christians." Bang! There was nothing far off, vague or mellifluous in the utterance—nothing to palliate the criticism of the failure of Christianity. Other men have said this thing, but they said it differently. Their vision is of the unutterable, they suggest the nebulous which humanity will never reach, and so and so on. Fels has made soap with borax and naphtha, they scour, sting, and saturate. Borax is parching bitter to the tongue, naphtha is hot and burning. The acid and oil search out the hidden recesses. That is how Fels, without a touch of oratory, expresses his idea of the Jewish mission to Christians.

The reader would resent dissertation on the Single Tax theory, so let it sleep awhile, until high prices have done their worst. But it is good to know there is a Joseph Fels stirring the old and new world; getting "under the hide" as he phrases it; scattering money in the effort to make men see the first principles of social economics—it is a good thing in a dull world to meet Joseph Fels—he is a man.—*The Jewish Advocate*, Boston, Mass.

The Economic and Social Problem, by Michael Flurscheim, from the Jefferson Publishing Co., Xenia, Ill., has been received, and will be reviewed in next issue.

MR. BOLTON HALL SPEAKS IN A BROOKLYN CHURCH.

On Sunday evening February 13th, Mr. Bolton Hall occupied the pulpit in the Unity Congregational Church, Brooklyn.

It was the fifth of a series of Sunday evening lectures given by a prominent advocate of some Social reform, each showing how his particular reform would "help forward the Kingdom of God."

At the close of Mr. Hall's talk, Dr. Brundage, the Minister of the Church, made a few remarks before calling for questions.

He said: "Two weeks ago we had the Rev. Thomas Hall, the minister who told us how Christian Socialism proposed to help forward the Kingdom of God. Tonight we have his brother, the lawyer, who showed us how the Single Tax would help forward the Kingdom of God and it seems to me the lawyer has preached us quite as good a sermon as did the minister."

Evidently the audience thought it was better, for in their enthusiasm they forgot they were in church and gave the speaker a hearty round of applause, which they repeated several times when he answered their questions in a most clear, convincing manner.

Before Mr. Hall left the pulpit Dr. Brundage invited him to give them another Sunday evening in the near future.

The Cincinnati *Times Star* printed on its first page a picture of Joseph Fels with the caption "Man Who Financed Cause of the British Budget." Of his lecture delivered at the Hotel Munro in Cincinnati, the *Enquirer* of that city says, "Mr. Fels, who is a wiry little man of about fifty, is an entertaining talker, who seems entirely absorbed in his subject." The *Commercial Tribune* also contains a picture of Mrs. Fels under the heading "Aids Husband in Single Tax Work." Mrs. Joseph Fels and Mrs. Daniel Kiefer spoke on the woman question at the parlors of the Gibson House in Cincinnati.

JULIAN SALE, of Toronto, left that city last month for a visit to California.

EDWARD POLAK, former president of the Manhattan Single Tax Club, has issued a public call to citizens who may feel an interest in the matter—and this should include every one who is really awake—to protest against the petition of the Union Railway Company of this city to run its lines for a distance of six miles through Bronx and Pelham Parkway. Mr. Polak says: "The public parks represent the common wealth of the communities who live here for all time, and for the present generation to permit any part thereof to be used for private interest is a usurpation of the rights of generations yet unborn."

MISS JENNIE ROGERS, of Brooklyn, suggests a mode of advertising the Single Tax which is recommended to the Fels Commission—that of signs in the elevated and trolley cars. This might be made in part self-supporting by calling attention to Henry George's works and where they may be had. A mention of the *REVIEW* and the *Public* might be included, which would help to pay the cost. It would also attract subscriptions to the Fels Fund. Some time ago Mr. Francis I. DuPont, of Wilmington, Delaware, made a similar suggestion in a communication to the *REVIEW*.

"The King, the Fool, and the People" is the title of a dialogue in verse of Elizabethan flavor, which teaches our principles with some dialectic skill, and is written by Louis Bowerman, of Portland, Oregon.

Among a number of letters from public men advocating woman suffrage in a recent issue of the *N. Y. Sunday Times*, one from Chas. H. Ingersoll takes the ground that should govern a believer in fundamental democracy. It is so good a summary that we venture to quote:

"Woman's right to vote I accept as a matter of course and irrespective of any conclusions as to public policy. The fact that this right inheres in woman implies that the exercise of it would broadly benefit civic government, and the denial of it, purely as an act of injustice, implies a moral weakness in governments likely to be fundamental."

A SYMPOSIUM on the Federal Income Tax in the Boston *Globe* of January 16th is participated in by F. Spencer Baldwin, Davis R. Dewey and C. B. Fillebrown. The latter says in opposition to the Income Tax:

The "system of the future" must exempt the earned income. It must cease to exempt the unearned income, as is now done, and must tax the unearned income, as is not now done. It is a question of the taxation of wages versus the taxation of privilege. That earned incomes should be taxed and unearned incomes exempted is a monstrosity in today's system of taxation—the poison in the social chalice.

"A DOZEN men may purchase land from the government. Eleven will develop theirs and add to its value. The twelfth will do little or nothing, but become wealthy through the labors of his fellows. The law protects him. And he calls this justice."—David J. Brewer, Associate Judge of the Supreme Court.

It is interesting to note that a dramatization of "The Story of My Dictatorship" has been twice presented in Warrington, England, by R. Octel, whose contributions to Single Tax papers and also to the *Westminster Review*, have made his name familiar to our readers. Mr. Ockel gave it last time on Christmas Eve. Here is a suggestion for the formation of an amateur dramatic society with Single Tax leanings, who might present this and other dramatizations.

Land Values and Social Problems for Speakers, is a little book issued by the United Committee for the Taxation of Land Values, 20 Tothill St., London, S. W., England.

TOM L. JOHNSON FOR THE LEGISLATURE?

There would be one satisfying thing in the election of former Mayor Tom L. Johnson as a member of the Legislature, a place for which he threatens to run while waiting for the return from his Elba. There would be no necessity for calling the roll of Republicans on any of his bills. The Clerk could save time by bunching them in one large

negative. It's a funny thing to say, but in the last three years his political opponents have adopted practically every legislative "freak idea" he has advanced, and they are now about to put into effect the franchise tax for which he fought so long. The only difference is in the names of the measures. When he advocated them they were rattle-brained Socialistic ideas. Now they are wise, patriotic and economical measures designed to safeguard the best interests of the people. Ah, well, it's been that way for centuries. See what Roosevelt did to the crazy-headed Bryan principles. Swiped them by gosh! "A rose by any other name would smell as sweet."—Cincinnati *Enquirer*.

Mayor Gaynor of New York has taken steps to do away with the personal property tax entirely. It is unjustly levied and absurdly collected and only amounts to a small part of the total taxes. The personal property tax is a relic of barbarism, and falls mainly on poor people, honest people, orphans and fools.—Portland, (Ore.), *Labor Press*.

From Erik Oberg, of Brooklyn, comes the suggestion for the use of a stamp to be affixed to letters, that will advertise the Single Tax cause. The ladies of the Henry George League are using a stamp designed by Miss Amy Mali Hicks. These are for sale to those desiring them. The design is the flying globe familiar to many of us, with "The Single Tax" above, and below it, "The Earth for All."

VANCOUVER EXEMPTS ALL IMPROVEMENTS.

Editor SINGLE TAX REVIEW:—

I have just received the following letter from Alex. Hamilton of Vancouver, B. C.:

"The Vancouver city council has at last taken the plunge and exempted improvements altogether from taxation. Of course, 75 per cent. were already exempt, but it seems that every step makes the next step easier, and although the final 25 per cent. don't amount to much, it is the triumph of the principle."—A. FREELAND, Memphis, Tenn.

A Striking Argument for Single Tax

PRIVILEGE and DEMOCRACY IN AMERICA

By FREDERIC C. HOWE

Author of

"The City: The Hope of Democracy."

"The British City: The Beginning of Democracy," Etc

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