
The

SINGLE TAX REVIEW

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

Partial Contents of this Number.

THE SINGLE TAX BILL AT ALBANY. (Addresses of Hon.
George Wallace and Hon. Joseph Darling.

INTERESTING CORRESPONDENCE of Arthur Brisbane and
F. C. Leubuscher.

SOCIALISTIC CONTRADICTIONS. By C. F. Hunt.

JEFFERSON DINNER OF THE MANHATTAN SINGLE
TAX CLUB.

OTHER IMPORTANT ARTICLES, NEWS DOMESTIC AND
FOREIGN, CORRESPONDENCE, BOOK REVIEWS, &c.

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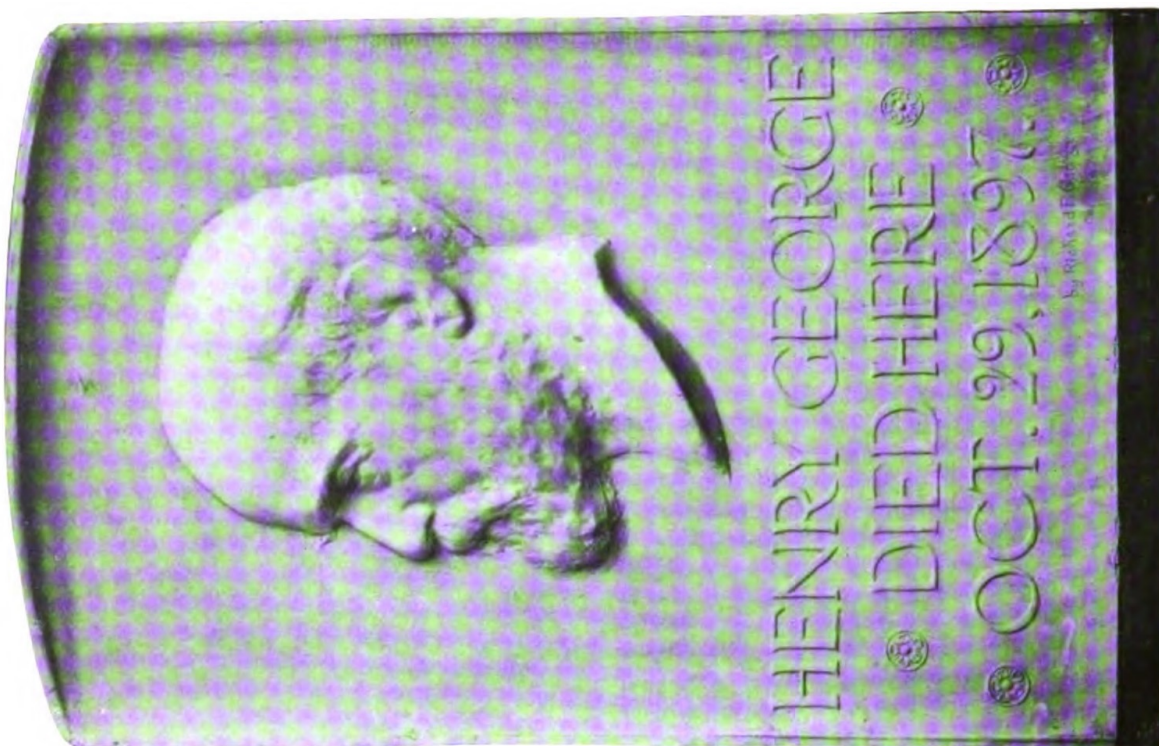
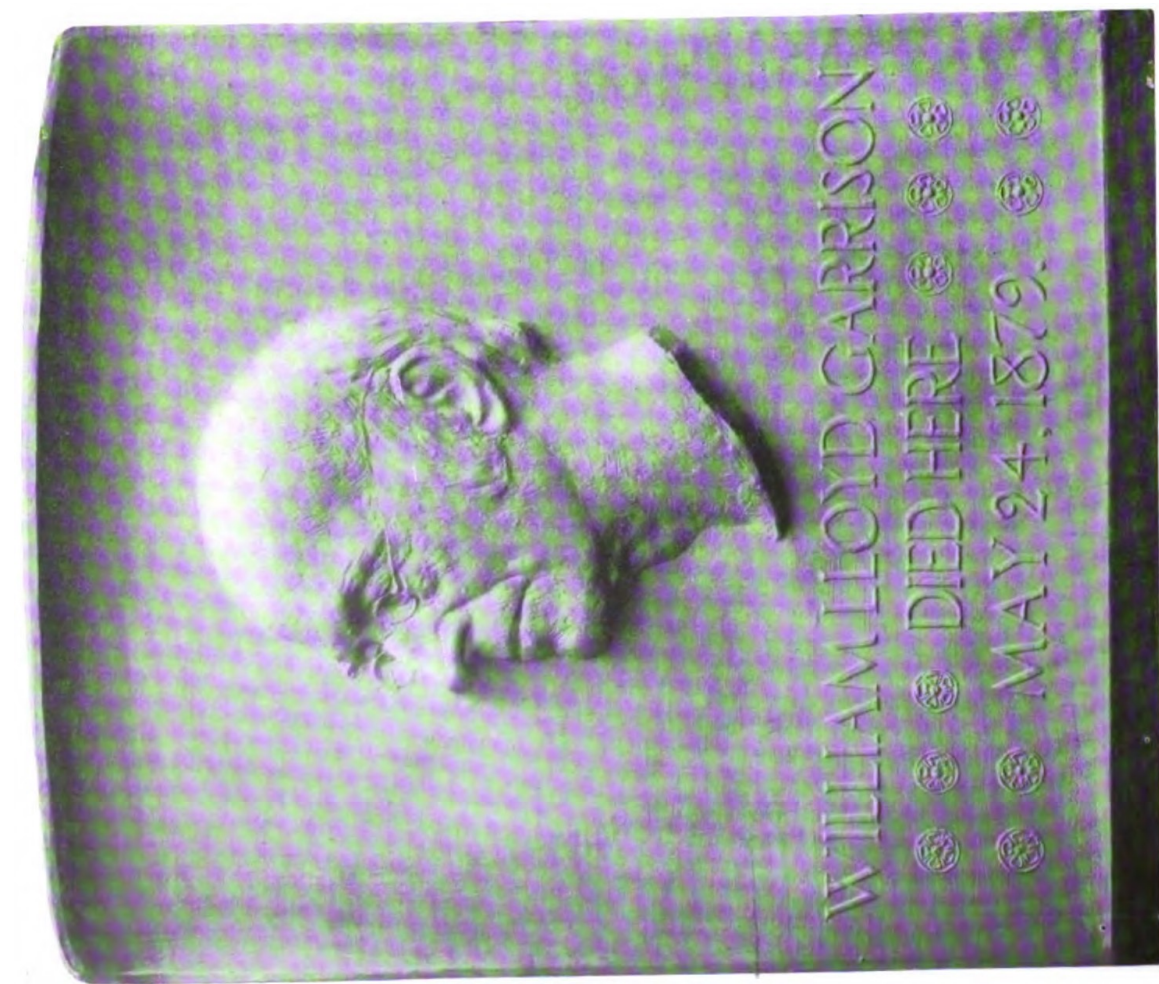
JOSEPH DANA MILLER, Editor and Publisher



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Bronze Tablets Unveiled Decoration Day, May 30th. These tablets are the work of Richard F. George, youngest son of Henry George. For brief account of the unveiling see page 58.

THE SINGLE TAX REVIEW

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

MEN AND LILIES, THE DIVINE INTENT.

(CHAPEL ADDRESS BY GEORGE WHITE, AT HACKENSACK, N. J.)

You must expect that a layman may have some difficulty in following exactly the example of ministers of the gospel in undertaking to draw a lesson from the teachings of Jesus, and you may reasonably be afraid that, if anything different be attempted, something unorthodox may be said. Yet I pray you to believe I am going to put my whole heart and religious conscience into this little preachment. I have lived, read the Bible and studied the teachings of some philosophers in vain if I make any serious mistake in my treatment of my text, which shall be a few verses of the sixth chapter of Matthew, to be set down as follows:

"Consider the lilies, how they grow. They toil not, neither do they spin. And yet I say unto you that Solomon in all his glory was not arrayed like one of these.

"Therefore I say unto you take no thought for your life, what ye shall eat; nor yet for your body, what ye shall put on, for your heavenly Father knoweth that ye have need of these things.

"But seek ye first the kingdom of God and His righteousness, and all these things will be added unto you."

It is apparent that Jesus did not claim that to Himself or any of His immediate followers food and clothes would be provided by miraculous production. These things He Himself used were the results of human labor, just as we see them to-day, and He Himself from His early manhood until He was thirty years old, we are led to believe, worked day by day with tools at the carpenter's trade to make a living. Among His followers, the apostles and others, must have been some who fully complied with all the requirements of the modern evangelist that we shall believe on Christ and consecrate ourselves to His service, and in this fashion seek the kingdom of God and His righteousness. Yet we have no record of daily bread or new or clean clothes or buildings and furniture having been added to or obtained by any of these believers, except as human industry and the use of mechanical processes had brought them into being. Even Adam, previous to his condemnation, so far

as we can see, would have starved to death if he had not exerted Himself to get food. Paul, in his instructions to the Thessalonians, shows what the rule for early Christians had to be, when he wrote, "This we command you, that if any would not work, neither should he eat."

To find Christ's meaning we must look a little closer than a literal reading of His sayings. He says "Consider the lilies," and not merely that, but "how they grow." I have heard and read many sermons on my text, but in none of them could I find any consideration of these three words "how they grow." It may be that the original text of the Scriptures does not exactly justify any special emphasis on these three words. Still, let us consider how lilies do grow. They are perennial plants, with bulbous root-stocks. After a period of dormancy they send out new roots, push forth leaves, and finally bud and blossom, becoming often radiant with color, and in some cases perhaps delicious in perfume. They grow in certain uniform ways, the world over. Botanists can tell us much of the natural laws—the Divine ordinances, in fact, which govern their growth; and floriculturists may describe to us the special conditions under which they grow best, the kind of location in which they thrive, the quality and texture of the soil in which they best find a home, the temperature they enjoy, the sunshine and moisture they desire. Lilies grow in harmony with Divine law and intent, and without any supernatural or miraculous aid in the ordinary sense of the words. God does not directly sprinkle lilies with perfume or paint them with special colors. Under adverse conditions, lilies, like other plants, will make a brave attempt to flourish. They will do the best they can to live and perfect the annual cycle of their growth, but all they can do is to make the most of their natural ability to take advantage of the Divine plans, and all we can do for them is subject to natural or Divine law and along the line of giving them the best opportunity. Even the plant specialists, who produce varieties in form and color among lilies, for instance, by what is called the process of hybridization—the cleverest of these will tell us he has success only so far as he discovers and works in conjunction with natural law.

Individual peculiarities there are among lilies, and complications enough to be puzzling confront one who would know everything about them, but these fundamental truths are apparent. They grow as is their nature to, and four things at least they need: food and moisture and light and warmth. These they must have or they cannot flourish. If we seek the righteousness or rightness of God regarding lilies, there are two things for us to do: study their nature and God's plans, and give the little plants all the chance there is in life for them.

I think we all have the belief that God's intent regarding lilies is that they should by all means be allowed to flourish to the limit of their possibility. If we have in our gardens too many lilies, we would rather divide with our neighbors than destroy the spare plants, and who is there who does not regret the quick decay of the blossoms that are culled for decorative purposes?

So much for lilies. Now, for mankind. We have in our text Jesus for

authority that there exists and is discoverable, if not at first apparent, an analogy between the growth of lilies and the process by which men can obtain a living. Let us try to trace this analogy. There is a science of botany which deals with the nature of plants and the Divine laws governing their growth, and there is an art of floriculture which has to do with plans for giving flowering plants the best opportunity possible for growth, and it is this science and this art which must afford information as to the fundamental facts underlying the growth of flowers. So there is a science of political economy which concerns itself seriously with an investigation of the nature of wealth and the natural or Divine laws which govern its production by and distribution among men, and there is an art of statesmanship, if you please, which seeks to arrange plans by which in a most perfect and just manner men can make a living, enjoy liberty, and pursue happiness. And just as a knowledge of botany and floriculture shows how God intended flowers to grow and flourish, so does a knowledge of true political economy and statesmanship enable one to realize how God intends men to obtain food, clothing, shelter, satisfactions of various kinds, and still have time and opportunity to cultivate their spiritual natures.

This knowledge teaches that just as flowers grow in accordance with natural law and because of Divine plan and purpose, so do men produce wealth. They do so by exerting effort in extracting or adapting natural products, by growing, or taking advantage of the reproductive forces of nature, and by exchanging. In such operations, they must work in harmony with Divine law, and it must be in proportion as they can do so freely that they can have the best success.

What Jesus may have meant, then, is this. It is the Divine purpose for men to make a living by working, but without taking special thought, without needing special capabilities, without being in fear of want of success. It is the Divine purpose for men to be successful in making a living. He has provided ways and means by which it can be done. He has not arranged for perfection of result in the growth of lilies, and left unprovided for the possibility of human realization of a full measure of material welfare, and if we seek His righteousness, in order to help the coming of His kingdom on earth—or, in other words, if we are reasonably industrious and careful to bring our sociological arrangements into harmony with His plans, all these things will be added unto or obtained by us.

If this be the correct view of our Saviour's utterances, there need not be any doubt as to our duty. It is clear we must make our own plans harmonize with the Divine intent, and it is right here that we must plead guilty and deserving of condemnation. The world has never yet seen any nation or large aggregation of people which paid full attention to the matter of Divine plans for making a living by men. We may all agree that lilies, to thrive, must have food, moisture, light and warmth, and that God so intended it, but when we are asked to unite in proclaiming that men have common right to the earth, must have access to the natural resources of mines and water-powers

and land sites, and must be allowed freely to transport, exchange and trade where they please, without obstruction or penalty, because God so intended it, some of us make reservations, and, as I see it, by so doing defer the possibility of the coming on earth of the kingdom of God.

What others may do is their affair. For my part, I have resolved I will never by voice or action encourage two things which are certain and sure interferences with God's plans. First—such ownership of earth as does not enable men to use it as freely as is possible and does not recognize fully in some way their common rights to it. Second—any system of restriction or burden upon trade, transportation or exchange. And I go further. What Jesus had in mind was not the mere production of good things by men. Production may be ample and to an extent free, but distribution—just distribution—distribution according to moral law and Divine intent—must be secured. I hold that all of us who are conscious of our responsibilities to God and our fellow creatures must resolutely refuse to sanction any other distribution of wealth than a just one, or to condone the social sin involved in the unnecessary taking of private property for public purposes.

I believe that God made the city and the suburban town as well as the country, any poet to the contrary notwithstanding. I believe it is strictly true God has made full provision for both public and private income, and that it is the part of all Christians to investigate His purposes and plans, and to help carry them to fulfillment. Not to do so is to fail seriously in our duty to others and to God Himself. It is useless and indeed blasphemous to pray for God's Kingdom to come on earth as it is in heaven, unless we really mean it.

Individual peculiarities there are among men, and complications enough to be puzzling confront one who would know everything as to what ought to be done to conform our institutions and public practice to natural order and the Divine intent, but these fundamental truths are apparent. Men produce wealth as is their nature to, and three things at least they need: Freedom of access to natural opportunities, freedom to trade, transport and exchange, and freedom to enjoy their produce without unnecessary deduction by government. They who make for men these fundamental demands are certainly seeking the Kingdom of God and His righteousness.

I challenge, then, every law or custom which makes an artificial scarcity of opportunity for the production of wealth, or which restricts or penalizes exchange or industry, or which prevents free competition in that form of production involved in the gathering of products for delivery to consumers, or which takes money for public purposes from men because of their thrift or success in getting rewards for services rendered to their fellows, while neglecting to require full payments for the special privileges of land owning and franchise possession. I would raise for complete settlement the question of monopoly of natural resources, of the public highways traversed by railroads, and of the streets occupied by public service corporations. I deny that it is compatible with the possession of a religious conscience for any man to

stand in the way of reform in these matters. "God is not mocked." "No man can serve two masters."

Twenty-five years ago an American political economist and author was introduced in London to Cardinal Manning by a man who thus describes the occasion:

"I have a vision of the two profiles facing each other in the growing dusk, and I have recalled the emotion of tone in which each man made frankly to the other a sort of profession of faith. They had traveled to the same goal from opposite directions. 'I loved the people,' said the American, 'and that brought me to Christ as their best friend and teacher.' 'And I,' said the Cardinal, 'loved Christ, and so learned to love the people for whom He died.' They faced each other in silence for a moment—in silence more eloquent than words."

Let me leave these thoughts with you. If you are a sincere Christian, love your fellow-men at least enough to give them a full opportunity. Help rather than hinder this desirable condition. And if you up to this time, love your fellow-men only, love them as earnestly as the American I have referred to, Henry George, who has yet to be fully honored in his own country, and to you shall come the love of Christ which, together with your work for humanity, will bring the peace which surpasseth understanding. In either case you will seek God and His righteousness, and make way for the coming of His Kingdom, when His will shall be done on earth as it is in Heaven.

THE DISTRIBUTION OF LABOR AND CAPITAL.

(For the Review.)

By PAUL F. JOHANNING.

To the student of economics it is always interesting to note the changes that are taking place in the field of industry and to trace effect to cause. The causes that are leading some men to engage in the production of food, shelter or clothing and others to manufacture touring cars, steam yachts or homes and palaces, are manifold.

Under perfectly natural and just conditions, giving to all equal right and access to natural opportunities, Labor would produce food, shelter and clothing on the one hand, and luxuries on the other, according to the ability, physical and mental, of the worker. After he had provided himself with all the necessities of life and stored up some of these for a future rainy day the laborer would, no doubt, produce some luxuries if he still felt inclined to exert himself.

The desire of the worker to get the things he wants with less exertion or to get more with the same exertion has in early times been responsible for one of the first changes in the distribution of the results of his efforts; that is, it

caused the first production of capital. For capital is simply that part of wealth that is used for the further production of wealth, wealth, of course, being all those things that are made out of land by human labor, usually with the assistance of capital and for the direct satisfaction of human desires. The return to capital, which economically is called interest is really the reward of frugality. Even our man-made law, though often incorrect in definitions, gives that explanation.

In early days all wealth was divided between laborers and capitalists, a laborer often being a capitalist, and vice versa. The nature of all industries was more or less influenced, then even more than now, by brute force, intimidation, superstition and other curses with which or through which some human beings oppress others.

There is, however, a third and most important factor which enters into the production of all wealth, namely land. Let us repeat: All wealth is produced by land, labor and capital, and divided between landowners, whose share of the wealth produced is called rent, laborers, whose share is called wages, and capitalists whose share is called interest. One can easily see that where land has no value all wealth produced upon it is divided between Capital and Labor. However, as soon as the density of population or the scarcity of land (now often artificial) increases the demand for the use of land causes land values and rent to spring into existence and a vital change in the distribution of labor and capital takes place. It is a curious phenomenon that the natural value of land is always equal to the amount of public improvements needed, and this alone, outside of many other reasons, indicates the use that should be made of land values.

If the value of land were collected by the community in the shape of a tax, it could be used for the construction of roads, for protection against fire and other dangers, public parks, etc. As land values are entirely the creation of the community and are in no way produced by individuals, there is no reason why they should not be so collected and used. If, however, the community permits the private ownership of land and the taking of land values by individuals, it will have an entirely different effect on the distribution of labor and capital. For landowners do not provide us with public improvements, though here and there a man may give land for public purposes as an act of philanthropy. Landowners cause laborers and capitalists not only to supply them with all the necessities of life, but also make them indirectly produce steam yachts, touring cars and other high class luxuries for their benefit and pleasure. The necessity for public improvements burdens Labor and Capital still further. If access to natural opportunities is less difficult and things in general are favorable, (no wars, floods or other interferences) Labor and Capital will produce more of the things they themselves want, and will retain them. But the landowner, observing how prosperous his tenant is, will do the natural thing (i. e. natural for him) viz., raise rents. He will do this if land is sufficiently scarce to increase the value of it. This increase of rent will cause an immediate change in the distribution of labor

and capital from the things the laborer and capitalists need to the things the landowner wants; and this will continue until Labor and Capital can stand it no longer, when production halts.

If the increase in land values is a gradual one, it will cause a gradual and general reduction in the standard of living as it has in most European countries and in India. But a frantic and sudden boom of land values will cause a sudden increase in the wants of the landowners. The desire to get hold of land values has also caused a great many men to speculate in them, that is, to buy land on "easy" payments, expecting it to increase in value. No further increase being possible, and not being able to realize their expectations and make good their contracts, these men lose their holdings to other larger landowners. A considerable reduction in the number of landowners now takes place, causing quite a change in the distribution of labor and capital. The concentration of land values into fewer hands causes an overproduction of high class luxuries and a demand for things of a still more expensive nature. As Labor and Capital are still engaged in the production of things they themselves want (these industries being carried on, one might say, by their own momentum for some little time after the concentration of land-values has taken place, and owing to conditional and instalment sales made) it will also cause an overproduction of the common necessities of life. (At this point some necessities will turn into luxuries). Now we have the general depression of trade and the phenomenon called "Overproduction." This will continue until a redistribution of labor and capital has taken place.

If land values are not reduced materially, (the absence of a natural increase of land values on account of the increase of population being really equivalent to a reduction) then there will be a general reduction in the standard of living of the masses, accompanied by a greater expenditure for luxuries on the part of the comparatively small number of landowners. Look for example at conditions in India. It must also be remembered that capital will to a large extent flow into the hands of landowners and thus the division of rent and interest is greatly obscured, causing the popular but mistaken enmity against the Capitalist, which really ought to be directed not against him, but against land monopoly.

If land values are reduced, a less marked redistribution of labor and capital takes place. But any apparent prosperity of the laborers and capitalists will tempt the landowners again to raise rents, which increase continues until another panic occurs.

There are other but minor factors that influence the distribution of labor and capital, the most important of these being special privileges granted by Government. The tariff, for instance, will cause men in some parts of the world to produce things which without a tariff would be produced in other parts, better adapted by nature to these industries. Let us imagine, for instance the state of New Jersey to be "protected" by a tariff. Suppose there was a sufficiently high duty on bananas. Would it not cause bananas to be grown in New Jersey under glass houses and at a large expense? Provided,

of course, that some people (probably wealthy landowners residing in New Jersey) had a strong desire for this fruit. Thus would the tariff create a "home industry," causing capital to be invested in glass houses and labor to be engaged in attending them. Without a tariff the industry of raising bananas would be left to the southern countries that are by nature adapted to this industry. Look at the way the people of Canada are "protected" when they want to buy pianos. Look at the effect of any tariff. How are the people in the United States "protected" in the matter of steel? No doubt if steel were put on the free list and the U. S. Steel Corporation had to meet foreign competition, the price of steel in the United States would fall. This would cause, to the extent of the reduction in the price, a change in the distribution of labor and capital, that is a lessening of production in the things the owners of U. S. Steel securities now consume, or if fully supplied want to give away. (Libraries!) The abolition of the tariff without doing away with other interferences with labor and capital would, however, be of small material benefit to the people, save for a short period.

An occurrence which is said to have happened some years ago in the early settlement of this country, will give an excellent illustration of how strangely the distribution of labor and capital is affected, and how difficult it is to overcome the disturbing elements. At one time a lot of immigrants arrived in this country. They came mostly from a district in one of the eastern countries of Europe and were almost all farmers. Naturally they were anxious to settle together. But land was, to a large extent, in the hands of speculators, who, seeing their chance held out for a big price, which the immigrants could not pay. They finally found a tract of land in the southern part of the country which was within their means, but with one serious disadvantage; right on the border was a big, fever-breeding swamp. No other place being available the good people took the chance. They built their modest cabins and soon were busy cultivating the ground. A town grew up, but owing to the proximity of the swamp there was much sickness which brought many physicians to the town. The high death rate produced a rapidly growing cemetery, and drug stores and undertakers flourished. And so the years passed. Gradually, of course, the ownership of the site drifted into the hands of a comparatively small number of persons who also controlled the most prosperous industries. Finally some of the wealthy captains of industry obtained a franchise and built a trolley system, one line running to the large and beautiful cemetery. It is hardly necessary to say that a good deal of the watered stock of the trolley line was sold to the poor widows and orphans.

Now it so happened that one day a famous engineer passed through the town, and, observing the swamp and realizing its dangers began to consider a plan to drain it, thereby benefiting the whole neighborhood. Later he appeared before a meeting of the aldermen and laid his plan before them. The matter was referred to the next meeting to give the people a chance to be heard. No sooner was the proposed plan made public than the City Hall

was stormed by many committees. There was the committee of the doctors, the undertakers, the coffin makers, etc. "Drain the swamp," they said, "Why! it would mean ruin to our business. Think of the money we put into circulation," said the doctors, "Think of the many men to whom we give employment," said the coffin makers. "Think of the poor widows and orphans that have all their savings invested in the trolley line that runs to the cemetery. If this bill is passed we might as well stop running the cars. In other words it would mean ruin to all the most important industries in the town." So the bill was killed.

To bring about an equilibrium between land, labor and capital, the three wealth-producing factors, it is necessary to secure to the latter two, that is, to the active factor, labor, and to the factor which is the product of labor, capital, an equitable right to the first and (as far as man is concerned) passive factor, land. All functions in their nature public, needing the public highways for their maintainance and operation and not permitting of competition, should be in the hands of the public. And all functions which are in their nature private, and benefitted by competition, should not be interfered with by government except where the public safety and health make interference or regulation necessary.

Only after these first and most important steps have been taken will we be able to enact laws that will secure an equitable distribution of the products of labor and capital.

You say this is ideal and remote. Perhaps it is. Elbert Hubbard says: "We are all travelling to the beautiful city of the Ideal; we know we shall never reach it, but the suburbs are very pleasant." But Single Taxers know the road and the ultimate destination. And they know that some day they will "arrive."

WHAT IS THE SINGLE TAX?

(For the Review.)

By RAY ROBSON.

The Single Tax is a tax levied only on values of a single kind; that is, on values which result from the operation, under similar conditions, of the laws which govern value. The advantage resulting from the taxing of this one kind of values can be better understood after we consider what are the laws governing value, in what way they operate, and in what way their operation is affected by taxation.

Value depends upon supply and demand existing in certain relations to each other. The mere simultaneous existence of supply and demand does not always cause value to result. The demand for air is great, but the supply is still greater, and it has no value. And, in any instance, if supply exceeds demand, value does not exist. This may be doubted. It may be said that

more hats are in existence than there are people to wear them, but this considers only the demand for immediate use. There is also a demand for future use, and a demand of dealers to be prepared for a future demand for use. No matter what the nature or origin of a demand, its strength only is of importance. If the price is sufficiently reduced, demand will spring into existence until it exceeds the supply. So it is clear that value depends upon the existence of a demand greater than a supply, and that value increases as demand increases, and decreases as supply increases.

The origin of the supply is also unimportant, its existence, actual or possible, being alone worthy of consideration. What is furnished freely by nature, and what is produced only by human efforts, are equally under the law, but anything produced by human effort cannot be produced in quantities sufficient to cause the value to cease to exist, for, as the value declines, the decline is checked by the sudden growth of the speculative demand anticipating the future, until the producer finds he can reap a greater reward by producing some other commodity. This means that the value of a product of labor fluctuates about the point at which the labor is equally valuable for other purposes, but it means more than this. It means that the cost of production, i. e., the reward which the producer might have received by producing something else, does not directly fix the value, but influences it only by tending to increase or decrease the supply.

Now we observe that demand, having its origin in people's desires, is always variable, and that, in the case of products of labor, supply also is variable, thus allowing fluctuations in each of the factors which cause value to exist, the fluctuations of one factor only, supply, being subject to the influence exerted by cost of production.

But in the case of things not produced by labor, but furnished by nature, the conditions are different. Supply is a fixed quantity. Fluctuations in value depend entirely upon variations in the factor of demand alone. A part of the supply may be kept out of use, but the total supply can not be increased or decreased by human agency. No man is entitled to a reward for providing a part of the supply, as he has not produced it. The aggregate value of a thing supplied wholly by nature without the agency of human labor is due entirely to those who furnish the demand. He who claims ownership in a value of this kind simply holds it by reason of the sufferance of those who have really created the value, the people as a whole. But, however, some may disagree with this conclusion, we can all see a clear distinction between the two kinds of values; one produced by labor, and influenced by cost of production; the other existing without being produced by labor, hence having no cost of production to influence it, but depending entirely upon a variable demand acting upon a fixed supply.

We must now consider how taxation affects the operation of the laws of value.

Taxation is the taking of some share of existing values for governmental purposes. To tax values of the first kind, that depend upon cost of produc-

tion, simply adds to the cost of production, the tax being just as much a part of the cost as a payment for labor, or for the use of capital. For instance, if a tax of \$5. each be laid on stoves, the manufacture of stoves will be checked until those who want stoves are willing to pay \$5. more than the former price. Whatever the commodity is, if it be a product of labor, however it is taxed, by import duty, by tax on production, or by assessing a general property tax, the tax enters into the cost and helps to influence value, just as surely as does any other part of the cost.

But if a tax be levied on one of the other kind of values, the operation of the laws of value is affected in a different way. Let us suppose there are only ten diamonds in existence, all exactly alike and all owned by the same man; and a hundred people are willing to wear them, but only ten are willing to pay \$50. per year for the privilege. If a tax now be levied of \$25. per year on each diamond, what happens? Does each wearer pay the owner \$75. per year so the latter can retain \$50. after paying the tax? Not at all. He has been paying \$50. per year to gratify himself, and, as he will pay no more to gratify his desire after the tax is levied, the owner must pay the \$25. tax out of the \$50. received. And in all cases where values of this nature are concerned, the operation of the law is affected in the same way; i. e., a share of the value is taken by the government without a possibility of the tax being shifted by being added to the price; or, more correctly stated, the rental value remains the same while the selling price is reduced in the same ratio as the tax bears to the rental value; for instance, in the illustration given above, the selling price of the diamonds is only half as much as before the tax was imposed.

Now which principle of taxation is correct? To levy a tax which increases the value? Remember that, if bread is taxed 1 cent a loaf, the poor man's loaf is taxed equally with the rich man's, and he eats just as much bread, unless consumption, and hence production, is checked by the increase in price, a result sure to follow, and no less important because more difficult to measure. Is it wise to tax consumption and hinder production?

To tax the other class of values simply takes for purposes of government a part of the value which exists, not as the result of anybody's labor, but as the result of a natural limit of the existing supply. Instead of checking consumption and burdening production, it exempts both from the burden of taxation and taxes only the privilege of using or holding certain values monopolistic in their nature because unaffected by the possibility of further production.

As a fiscal reform the proposition is certainly beyond criticism. The name of Single Tax is unfortunate. It really means the abolition of taxation. Consider again the supposititious case of the ten diamonds. If their selling price, before the tax was imposed, were \$1000. each, the price after the tax was imposed, which cut the income in two, would be \$500. each. Suppose the owner sells the diamonds at that price. The new owner's per cent. of income, after paying the tax, is the same as that of the old owner before the

tax was levied. In other words, no burden of taxation will be felt, or can exist, when this method of taxation is in full force, and a new generation is in possession of all values.

This brings us to the only real objection to the plan. Difficulties in operation may result, but that is not a serious objection; no plan can be perfect, and difficulties of operation, as, for instance, deciding whether a value is or is not a product of labor, would be much less than the difficulties inseparable from our present system, or lack of system, of taxation. But it may be objected that these values have come into existence, and been considered as private property, bought and sold, in many cases paid for by values produced by labor, and therefore that innocent holders would suffer by such a radical change as drawing governmental revenue entirely from this one class of values.

Now I am willing to admit, though all Single Taxers may not be, that immediate adoption of the Single Tax would inflict great hardship upon many innocent people. But there is no likelihood of such sudden action being taken. Most of us would not favor it, if it were possible. But how can a gradual change be made? It has been suggested that some one class of property be first exempted, then another, till finally nothing is left but the monopolistic values. But it seems to me a better plan is for a State adopting this scheme to pass a law reducing the rate of taxation ten per cent. each year upon credits, personal property, real estate improvements, etc., in fact, all values which are created by labor, leaving a greater share each succeeding year to be borne by the values not the result of production. As one class of values has been observed to be generally nearly equal to the other, the rate of increase would be about ten per cent. each year.

It may be argued that to spread the effect over a period of ten years would make it none the less an injury. But consider the present continual change in our tax laws. For instance, in a State where credits are not taxed, money deposited in a bank brings 3% net income. A law is passed taxing credits at about 1 1-2%, cutting the income in two in one year, ten times the change proposed by the plan I suggest. If continual changes in present tax laws can possibly be justified, a gradual change, moving slowly but surely in the direction of the Single Tax, must surely be almost free from injury to any; for the losses, being known long in advance are guarded against by transfer of property, etc., and are equalized or distributed throughout the community, while the benefits derived from exemption of production from taxation are also distributed among both producers and consumers, and values in the aggregate continue to increase until very few could be injuriously affected, except those who hold a large amount of this class of values, and are not using them for productive purposes. For example, the owner of a million acres of western land, entirely unimproved, would by this reform be deprived of a large part of its selling value, but such owners are very rare who would not at the same time benefit by the exemption of all their other property from taxation.

It is not essential to the Single Tax theory that all of these monopolistic values be absorbed by government. The Single Tax will be practically in

effect when the bulk of revenue is drawn from this source, whether the part left in the hands of the present possessors be great or small. When this point is reached, it will be soon enough to decide whether the functions of government shall be enlarged and the remainder of these values taken to pay the expense.

The Single Tax is generally considered as a land tax, which explains much of the unreasoning opposition to the reform. For land, in the ordinary sense, as used for agriculture, or a place on which to build a home, includes so much that, according to the Single Tax theory, is not taxable, and is of so much less value than the aggregate which, under this plan, would be taxable, including wharfage, water-power, irrigation rights, values of franchise of public service and other corporations, that nine farmers and home-owners out of every ten will certainly be relieved of a large, possibly the greater, part of the tax with which they are now burdened.

The Single Tax is simplicity itself. It does equal and exact justice to all. It encourages production without hindering consumption. It relieves labor and capital alike of their present burdens. All civilized governments are in search of new sources of revenue to meet their growing demands. England and Germany are the latest to attempt fiscal experiments based upon the principles of this doctrine. When, even upon a small scale, its justice, its simplicity, its revenue-producing power, and its beneficial economic effects begin to be understood, there must follow, slowly perhaps, but none the less surely, its general adoption as the sole rule and method of taxation.

SOCIALISTIC CONTRADICTIONS.

(For the Review.)

By C. F. HUNT.

In a pamphlet, "Single Tax vs. Socialism," Mr. A. M. Simons indicates his confidence that he has finally disposed of Henry George. His chief weapon is: To show the Contradictions in George's works. One may find so many contradictions in the literature of socialism, as to conclude that there must be some merit in them; but Mr. Simons condemns contradictions, so it will be fair to examine some of his own, as well as some found in other socialistic writings.

I

Beginning with Karl Marx (Communist Manifesto): He demands:

1. Abolition of private property in land and application of all rents of land to public purposes.

"Capital," vol. III p. 725: "Ground rent is that form in which property in land realizes itself economically, that is, produces value."

Page 743: "Ground rent is conditioned on the existence of private property in land.

"All ground rent is surplus value, the produce of surplus labor."

Page 756: "The surplus profit which arises from a waterfall is not due to capital, but to the harnessing of a natural power, which can be monopolized by capital. The surplus profit has been transformed into ground rent.

"This surplus profit would exist if private property did not prevail. Hence private property in land does not create that portion of value, but it merely enables the landowner to coax this surplus profit out of the pocket of the industrial capitalist.—p. 758.

First, rent can be taken as a public fund AFTER abolition of private property in land; then rent depends on private property in land; is produced by private property in land; then it is produced by a natural power, such as a waterfall; then ALL ground rent is the product of surplus labor.

II.

A. M. Simons (p. 21 pamphlet). Neither does it help their case to point out that all these other things are made from land unless they can show that to make the tools needed for PRESENT society ALL THE LAND is needed at once. Unless this is so all the talk about a fundamental land monopoly is nonsense.

Thus they hold that it is the monopoly of land that causes the formation of all other monopolies, save those resting on special privilege, (such as franchises, patents, etc.) which could be abolished by abolishing those privileges. This position contains a PERFECT NEST OF ERRORS, and yet upon it rests the entire Single Tax.—p. 22.

Marx says (p. 723 vol. III): Monopoly of landed property remains the basis of the capitalist mode of production, just as do all other modes of production which rest on the exploitation of the masses in one form or another.

III.

Allan L. Benson (Socialism Made Plain): The public ownership of capital is all there is to socialism. The man who tells you that socialism means either more or less than the conversion of private competing capital, into public, cooperative capital, is either ignorant or untruthful.—p. 45

A. M. Lewis (lecturer) censures those who "maintain that the socialist philosophy has nothing to do with religion but is an economic question only.—Dietzgen described these comrades as 'dangerous muddleheads.' He might have omitted the adjective. A brain of this order renders its possessor harmless."—(Evolution p. 5).

(Note: the last socialist convention voted that: The socialist movement is primarily an economic and political movement. It is not concerned with the institutions of marriage or religion."—Proceedings, p. 193. On page 201 we see that Lewis agreed to vote for this plank provided he be permitted to "argue socialism from the point of view of atheism," he assuming that the platform committee had power to grant this special dispensation).

IV.

A. L. Benson (*Soc. Made Plain*, p. 49): For just so long as the law defends the claim of any man to the exclusive ownership of a foot of land or a pound of machinery, the land and machinery of the world will be held by a few, and the rest of the world will be compelled to give them most of their products.

Karl Kautsky, (*Social Revolution*, p. 166): The most manifold forms of property in the means of production, national, municipal and PRIVATE can exist beside each other in a socialistic society; the same manifold character of economic mechanism that exists today. (Note: The *Chicago Daily Socialist* says Kautsky is the leading living socialist).

V.

A. M. Lewis: (*Ten Blind Leaders*, p. 30): Feudalism was no more immortal than any other social form; the seventeenth century saw signs of change; early in the eighteenth it was marked for destruction and before the close it was finally overthrown.

Victor Berger (leading American socialist) (*Milwaukee Soc. Dem. Herald*) Although capitalistic society has already passed its zenith, yet even at the present day FEUDALISM holds a very important place in modern society.

VI.

A. M. Lewis, (*Daily Socialist*): The question as to whether the next form of society will be socialism or something else, is just as surely settled now, as to whether or not a certain egg will produce a chicken or a duck.

Wm. Morris and E. Belfort Bax (*Socialism, Its Growth and Outcome*, p. 217): After saying that history is made up of facts and imagination, "our picture of the past," they add:

"If this be the case with the past, of which we have some concrete data, still more strongly may it be said of the future, of which we have none, nothing but mere abstract deductions from historic evolution, the logical sequence of which may be interfered with at any point by elements whose force we have not duly appreciated."

Of Mr. Simons' contradictions, his very own, we find in *Single Tax vs. Socialism*, these gems:

VII.

Page 10: "The Single Tax, having been created from the brain of one man—", etc. Everything in connection with the Single Tax comes from the writings of Henry George.—p. 11. It springs from the inner consciousness of a single man, and is the child of a single book.—p. 19

Page 20: The Single Taxers say that today industry is limited by the fact that the supply of land being a definite quantity and property rights being recognized in it, large quantities of land are owned and held by the owners simply to receive the increase which will accrue by the growth of society.

This they call the unearned increment, and advocate its absorption by society which created it. There can be no doubt of the correctness of this position, and it is as old as the hills AND IN NO WAY ORIGINAL WITH HENRY GEORGE.

VIII.

Rent is simply the measure of the earning power of land.—p. 4.

Retail stores? You can get all the land you want for that purpose AT LESS THAN RENTAL VALUE.—p. 25.

IX.

It (Socialism) maintains that this manner of production has been such as to render one class of society a ruling class of idlers, and the other a subject class of producers.—p. 4

In the present society the rule of the capitalist class and the consequent enslavement of laborers is secured by the actions of the laborers themselves. They continually vote into power their own oppressors.—p. 28

X.

Land is of comparatively small importance as a controlling factor in industry.—p. 24.

They (machine owners) were able to overthrow those who owned the now less important factor, the land, and the landlord gave way to the capitalist as the ruling class. Competition among the capitalists ending in combination and monopoly, has divided society into two clearly defined classes, of capitalist and laborer.—p. 5.

[Query: What has become of the landlord?]

Later the machine became the dominant factor and its owners were able through its ownership to become the ruling class and to inaugurate our present form of society, or capitalism.—p. 21.

[Are machine owners the ruling class?]

There can be no degrees of absolute necessity. Today there are various features essential to civilized society. Among these is land, but no more so than the developed tool.—p. 20.

XI.

Social changes never come through the spread of ideas.—p. 7. The socialist puts little dependence upon the spread of ideas.—p. 8.

The socialist holds that the ONLY REMEDY is to educate the subject class to a recognition of their condition and then for these to unite and seize the reins of social control.—p. 26

XII.

Single Tax advocates entirely overlook the fact of class rule.—p. 7. He asks the capitalist government to destroy capitalism.—p. 7. He appeals to the upper and middle classes to commit suicide.—p. 9.

XIII.

The socialist declares that labor is the only productive force under the control of man.—p. 13.

(Here we depend on Marx). In criticising a programme of Lassalle, Marx wrote:

"Labor is not the source of all wealth. Nature is as much a source of use values, and of such is material wealth composed, as is labor."

XIV.

Without they could do so [duplicate a large packing plant] monopoly would remain untouched and the slavery of the workers remain unchanged.—p. 23. Another illustration—The Singer company were given land free. After a number of years the town sought to impose taxes upon the company. The company threatened to remove its plant. The frightened workmen and small tradesmen recognizing their ABSOLUTE DEPENDENCE upon the firm hastened to reconsider their action. Plenty of land would have been given rent free for another factory, but no one would take it.—p. 23.

[But what would happen if free land were offered the workmen? Marx answers in *Value, Price and Profit*, page 121, speaking of the United States in 1865, when there was plenty of land]:

"Capital may there try its utmost. It cannot prevent the labor market from being continually emptied by the conversion of wage laborers into INDEPENDENT, self-sustaining peasants."

An inspiration clutches me! With the skill of a genuine cryptogramist I observe that the first quantity in Mr. Simons' contradictions is generally found in the first part of his pamphlet; while the opposing element is seen to be in the latter part. It remains only to show that a day elapsed between the writing of the first statements and conflicting statements, to establish the harmony of the whole with socialistic philosophy. This is based on the authority of a prominent leader, A. M. Lewis, who says (*The Evolutionist*, Jan. p. 282):

"All truth is relative. The truth of yesterday is the lie of today, and the truth of today will be the lie of tomorrow."

This statement we are enabled to make the basis of another perfectly elegant contradiction; for the very first words of the same lecture are:

"All that is PERMANENT in the history of thought centers around the search for truth."

Thus, with the adepts, the truth becomes a lie in less than a day, even in one lecture. This destroys any suggestion that "day" in the first quotation means an era, or cycle.

In this lecture we read: "Release your grip on a stone in mid-air and you will get a verification of the theory of gravitation."

Today the stone will move toward the earth. Tomorrow it may fall upwards, or East or West, or any way, and the new art of dodging will divert our minds from our other troubles.

I find another, somewhat less stentorian contradiction in the same lecture:

"There is no disputing Haeckel's assertion that: 'The distinguished thinkers of classic antiquity were far superior to most modern scientists and philosophers in regard to judgment and reasoning, or all the subtler processes of thought.'"

On the next page this superiority is proved:

"Anaximenes, his (Thales') successor, held air to be the fundamental thing from which all things else have been derived. With REMARKABLE INGENUITY he argues: Air when it is dilated so as to be rarer, becomes fire, while winds, on the other hand are condensed air. Cloud is formed from air by 'feting' and this, still further condensed, becomes water. Water condensed still more turns to earth; and when condensed as much as it can be, to stones."

Edison ought to doff his hat to such "superiority."

The listening workingman might reflect: Just think what a fool thing the truth once was; but he would feel the revolution fairly seething within him after such a lecture.

The Single Tax was once a truth, according to socialists, for, as shown above, it was the first demand in Marx' Manifesto, and was a plank in the platform of 1904. In 1881, it had become to Marx: "The last ditch of capitalism;" and Mr. Simons now says (p. 20) "I shall show that it is a thing of no interest to the producers of wealth."

That is, a measure that will afford access to the source of wealth, is of no interest to the producers of wealth.

An interesting announcement is seen in this same January *Evolutionist*: "The GEORGE-LEWIS Debate. The debate will be much more valuable because the Garrick Lecturer has no sympathy with George's views, but considers them hopeless (sic) reactionary."

Why is this lack of sympathy a source of Value? Perhaps there is but one answer: Mr. Lewis is an Intellectual. Socialists divide themselves into Intellectuals and—the others. That the title is freely acknowledged is proved on page 195 of the convention "Proceedings:"

CAREY: (speaking on the "religion" plank): It was not the working class members that would have it there. It was the intellectuals—the literary men.

LEWIS, ILL: A point of personal privilege. The comrade pointed directly at me.

CAREY: Excuse me; I didn't mean you. It is unfortunate that when I sweep my finger round the hall some place in the inclusiveness of this space is occupied by Comrade Lewis.

It is easy to show that not one of the "contradictions" Mr. Simons finds in the writings of Henry George is really a contradiction.

Mr. Simons never understood what George meant by Capital and Interest, and understands nothing of economics. There is conflict between George's

definitions and those of Simons. Simons being oblivious to those differences, blames George for the confusion. He does not know that George says capital is "a form of labor" and interest "a form of wages."

Mr. Simons quotes George:

"The right of ownership that springs from labor excludes the possibility of any other right of ownership."—p. 334.

Then he tries to show that sanction of interest contradicts this;

"Now no one can claim that the income derived from ownership of money is the product of labor. The mere fact of ownership is all that gives rise to interest."

All the facts are against this statement. If I own money and bury it or put it in deposit vaults, I have the ownership complete, all that Mr. Simons says gives rise to interest; yet I get no interest. Money at present is gold, or orders for gold, and so long as gold satisfies wants it will have value; to get interest it must be exchanged for tools and materials, that is, exchanged for labor in forms that aid labor in further production.

On page 16 Mr. Simons tries to make George defend the income from bonds, which George said were "not wealth at all, but only the power of commanding wealth as others produce it."

If not wealth they cannot be capital; for George holds capital to be a subdivision of wealth; hence the returns cannot be true economic interest; but Simons thinks George decides that interest—"is a result of the power of commanding wealth as others produce it."

By omitting a final clause, Mr. Simons constructs a fine argument. He quotes George as saying: "Much of the profits which are confounded with interest are in reality due, not to the power of capital, but to the power of concentrated capital."

The sentence concludes: "acting on bad social adjustments." We all know George thought monopoly, or special privilege is the bad adjustment which gives capitalists power to exploit.

On page 18 is Mr. Simons' finest "contradiction." He says:

"Therefore the ownership of capital certainly cannot give the possessor any power over the laborer." Yet we hear him saying:

"To buy up the individual property rights would be merely to give the landlord in another form a claim of the same kind and amount that their possession of land now gives them."

"Just read that sentence over a few times, as incidentally it gives the whole Single Tax position away. I shall return to this later."

He does not return to this subject, which is unfortunate.

What George said is consistent with his claim that only labor gives title to the product. He objected to giving to landlords a vast sum, unearned, which they could exchange for the form of labor called capital, and reap the form of wages called interest. Mr. Simons did not see fit to quote what follows.

Let us see how George supports the above statement:

"The land would be purchased at prices calculated upon a lower than the ordinary rate of interest (for the prospective increase in land values makes the market price of land much greater than would be the price of anything else yielding the same present return) and interest upon the purchase money would be paid at the ordinary rate. Thus, not only all that the land yields them now would have to be paid to the landowners, but a considerably larger amount. It would be, virtually, the state taking a perpetual lease from the present landowners at a considerable advance in rent over what they now receive."

He then explains that there might be a future gain, if the rent of the land ever became a greater quantity than the amount paid to the former owners:

"Further speculative advance of rent would cease. But it would leave, for all the future, one class in possession of the enormous advantage over others which they now have. All that can be said of this plan is, that it might be better than nothing."—p. 359.

But, suppose we apply the Single Tax, and refuse to buy the land; how shall we restore to labor the vast capital now held by owners who did not earn it? George does not attempt this; and indeed it would be impossible to give every laborer what he has in the past created and voluntarily voted to give to the capitalist, as Mr. Simons has pointed out.

Here the Socialist claims superiority: he would confiscate capital and give it to the working class as a whole; and in doing so take from many the product of their labor if that product happens to be capital.

Allan L. Benson candidly recognizes this contradiction. He says: "Neither land nor machinery can be OWNED by any individual, without invading the rights of all other individuals. At first glance this may seem to be in violent conflict with the socialist contention that the creator of a thing is entitled to it, but socialism always puts the rights and the welfare of all men above the rights and welfare of any one man."

He says socialism would "guarantee to each individual the right to use as much land as he might need without paying anything to anybody for the privilege."

But he must work with public plows, horses and reapers, for to own these would be to invade the rights of all men. He must rent or borrow the tools, and this would make work for society's accountants.

Marx and George agree that land is neither wealth nor capital. But Benson says:

"Wealth invested in land is capital, since it is wealth used to produce more wealth."

If confiscation of capital were determined upon, socialists could not agree on what capital is. One says it is anything used to exploit; another, that it is a relationship between an exploited and exploiting class; another, wealth used to create more wealth. On the whole it would seem better to leave possessions as they are, only stopping the processes of unjust acquisition; and modern fortunes, being based on monopoly and privilege, must soon dissipate themselves.

AN INTERESTING CORRESPONDENCE.

**What Arthur Brisbane Does Not Know About Taxation.—The Hearst Journal
vs. Frederick Cyrus Leubuscher.**

The following correspondence has passed between F. C. Leubuscher, president of the Manhattan Single Tax Club, and Arthur Brisbane, editor of the *Evening Journal* of this city. The correspondence explains itself without the necessity of comment.

LETTER OF F. C. LEUBUSCHER.

Aware of the policy of the *Journal* not to print criticism of its editorial utterances, I address you personally in reference to your leader last Monday entitled "A plan to put the whole cost of city government on the backs of the rent payers." If I can convince you that you are mistaken, I will feel more pleased than to have my letter published—though that would be appreciated.

You claim that if all personal taxes were abolished the taxation on real estate would be increased; that "whatever tax Mr. Gaynor and the New York legislature succeeds in adding to real estate will be paid by the little people who pay rent to landlords or that are trying to buy houses for themselves."

This, it seems to me, ignores one of the fundamental tenets of political economy. The amount of rent charged by landlords to their tenants is governed entirely by the law of supply and demand. If real estate were entirely free from taxation the landlords would not be altruistic enough to give their tenants the benefit of such relief; nor can they add the amount of their tax bills to the rent. There are just so many houses in New York City and just so many possible tenants; and the landlords charge as much as "the traffic will bear," whether the tax rate be high or low.

Assuming that the landlords could shift their increased taxes, to what sum would the increased rentals amount? Mr. Purdy, President of the Board of Tax Commissioners, states that if all personal taxes were removed the increased rate of taxation on real estate would amount to 6-100 or 3-50 of \$1 on \$100. This is sixty cents on \$1000. The average five story tenement house, containing twenty families, is worth \$30,000. Real estate in this city is assessed at about 80% of its market value; so that \$24,000 would be the assessed value of the typical tenement house and lot. The increased tax on such a house and lot would therefore be \$14.40. If this sum were apportioned among the twenty tenants, their rent would be increased seventy-two cents a year, or about six cents a month apiece. At best, therefore, the Mayor, when he "seeks to remove the tax from the Rockefellers and the Morgans" is adding only six cents a month to the tenant's rent.

As a matter of fact, however, even this added burden of six cents a month cannot be imposed, nor will the Rockefellers and Morgans be the only ones who will profit by the repeal of personal property taxation. The greater

part of the wealth of multi-millionaires is invested either in real estate or in the franchises of public service corporations, and the law declares such franchises to be real estate. One result of the repeal will be that many businesses that are now kept out of New York City because of personal property taxation, will come back and will need sites and buildings. This will not only increase the demand for labor, but will also increase the demand for real estate, and thus make real estate more valuable. Then not only the tenants, who are the laboring classes, but also "the little people who are trying to buy houses for themselves," will be benefited. So it follows, that while the repeal of personal taxation will, at first, very slightly increase the tax on real estate, that rate will be ultimately lessened thereby.

F. C. LEUBUSCHER.

MR. BRISBANE'S REPLY.

I thank you for your letter. May I ask you a question?

Suppose that the City of New York, through dishonest government, added to every building in New York increased taxation equal to the rent now paid by the tenants?

Do you, or do you not, believe that this would result in an immediate doubling of rents by the landlords?

Or do you think that in some mysterious way landlord-altruism would persuade the landlords to rent their houses at a loss?

A. BRISBANE.

REJOINDER BY F. C. L.

I beg to acknowledge receipt of your letter of March 25th, and note your inquiry regarding the probable effect of an increase in taxation on all the buildings in this city equal to the rent now paid by the tenants.

In reply to your question as to whether such increase in taxation would result in a doubling of rents by the landlords, I would state that in my opinion it would not. If the landlords could raise rents at will by merely asking, they would raise them now. What regulates rents in the long run is the cost of land and buildings. In so far as doubled taxation would discourage building it would tend to raise rents; but there is another most important consideration—the imagined increase in taxation would fall on vacant land as well as on buildings. (By "vacant land" I mean land covered with tumble-down, dilapidated structures, land not put to its proper use, as well as absolutely vacant lots). The effect of this heavier taxation would be to make it unprofitable to hold these lands idle, and their owners would either have to build themselves or sell them to some one who would build. In either case the supply of buildings would be increased, and this increased supply would make it impossible for landlords to advance rents in proportion to the increase in taxation.

As you are aware, the supply of houses in the suburban districts can be indefinitely increased, and the immediate effect of an attempt at doubling

rents in this city would be to drive many thousands to the small cities and towns in the vicinity; with the result that landlords would find themselves with empty buildings on their hands if they tried to get twice their present rent.

If it were true, as you seem to assume, that the landlords of this city have an absolute monopoly of buildings in which our people must live and do business, they doubtless could advance rents in proportion to increased taxes, but fortunately this is not the case. And if the people were wise enough to abolish the taxes on buildings, which tend to discourage the construction of more flats, stores and factories, and to tax only the value of the land, the landlords would lose the partial monopoly which enables them to secure exorbitant rents.

F. C. LEUBUSCHER.

MACHINE MAD.

(*For The Review.*)

By ARTHUR H. DODGE.

I.

In the trade-union headquarters where I am writing one might easily imagine himself to be in a Socialist hall. On the table in front of me is a copy of the *New York Socialist*, on another table the *Chicago Daily Socialist*, while scattered about the room are several copies of the *Appeal to Reason*. Nearby two Socialists are silencing an unbeliever. After twenty-five years passed in the labor movement I have seen many unbelievers silenced by Socialists, because the latter always know something of political economy, while the average trade-unionist knows nothing. Did you ever hear a Socialist defend a protective tariff?

For years Socialists have controlled the economic thought of trade-unions the world over. This is as it should be, for the disciples of Marx have made splendid sacrifices in order to educate the working classes along economic lines.

* * * *

During the last decades ambitious country boys, desirous of learning mechanical trades, have drifted away from orchards, fields and streams into our large cities. The text books studied by these boys deal exclusively with tools, machinery, steam, electricity, mathematics and mechanical drawings. When they become journeymen they read the *Scientific American* and other journals devoted to machinery; and often at the theatres see melodramas depicting the evils of child labor in factories.

Wheels and cogs, looms and spindles are closely interwoven with these

lives. Socialists demand the nationalization of the tools of production. What more natural, then, than for machine workers to wish a share in the machinery that they create and operate.

II.

Are only the Socialists machine mad? Has not machinery come to be one of the gods that all progressive people worship? This is largely due to the rivalry for commercial supremacy between the United States, Great Britain and Germany. Extensive manufactures are dependent upon much complicated machinery. And yet, if one hath eyes to see, there is another problem, the real problem, back of all the whirring, clanking machinery, the blazing furnaces and molten metals, and the longer we look the more plainly it is to be seen.

Iron and copper, coal and oil—what are these in their final analysis but raw material, and what is raw material but land? It is absurd to talk about controlling the machinery of the nation, until we have learned to control the raw material, out of which every cog and wheel must be fashioned. How much more sensible, instead of placing an income tax on "vast aggregations of wealth," to first tax the sources of these accumulations—land of all kinds. For it is the power to withhold from use the fountain heads of wealth that makes monopoly so impregnable.

THE PERPLEXED PROFESSOR.

(For the Review.)

By NICODEMUS.

The late Phillips Brooks on one occasion assisted an intoxicated man to his home.

When they had arrived at their destination, the man in his cups said to Mr. Brooks, "I wish you would tell me your name."

"Oh, Never mind my name," replied Mr. Brooks. "Just call me Paul."

"Say, Paul," replied the stranger, "did you ever receive any reply to the letter you wrote to the Corinthians?"

After the manner of Mr. Brooks, I am compelled to say, "Never mind my name, just call me Nicodemus."

As professor of Economics in the College of Imoma, I am expected to guide a number of students in the study of that beautiful science which deals with our social relationships and our economic methods. But, alas, instead of being allowed to follow freely the truth wheresoever it would lead, I am hampered and fettered, and expected to adapt my teaching to the economic prejudices and superstitions of the patrons and supporters of the institutions.

When I was a youthful student, we used to repeat with great gusto,

"*Magna est veritas, et praeualebit;*" but in this institution, from the hints and warnings I have received, it is evident that "veritas" must step down from its exalted pre-eminence, and take a second place to Plutus, so that now we have to say: "*Magnus est Plutus, et praeualebit.*"

I find myself placed between the cross fire of my own convictions and the prejudices of the patrons of the institution.

If I am to live at peace with my conscience, then I must follow fearlessly the pure light of truth; but if I am to live at peace with the patrons, then I must betray the truth and chafe under ignominious restraints. Macauley was quite right. If there was any money invested in the Ptolemaic theory of the Sun moving round the earth, the colleges would still have to teach that absurdity.

Why not step down and out? Yea, truly noble that would be. "*Dulce et gloria est pro patria mori.*" With swelling pride we used to repeat that high sounding phrase, when the enemy was a thousand leagues away. But when a man has passed the meridian of his days, and when he has the dearest in life depending on him, the *dulce et gloria* must give place to the *prudencia*. When young, elastic and full of strength and hope, with my fortune and my cares all under my hat, then the *prudencia* might go to the winds, and I might repeat, "*Justicia fiat, caelum ruit.*" To become a martyr and to have the laughter of the world for my pains, would be truly heroic; but I have to make the humiliating confession, that I shrink at the thought of making others suffer.

I have been long convinced that the common method pursued in colleges in the teaching of Economic Science is far from satisfactory. In too many cases the memory is exercised much more than the other faculties, while the powers of analysis, comparison and independent judgment are seriously neglected. The professor does the thinking while the student is expected to be merely an absorber—a sort of intellectual sponge.

I determined, therefore, so far as possible, to compel the students to do their own thinking. This was accomplished by a process of Socratic questioning, first placing the question before the whole class, then calling on the students to answer, not in rotation, but by selection; then following this with other questions necessarily sequent thereto. In case of contradictory answers, I compelled the students to defend their positions, till they were confirmed or corrected. We may not cover so much ground; but we dig far deeper and the training of the logical faculties is vastly better. It is not so much what you teach, but how you teach, that is important.

I can give only brief sketches of the difficulties we encountered.

One of the first important difficulties in the class related to the limitations of production. "How much can men produce? How much can production exceed consumption? Can humanity produce enough in one year to supply the consumption of two years, ten years or a hundred years? Mr. Jones, I would like to have your opinion."

"That depends," replied Jones. "The pyramids have lasted some ages, but when it comes to pumpkin pies, they soon disappear in our house."

It did not require much questioning of this kind to arrive at the conclusion that, notwithstanding the increased power of machinery and co-operation, humanity cannot produce crops or clothing for much more than one season, and that it is utterly beyond human power to produce enough to keep the next generation in idleness.

"Suppose we give a man the whole earth, with all its potentialities, the mines, the lands, the water-powers and so on, how rich would he be? Mr. Smith kindly answer."

"It is impossible to tell," replied Smith. "He would be richer than any king in the world."

"Would he have to raise a crop season after season, and cook a meal three times a day? Would not his wealth exempt him and his successors from toil during all the ages?"

"Certainly," was the reply.

"And if we all owned the whole earth jointly, would we not be able to live without toil, in the same manner as this hypothetical rich man?"

"Most assuredly not," replied Smith.

"Does all the class agree with this answer? We are told that if we give all the earth to one man, he and his successors, will be freed from all necessity to toil through all the ages to come; but if we give the whole earth to every one, then these new owners cannot enjoy the same power as the first supposed man. How do you explain this contradictory condition, that all the world cannot do what one man can do? Now, Mr. Jones, what do you say to that?"

Very little questioning of this kind soon established the fact that, while one part of humanity may live without toil, it can do so only by imposing the work on the rest, compelling this part to do double duty. Nor did it require much more questioning to ascertain the fact that, so long as we allow one part of humanity the power to charge the rest for access to the natural bounties, just so long do we divide society into two distinct classes. Instead of dividing the work with equity, and rewarding each according to his work, we compel one part to do all the work, and allow the other part to claim a large share of the product.

This was offence number one. I had approached dangerous ground and some one reported that this doctrine had the tinge of socialism or that it was socialistic.

The next subject that led to difficulty was the meaning, the potency and the immeasurable benefit of exchange. For centuries humanity has been divided on the subject of the atonement, one part affirming that its benefits are unlimited, free as the sunshine to those who will partake of them, the other part affirming that the number to enjoy its blessings, has been strictly limited from all eternity. In the same manner the world has been divided into two contradictory schools, the one maintaining that the benefits of exchange are universal, the other asserting with great positiveness that these benefits have strict geographical limits.

The discussion developed in this manner. I asked this question, "Of all

the agencies, which aid man the most to multiply his power of producing wealth, which one is it that primarily is the most important? Kindly prepare to discuss this at our next session."

The answers were varied: machinery, locomotion and navigation, highways and railroads, printing, co-operation, mastery over the physical forces, etc., etc.

"Machinery, you say, Mr. Snarr. If a man lived isolated from his fellow-man, how much machinery could he use?"

"Perhaps a stone or a club, but not much more," was the reply.

"Then under what conditions would you expect to see man use a locomotive or a modern newspaper press?" I asked.

"Only when he could secure enough customers to pay for the engine," replied Mr. Snarr.

"Customers, what does that mean?"

This, of course, led to the conclusion that, before men could use machinery or otherwise utilize the natural forces to any extent, they must specialize occupations and exchange services or products. There must be a constituency, with division of labor and freedom to exchange. By this method of analysis it was established that of all the agencies used by man to multiply his production, primarily the most important, in fact, that which was essentially the first, was specialization and exchange, the one depending on the other, as the two blades of a pair of scissors.

"How long could a man live if he were cut off from this method of exchange, and were compelled to do everything for himself? What do you think, Mr. Sinclair?"

"Well, Robinson Crusoe lived that way for some years," was the reply.

"Did he not obtain some implements and supplies from the ship? Had he not already learned a great many facts about the nature and preparation of food, clothing and other things?" I asked. "Did he enjoy many luxuries?"

"Not many luxuries," he answered.

It was soon learned that without mutual co-operation by specialization of function and exchange, civilization and progress would have been an utter impossibility; degradation, barbarism, ignorance and want the most dire would have been man's doom. Production, without exchange, means poverty and degradation; production, with exchange, opens the possibility to the highest developments of civilization and prosperity.

"Suppose ten men go camping, each with his own tent. Then ten men will separately pitch their tents, ten men will have to draw water, ten men will collect fuel and make fires, etc., etc. But let them form one camp, then one man will draw water for the ten, one man will collect the fuel, one man will kindle the fire, one man will do the cooking, etc. In this way each man becomes equal in efficiency to ten men, and ten men multiply their efficiency thus becoming equal to a hundred men. Or let a thousand men try each separately to convey his freight across the Atlantic in his own boat, would one out of a hundred succeed? Probably not. Certainly no insurance com-

pany would guarantee them at less than a hundred per cent. But let these men combine their efforts in one vessel, and the loss of such efforts would not equal one per cent." All this was elicited with a good deal more by appropriate questioning.

"Between the efficiency of labor in isolation and labor in co-operation, what is the ratio? Miss Lorrimer, ten times or a hundred times?"

"I cannot possibly name the figure, because it is often a ratio between absolute zero and a considerable quantity," replied this young lady, who had displayed considerable ability.

"Well give us a few illustrations to prove your point."

"I have a watch, a piano, a good, well furnished home to shelter me, access to libraries, where I can commune with the choicest spirits that have ever graced this earth, railroads and steamers to carry me to any part of the inhabited earth, a newspaper with an epitome of the world's history brought to my door every morning, and a host of other blessings far too numerous to mention. Not one of these could I have in a state of isolation. I do not see how we can measure the ratio between something and nothing."

"How did all this method of separate production and exchange originate? Did it come from the decree of some king or parliament, or how did it come about? What do you think, Mr. Lawson?"

"Because the people saw that they could accomplish much more in this way," he replied.

"That does not fully answer my question; people often see things without adopting them. What would you think of a people who would not adopt this method?"

"I would say they were destitute of common sense," was his answer.

"Then you say that this method came from the practical judgment, or the common sense of the people. But that does not tell us where the common sense originated. Kindly tell us that."

"Oh," he replied, "It must be that God made man that way. I would hardly think that the Creator would give man eyes and brain without giving him common sense to guide him."

In conclusion of the lesson, we arrived at this result: That the method of separation of function and exchange, with its immeasurable benefits, had originated in infinite wisdom for the development and maintenance of a civilization, and that any man who tried to impede or obstruct this method of exchange was the enemy of progress and the enemy of God.

"At our next meeting we will discuss the agencies that promote exchange and the agencies that prevent or obstruct exchange."

To the question, what are the agencies that facilitate exchange, the following answers were given: Highways and conveyances, canals and railroads, locomotives and ships, money and banking, tunnels and bridges, language and printing, etc.

The obstructions were as follows: Muddy roads and snow blockades, invading armies and naval blockades, mountains and gorges, broken bridges, robbers, etc.

That is very good. It is quite correct that snow-blockades, invading armies and blockading fleets obstruct exchanges. Can you not think of another obstacle, not natural but wholly artificial, erected by men themselves?

After some guesses, a young man called out, "A protective tariff."

"Then would you place a protective tariff and a fleet sent to destroy the nation in the same category?"

"Well," he replied, "is not the object of a hostile fleet to stop exchanges and does not a protective tariff do the same thing?"

This question I allowed the students to discuss for some time.

"Then you are all agreed that muddy roads, broken bridges, hostile fleets and protective tariffs must all be placed in the same class?"

"Do you mean to tell us, professor," said one young man, "that our Congress would first spend a mint of money improving harbors and then establish a blockade to prevent their use? Do you mean to say that the best friends of the country, men of the highest patriotism, would deliberately adopt the methods of the worst enemies of the country? Is that really so?"

"Well, where are you going to classify the tariff? You know that harbors, steamers and other means of transportation all aid exchanges. Where are you going to put the tariff, among the railroads and steamboats, agencies to facilitate?" I asked.

This young man was the son of one of our wealthiest cotton manufacturers, who was at the same time one of our most liberal supporters. For years this gentleman had been a foremost champion for protective duties.

When this young man went home he did not fail to represent that the professor had taught that a protective tariff must be classified with muddy roads and hostile fleets, so that a man asking for a duty to be increased to protect his industry, was actually to be placed in the same class as an invading army or a hostile fleet.

Shortly afterwards I received a message that the president of the college wished to see me. He was very polite, but at the same time he succeeded in making me understand that it would be a suicidal policy for the college to alienate its most liberal supporters.

"Oh, truth," I had to exclaim as I wended my way home, "how thou hast had to fight thy way. Thus Herod tried to murder the infants."

But there was more trouble in store; the protectionists were not the only ones to be placated. I read to the class one day an extract from a speech by Mr. Balfour, the British statesman, in which he stated that there was no difference between the value of the land and the value of other things. I asked the students to prepare to discuss that question at our next session.

"Did you find any difference, Mr. Lawrence?"

"Yes sir, we can import potatoes and clothes into the middle of the city but we cannot import town lots. There is competition for commodities; but not the same competition for lots of land."

Other answers followed.

"The value of eggs and butter disappears as they become old; but the value of the best lots grows as they become old, provided the population increases."

"We can build houses; but we cannot build land."

"As population increases labor makes commodities more abundant and thus increases their aggregate value; but as population increases, the land must become more scarce and more dear."

"Railroads should make goods more cheap; because they reduce the cost of carriage; but railroads raise the value of the land, which they make more suitable for business."

In the discussion of these propositions, I tried to concentrate the attention on this important fact: The value of the land is a communal value; the value of the house results from individual toil and is an individual value.

Following this I asked them to bring me for our next meeting a list of the constructive or beneficial agencies, and also a list of the destructive agencies.

Among the constructive agencies the following were reported: Human labor, animal labor, fertilizers, explosive agents, division of labor and exchange, the use of electricity, heat and light, mechanical forces, etc. The destructive agencies were: moths, cut-worms, summer frosts, diseases, conflagrations, droughts, warfare, potato-bugs, etc.

"Where do you place the land-speculators, constructive or destructive, with the busy bees or with the potato-bugs?"

The answer was spontaneous and unanimous. There was but one place for the land-speculator to go, namely, into the same company as the potato-bug.

Again I have been kindly invited to see the president. He has affectionately asked me to consider how disastrous it must be to the institution, if I am to offend the patrons thereof.

Yes, there are times when silence is golden.

And while there might have been a vacant professorship in a certain rather redoubtable institution of learning I have to confess that the professor still holds his job. And the question arises, who are the real teachers in our universities and colleges?

A REFORMER'S GRACE.

"We thank Thee, our Father, for this, our 'daily bread.' We do not forget, however, that many of Thy children know not how nor where they may obtain their next meal. But we realize that such is not Thy Divine Will, inasmuch as Thou hast made ample provision, in the fertile earth, for the material needs of all Thy children. Inspire us, therefore, O God, to work diligently to the end that the equal rights of all Thy children to the use of the earth may be recognized and established by all nations, thereby fulfilling Thy Divine Will and hastening the coming of Thy Kingdom on earth. Amen."

W. A. HUNTER.

THE SINGLE TAX BILL AT ALBANY.

(Extracts from Argument of Hon. George Wallace before the Committee on Taxation, March 22. Mr. Wallace was a former Republican member of the State Legislature. Author of the speech "Cousin Aleck," reprinted from the London *Chronicle*, in *THE SINGLE TAX REVIEW*, on the strength of which Mr. Wallace was elected member of the National Liberal Club and complimented by several members of the government).

Some years ago, when a member of this Legislature, it was my privilege to introduce numerous bills in one session, all of which seemed to me to be in the interest of my constituents. I think that twenty-seven of these bills were passed and all but one or two of them signed by the Governor. In my district this was regarded as a record of great achievement, and on my return home I was greeted with a large reception, a dinner party, etc., all of which were quite unusual in that district. Not underestimating the pleasure derived from a cordial greeting by one's neighbors, it was on mature reflection a matter of sincere regret to me that none of these bills, for which I had worked so hard, would have any noticeable and permanent effect in blessings to my fellow creatures. Not one of them would drown a human sorrow or wipe away a human tear.

Nearly all of these measures were intended to correct the evils of previous legislation. Further study has convinced me that preceding legislation was fundamentally based on wrong principles, and that no amount of legislative tinkering can greatly benefit the human race. Our volumes of session laws are crowded with amendatory legislation. At least three-fourths of this would be unnecessary if we had started right.

In the study of a general bill such as this we must arrive at a reasonable conclusion as to its probable results—what effect it would have, if it became a law, on the prosperity and happiness of the people. Certainly there is room, and also great necessity, for legislation which would lessen the sorrow and suffering and increase the happiness of our fellow creatures.

UNEARNED WEALTH—UNDESERVED POVERTY.

It is an undeniable fact that much of the great wealth in the cities is unearned wealth to those who possess it, and that much of the poverty which exists is undeserved by those who suffer from it. It is also a well settled fact that the accumulation of unearned wealth produces undeserved poverty. They always exist side by side. These facts must result from some fundamental injustice which has crept into our institutions. The expressions "unearned wealth" and "undeserved poverty" reveal some violation of natural justice. If the provisions of this bill would tend to get rid of, or even to modify, these conditions, you can have no higher or holier purpose than to secure the enactment of the bill into law.

WHAT THIS BILL PROPOSES.

But to the bill before you. It is an attempt to reach and cure the sad

conditions referred to. It recognizes that things are wrong because our institutions and laws which produce them are wrong. It discovers the chief causes of these conditions and grapples with them. The wrongs referred to do not come by chance; they result from human acts and laws; they are a disgrace to our State and our pretended civilization. To have tens of thousands of our children going to school partially famished because it is impossible to secure necessary nourishment, while the parents of other children are reveling in the possession of enormous unearned funds, and have a thousand fold more than they can eat or wear, is not civilization at all; it is barbarism.

Official figures for 1908 showed one-seventh of the people who die in Manhattan and the Bronx are buried as paupers. This is also very wide of true civilization.

VALUES ONLY FROM HUMAN LABOR.

Let us consider further that every dollar's worth of value in this unearned wealth has been produced by human labor. Dollars do not grow on wild trees of the forest; they may not be had for the slight trouble of picking them. Dollars represent sweat and toil of brawn and brain. There are no wealth values which have not been produced by the labor and the brains of human beings.

LAND FOR WHICH "OWNERS" HAVE NO USE.

This wrong condition has been brought about by society allowing and encouraging individuals to claim and own land for which they have no use. As population increased, human beings were forced to seek land for habitations and for other use. The State having already parted with its lands to a few thousand individuals—lands designed and fitted by nature for the support and maintenance of millions—the individuals of this increasing population were compelled to apply to private individuals for the right and privilege of living at all. These private owners, having an artificial title to the land, although none of them could trace the title to its Maker, discovered that the land had a value dependent entirely upon human necessities. So they charged their suffering fellow creatures a price for the privilege of using the land which God had made, and for which they had no use themselves, and the greater the number of people, the greater the human necessities, the higher the price. Thus they were enabled to acquire fortunes based entirely on human wants and needs, not on their own industry.

THIS MIGHT HAVE BEEN OBTAIATED.

Had the bill before you been enacted into law a century ago this condition could not have arisen. If no taxes had ever been levied on personal property, including structures on land, the Astors would not have been encouraged, they could not have been induced to purchase more land than they required for their homes or for any useful purpose. There would be no object in their buying land only for speculative purposes; all taxes being levied on land, it would be an unprofitable speculation. If they had large fortunes



Obverse and Reverse side of Bronze Medallion, work of Richard F. George, presented to Hon. Tom L. Johnson at Testimonial Dinner, Hotel Astor, N. Y. City, on the evening of May 30th. This Dinner was a most brilliant occasion, the tributes to Johnson and Johnson's feeling response, reaching the height of eloquence. For an all too brief report of this event see page 58.

they would naturally invest them in building operations or industrial enterprises, thus blessing the community instead of having people cursed by the land monopoly under which they now suffer.

NOT YET TOO LATE.

Fortunately it is not yet too late to right this wrong. It is not too late, at least, to start in the right direction as does this bill. The members of this Committee are not yet impervious to the cry of human sorrow. Surely the plaintive groans of those suffering from poverty and starvation do not fall unheeded on your ears. Fortunately there is no constitutional or other legal obstacle to your doing this act of justice to the people. The State has always retained the right of eminent domain; it has retained the right to tax and to exempt from taxes. Those who have title deeds for land, have taken them with their eyes open to the fact that they must hold that land subject to the right of the State to tax it to its full value. In so taxing it the State would not violate any agreement nor any principle of natural justice.

MONOPOLY WOULD DIE THE DEATH.

Enact this bill into law and land monopoly will begin to die the death. The holders of land and land speculators will gradually discover, if they do not realize it at first, that it is not profitable to hold land out of use. Land will thus become cheaper and homes cheaper and more numerous. Cheap lands bless the people in any country; the high price of land is always a curse to a community because it means a cruel "squeeze" on human necessities, a violation of the right to life, liberty and the pursuit of happiness.

LIBERTY AND EQUAL OPPORTUNITY.

Personally, I worship at the shrine of liberty. I believe in the principle of equal opportunity to all. This is impossible of attainment where land monopoly is permitted. I assume that you gentlemen of the committee, and also a majority of the members of the Legislature, are at heart in favor of the theory of "equal rights to all; special privilege to none." In theory you adopt the God-given principle of *equal opportunity*. Orators and poets have spoken and written of this in glowing terms, but it has never yet been enjoyed by the people of this country. It is their birthright, but they have been disinherited under our system of taxation which fosters accursed monopoly and robs them of the land which the Lord their God gave to them—that is, created for them.

MUST NEW YORK ALWAYS LAG BEHIND?

What is to be said of the great Empire State of New York? Is this great State always to lag behind in the march of events? Must we always wait until forced by the rising sentiments which sets other states aflame? Has this State ever given to civilization an idea enacted into law which would tend to benefit humanity and lift the crown of sorrow and suffering from the brow of men, women and children? England gave to the world Magna Charta,

and Habeas Corpus, and parliamentary government. A lot of Englishmen and sons of Englishmen and Irishmen assembled at Philadelphia in 1776 and promulgated the idea of equal rights to all—the right to life, liberty and pursuit of happiness. But that was twelve years before the United States came into existence.

NEW YORK'S LEAD IN WEALTH AND POVERTY.

We are now leading the world in per capita wealth, and also leading the world in poverty. That is to say, we are far ahead of any country in this world, in proportion to our population, in the matter of pauperism and the cost of its support. Now let us get ahead of all others in the enactment of justice, to be followed by the gradual abolishment of poverty and the constant increase of blessings and happiness for all the people.

NEW YORK TO THE FRONT.

Will New York never go to the front for humanity? Can't we now take a place in the front ranks of progress and civilization? Let us now do something for suffering, starving humanity. Let us get ahead of all other states in adopting the great principles of justice embodied in the taxation of land alone, and in freeing industry from all taxation.

ADDRESS OF JOSEPH F. DARLING.

(Mr. Darling, who followed Hon. George Wallace, is ex-assistant Attorney General of this State, and a Single Taxer of long standing. He it was who as a young man first brought to Henry George's attention Dove's "Theory of Human Progression.")

In regard to the bill under discussion, the underlying principles of which, your comments upon the argument of Mr. George Wallace show that you understand, I have a few words to add from the standpoint of the general economic situation

The march of privilege has arrived at such a point in this country, that not only has wealth concentrated into a few hands, as the speech of Senator La Follette of March 26, 1908, pointed out, into the hands of a very few men who almost absolutely control industry, prices, and wages, but this control is so constituted, so constructed upon a basis of interwoven special interests, that we have, as the *New York Press* of November, 1908, admits, Socialism in Production already installed, practically speaking, but not Socialism in distribution. I do not need to explain to this committee, so alive to the importance of the economic question, how this co-operative combination of conspiracies are, in effect, proof against the attacks of attorneys general and district attorneys, not one per cent. of trust crimes being discoverable, nor one per cent. of that one per cent. being reachable by the courts, even under the most favorable conditions. Nor do I need to explain how wages, salaries and the rewards of professional men and of the hard-working owners

of small commercial and agricultural businesses, are being forced lower and lower by the decreasing power of the people to buy goods and services, caused by unemployment, underemployment and the enhancement of prices; the latter caused in turn by railroad and great industrial and distributing monopolies, and land monopoly.

I do not have to explain why the Steel Trust, whose chief bondholder is Mr. Carnegie, is able to boast that it could exist independently of tariff reduction and the abolition of rebates, nor how it could welcome these reforms in order to destroy independents; nor how its monopoly is based in the last instance on unused natural opportunities, monopolized and held out of use by it and others who either will not sell, or hold at inflated prices.

Now, if, as Socialists claim, it be true that the tendency to concentration of industrial power and, concomitantly, the control of wages, prices and big and little business, is irresistible, if it be true that trustification is openly verging upon one big trust of all the trusts—which condition already exists secretly—if it be true that this central power, which through wages, prices and the present deadly competition of employed with unemployed—is forcing us down more and more into a feudal slavery—is unassailable by all the means heretofore advocated by our leading statesmen—then it is plain that the remedy is that either this government must own all the trusts and operate them under receiverships or what not, and that we must soon have a Socialist Republic—or else that privilege must be attacked straight in front, and in some more efficient manner than our party platforms have hitherto advocated.

The most efficient method is along the lines set forth by Mr. Wallace in his argument. Does not the action of the legislatures of New Zealand, Australia, Germany, Alberta and British Columbia, in forcing land into a proper and natural use at a natural price; does not the political campaign in England for the taxation of land-values; does not the action of various general and local governments in assuming the ownership of public franchise monopolies; do not these world-wide legislative activities *morally oblige* the New York legislature to investigate this remedy of Henry George, now receiving so much attention everywhere except where it is most needed, namely, at the head-centre of monopoly, New York, or must we fall back upon the Socialistic remedy for this hideous un-American *imperium in imperio*, for this secret industrial government that governs our civil government, which controls our destinies, and which will crush our children and grand-children down into a still more remorseless serfdom, all opportunities being even now held at a prohibitive price to the ordinary citizen, and being now to a great extent in the hands of a relentless and callous oligarchy of tyrannical philanthropists—God forgive the term!

And, if you do not act to arrest this concentrative tendency here, where the power of the enemies of the government and people is chiefly exercised, then what else can we understand from your omission except that you believe that the proper remedy is Socialism? Does any statesman offer any other

than these two roads? Either the taking back of privilege by the people, or Socialism? It is common knowledge now, that regulation, prosecution, abolition of rebates, reduction of tariffs, are mere farcical attacks on privilege; are admitted to be insufficient and inefficient.

Therefore, by your action at this session, you will say whether you believe that the Henry George idea of attacking privilege by taking it back from its possessor, is better than the Socialistic idea or not. They, the Socialists, would take property as well as privilege and organize industry governmentally.

Which school is right?

The bill for transferring the taxes now collected from a fraction of our personalty, to the houses and homes and structures and establishments of our common people—as well as upon the land—seems to me entirely unresponsive to the demands of that social unrest which is the capital of the demagogue who attacks all popular institutions indiscriminately. The demagogues have an excellent further opening against the legislature, if it transfers taxation from watered securities (even though but little is or can be collected from them) and places it on our houses, and structures for work and business—all structures and improvements being products of labor.

Yet, *if you do nothing*, this legislature will suffer even more than others from popular impatience and from demagogic appeals.

Show the people that you understand and will advance them materially toward freeing the natural opportunities, locked up in the land, and thus toward freeing mankind to use the land at a natural price, at its true value, and the same triumph awaits you that the liberal legislators of other lands have earned and received; a triumph that will echo around the entire world. Gentlemen, in this time of popular revolt, when bosses can promise you nothing securely, legitimate political capital is easily within your grasp. You can be the recipients of the spontaneous thanks of a grateful people.

You owe nothing but enmity to the great System of Special Privilege, which now, through its hypocritical ultra-respectable statesmen, *guiltily silent as to the illimitable economic graft of the Great Special Interests*, are attacking the legislature, the supreme source of popular power, next to the people themselves.

Has one newspaper given credit for any one good action of any one member of this legislature, except to newspaper (and, hence, to System) favorites?

We Single Taxers are personally indifferent to what this particular legislature may do. But it is a matter of public interest for you and for us. For twenty-five years we have worked toward a success that is now admittedly such in other lands than our own. We have waited and watched the slow development of our ideas from when they were the subject of ridicule by the cheap politician, to now, when they are recognized by so many thinking men whom you know, as the central economic truth of this day and generation, namely: Public Ownership of Public Property; Private Ownership of Private Property.

Is it not worthy of your study?

QUESTIONS ASKED BY THE MEMBERS OF THE COMMITTEE.

Suppose all Manhattan built up with factories and office buildings, what good would the Single Tax do?

How would you ascertain ground values?

How would you benefit the masses?

Why let the builder of a twenty story building escape taxation on the building?

Why should a \$10,000. house on a worthless island in the St. Lawrence River escape taxation?

Would it make the island valuable?

Why not indemnify owners of land and not confiscate their lands?

Is there land value enough to pay all taxes, after the Single Tax reduces land prices?

Is it not just as hard to appraise and assess ground value justly and fairly as personalty and improvements?

SINGLE TAX A LIVE ISSUE.

A correspondent writing from West Ealing, England, is displeased with *The Oklahoman's* favorable attitude toward the Single Tax idea, which he characterizes as "alluring fallacies," and with the further observation that "the Single Tax was refuted before it was born" and was "formerly much discussed but now quite obsolete," and, furthermore, that it would be "confiscatory and socialistic in the extreme,"

The Oklahoman recently quoted from reliable sources statements to the effect that the Single Tax, or taxation of the "unearned increment," has been found to operate very successfully in something over 300 German cities and is also giving satisfaction in Vancouver and various localities in Alberta, in view of which it is difficult for us to realize that this "alluring fancy, refuted before it was born," is now "quite obsolete."

—Okla City *Oklahoman*.

SHOWS THE SPREAD OF THE IDEA.

The announcement that Germany expects to raise 7½ million dollars a year by appropriating 6 per cent. of the municipal tax on the unearned increment indicates a spread of the Henry George idea that few persons have suspected. The total tax on the advance in land values reaches the large sum of 125 million dollars a year.

—Kansas City (Mo.) *Star*.

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PUBLISHER'S NOTES.

There have been a number of further contributions to send the REVIEW to public libraries and reading rooms throughout the country. To the sums already named in last issue of the REVIEW, Geo. Q. Thornton adds \$5. and Horace Sague, of Poughkeepsie, N. Y., \$3. J. B. Lewright, of Cuero, Texas, sends five dollars to place the REVIEW in Oregon public libraries. Other and smaller contributions have been made by Geo. Lloyd, Dr. Chas. M. Stiles, Edwin R. Welch, G. R. Gulovsen and others.

To this work it is hoped that further substantial contributions will be made. No more effective means of propaganda can exist. By careful calculation most plans of literature distribution cost about ten cents a reader. At a moderate estimate in libraries where the REVIEW is plainly visible on reading table or shelf—and this applies to nearly all—each copy of the REVIEW has about ten readers. So the outlay of one dollar secures about sixty readers of the REVIEW, thus costing less than two cents a reader.

The Library of Princeton University is in want of No. 1 Vol. 5 of the REVIEW.

In next issue will begin a splendid con-

tribution to be published serially from the pen of J. W. Bengough. Its title is "Little Essays on Big Subjects," and we can promise our readers a treat.

In the *Survey*, N. Y. City, issue of March 19th, appears an interesting article by Bolton Hall, entitled "Gardening in Institutions."

An exhibition of political posters used in the recent Budget campaign in Great Britain took place during the latter part of March at the Art Gallery in West 42nd Street, this city. These posters were loaned by Richard Walden Hale, at the suggestion of Thomas C. Hall.

The United Committee for the Taxation of Land Values in England has sent for three hundred copies of Mrs. Eliza Stowe Twitchell's very effective pamphlet, "Economic Principles." The American Single Tax League could not do better than to circulate the same little work, the usefulness of which has been proven by experience.

Can any of our readers inform us where the negative of the group photograph of the Cooper Union Single Tax conference may be secured?

The Passaic, N. J. *Daily News* of April 8th, contained a full report of a debate on Socialism, between George L. Record and George R. Kirkpatrick. Mr. Record is one of the foremost leaders of "the new idea" Republicans in New Jersey, and is a Single Taxer as well.

A newspaper heading of a reported speech of President Taft, is "Taft's Labor Views." Let us see, did he not confess his ignorance when he said "God knows." So God may have labor views, but Taft can have none.

DEATH OF FRANCES M. MILNE.

The death of Mrs. Frances M. Milne of San Luis Obispo, California, where for ten years she had served as librarian of the public library, robs the Single Tax move-

ment of its foremost poet. Her verse was strong and sweet and some of it possessed a quality of real distinction. Henry George himself, no mean judge of poetry, read and admired her work, and on more than one public occasion, gave in his own splendid elocutionary manner verses she had written for some passing phase of the movement of which he was leader and prophet.

Mrs. Milne never lost her enthusiasm and helpfulness. Her verse with its inspiring quality was instinct with the note of triumph. To the Single Tax cause, to which she dedicated her talents, she gave also her unselfish devotion through years of unobtrusive service.

DEATH OF SIMON MENDELSON.

In the death of Simon Mendelsohn, the Single Tax movement loses another member of that "old guard" which rallied around Henry George in his mayoralty campaign of 1886, and to whom, to the ends of their lives, the cause which they had espoused, proved an inspiration and a happiness. Always an intense lover of liberty and a true democrat at heart, he early saw in the Single Tax movement a means toward attaining a truer, a nobler, ideal of democracy than had yet been possible, and from the time when his heart was first enlisted to the end of his long and useful life he worked in his own way, with a consistency and enthusiasm that age never withered, nor custom staled. His unfailing cheerfulness of temper and sunny disposition, his optimistic philosophy of life, his humorous and odd sayings and views of affairs, his generous and sympathetic nature all united to give him a marked personality and to endear him to a large circle of friends. He died as happily as he had lived on April 9, in the 89th year of his age, after a very brief illness, at the home of his son-in-law, August Lewis.

W. M.

A letter from Edmund Quincy Norton on Land Monopoly the Cause of Decrease in the Birth Rate, occupies a half column in a recent issue of *Physical Culture*.

THE NEW PARTY.

On another page will be found the report of the convention which on the 21st of this month saw the birth of a new party—a party for the Single Tax. We bespeak for its members the treatment we believe they are ready to accord to those who doubt the wisdom of their course at this time, with charity for all and malice toward none.

We must all work for the cause in our own way. We can do no more. That way is the wisest to which sincere conviction supplies the necessary urge. To ask our comrades to work in any other way is to deprive the movement of the best individual effort.

We can imagine the criticism of some of those whose conviction, training and association make this experiment seem so doubtful—"It is magnificent, but it is not politics." It is indeed magnificent. The obstacles for even the measurable success of the party seem well nigh insurmountable. Yet its very heroism may attract to its banners those who seek nothing but the success of a great principle, and thus help to swell its ranks in numbers that may soon seem ominous to the old party politicians.

As for the REVIEW, it will continue to chronicle every phase of the movement impartially. Roads are now opening everywhere to the ultimate triumph of our principles. We are all marching to one destination to which, it may be, not one, but many roads converge.

RHODE ISLAND TAX COMMISSION REPORT.

The Rhode Island Tax Commission, appointed by the Governor from members of the General Assembly, for the purpose of investigating the laws of the State relating to taxation, has made its report.

It recommends:

A law imposing a State tax upon the capital of the corporations and indebtedness at the rate of 48 cents on \$100. with deductions of taxes paid on real estate and tangible personal property.

The elimination of debt exemptions from assessment of personal property except for credits.

A tax of 48 cents on \$100. on intangible personal property.

The taxation of real estate mortgages annually at the above rate.

The taxation of tangible personal property where such property is located.

A State tax on collateral inheritances similar to the Massachusetts law.

The creation of a State Tax Commissioner with supervisory powers over local assessors.

The separate listing of realty and personalty under the headings "land, improvements, tangible personalty and intangible personalty."

Complete assessor's maps as part of public records.

A systematic revaluation of property at stated periods.

A uniform date of assessment for all cities and towns.

In so far as progressive measures are proposed they all relate to administrative matters and are in line with the progress which is being made in other States. They may be considered as matters which are inevitable as a part of all tax systems in the not distant future.

About twenty states now have permanent tax commissioners or commissions, and wherever they have had sufficient power over local assessors, inequalities in assessments have largely disappeared.

The separate statement of the value of land and the value of improvements is the law in a number of states and cities, and is giving universal satisfaction where in operation.

Assessors cannot properly assess real estate without tax maps. In country districts large areas of land are not listed at all because the assessor does not locate them. With maps drawn from accurate surveys they can check and assess every square foot of land.

Rhode Island has levied a direct State tax upon real property upon assessments made at long and irregular periods. The proposal to have a systematic revaluation at stated periods is an improvement.

In reference to the theories of taxation

advanced by the commission, not since 1901, when the Kansas Tax Commission decided that the personal property tax was correct in theory and needed only an efficient administration to make it bear fairly on all, has any state tax commission made such a reactionary report. Tax investigating commissions in various States, one after another, have condemned the general property tax and the personal tax feature of it in particular as a farce. While the Rhode Island commission does not adhere to the general property tax system, still wherever they deviate, it is to try to strengthen the personal property tax.

Their scheme of taxing what they term "corporate excess" is double taxation. Corporations are assessed by the local assessor on their real and personal property in the same manner as individuals. They pay the same tax rate, which is determined by dividing the total property assessed into the local budget. While the law requires property to be assessed at full value, the assessor seldom obeys it, but puts all assessments down at a percentage of their true value. If his work is uniform the tax burden will fall equitably; for while there may be only half as much value in the total assessment as the law requires, nevertheless the tax will be the same because the tax rate will be doubled.

But here is the rub: the corporations' books show twice as much property as the assessor put down and the Rhode Island commission says this "corporate excess" has escaped taxation. Did it, any more than the "individual's excess?" They propose to tax it 48 cents on \$100. The only escape for the corporations will be to insist on a full valuation of all property, individual and corporate, which by the way would not be a bad thing to do.

Taxation in Rhode Island has been largely a matter of local concern. Local taxing districts have had the option of exempting personal property from taxation. The commission would abolish this by enacting a tax on intangible personal property of 48 cents on \$100 throughout the State. They do not look with favor upon local option in taxation.

The committee says, "It is well understood, and generally acknowledged, that

whatever tax or fee may be positively imposed and collected upon a mortgage, is inevitably paid by the mortgagor, either directly or indirectly." Then the committee recommends that they be taxed 48 cents on \$100 annually although in another part of their report they say, "Your committee is well aware of, and appreciate the force of the proposition that one should be taxed upon what he owns, and not upon what he owes."

WILLIAM RYAN.

JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The Manhattan Single Tax Club held its annual celebration of the birthday of Thomas Jefferson on the evening of the 13th of April at the Hotel Melbourne, this city.

President Leubuscher acting as toastmaster, said that men instinctively believe either in the rule of the common people or the rule of the "best people." We who believe in the rule of the common people should not lose sight of the fact that large numbers of men believe that the few should govern. The basic idea of the Hamiltonians, those who believe in the rule of the "best people," believe also that the government must take care of the people as a whole because they cannot take care of themselves. Mr. Leubuscher pointed out that though many editorials had appeared in the Republican papers regarding the victory of the Socialists in Milwaukee, none of them had indicated that it was the triumph of the very principle for which they themselves contend—the principle of paternalism. The speaker pointed out that the Single Taxers had been the ablest opponents of the Socialistic propaganda.

Mr. John J. Murphy said that the celebration of the anniversary of the birth of the patron saint of democracy had fallen almost entirely into the hands of the Single Taxers. Such celebrations as had been held by the partisan democrats had been mere lip service. Genuine party divisions had always been divisions on theories of property. Hamilton desired to make property more safe, but Jefferson

knew that only the universality of property can make it safe.

Mrs. E. M. Murray reviewed the position of women under the head of "Democracy and Women."

Professor E. W. Bemis was introduced by President Leubuscher as "one who enjoyed the friendship and confidence of a later Jefferson in Tom L. Johnson."

Prof. Bemis told how his attention was first drawn to the doctrines of Henry George when attending Johns Hopkins. Progress and Poverty had just appeared, and it was one of the books that the students had to take up and report upon. It is the tendency of the students to be hypercritical. But Mr. Bemis did not fail to recognize the truth of Henry George's theories and to endorse them. "I may differ with some of these views to-day, but I do believe in the ultimate absorption of land values." Prof. Bemis showed how great had been the changes in the teachings of contemporary economists, Prof. Seligman being an instance in point. He has radically changed his views.

The old idea of taxation that it should be levied according to the ability to pay, has given way to the theory nearer the truth that taxation should be in proportion to the benefits received from government, but this in turn is giving way to the truer theory that it should be in accordance with the benefits we receive from society. Economists are coming more and more to the acceptance of this theory.

Prof. Bemis spoke in high praise of Tom L. Johnson. "No radical had ever approached Mr. Johnson in efficiency. I have known a great many radicals, Altgeld, Pingree and Jones, of Toledo, but none of these approached Johnson in executive ability and efficient administration while in office. I believe he is coming back to renew the fight with much of his old time energy."

Prof. Bemis told of the work of Mr. Somers and of Mr. Purdy, of the separate assessment of land and improvements, a system which has brought about a condition where the personal property tax will be abolished, when for purposes of city revenue we must revert to land values as the sole source of revenue. "Whether we

shall live to see land values the only source of state and national revenues, I do not predict; perhaps our children will not, but then perhaps they may." Prof. Bemis spoke in conclusion of the joys of public office, of the delight of one who knows that his hand is on the lever of public opinion, and that to some extent he may direct it into proper channel.

Mr. Purdy spoke briefly of the work of the tax department. Mr. Bolton Hall gave a short account of the history of Fairhope, down to the inception of "Arden," which he called its daughter, and its granddaughter, "Free Acres," the Single Tax colony at Berkeley Heights, N. J.

Stoughton Cooley, whose name is known widely to our readers as a veteran Single Taxer, made a short but interesting address, with which the occasion concluded.

DINNER TO MISS ETHEL MONEY.

On April 25th, a dinner was tendered to Miss Ethel Money at Reisenweber's, this city. Miss Money is related to the titled nobility of England, and the opportunity was offered her to make a defence of the House of Lords. This she did as well as might be expected. John J. Hopper presided, and among the speakers who replied to the lady, were Bolton Hall, John J. Egan, Jos. Darling, James R. Brown, Joseph Dana Miller and others. James R. Brown, with whom the idea of this dinner originated, is to be congratulated on furnishing an enjoyable and novel entertainment.

The recent visit to Duluth of Rev. Herbert Bigelow, has had its effect in the awakened activity of Single Taxers of that city, and resultant newspaper discussion. Letters from G. W. C. Ross have appeared in the *Duluth News Tribune*, which referred to Mr. Ross as a disciple of Henry George, and intimates editorially that the disciples "will grow in number as the years go by." Mr. Ross is the senior member of the law firm of Ross & McKnight, and is secretary of the Duluth Single Tax Club, to whom all letters intended for the club should be addressed.

COMMUNICATIONS.

THE "LEGAL" CRUCIFIXION OF CHRIST.

EDITOR SINGLE TAX REVIEW:

Congressman Handy, of Delaware, created a sensation before an audience composed of church people, by stating that the crucifixion of Jesus was justified. Of course he went on to explain that he was speaking in a legal sense, that according to the old Roman law, Jesus' claim to Kingship of the Jews was enough to send Him to the Cross, or to be more strictly legal, He should have been stoned to death.

Some of the church people were greatly stirred when the Congressman made his opening statements, but their minds were put to rest and their consciences were soon lulled to sleep, when told that it was only under Roman law that such a One could be made to suffer.

Let us suppose Him once more on earth, and as He was then, possessed of no "tangible wealth" followed by a dozen ragged and uncouth disciples. Let us suppose Him standing on the street corners haranguing crowds of the poor and miserable, very likely winning applause for His denunciations of the rich and the hypocrites that stand in the high places of society, paying no attention to the authorities of church or state, and going into the Temples dedicated to the worship of God, and driving therefrom the devotees of commercialism. Would not the stories about His healing of the sick and opening the eyes of the blind stamp Him as a fakir in the eyes of many?

Some of the more charitably minded of our citizens might refrain from casting any stones for doing the things I have mentioned, but when some one (tempting Him) asks "Is it right that we should be taxed for producing?" would the aforementioned charitably minded persons remain of the same mind when they hear His answer, "Render only to government the things that belong to government." Would they not call Him an anarchist and disturber of society? Let me ask my brother Christians to consider these things.

What would we do with Him? Would we, when stirred with the enthusiasm of His teachings, spread our coats and form branches in the way and then, after a meditation on the morrow, cry out Crucify Him! Crucify Him!

Where would we confine Him, in an almshouse, in a prison, or in an insane asylum, or would we be more merciful, merely crucify Him or stone Him to death?

OLIVER MCKNIGHT.

Philadelphia, Pa.

A TACTICAL SUGGESTION.

EDITOR SINGLE TAX REVIEW:

Now that we have a right to expect a revival of the movement in this country resulting from the English budget, would it not be well to anticipate it by the formation of literary clubs for the training of our colleagues in elocution, oratory and debate.

The rapid formation of Men's Leagues in the various churches, has stimulated the demand for speakers who can discuss the questions of the day. The ability and tactfulness of our Single Tax representatives at such meetings is of utmost importance to the movement, and therefore we should take time by the forelock to make sure that we are worthily represented.

These literary clubs could also be useful, by admitting outsiders to membership on the same basis as Single Taxers, as a means of interesting in our cause a certain class of young men who cherish the ambition to become public speakers.

I think the movement at present has enough men who are qualified to act as teachers, or "critics," and I hope they will give this suggestion some serious consideration before putting it aside. As to methods of teaching, that can be easily decided upon, and also the text-books. However, I would suggest that John P. Altgeld's little book on "Oratory" be read aloud and explained to the classes, as it adopts as its basic principle that no man can become truly eloquent except as the advocate of a great cause.

Philosophical Single Taxers will never

be anything more than an "army of generals," or a skirmish line of sharpshooters, and that's all we need to be if we can only "make good." We should not measure our efforts by the number of philosophical Single Taxers we have made by our propaganda. We should not waste time on individuals unless we see in them the qualities that make a general. Rather should our efforts be directed toward inculcating in the multitude even the smallest idea of the injustice, and especially, the undesirability of the present system, and the desirability of the exemption of improvements.

This can only be done by thoroughly explaining the nature of capitalized land value from a commercial standpoint if it bore no tax, then under the present tax, and lastly under an increase of taxation. The important point is to demonstrate that the selling price of land is the capitalization of that portion of the yearly rental value which the state does not appropriate to itself by taxation. It takes a trained man to do this effectively. Let us have more such men.—JOHN H. KELLY, Yonkers, N. Y.

FROM RAY STANNARD BAKER.

EDITOR SINGLE TAX REVIEW:

I read "Progress and Poverty" when a student in college to my great illumination; afterwards in Chicago I was a frequent attendant of the meetings of the Single Tax Club. I believe in the fundamental principles laid down by Henry George, though I do not think that an adoption of his plan would cure all our economic and social evils.—RAY STANNARD BAKER.

HOW THE SINGLE TAX DETERMINED A SCHOOL TAXATION.

EDITOR SINGLE TAX REVIEW:

The following statement of facts illustrates the practical side of the Single Tax:

The Presbyterians located one of their church schools at Tehuacana Hills in our state in 1869. After about thirty

years, in which the school had been doing a good work, the general development of the state reminded the school managers that they would be compelled to change their location to a more accessible point, and several Texas towns set to work in competition for securing the school.

Our little city won the prize over the larger towns, and the following from the records of the managing committee tells how the victory over other towns was won:

After due consideration of the subject, it was agreed that a strong effort ought to be made to secure said institution, and that probably the most feasible plan would be to supplement the usual mode of raising money through donations, by securing a gift or purchase at low or very reasonable value of at least 100 or 125 acres of land at some desirable point near the city, and plat the same into residence lots with the campus and buildings in the center thereof, then sell these lots at an enhanced price, estimated to be their full value when the institution is located and all buildings are complete, and by this means the profits thus derived would go to secure an institution which would benefit all instead of the one individual who might be so lucky as to procure the site on his land.

Whether they had ever "seen the cat," it is clear that the party or parties who originated the above plan, was working right along the line of the Single Tax.

They did secure a beautiful site of 100 acres, which they laid out on this plan, and sold for \$80,000, speaking in round numbers, both the buying of the tract and the sale of the lots being conditioned on the idea that the school was to come to Waxahachie. All the conditions were met, and the school, Trinity University, has been here in successful operation for some years, and no one who was familiar with the work of the community in securing the school, would pretend to claim that they could ever have raised the required amount by gift outright, or by any method, in fact, except the one worked out.

Thus a community, with the undisputed benefits which a school always brings, has secured these things by a practical application of the Single Tax.

The teacher in the chair of economics

in Trinity University, should give each class, sometime during their college course, a thorough lesson in the Single Tax, and out somewhere on the college grounds, there should be some kind of monument or tablet like this: "Trinity University was located on this spot by putting into practical operation the teachings and principles of Henry George."—THOMAS J. MIDDLETON, Waxahachie, Texas.

FOR AND AGAINST INDEPENDENT POLITICAL ACTION.

(Following are a few of the letters received on the question of separate political action).

IS DOUBTFUL OF ITS WISDOM.

EDITOR SINGLE TAX REVIEW:

I was much interested, in fact gratified, to read in the last REVIEW of the call for the organization of a Single Tax Party. Interested as a matter of course, gratified for the reason that such contemplated action is indicative of a growing enthusiasm for our ideal. And we must remember that no great thing was ever accomplished without enthusiasm.

But zeal for an object must be tempered with common sense. There must be both warmth and clearness, and it seems to me that the substitution of politics for an educational propaganda is only justified by a clearness which at present is only conspicuous by its absence.

Just what I mean is that we have no program for the practical realization of our ideal.

The transition from a society for the spread of the Single Tax principle to a Party for putting that principle into effect, necessitates a definite method of practical ways and means.

To be more specific, before we Single Tax men organize an Independent Party, we ought to be able to formulate our demands in a Bill. A Single Tax Party without a Single Tax Bill, must in the end sink us to the level of political malcontents.

So while one may be an ardent Single Taxer, he may wisely refuse to cooperate in the musty atmosphere of common poli-

tics, so long as nothing is to be gained thereby. And unless we know not only what we want, but how to go about to get it, and that so clearly as to embody the same in concrete legislation, it is difficult to see how we can benefit by organizing as a party.

To go over the same thought: I think as a body, we hardly recognize our present limitations. We forget that as yet we are pure idealists. Our ideal is the common ownership of land which ideal we propose to realize through the medium of taxation—and rightly so. But we often speak, and as often persuade ourselves, that the application of such taxation is a mere matter of a majority in the legislature. This, of course, is not so. For given that, and we would be at sea how to proceed.

The outcome must be, assuming a victory at the polls, that the Party could not "make good"—at least so far as Single Tax is in issue. So, as has been said of our friends the Socialists, the hour of our victory would be the hour of our defeat.

My conclusion is therefore that we are not ready for political action. The "psychological moment" for launching a Party, is when we can put forth a program. Then, certainly and by all means; but not till then.—HENRY BOOTHMAN, Libby, Montana.

BELIEVES THIS IS THE ONLY WAY TO GET
OUR VIEWS BEFORE THE PUBLIC.

EDITOR SINGLE TAX REVIEW:

Dear Sir:—After reading report of the Fels Fund Commission, and the article entitled, For Political Action, I will say that I believe, and have for a long time, felt the need of some action along lines which would bring Single Taxers more closely together and have a more complete organization than at present exists.

I know of no better way than that suggested in the call of Single Taxers in convention, to form a Single Tax political party.

I am satisfied in my own mind that there is no time like the present. I believe the people are more anxious today to know what the Single Tax really is, than ever before; this I think is due to the wide-

spread publicity given our cause in the recent general elections in England.

It is only through organized political action that we can get our views properly before the public; it is only through organized political action that the newspapers will be forced to more widely comment on it; it is only through organized political action that the curiosity of the people will be aroused, and that will stimulate thought.

The idea exists in very many peoples' minds, that, while once upon a time the Single Tax was a very live issue, it is now a dead one, so dead, that so far as this country is concerned, it cannot be brought back to life, and this belief is entertained by some who profess to believe in and accept the Single Tax.

I believe the failure of the Fel's Fund Commission to get a more ready response to its appeal for funds, is mainly due to the lack of thorough organization among the Single Taxers of the country.

I believe this is the reason why it is so hard to get subscribers for Single Tax publications.

This is why so many of our believers associate themselves with the socialist party, since they have lost faith in the democratic party as at present controlled and turn to the socialist party as the only haven of refuge, and this is not to be wondered at, since we had such a spectacle in the last tariff debate in congress, of democratic representatives falling over each other in their efforts to line up with the Aldrich-Cannon combine, like so many hogs, to get their share of tariff swill. Yes, by all means let us have a Single Tax political party, and thereby show the people that the Single Tax is not dead, but very much alive.—PETER VANDERWENDE, Bradford, Pa.

OPPOSES THE MOVEMENT, BUT SUGGESTS
A NAME.

EDITOR SINGLE TAX REVIEW:

The appeal in the March-April REVIEW to Single Taxers in favor of forming a Single Tax party and the invitation to a convention for that purpose, prompts this communication.

Although the appeal is to New York people, perhaps I may express my views on the proposition.

The many reasons specified in favor of the movement are in the abstract strong and convincing, but there are conditions to be considered that make me doubt the wisdom of the movement at the present time.

Considering the relations of the Single Tax to the other political parties in the field, and how we would affect them, I am not in favor of the movement.

Our principles were championed in England by the strong liberal party, but here we would oppose the two great parties which makes an immense difference in our case.

If candidates were run without a good prospect to win, they would help the reactionary party and prevent progressive policies in our favor.

If there were proportional representation the Single Tax party would be good, but with the plurality plan it is different.

I would suggest "The Equity Party" as a suitable name for the party which stands for the Single Tax.

Yours very truly,
JAMES D. McDADE,

Pittsburg, Pa.

ONCE OPPOSED TO IT, BUT NOW THINKS
THE TIME RIPE.

EDITOR SINGLE TAX REVIEW:

In the March-April number of the REVIEW I read with interest the proposal to organize a local Single Tax party in New York City. Hitherto, I have not favored such a step, but lapse of time, the march of events, and a long period of inactivity in Single Tax work, have served to modify my point of view.

There must be a multitude of men throughout the country who are utterly weary of the halting, time serving tactics of the democratic party and to whom the socialist party is unthinkable. The time has come for a radical political movement conducted on rational lines which should in time attract many independents from other parties who see no hope of progress within their own organizations.

The British liberals were unquestionably saved from a disastrous defeat only by going before the people with the land question and the voters responded with especially large majorities for those who placed themselves squarely on the Single Tax. Allowing for differences in the modes of thought and environment of the voters of the two countries, I cannot avoid the conclusion that the progressive American voter may be induced to make a like response. George's campaigns for the mayoralty can hardly have been wasted efforts, and it is probable that today a large number of men are ready to be influenced by the appeals then made to their intelligence and conscience. I believe that the remarkable majority which Gaynor received is largely due to the educational work then done.

In New York City the land situation is more nearly analogous to that of Great Britain than in any other American community. Because of my recognition of that similarity, I have, during the past fifteen years repeatedly declared that New York City should become the leading battle ground for our cause and would be among the first cities to endorse it. Hence, that locality seems to me to be the most suitable in which to inaugurate a straight out uncompromising fight.

Propaganda methods pursued in former years did their work as a preliminary, but the time seems to have arrived when we must furnish a practical answer to the query "What are you going to do about it?" Single Taxers must be aroused from the apparent apathy and indifference indicated by their inadequate response to the appeal for support of the *Public* and the *Fel's* Funds. There is nothing that will awake the dormant enthusiasm of former days like participation in active work and the field that lies before us is that of politics. There is no other route to our goal. The opportunity for which we have waited these many years now seems to lie in New York City. Not only are local economic conditions favorable, but with the disintegrating influences now operating in the Republican party, with Tammany shorn of its patronage and a Mayor who is in sympathy with the spirit

of Single Taxers, if not indeed one of their number, now is the time, if ever, to make a move like the one contemplated.

With competent leaders who are confident, brave and resourceful, repeated disappointments and even hopelessness of immediate triumph are of themselves not necessarily disheartening. Mistakes in tactics are to be expected, differences as to policies are possible and even some of the objections which have been urged against independent political action may appear to have been justified. Yet, if advantage is promptly taken of the unusual awakening now manifest throughout the country, and of the striking object lessons presented in New York City and State, active campaigning cannot fail to wield an important influence which may lead to eventual success. If the leadership is wise, and the movement is not permitted to degenerate into a scramble for office, I feel assured that we shall receive sufficient encouragement to maintain the struggle until we get a permanent footing. In any event, the effort is worth making.

It is true that we are numerically weak, but I remember Altgeld's remark in Brooklyn that, "while there are not many avowed Single Taxers, each one is a host." If we do not propose too ambitious a programme at the outset, I feel confident that we will attract to our standard many radicals who have no faith in the Democratic party, many who vaguely deem themselves socialists, and that a considerable number of honest men in the Republican party would be glad of an opportunity to break away.

If we remain content to sit still, urge objections to political action and point out anticipated danger, we shall certainly never arrive anywhere within the lifetime of the veterans of 1886. There is assuredly more to be gained than we can possibly lose by such an effort. I am therefore, disposed to lay aside the various reasons that have been urged against independent political action, and, were I to live again in New York City, I would be glad of the opportunity to lend the movement my active support.—ALFRED J. WOLF, Fairhope, Ala.

IS ENTHUSIASTIC.

EDITOR SINGLE TAX REVIEW:

I assure you I am heart and soul in favor of a Single Tax organization for political purposes. You can count on me and my personal friends to aid this movement. I feel sure that we are in need of an out and out Single Tax organization for political purposes and I feel confident that the men who are behind this movement are bound to win out.—MARK M. DINTENFASS, Philadelphia, Pa.

CRITICISES THE FELS FUND.

EDITOR SINGLE TAX REVIEW:

Your statement in your last issue that the members of the Fels Fund Commission are disappointed at the fact that they have received but few contributions, is rather amusing to one who has watched the methods of organization of the Fels Fund Commission and the work it has been doing from its very inception.

That it has received but few contributions and has not the confidence of the Single Taxers in the East, is not very surprising. To begin with, we of New York feel that it is the most autocratic and undemocratic body that ever attempted to carry on a campaign of this kind.

The American Single Tax League is representative of the men and women who were present at the conference held in New York City some three years ago, its object being to keep in touch with the various local bodies throughout the Union and to stimulate their work along their own lines and to outline a general policy to be pursued throughout the United States, if that be possible. The Fels Fund Commission, however, is a self-appointed, autocratic body; instead of stimulating the work of the various local organizations, it has attempted to supersede them; Single Tax work has been discouraged all along the line since the formation of the Fels Fund Commission.

The Commission needs a new start, and to my mind, the way to begin would be to call a conference of Single Taxers of the United States under the auspices of the

American Single Tax League and make the Commission or Board of Trustees, whichever may be agreeable to those present at the conference, an elective one or at least appointed by the President, who himself is elected by such conference. Such Board of Trustees or Commission should do the work the present Fels Fund Commission is attempting to do, or at least should have restricted itself to—to carry on a campaign in Rhode Island, Oregon, or wherever at the moment it seems most advisable—leave local work to the local organization, and impress upon contributors that contributions to the Commission does not relieve them from helping in so far as their means will allow, the work of the local bodies.

N. Y. CITY. WM. LUSTGARTEN.

THE CHAIRMAN OF THE FELS COMMISSION REPLIES

EDITOR SINGLE TAX REVIEW:—

Lloyd George in his speech on the Budget made this declaration: "THIS IS A WAR BUDGET." He then proceeded to explain that he meant a war on poverty. Single Taxers over the whole world have approved and applauded this declaration. The Fels Fund is also a war budget of the same kind.

In carrying on a war of any kind those who are responsible for results, would only bring about certain failure if they published their plans or neglected to take all precautions against letting their plans become known to anyone interested in thwarting them. Of course, such precautions necessarily involve secrecy even against many entitled to confidence. A Single Taxer who utters such complaints as Mr. Lustgarten sees fit to express is about as reasonable as would be a citizen of a country at war, who would complain because the war department had not published its plans broadcast or taken him into its confidence.

Mr. Fels, as a practical and sensible man, as well as a Single Taxer who wants the Single Tax so badly that he is willing to avoid spectacular display in order to get it, realized the need of placing the control

of the fund in the hands of a body that would not be hampered too much. The selection of the members was accomplished after consultation with officials of the American Single Tax League, and as many prominent outsiders as could with prudence be consulted.

If Mr. Lustgarten's ideas should be carried out more money might possibly be raised, but the result of its expenditure would only be another failure or at most a "near victory," of which the movement has already experienced a sufficiency.

However, I am told by some who know that at the Chicago Single Tax Conference held in 1893, when about the same idea that Mr. Lustgarten is urging for the raising of funds, was adopted it resulted in a greater failure by \$12,000 to \$15,000 than that now shown by the Fels Fund Commission.

The Fels Fund Commission holds that one victory actually won even at the cost of suppressing brass bands and shouting in advance, is worth a dozen "almost wons" preceded by sounding brass and tinkling cymbals. It should not require much argument or thought to convince Single Taxers of so self-evident a truth.

DANIEL KIEFER.

CINCINNATI, Ohio.

THE LAND VALUE TAX PARTY IS BORN.

A short, sharp, business like convention was that which met on Saturday at 11 o'clock in the parlors of the Women's Trade Union League, 43 East 22nd street, this city, to organize a political party for the Single Tax. The attendance comprised between 70 and 80.

Wm. F. Casey opened the convention by citing Cushing's Manual and describing in brief terms the usual mode of organizing deliberative assemblies. Jerome O'Neil was nominated for temporary chairman by Mr. Bastida.

Mr. O'Neil on assuming the chair spoke with great seriousness. "I have worked in this movement since Henry George came from San Francisco which was before the great campaign of 1886. In looking back

over the years that have passed since then I see the lost opportunities. This movement has become extinct so far as the masses of our citizens are concerned. If twenty years ago we had done what we are doing to-day we can only faintly realize the power we might have been. What an advantage we would have had now had we for 20 years been preaching the Single Tax as a gospel to be realized through the independent political action of our fellow citizens. The Single Tax would have been preached on every street corner. But even now it is not too late."

As chairman of committee on Plan and Scope, Jos. F. Darling reviewed the history of the movement for independent political action, since it was first suggested in 1903 by Edwin T. Weeks, of New Iberia, La., in the columns of the *SINGLE TAX REVIEW*.

The Committee on Permanent Organization now retired. Mr. James F. Morton reported for the Committee, recommending Hon. Geo. Wallace of Jamaica, N. Y. as chairman, and B. F. Sample, of Brooklyn, N. Y. as secretary. Mr. Wallace took the chair and opened the proceedings with an address which owing to lack of space in this issue must be held over until next number. Mr. Wallace pointed out that Single Taxers in England had really organized politically, whatever we may be told by those ill informed and opposed to the independent movement on this side. They had nominated their own men for office—notably for county councils in Liverpool and elsewhere—and in some cases had by a show of strength forced the endorsement of their nominees by both Liberal and Conservative bodies.

On motion of James F. Morton it was decided that the committees that had been at work on various divisions of the work of the convention, continue to act for the convention.

Under the head of Tactics, Mr. Morton spoke in favor of a balance of power party as against a party for straight-out nominations. He strongly deprecated the formation of an independent nominating party. Mr. Darling of New York spoke in opposition to Mr. Morton, as did Mr. Hansen of Whitestone, L. I. Mr. Kievitt, of N. J. and Mr. Casey of N. Y. and Miss

Maud Malone of N. Y., strongly supported Mr. Morton. Mrs. Ferm spoke in favor of a "middle of the road" policy, saying that whatever the suffragist movement had won was by independent political action. She doubted the practicability of Mr. Morton's plan of holding a political club over the heads of existing political parties by a non-nominating party. The independent nomination was the true political club. Mr. Wallace said that what he wanted was to get Single Tax men to vote together. There seemed no way of doing this save by giving them Single Tax candidates to vote for. Mr. Norwalk, of N. Y., said that we ought not to be obliged under all circumstances to nominate candidates.

The motion of Mr. Morton, around which this debate centered, was as follows: "That this convention constitute itself a political league not to make direct nominations save where and when desirable." To this Mr. O'Neil offered this amendment: "That this convention constitute itself a political Single Tax party to make nominations wherever possible." The amendment was carried and the original motion was defeated.

Mr. Darling reported for committee on platform. (This platform will appear in next issue of the *REVIEW*.) This was adopted after a committee appointed by the chair and consisting of Morton, Casey, Darling and Wallace had retired to make what seemed to a majority of those present certain desirable changes.

An animated discussion now followed on the question of name. Mr. Casey proposed the name American Single Tax Party. Mr. Wallace read a letter from Mr. Fels in which he urged the substitution of Land Value Tax for Single Tax, saying that the latter had been generally abandoned in Great Britain. The Land Value Tax Party was suggested by Mr. Wallace. Mr. O'Neil proposed the name of Social Wealth Party. Miss Charlotte Schetter, of Orange, N. J., spoke against the name of Land Value Tax party on the ground that while available for our English comrades where land values are practically untaxed it is unsuited to American conditions. The Land Values Tax Party name won, however, by a majority of *one*.

Chairman Wallace who had been suffer-

ing from a serious throat trouble, now left the convention hall, not however before Mr. Darling, of N. Y., had paid an eloquent tribute to the retiring chairman, and a hearty vote of thanks had been accorded him.

Mr. W. J. Wallace, of Newark, N. J., now read the Constitution and By-Laws for the government of the party and these were adopted as read.

It was decided on motion of Mr. Darling that the permanent officers of the convention act as provisional officers of the party, with power to add an executive committee. These officers consist of Hon. Geo. Wallace, Chairman, Freeport, L. I., N. Y.; B. F. Sample, Secretary, 13 Cranberry Street, Brooklyn, N. Y., and W. J. Wallace, Treasurer, 233 Mt. Prospect Ave, Newark N. J.

Mr. Wallace of N. J. now announced that arrangements had been completed for sending copies of the platform to a selected list of 5,000 newspaper throughout the United States.

After the passage of several resolutions the Convention adjourned, and thus was born the new Land Value Tax Party, the initial progress of which will be followed by some Single Taxers with confidence and by all with interest.

THE SUPERSTITION OF A SECOND CHAMBER.

We are glad to see the *Square Deal*, organ of the Canadian Single Taxers, coming out strongly against the theory of a second chamber. A second chamber, whether hereditary, appointive, or elective is really an anachronism in a democracy. Its origin is distrust of the popular will—it is a survival of the aristocratic theory of government. It is not a fifth wheel to a coach—a fifth wheel is a necessary thing. It is a drag merely, no matter how learnedly defended by governmental theorists and statesmen with their doctrines of “balanced powers” and “checks and counter-checks.” Away with them!

Does the library of your city receive THE REVIEW?

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

SINGLE TAX IN PART.

Every once in a while some speaker or writer says that the Single Tax is in operation in Australia, New Zealand, Alberta, Manitoba, or elsewhere. As an actual fact it is in operation in no civilized or uncivilized country on the earth. Steps toward it have been taken in various sections of the world. These steps are very definite and positive in New South Wales and New Zealand, but still this theory is fought and denounced even in these places. Alberta collects no taxes for any purposes on the live stock and improvements of the farmers. In most of the cities the taxes on improvements and personal property is done away with. Many towns in Australia collect no taxes, or very light taxes, on improvements, but the Single Tax would mean the absolute abolition of every other tax but that on land values.—Portland, (Ore.) *Labor Press*.

OPPOSITION BASED ON IGNORANCE.

Henry George undertook to point out to men a route to economic justice. For hundreds of years brilliant minds had seen that the very existence of human life was dependent upon access to the soil, and that so long as this was so those who owned the land were absolute masters of all their fellows. And for hundreds of years men who thought at all had insisted that of all taxes the land tax was the fairest and best. But it remained for Henry George to point out that the rental value of land is created by all people and belongs therefore to those who created it. He proposed that the people should take to themselves that which was justly their own, by taxing land only.

Thousands of people believe that the Single Tax will do more to solve the problem of economic injustice than any other theory that has been advanced. Most of the opposition to the Single Tax is ignorance pure and abysmal.—*The Silent Part-*

ner, advertising pamphlet of the Globe Machine and Stamping Company, Cleveland, Ohio.

SENTIMENT GROWING.

Sooner or later the Single Tax system as advocated by the late Henry George will be adopted by the leading nations of the civilized world. The sentiment in favor of that system is growing rapidly and needs only to be studied and understood to receive the endorsement of intelligent, fair minded men.—*Daily Oklahoman*, Oklahoma.

HE SHOULD HAVE LIVED TO SEE THIS DAY.

It is a pity Henry George could not have lived to see this day of rapidly widening recognition of the soundness of his land taxation views. That the land monopolist should at least share the unearned increment with the community which creates it, is a proposition now coming into general acceptance in Germany and Great Britain and into a large degree of favorable recognition in the United States. Thus at a conservation conference recently held at St. Paul "Young Jim" Hill of the Great Northern railroad urged the higher taxation of lands held out of use as a wholesome measure. The Great Northern company possesses such lands which it will sell to bona fide settlers on almost any terms, but to speculators on no terms. Still he advised tax discriminations against idle lands.—Springfield, (Mass.) *Republican*.

AN IRONY OF FATE.

If the budget is sustained by the British public the Lords' realty holdings, after centuries of exemption from the burdens which have oppressed the small householder, will be called on to bear the brunt of a most radical experiment in taxation. It is by a curious irony of fate that the Henry George Single Tax idea should be first extensively applied—although in modified form—to the ancestral acres of England.—N. Y. *World*.

ENGLAND'S MOST MOMENTOUS CONFLICT.

In the Lloyd-George budget we have the Liberal party apparently pressing up to

the frontiers of socialism. Its opponents say it is entirely overleaping those frontiers. Lord Rosebery has said. "This is not a budget; it is a revolution." However that may be, the fact remains that in the form of a simple finance bill to raise money to support the government the British ministry is attempting to commit the country to such measures as an "unearned increment" land tax which has largely the same inspiration as Henry George's ideas. . . . It is England's most momentous conflict since Waterloo and it is momentous not only for England but for us.—Chicago, (Ill.) *Inter-Ocean*.

THE MARCH OF GEORGISM.

Another method of scientific revenue-raising is the Single Tax, which has been gaining rapidly. According to a staff-correspondent of the New York Evening Post, more than 133 cities and communes, and five countries in the German Empire, have adopted the unearned increment tax on land values. Fifteen of these cities contain populations of more than 100,000 each, and among them are Hamburg with 800,000, Breslau, with half a million; Leipzig, Cologne and Frankfort-on-Main. Methods of determining the unearned increment, as well as the rates of the tax, differ in the various communities; but it is significant that Henry George's idea is being so generally adopted, in Germany. There is, of course, active opposition to the tax from speculators in land values; but the government needs the money, so that protests avail little.—San Francisco *Bulletin*.

NOT SOCIALISM, THOUGH.

Why are members of the British House or Lords opposing the proposed budget?

Mainly because they fear it is a blow at their vested rights in land—a step toward Henry George's Single Tax and ultimately toward Socialism which they dread.—Cincinnati *Times Star*.

TAXATION IN GERMAN CITIES.

The effects of taxing the unearned increment for municipal purposes by many German cities is seen in the lower rents

prevailing there. The percentage of the item to the total income ranges from 20 per cent. in Frankfort down to 12 per cent. in Chemnitz. In England the item of rent is 25 per cent. of the total income and it is probably still higher in the United States.—Johnstown, (Pa.) *Democrat*.

BUT THE SINGLE TAX IS NOT A TAX

Taxes are one of the certainties, so Franklin tells us. But who will tell us what is the just and equitable mode of assessing them? No one is wholly satisfied with present methods. Real estate, being visible, is easily assessed, yet injustice is frequently done. An income tax is almost ideal, but unfortunately, when the tax-inquisitor makes his visit, all men are likely to be what the psalmist in his wrath said they were. Putting the tax on land only, as suggested by Henry George, might prove best, but, loathing taxes as they do, men still fear to abandon the good old troubles they have become accustomed to and fly to others they know not of.—Boston, (Mass.) *Globe*.

Mr. Joseph Fels has been saying things of late that have aroused universal attention. In Philadelphia at the City Club he said:

"We can't get rich in a lifetime nowadays," Mr. Fels said, "under the present system of things, unless we do so by robbing the people. I have made my money that way, and my firm is still doing it. You are all doing it. Every one of your self-made millionaires has done it. However, I want to say I have begun to recover my conscience, and I am going to devote my 'swag'—I like to call it that, for that's what it is—to doing away with the cursed system which makes it possible.

"If any of your millionaires feel the same way about it, for God's sake let's cross hands on it. I may be an oddity. It is unusual, though, for a man who has made his money by robbing the people through a monopoly to be called a curiosity. It is also a curiosity to find a man, after nearly fifty years of monopoly-mongering, to admit it and undergo a change of heart. But I am sincere."

NEWS—FOREIGN.

GREAT BRITAIN.

A DAY BIG WITH HOPE—OUR GREAT DEBT TO THE IRISH PARTY—JOSEPH FELS ACTIVE EVERYWHERE—VISIT OF HON. TOM L. JOHNSON—DEATH OF THE KING.

April 29th, 1910. This is our day of rejoicing, for on it Lloyd George's Finance Bill has received the Royal assent, which gives the force of law to the most Democratic measure ever placed on the Statute Books of Great Britain. To Single Taxers everywhere what a message of hope and encouragement?

Without doubt this is the most effective blow ever aimed at our "Old Man of the Sea"—the landed Aristocracy of these Islands. With the eye of faith we now get a glimpse of "the good time coming" of which our poets have sung and prophets foretold. This success of our Cause brings to mind the song of Thomas Wade:—

"The hoary dotard Aristocracy
Shakes in its crumbling palace-halls; for
hark!
On the broad ocean of Democracy
Floats Liberty, prepared to disembark
On her predestin'd strand,
This English land."

The value of this achievement is to be estimated not so much by what the measure itself gives us as by the possibilities it opens up for the future. For as Mr. Asquith said at Oxford on March 18th: "The Budget represents both in what it does and in what it promises for the future, the longest step in advance that has been taken in our time." As we Single Taxers now celebrate September 2nd, so in the years to come we shall celebrate April 29th. On the former date was born Henry George, the American Prophet, Philosopher and Political Economist. On the latter date Lloyd George, the British statesman, gave us the foundations on which to build an economic system, based on the philosophy of his great namesake.

Usually a Budget passes through all its stages in about three months. Lloyd George's occupied exactly twelve months,

having been introduced on April 29th, 1909, and having received the Royal Assent on April 29th, 1910. It was under discussion in the last Parliament on seventy-two Parliamentary days, during which were several all-night sittings, the Bill ultimately passing by a majority of 230. The 364 days between its introduction and the granting of the Royal Assent were full of incidents of a widely varying character. Periods of high hope to Single Taxers alternated with periods of disappointment and despair. In view of what has already appeared in the REVIEW it is not necessary to do more than briefly recall some of the events of that trying time.

From the moment the Budget statement was made the Landlords scented danger, and it was evident that only by courage, skill, and determination could the Bill be passed through its many stages. Fortunately for the cause of progress the man at the helm possessed the qualities necessary for steering the barque through the troubled waters. The Opposition was both violent and unscrupulous, and ever ready to misrepresent the measure with a view to turning public opinion against it. For instance Lord Rosebery speaking against it in the City Hall, Glasgow, in September last, said: "The Budget seeks to set up an inquisition unknown previously to Great Britain and a tyranny unknown to mankind . . . I think my friends are on the path that leads to Socialism . . . on that path I cannot follow." And again, "It is not in the best interests of the Nation that the Finance Bill should become law."

After this the people naturally expected that the Noble Lord, having realized the dangers of the situation, would head the revolt, but not so, for after having intensified the opposition of the privileged classes against the "inquisition" and "tyranny", he once more displayed those qualities which have invariably characterized his conduct in public life—he backed out of the fight, retired to his tent, and left others to bear the brunt.

At Bradford in 1894, Lord Rosebery dealt with the House of Lords Veto. Among other things he said: "It is the greatest issue that has been put to this Country since your Fathers resisted the

tyranny of Charles 1st. and James 2nd. . . . You are entering upon a great campaign, and it will not be an affair of Rosewater. . . . And I would ask you, if you are prepared to go into this fight, to fight it as your old Puritan forefathers fought—fight with their stubborn, persistent, indomitable will—fight as those Old Ironsides fought in Yorkshire, never knowing when they were beaten. . . . We fling down the gauntlet. It is for you to back us up." His Lordship is now trying to persuade the Lords to reform themselves.

The following verse is a very apt description of the Noble Lord.

"Lord R. was a gallant Captain,
In battles much delighting.
He fled full soon on the first of June
But he bade the rest keep fighting."

Although he had said that the new financial policy would not be in the interests of the Country, Lord Rosebery was one of a few Peers who advised the House of Lords not to take the extreme step of rejecting it. However, other councils prevailed, and, under the specious plea of referring it to the people it was rejected by a majority of 275, the vote being for Lord Lansdowne's Amendment "That this House is not justified in giving its assent to this Bill until it has been submitted to the judgment of the Country." As if any Bill ever were submitted to the judgment of the Country!

This forced the Government to resign and appeal to the Country at least two years before their term of office would have expired. The General Election was fought in January and February on the question of the Budget and the Veto power of the House of Lords. The result of that Election has already been given in your columns. Within a few weeks there were rumors of dissolution and another appeal to the Country. At this time there appeared to be no possibility of the Finance Bill becoming an act of Parliament. At times Mr. Asquith appeared to be very weak and apathetic, and it was generally believed that the Government was riding for a fall. Radical, Labor, and Irish Nationalist M. P.'s had little faith in the members of the Government whilst the

Opposition, confident in its hopes of defeating them on the Budget vote became quite contemptuous and jeered at Ministers across the floor of the House.

There were evidences of dissension in the Cabinet about this time. The Prime Minister and the Chancellor of the Exchequer had no doubt set their hearts upon the carrying of the Budget, and such was the strain upon them in trying to keep their forces together that they were beginning to show signs of exhaustion and weariness. In the early part of April the clouds lifted, and once more our hopes revived, for the press gallery correspondent of the *Daily News* assured us that "the Budget is safe at last." And so it was. There had been some understanding with the Nationalists for, without their support, the Government was helpless. All along there had been divided opinion as to whether the Budget should precede or follow the efforts to abolish the Veto power of the Lords. The Irish Party refused to agree to the former having preference.

On March 29th, Mr. Asquith moved his Lords' Powers Resolutions, the effect of which will be, when embodied in law:

(1) "The House of Lords will have no word at all in the control of the National Finance.

(2) The House of Commons will have the last word in all matters of legislation.

(3) The maximum duration of Parliament will be five instead of seven years."

The opposition moved an amendment which was rejected by 357 to 251, (majority 106) the whole of the resolutions being carried by substantial majorities.

On April 19th, Lloyd George re-introduced the rejected Finance Bill and on the 20th the resolutions imposing the land and mineral duties was carried by a majority of 86. Its second reading was carried by a majority of 86 on April 25th and two days later the third reading was carried by a majority of 93. There being little fight left in the Opposition its second passage through the House of Commons was comparatively calm and speedy.

On the same day (April 27th,) it was re-introduced to the Lords under conditions very different from those which obtained on its introduction last year. The "back-

woods-men' who had been whipped up to reject it in November deemed it unwise to play the same game again. On the following day (April 28th.) it was read a second time and passed through all its stages. And, as, already stated, the final touch was given to it on the following day—April 29th.

Judged by results Mr. Asquith has lived up to his reputation and proved himself a safe, strong man, and a good Democrat withal and, no doubt, he will lead his forces to as successful an issue in the fight for the removal of the Lords' Veto as he has done on the far greater measure now safe on the Statute Books.

The Labor Party never acted better than during these trying times. They have rendered a more valuable service to the cause of the workers than they at present realise, for to them taxing Land Values is only a small thing. John Redmond has placed the Democracy of Great Britain under a special obligation to the Irish and their National cause, and doubtless they will get their reward when the path of progress has been cleared by the destruction of the Veto power of the House of Lords. John Dillon, T. P. O'Connor, and Joseph Devlin amongst other Irish Nationalists have done yeoman service.

With William O'Brien and his 7 or 8 followers it was quite different. He carried his opposition to the length of moving an amendment to the second reading of the Finance Bill and he charged the main body of Nationalists with a betrayal of Irish interests. Mr. Devlin delivered a slashing speech in reply to him and in support of the taxation of Land Values. The well merited castigation Mr. O'Brien got at the hands of Mr. Devlin will never be forgotten by those who heard it.

Now that the valuation of the land is assured the United Committee with the English and Scottish Leagues and their branches are directing their attention more particularly to the question of Rating Land Values. New Leaflets are being prepared and one now to hand contains quotations from Conservative Newspapers, and leading Conservative Speakers. These extracts will place them in a very awkward position if they raise objections later on.

Mr. Fels is just now carrying on a vigorous correspondence with Mr. Pretyma, na Tory M. P., in which our friend is scoring heavily.

Since I wrote you last we have had a visit from Tom L. Johnson and of the visit our monthly paper *Land Values* says:—

"Those of us who have been privileged to meet Tom L. Johnson, those who have looked for his coming to this Country for years have found all the impressions they formed of him more than realized and fulfilled. If they have one disappointment it is expressed in the question, Why did he not come earlier?"

The United Committee gave a Complimentary Dinner to Messrs. Joseph Fels and Tom. L. Johnson at the Trocadero Restaurant, London, on Monday April 11th. An old friend and veteran Land Reformer, Thomas F. Walker of Birmingham (an old friend of Henry George) presided.

The Dinner was a most pleasant affair and passed off as well as its promoters could have wished. I am sending you a newspaper report of which doubtless you will find space. A similar function was held in Glasgow and it was also a great success, the guests at the latter included Mr. John Paul, who is well known to all your readers as Editor of *Land Values* and Joint Secretary (with Mr. Crompton L. Davies) of the United Committee.

King Edward died on Friday night, as all your readers know. He was the most popular Monarch we have ever had in this Country and his death is mourned by all classes. Whether the sad event will have any material effect on the course of legislation is uncertain. Personally, I do not believe the progressive forces will tolerate any slackening of efforts on the part of the Government, and I do not think Mr. Asquith will yield to anything but a sense of duty. To modify the policy of the Government merely because of the accession of a new Sovereign would be to associate the Crown with the responsibility which only lies on His Majesty's advisers. At the most there can only be a few week's postponement of the struggle which has to determine once for all whether the People or the Peers are to govern.

F. SKIRROW.

LONDON, Eng.

THE EXPLODED DEVIL.

(For the Review.)

Men don't believe in a devil now, as their fathers used to do;
They have opened the doors of the widest creed to let his Majesty through,
And there isn't a print of his cloven foot,
nor a fiery dart from his bow,
To be found in earth or air today, for the world has voted it so.
But who is mixing the terrible draught that palsies heart and brain?
Who loads the bier of each passing year with ten hundred thousand slain?
The devil is voted not to be, and of course the thing is true;
But who is doing the terrible work which the devil used to do?
Won't somebody step to the front forthwith and make his bow and show
How the frauds and the crimes of a day spring up? We'd greatly like to know.
The devil is voted not to be, and of course the devil's gone,
But simple people would like to know who carries his business on.

THE ANSWER.

Mayhap, though the Devil himself is dead,
he has left a lusty son,
To boss the world in his sire's style, and father the crimes that are done.
For the Devil, you know, with Selfishness wed, and the union was duly blessed
By Monopoly's birth. Oh, the Devil may go! His son can attend to the rest!

—BOLTON HALL.

David Lloyd George, Chancellor of the Exchequer, has written to Frederick C. Leubuscher, president Manhattan Single Tax Club, stating that he will not come to America this year, as was reported. The great pressure of public business will keep the Chancellor in England.

Rev. Lathrop Meeker, candidate for Congress, who resigned his pastorate of the Universalist Church at Revere, Mass., to enter politics, announces himself a believer in the taxation of land values and ultimate free trade. He is making a cart tail campaign.

BOOK REVIEWS.

PRIVILEGE AND DEMOCRACY
IN AMERICA.*

This is another strong and thoughtful book from the pen of Frederick C. Howe, who combines a scholarly apprehension of the facts of history with a practical knowledge of the economic problems of the present day. Added to these is something better—a grasp of fundamental theory, without which the widest knowledge is of little practical utility.

In this book the treatment is very modern, and the problems considered are those which are brought home to us every day. But the slow developments of the economic facts leading up to this day are not forgotten, and they are traced with marvelous fidelity in which even the smallest contributory causes are not overlooked.

We imagine that Single Taxers everywhere will want to read the work in which Mr. Howe has spoken his full convictions with greater emphasis than in any of his previous books. It is for this reason that we will content ourselves with a brief summary of some of the main chapters.

Under the head, "The Lure of the Land," Chapter 1st tells of the concentration of land ownership with its consequent slavery, the poverty of Europe and the many migrations that such poverty has induced. We are shown how the desire for economic freedom caused the peopling of many an unknown land.

Under "The Foundations of Democracy" we learn how the larger economic freedom in the beginnings of American History moulded our political institutions and is responsible for such democracy as survives. The reader of this chapter will be told how the cheapness of land as well as the great public lands has moulded industry no less than politics. "Free land has determined the scale of wages as well as the opportunity for employment. No man will remain in another's employ for less wages than he can earn on his own homestead." Here the reader will find

why wages are higher in this country than they are abroad. "It was free land that raised the American wage earner above the laborer of Europe." "It was not political, it was economic liberty that made America what she is."

"The Rape of the Nation" shows how our public lands have passed into private possession—one twelfth of it to the Pacific Railroads—and what might have been had the nation retained this land and leased it on periodic re-valuations. "Under such a system no billion dollar corporation would have been created, competition would have continued in all industries as it does now in but a few, while the recurring wars of capital and labor would have been forever impossible. Had such a policy been pursued opportunity would still exist for unborn generations." "In such a country there would be no landlords and no tenants. The tenements and the slums would never have appeared with the disease, poverty and vice which they inevitably produce. Crime would have remained at a minimum, for crime is the product of poverty and the lack of opportunity to work."

The figures of land ownership given by Mr. Howe confirm those of Mr. Martin Williams printed in the *Single Tax Review*, as to character and extent. "The Strangle Hold of Monopoly" tells of the growth of giant combinations—the greatest if not all of which have their feet rooted in the earth.

"The Tools of Privilege" shows the concentration of banking and finance, and the power of the use of the savings of the people confers upon a few financiers who are in turn themselves the owners of the great industrial combinations. This credit is used for the further upbuilding of monopoly. In other words, the money of the people is used to fasten more tightly the chains of slavery upon those whose self-denial is represented in these savings.

In his summary of the four monopolies which are the origin and cause of all other monopolies Mr. Howe places, 1st, Land Monopoly, 2nd, Private Ownership of the Highways of the Nation, 3rd, the Power of Taxation as represented by the tariff, and 4th, the direct action of the government in

*Privilege and Democracy in America. By Frederick C. Howe. 12 mo., 315 p. Price \$1.50 net. Chas. Scribner's Sons, N. Y. City.

the creation of exclusive grants of rights of way of which the franchises of our cities are the chief. It will be observed that three of these might be included under the first, Land Monopoly, since the highways of the nation and the city ways to which exclusive rights are conferred, are really land after all. And it may even be said that the tariff, or such power as it possesses, would be rendered largely innocuous by the abolition of land monopoly.

"The New Serfdom" shows the rapidly decreasing percentage of home owners in our great cities.

"The Tyranny of the Dead" tells us something of the genesis of the private appropriation of the bounties of the people and the consequent poverty of the workers.

"The Unearned Increment" presents some telling examples of wealth which has poured into the laps of those who have done nothing to create it.

One of the best and most illuminating chapters of the book is that on "The Distribution of Wealth." In this chapter is searchingly shown the true basis of the inequality of such distribution. Mr. Howe shows that competitive industries produces few millionaires; the vast majority are the creation of law that throttles competition. All this is treated with admirable lucidity.

"An Overlooked Cause of Poverty" treats of taxation which bears least heavily upon wealth and with crushing weight upon those who live from meagre earnings.

"The Economic Foundation of Morals" shows how leniently the gloved hand of the law falls upon those who commit crimes against the commonwealth, and with what severity upon that class of petty criminals whose deeds are directed against the legal institutions of property. This is one of the most forcible chapters in the book because it treats of a subject not frequently dwelt upon in detail and rarely with anything like the same insight.

"The Remedy Proposed" deals, as our readers need scarcely be told, with the Single Tax, of which Mr. Howe says with deliberate naivette, "The Simplicity of this proposal delays its acceptance."

"The New Dispensation" pictures the society of the future, with monopoly of land abolished and the freedom of a real

democracy established. This is done with restraint and Mr. Howe holds his imagination in check. But if the phrasing of this seems too restrained for one who realizes what the great reform for which we are struggling means, it must not be thought that Mr. Howe is timorous in his claims. And because he indulges neither in flights of fancy nor rhetorical coloring to which the vision as it rises must sorely tempt his facile pen, his statements are perhaps more forcible for falling as lawyer-like deductions. Certainly they are more convincing to one who reads them for the first time.

But Mr. Howe is eloquent in his own way. As a stylist he is no mere imitator. We are all familiar with the Invocation to Liberty in Progress and Poverty, the prose of which seems almost to break into song. On pages 296 and 297 Mr. Howe writes an invocation in his own style to the same radiant guide of civilization. It is interesting to compare this with that of Mr. George's glorious prose as examples of two distinct styles dealing with the same subject in almost the same way.

With one single quotation we must conclude this brief notice. "The things we hold most dear are but the reflections of the relations of the American people to the land."

This is the lesson that runs through the book, and we close it in the confident belief that in the light of present day problems in their most modern aspect, Mr. Howe has written perhaps the most useful book that the Single Tax agitation has called forth.—J. D. M.

SOCIAL SERVICE.

Such is the title of this book written by Louis F. Post. It is a series of talks of an easy conversational kind laying bare the working of economic processes, and, underneath them, the fundamental laws by which they are governed. Nothing can surpass Mr. Post's use of the X ray method of treatment by which under the complexities of modern industrial life we are enabled to behold the nerves and arteries and the mystery of blood circulation—all

the sheerly beautiful framework of natural economic society. Elementary to most of us much of it is, no doubt, though none the less worth while. But some of it is more advanced, and to many of us its perusal will prove a clarifying experience, for it has all the qualities that Mr. Post's writings have—analytic keenness, humor, deftness of illustration, and above all singular clearness of exposition. The work is entertaining reading, which economic writing so rarely is. We imagine that every Single Taxer will count it among his favorite books, to which he will want to return now and then, for intellectual refreshment. For if we are not deceived by the delightful charm of this easy, conversational manner—if, indeed, it is not altogether so seductive that reason is held wholly in abeyance—then, indeed, has Mr. Post made many dark things plain.—J. D. M.

TESTIMONIAL DINNER TO TOM L. JOHNSON.

An occasion that will be long remembered by those fortunate enough to attend—and they numbered nearly 300—was the testimonial dinner to Hon. Tom L. Johnson and the presentation to him of the bronze medalion, with its inscription "From Loving Friends to Commemorate His Public Service in the Truth Proclaimed by Henry George." The date of this presentation was May 30th and the place, the Hotel Astor. This medalion is the work of Richard George. Miniature reproductions of this tablet or medalion are in contemplation for those who may desire them as a souvenir of the occasion.

They will be sold at \$4. each and will be ready when 200 or more are ordered.

Owing to the fact that nearly all the REVIEW pages were printed several days before the dinner but small space remains to note this most brilliant occasion. The speakers were Herbert S. Bigelow, Henry George, Jr., Louis F. Post, John De Witt Warner, Newton D. Baker, Edmund Vance Cooke, and Tom L. Johnson. Frederick C. Leubuscher presided with his usual ability.

The tributes to Mr. Johnson were elo-

quent and touching. All the speeches were excellent, but perhaps that of Newton D. Baker, now and during Mayor Johnson's administration city attorney of Cleveland, was most interesting because of the intimate revelation of the relations borne by Johnson to the various city departments of the city he has redeemed, and which in his defeat is now turning to him again.

Perhaps the feeling animating those present was best expressed by Herbert S. Bigelow, when he said:

"In politics there are swings of the pendulum like the seasons. There must be a time for sowing and a time for reaping. The fields are green to-day. To night we are standing on the very eve of the harvest time."

THE GEORGE AND GARRISON MEMORIAL TABLETS.

Bronze tablets to the memory of Henry George and William Lloyd Garrison, the Elder, were dedicated on Decoration Day. The first was placed on the walls of the 4th Ave. side of the Union Square Hotel where Henry George died, the second on the walls of the Westmoreland Apartment House, 17th St. and 4th Ave., where the earlier abolitionist passed away. Hon. Robt. Baker was chairman and Bolton Hall, Frederick C. Leubuscher, Louis F. Post were speakers at the George dedication and Hon. Thos. M. Osborne at the Garrison unveiling. The little son of Henry George, J., "George the Third," drew aside the flag that veiled the George tablet and a little descendent of William Lloyd Garrison performed the same office at the Garrison dedication. These splendid bronze tablets are the work of Richard George, the younger son of the prophet, and they rank high as artistic achievements. Joseph H. Choate, who knew the elder Garrison and dined with him in the apartment house where he died, speaks of the Garrison tablet as "an extraordinary likeness." Our readers will join with us in congratulations for the stubborn devotion to high ideals that have achieved for our modest friend so notable a triumph.

At the George dedication Mr. Bolton Hall read the following letter from Rev. Lyman Abbott, editor of the *Outlook* and former pastor of Plymouth Church:

"I am sorry not to be able to accept your invitation for May 30th. Henry George was a radical, that is a root man. In dealing with the problem of poverty, he went to the root of the matter. He has been accused of denying the right of property. He did not deny it; he defined it. And in my judgment he defined it correctly. The Budget in England, the conservation movement in the United States have grown out of his doctrine that the soil and its products belong to the community, not to the individual, save as the community has given them to the individual, and that one generation cannot give away, *in perpetuo*, the property of generations to follow. The recognition of this two-fold doctrine of society will not put an end to poverty, but it will do much to put an end to that form of poverty which is due to social injustice."

This leaves a good deal to be desired from the view-point of clearness, and "products" are things produced, and not, therefore, the property of the community but of those whose labor produced them. But we welcome the utterance as that of one who has always shown an intellectual sincerity and high courage of conviction.

THE WOMEN'S NATIONAL SINGLE TAX LEAGUE.

The Women's National Single Tax League held its annual convention on the 28th, 29th and 30th of May, at the rooms of the Women's Municipal League in this city. The following officers were elected for the ensuing year: Pres., Miss Charlotte Schetter, (re-elected); Mrs. Marcellus, Corr. Sec'y; Mrs. E. F. Mackenzie, Rec. Sec'y; Mrs. Kate E. Freeman, Treas.; Mrs. Jennie L. Munroe, Mrs. John S. Crosby, Dr. Mary Hussey, Miss Grace Isabel Colbron and Mrs. Thos. Ryan were elected vice presidents. Washington, D. C. was selected as the meeting place for next years' convention.

GEORGE'S MEMORY HONORED.

On Decoration Day the grave of Henry George in Greenwood was visited by a number of those who revere his memory. The Manhattan Single Tax Club, the Central Labor Union, the Women's Henry George League, the Chicago Single Tax Club, and the Women's National Single Tax League sent floral wreaths. Another was sent by Chas. Cook and Luther S. Bedford, representing the Minute Men, with the inscription, "Henry George, a Natural Socialist." That of the Central Labor Union bore the words, "I am for men," almost the last public utterance of the prophet. Mr. Henry, an old time Single Taxer, brought the banner once used by the 23rd Assembly District Labor Club of 1887. Others made individual contributions of floral tributes.

At Calvary Cemetery the grave of Dr. McGlynn was decorated, and Rev. Herbert S. Bigelow delivered the address, his subject being "Dr. McGlynn, a Prophet of Justice."

We desire to call attention to the advertisement of the Single Tax Blotter Fund on inside page of cover. This is a mode of popularizing the Single Tax that deserves more than casual consideration. Already it is meeting with deserved success.

Peter J. Winslow, corresponding secretary of the Penna. Single Tax League, informs us that the League has printed 2,000 copies of the Land Question by Henry George. These will be mailed free to any address.

A PROPHECY.

Wales numbers thirty members in the House, and nearly all are radicals. Of these David Lloyd George is one of the most hopeful.

JOSEPH DANA MILLER, BRITISH RADICALS AND RADICALISM, *Arena*, MARCH, 1900.

WHAT IS THE SINGLE TAX?

The law is this,—the glad rains fall, tides run, and warm suns shine for all, and all the land, field, mine and glen, was made for all the sons of men. If 'twere not so, on earth the few could live by what the many do, just as man's laws contrive, alas, that this should really come to pass; that those who toil not, neither spin, the richer harvests gather in—stand as toll takers, while men toil for fellowmen who own the soil. Which proves how such laws contravene the laws of God, obscurely seen, dimly divined, since custom blinds what is so plain to simple minds.

The truth thus put in language plain is this: air, sun, the land and main, are not the things that man may loan, or sell, or lease, or call his own—not Property, but Nature, Nurse of all—the fruitful universe.

Again this law observe—all wealth from labor comes. Those who by stealth, or any means so ever, take of wealth they do not help to make, rob those who do. There are but three ways to obtain what wealth we see; three ways, (this law no man can shirk), three ways: to beg, to steal, to work. All men are in three classes then—beggars, and thieves, and workingmen.

Look round—who work the hardest get the least—they toil and toil and sweat, and of the wealth their work has won leave nothing when all labor's done. Their homes are hovels and their board is empty; yet what wealth is stored in unused piles—what millions more lie in the earth's unopened store, closed to the Worker where he stands with idle hands on idle lands.

What shall we do? The simple plan is just to open earth to man. No dream of heaven beyond the stars, but just a letting down the bars. A simple law of justice, hence a law of love and common sense, since love and wisdom follow these—justice, and her supreme decrees.

And how to do it—even here to those who look the way is clear. Where men and women congregate, where grow the government and state, where roads are made, and schools arise and lofty spires pierce the skies, and homes increase, and factories hum, and busy trade and commerce come—here, just because of all of these,

the town's combined activities, one thing in value grows and grows. Not houses, horses, food or clothes, nothing of labor's brain and hand—but this, and this alone,—the land.

This being so, what better way than this—that land alone should pay the cost of government that brings to land its value? Other things grow less with time, for goods decay, values decline from day to day, and what is wealth returns again to earth till naught but earth remain.

Look, too. Whene'er a tax is laid on labor, labor's hand is stayed, and every tax on wealth is sure to lay a burden on the poor. As myriad industries arise with taxes straight we penalize; where'er men gather and increase the sum of wealth, we cry "Police". Down on these highly dangerous groups our tax constabulary swoops.

Stupid, of course—but just because of long continued habits, laws like these to all men save a few seem quite the natural thing to do; yet why tax labor to defray the needs of government each day, when every work the state enacts points clearly to the natural tax? Nothing is done, if small or great, by groups of men we call the state, but all the worth of what is spent rises in economic rent. Then tax it; here are then the facts that justify the "Single Tax."

Not these alone; we further learn its consequences. We discern in this, the law of justice, much that follows from its magic touch. Wages will rise, since none will stand bidding for jobs—in all the land none will compete for work, and none need tramp from weary sun to sun.

The basic tribute swept away, all lesser forms will soon decay. For men once risen and made free are strong to grapple, keen to see. A newer epoch dawns to eyes that read new meaning in the skies. A world in which men strive no more. Labor at last unlocks the door, before which, stupidly and long, he crouched unconscious of his wrong!

Now in the light of justice fade the shapes that made our souls afraid, for mid the gloom our faith grown dim, faltered, and learned to doubt of Him. But now we know that where is spread the Board with

God for Host and Head, (so fadeth all our doubt and gloom), for every guest he calls is room.—J. D. M.

GEORGEANS, SINGLE TAXERS AND GEORGIANS.

(An actual conversation slightly touched up).

"I used to think political science dismal, but I no longer think so—you see I am a Georgian."

"Oh, are you? I, too, am from the South. I am a Tennessean—from Memphis; but I understood you were a New Yorker."

"I was born in New York, but I am also a George-an, not a Georg-i-an. You see there is a definite etymological distinction as well as a vast difference in the meaning of the two words, and I regret there are so many eminent writers who are, as yet, careless in their use of these words."

"Oh, I see, you are a Single Taxer."

"Yes, and much more. The Single Tax was only one, great, vital suggestion from Henry George. His was one of the greatest mentalities—or souls—of the ages. As a thinker, Henry George was a great philosopher; as a student, he was a master sociologist; as a specialist, he was a politico-economic scientist; as a literateur and writer, he was a stylist. When it came to practical politics and constructive statesmanship, he was a "pot-boiling" zealous and practically-applying Single Taxer."

"Well, well, that is saying a good deal about one man. You really think he was great?"

"That depends upon what we mean by greatness. It is difficult to put a tag on such a soul as his and qualify his mind with adjectives. Moses, Plato, Caesar, Shakespear, Napoleon—these we call great. Probably for thousands of years to come their characters will be debatable among thinking people. It is doubtful, however, if any single human mind known to man during the historic period, has ever influenced with such profound and absorbing power, so large and varied a mass of humanity in thirty years time, as has Henry George. This is, of course, largely due to the advanced stage of social evolution of

our time, coupled with the wonderful mechanical inventions used for the transmission and dissemination of thought; but while this, in a measure, explains his broadcast influence, it does not explain the fact that, with the same instrumentalities for the diffusion of thought, not one other single mind of modern times has had so vast, varied and profound an effect upon millions throughout the world, in church, state, press, institutions of learning, and business and political circles which, sapping and mining away at the ignorance and political superstitions of the ages under his master-ship."

"Why don't we hear more about it then?"

"We are hearing about it constantly, but unless we understand what we hear, it is meaningless to us. The cry of "Back to the Land;" "British Budget;" "Intensive cultivation;" "Conservation of natural resources;" "Taxation of unearned increment," in Germany, "Ballot reform;" "Direct legislation;" "Physical valuation," of railroads and British lands; "Tax Reform societies;"—behind all of these you will find the spirit of Henry George's philosophy fomenting the onward movement on rational lines—for all Georgians are rational."

"But the leaders of these movements do not call themselves Single Taxers or even Georgians."

"True, and that is where our perception and judgment may be at fault. If you are looking for a tag instead of a spiritual fact, 'there shall be no sign given unto you.' For political, prudential, social and other reasons, thousands are using all their political and educational powers as Georgians without wearing tags. There are scores of university and college professors, who are teaching the Georgian philosophy to thousands of students who would resent being tagged. The same is true of bishops, priests and ministers of various denominations preaching it from their pulpits. There are Single Taxers who are not Georgians, but no Georgians who are not Single Taxers."

A Georgian has a philosophy—a Single Taxer may have merely a fiscal reform. This fact makes of the Georgians a dis-

tinct school of thought that is larger than a cult, bigger than a state and greater than a nation.

Personally, I am proud of being a Georgian and jealous of the distinction with all that it implies; that is why I want the name spelled rightly and pronounced correctly."—EDMUND NORTON.

PERSONAL.

William McNair, Single Taxer and member of the Pittsburg bar, addressed the Social Institute of the Beneficent Congregational Church at Providence, R. I., on April 24, his subject being "Municipal Corruption."

Mr. John Sherwin Crosby is now senior member of the law firm of Crosby & Fine, 309 Broadway, this city.

R. B. Forrest is a candidate for Congress in El Reno, Okla. Mr. Forrest announces himself a Single Taxer.

BRITISH COLUMBIA.

In British Columbia, where I visited recently, I found that Vancouver taxes improvements at only 25% of their value, land at full value. North Vancouver, across the bay, 5,000 population, does not tax improvements or personal property. Great activity, area 2 x 4 miles, every foot laid out in lots and offered for sale.

Victoria, on the island of Vancouver, taxes improvements at 50% of their value,

Oak Bay, adjoining Victoria, area 1½ by 3½ miles, does not tax improvements or personal property, and is growing like wildfire. All large estates are being cut up and platted into lots.

The Province (or state) of British Columbia has by law prohibited cities from taxing improvements at more than one-half their value and at the same time leaves it optional with the cities whether they tax them at all or not. And these cities have no occupation tax—that is not a tax on a business man for the privilege of engaging in a merchants enterprise.

J. J. PASTORIZA.

Houston, Tex.

No Library of a Single Taxer Complete without This Book.

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

"THE DIGGER MOVEMENT IN THE DAYS OF THE COMMONWEALTH"

By L. H. BERENS

which will be sent postpaid for

\$1.75

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

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