
The

SINGLE TAX REVIEW

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

**This number contains account of
Henry George, Jr.'s, Great Campaign
for Congress; Reports and Editorial
Comment on the late Conference of the
Fels Fund Commissioners; News from
Oregon and Rhode Island; a Brilliant
Summary of the British Situation;
Letter from Daughter of the Late Leo
Tolstoy; Many Valuable Contributed
Articles.**

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SINGLE TAX REVIEW

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TABLE OF CONTENTS

THE CAPITALIZATION OF LABOR.....	<i>S. Tideman</i>	1
GOD'S LAW IN POLITICS.....	<i>Edwin I. S. Harding</i>	3
LITTLE ESSAYS ON A BIG SUBJECT.....	<i>J. W. Bengough</i>	9
RICARDO'S LAW OF RENT.....	<i>Henry W. Harding</i>	14
THE WAY TO PROSPERITY.....	<i>A. W. Johnston, M. A.</i>	16
THE FELS COMMISSION CONFERENCE.....		20
REV. W. H. BEALE.....		22
THE CAMPAIGN FOR HENRY GEORGE.....		23
REPORT OF THE FELS COMMISSION CONFERENCE.....		25
ADDRESS OF MRS. JULIA GOLDZIER.....		26
PRESIDENT TAFT ON CONSERVATION OF NATURAL RESOURCES.....		29
HENRY GEORGE—POEM.....	<i>Annie W. Rust</i>	31
PROFESSORS.....	<i>C. F. Hunt</i>	32
NEWS—DOMESTIC.....		34
NEWS—FOREIGN.....		39
EXTRACTS FROM OUR CONTEMPORARIES.....		46
SPEECH OF HENRY GEORGE, JR., ON THE EVE OF HIS ELECTION.....		52
LAND VALUE TAX PARTY NEWS.....		53
BOOK REVIEWS.....		54
REPORT FROM THE INTERNATIONAL TAX CONFERENCE.....		58
LETTER FROM THE DAUGHTER OF LEO TOLSTOY.....		60





REV. W. H. BEALE
(See page 22)

THE SINGLE TAX REVIEW

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

CAPITALIZATION OF LABOR.

(For the Review.)

By S. TIDEMAN.

A recent issue of a popular and generally excellent weekly contains an amusingly innocent article in which the author, as a solution of the industrial problem, gravely propounds the question: "Why should not labor be capitalized as well as money?" Just as if money were ever capitalized.

The suggestion is unnecessary. Labor is capitalized, quite to the limit, and some more. When the capitalization goes too far, so that the product of labor cannot sustain it all, then we have a financial panic. That is the breakdown of over-capitalization.

Labor is the only thing that can be capitalized, because it produces all wealth, which is the prospective object of capitalization. When we speak of capitalized mining stock, railroad stock, traction stock and so fourth, we merely classify and denominate by species, but labor is always the genus. Capitalization, above actual tangible capital, represents no existing wealth, but wealth which labor is expected to produce and turn into a given channel, and by that channel is the species named. When money, paid on stock or otherwise acquired, is converted into means of production or held for such use only, then those means, that amount, is the capital by the use of which labor is expected to make good the capitalization, bonds included if any there be.

Corporate stock is not the only means of capitalization. It is really a sub-species. Land is the primary class of property endowed with this power and function. The market value of land, improvements excluded, is all capitalization pure and simple, the same as "water" in stocks. The price (or value) represents the dividend (economic rent) which must be extracted from the wealth industry produces from it or on it by the application of labor and capital. The balance is their earnings.

The value of a capitalization, above that of actual capital, what might be called the liquid value, is an economic expression of governmental functions, protection and service, to which it is wholly due. In private hands it is an irresponsible power to tax, i. e., to perpetually collect tribute from the

wealth which labor and capital create, without compensation or the rendering an account of its use. It is not a power of capital, but of monopoly. To call monopoly "capital" in economic discussions, as some slipshod writers and speakers have a habit of doing, is to use a term of counting house philosophy where it does not apply.

The amount of wealth available for distribution is always limited by the ability of labor and capital to produce. With the sources monopolized and the holders thereof all eager to secure the largest possible share by raising their capitalization to the top notch, it is but natural that labor and capital find their earnings stripped to the smallest amount acceptable, and that any sudden raid of a panic throws them largely out of means to continue their functions.

Wealth, whether capital or otherwise, is the product of labor. Its value is limited by the cost of its reproduction and so can not be capitalized. But privilege is different. It is not wealth. It is monopoly, a taxing power, which, if unchecked by the government, capitalizes in the market to the value of the wealth it can, when used, extract from labor. Thus is labor capitalized into the coffers of privilege, and the laborers get that much less of the wealth produced. Do not here forget that "Labor," in the economic sense, includes the whole list of useful activities, from that of the university professor to the simple work of the coal shoveler and the street sweeper. We are all partners, fellow citizens, in one co-operative undertaking where each should be allowed to do his best and to receive the honor and reap his reward accordingly. The country is the common estate in the orderly and equitable disposition of which equality of citizenship is conferred.

Three great evils are inevitable results of unchecked monopolistic capitalization. First, It separates society into two antagonistic classes, one of which earns what the other receives and between which intelligent unity of purpose and policy becomes impossible. Second, Being a violation of the fundamental law of property ("man's right to himself" and therefore to the wealth and value which the expenditure of his energy produces), it necessarily and naturally engenders general corruption of laws, government and morals. Third, The private control of natural opportunities and public service raises prices and charges to closest proximity of the prohibition line where industry cannot safely comply with the demand, thus hindering production, progress and development on the one hand, while on the other fostering the feverish intensity of struggle so injurious to individual and society alike. And as an economic result, the major part of the great value which the protection and service of a stable and orderly government gives to the activity of a highly specialized and efficient labor, becomes absorbed by the privileged class to the great injury of the nation as a whole.

The great question now before the industrial world—and that means all those engaged in useful pursuit, of whatever trade, profession or calling—the great question in whatever shape or formula we find it, is that of discovering and applying the means for regulating and controlling capitalization, so that

labor and capital shall be set free to do their best without let or hindrance and reap the reward without any undue tribute. Such a means, very simple and very effective, well understood by students and not entirely untried is close to hand whenever the people and their statesman are ready and willing to apply it, and it is: The taxation of all capitalization, i. e., its liquid value, the monopoly, even up to its limits when necessity calls for it, and the prompt abolishment of other taxes which are now an additional burden on industry.

By taxing all monopoly value, which the protection and service of government create, the people will only be taking that which, by the law of "man's right to himself, collectively" belongs to them as a whole, and thereby strip privilege of its power. Only one mode then remains of making monopolies desirable and profitable: their utilization, the very purpose for which possession and protection were granted and guaranteed. By abolishing taxes on industry we will also be at last complying with the law of "man's right to himself, individually," expressed in the constitution of our country by the injunction that no private property must be taken for public use without just compensation.

GOD'S LAW IN POLITICS.

Address Read at the Montague Street Men's Methodist Club,
Balmain, Sydney, Australia.

By EDWIN I. S. HARDING

In this the day of adult franchise, and popular government, it is customary to believe that the voice of the people is the voice of God.

That a measure or policy has received the assent of a majority more or less large, is a sufficient reason in the minds of most people to give it the highest sanction.

It does not occur to them, that the trite old saying, "put not your trust in princes" may be rendered, "put not your trust in governments," and that every evil that can be committed by a royal despot, can equally be perpetrated by a so-called democratic government. We shout "the greatest good for the greatest number," and applaud that motto as if it were the highest attainment of triumphant democracy—whereas the motto "Justice for all" is infinitely higher. And if men would only believe in it, and work for it in the right way, they would find it just as attainable as the other.

There is far too much disposition in our day to depend on governments. We need to learn that there are many things that a government cannot do, and that there are many more that it should not do.

It is the province of political economy to teach us what things governments can do, and what things they cannot do; also what they ought to do, and what they ought not to do.

We hear a lot about conforming to "law and order." We call those who break our laws and will not conform to the established order, Anarchists. But a senseless, ignorant attempt to overthrow the existing order, when it can be shown to be unjust, is not more criminal than a senseless, ignorant resolution to continue it; and those who oppose the abolition of injustice and wrong, are anarchists of a much more dangerous character, and are perpetrating infinitely more harm in God's world than all the other sort who ever fired a bomb.

Many of our laws were made in older times by warriors who made them in ignorance or contempt of human rights, and maintained them by the power of the mailed fist or the bloody sword; others have been made in more recent times by men equally ignorant, or contemptuous of human rights; and are maintained by the power of the ruling classes—in a democratic country, by the people.

What I particularly wish to impress, is the fact that in spite of all our talk about law and order, we are really anarchists—we have not conformed to the laws and the order of the Creator of the universe, in framing our statutes. We have not even thought if He has made any laws to guide us in our politics, much less have we tried to discover them, and still less are we inclined to obey them or to put them in force; and the result is the horrible mess we have made of our social affairs.

God will not give harmony to those who will not obey the laws of music, or crops to those who disobey the laws of agriculture, or health to those who ignore the laws of health; nor will He give social harmony and peace, and happiness to a nation that ignores His social laws.

"Some of God's laws by ancient seers,
Were penned on sacred page;
While some are only now discerned,
By scholars wise and sage.—

"Some He has carved on solid rock—
Some traced on limpid stream,
Or vap'rous air, while some
In fiery letters gleam.

"But all God's laws wherever found,
Are generous and kind,
Their Justice and their equity
Display their Maker's mind."

There are those who are well acquainted with the laws which inspired seers have passed down to us, and they have also read Nature's open book, they have found sermons in stones, and read the midnight sky, and traced the evolution of the jelly-fish upwards, even as some think to the human body

itself. And all along the line they have found wonderful adaptability and ingenuity displayed—everything working according to law and order, and crying aloud that the hand that fashioned us—the mind that designed us, is Divine!

Why should it seem a thing incredible to such people, that God who has so beautifully fitted the bird for flying in the air, and the fish for swimming in the water, and every creature to its environment, should not have left the crown of His Creation to grope in the dark, not knowing how to arrange this world so that the plenty He showers down upon us in response to our labors, shall be sufficient to go around?

It certainly did not seem incredible to Emile De Laveleye, the famous statesman and reformer, who said:

"There is in human affairs one order which is the best. That order is not always the one which exists; but it is the order which should exist for the greatest good of humanity. God knows it, and wills it: man's duty is to discover and establish it."

Now the function of Science is to copy Nature. All our learning is at first copied from Nature's book. Like other books there are some things in it easy to learn, and some things are hard to understand. A little girl or boy can read some of the pages, while there are some that the wisest intellects have not yet succeeded in reading, and a vast deal more that human minds will require eternity to decipher.

All things in Nature's book are true, and all Nature's laws are God's laws.

Sometimes a wise man will read Nature wrong and put the wrong reading in his book, and people will be led astray by his book, until some other wise man goes direct to Nature's book and so discovers the error, and says to the people, "That writer is wrong, come and look in Nature's book and you will see for yourselves he is wrong."

Men going on hearsay evidence wrote it down in their books and spread it all over the world that a whale had so small a throat that it could swallow nothing larger than a herring, and people everywhere believed it, and theologians revised their explanations of Jonah and the whale to meet the difficulty, and thousands of good simple people had their minds disturbed by doubt needlessly.

Well, there may be difficulties regarding Jonah and the great fish now, but there is no difficulty regarding the ability of an ordinary whale to swallow a false prophet. For Mr. Frank Bullen, not content with hearsay evidence, went and consulted Nature's big book for himself, and there he found it written that a whale could swallow—not a dog, or a boy, or a man, but a horse! And the big scientific men who had written so much but knew so little about whales, went and looked in Nature's book at the place where Mr. Frank Bullen told them to look, and there they read quite plainly that Mr. Bullen was right, and they had to alter their books to make them scientific.

Now the science that deals with wealth and the laws of its production and distribution is called Political Economy, and if it be a true science it can deal

only with natural laws, and has nothing to do with acts of parliament, or the opinions of men, except to correct them. This the old economists forgot, and political economy as taught by them was full of falacies, and the conclusions they drew from their false premises were so contradictory and confusing and withal so hopeless and gloomy, as regards the condition of the masses of the people, that it was called the "Dismal Science." And men who saw the abject condition of the working classes, and consulted the current political economy to find out how to mend matters, turned sorrowfully away from it in despair.

But God who always hears the despairing cry of his children sent a man called Henry George, and he did for Political Economy what Frank Bullen has since done for natural history, in the matter of the whale's gullet; he went direct to Nature's book and found that previous writers had not read it correctly, and he gave us a new political economy in accord with Nature's laws, and as taught by Mr. George, political economy instead of being the dismal science is radiant with hope, and a study of it will bring us into closer touch with Nature's God than it is possible for any other science to do; other sciences may show forth the power and wisdom of God, but it is political economy that bears witness to His benevolence and justice.

Mr. George finds that the misery and poverty that abound in our civilization, is not due to the niggardliness of nature, as has been erroneously taught. He vindicates the Almighty from the charge of sending more people into this world than he had provided for; he shows that an all-wise Providence with benevolent foresight, had un-numbered ages ago planned and prepared this world for the occupation of man, and had filled it full of everything that could add to the comfort or well-being of the human race.

Mr. George, first of all, so that we may know what he is talking about, defines Wealth to be anything that has been produced by labor, and that has an exchange value. Then inquiring of Nature he finds that wealth can be produced by two factors, land and labor, but that in any state of society above the lowest, labor will be assisted by a third factor called capital, which is really stored up labor; and is defined as that part of wealth which is used to produce more wealth. He calls the reward that God pays for the exertion of labor, wages. And the further reward that God will give to a man who uses capital to help him in production he calls interest.

Here we can plainly see that God is the real paymaster, and that He has fixed wages. When He filled the ground with metal, and coal, and oil, and gas, and water, and planted the timber on the mountains, and clothed the fields with grass and flowers, and put cattle and sheep on them, and placed fish in the sea, and put the properties in the soil that support vegetation—He then and there decided the wages of men.

When He placed the coal in the ground He then decided how much coal could be extracted by a given quantity and quality of human labor, thereby fixing the wages of the coal-miner. And always when men exert the proper amount and quality of labor, God will give them their wages in the amount

of coal that long ages ago He decided shall reward such exertion. No laws of parliament, no arbitration court, no trade-union, no strikes, no protective tariffs, can possibly increase these wages. There is only one way in which men can get God to raise wages, and that is to bring a better quality or quantity of labor into force. And every advance that man makes in this direction will be swiftly responded to by our bountiful Father, with an increase in pay. Our Father is no niggard, and He is never bankrupt, no matter how much we improve our methods and the efficiency of our labor, He will always have the correspondingly increased reward ready for us—He encourages us to come forward and by fulfilling His conditions to claim it. What is true of coal is true of every other commodity.

One of the most patent of God's laws is that labor can produce nothing without land; no matter how skillful, or intelligent or industrious laborers may be, they are absolutely helpless if divorced from land. Land is as necessary to the life of man as the water is to the fish. Moses with a foresight that proves his inspiration, allowed property in the things made by labor, and even permitted a mild form of chattel slavery, but he forbade the land to be sold forever.

We hear a lot about the difference that obtains in the human factor in production; we are told that some men are more skillful, more intelligent, more energetic, more brainy than others, and we hear the difference in the wealth possessed by individuals ascribed to the possession and exercise of these qualities; and if we consult God's book of nature we will find that He certainly does pay higher wages to those who have, and exercise those qualities, than to those who do not.

If two men go into the bush to cut wood, the cut wood is their wages, and if one man can cut twice as much wood as the other, his wages will be twice as much; that is how God rewards extra strength, or industry. If one man is wise and takes a well tempered sharp axe, while the other is ignorant and uses a soft blunt axe, the reward of the former will be larger than that of the latter; that is the way God rewards superior intelligence.

These are natural inequalities in the human factor, and it would be thieving to take from the earnings of the strong man and give to the weak man, or from the intelligent man and give to the man who is not so intelligent.

Now if it is plain that God has made men of different productive capabilities, and rewards them unequally, in proportion to the difference in their talents and exertion, it is quite as plain that He has given all men an *equal* right to land, from which all their materials must be drawn, and on which all their labor must be exerted. For as we have just seen the difference in the ability of the worker is God's mark that there is to be a difference in his pay; and also wherever there is no interference by man-made laws, the reward to each is always in proportion to this difference.

But the Creator has put no distinguishing mark on men to show who are to be slaves or who are to be slave-owners, or who are to be land-owners, and who landless; so that we are forced to the conclusion that all men are intended

to be equally free, and that every man without distinction has an equal right to land, and consequently that all the wealth that accrues through mere ownership, should be equally divided among all men—or more correctly, should be used for the common benefit of the whole community.

This wealth has been aptly termed "communal wages," for it is a value that only attaches to land where there is a community, and it increases according to the density and intelligence and general advancement of the community, and almost in exact proportion to the needs of the community.

In a young, uncivilized society there will be small need for communal funds, and land will have a very low value; but as the community prospers and grows, there will be a growing need for larger and larger communal funds, and the value of land will correspondingly increase—showing that God intends the one to supply the other—showing that the Great Architect of the Universe foresaw our civilization, and the vast social expenditure it would involve, and in His wisdom and benevolence has provided an ever growing, inexhaustible fund with which to meet it. And for us to allow this fund to flow into private pockets is to continue a system of robbery. It is also to destroy God's plan for deciding how much each man is to be paid for his services; for it is only when men have equal access to land that it is possible to see the natural inequalities that exist. When men have equal access to what Herbert Spencer calls the "natural media," then any inequality that is not made by act of legislatures, must be due to a difference in individual aptitude, and is natural and right; it is Nature's method of encouraging the inapt to improve themselves.

We must also remember that one wrong leads to another, and because men will not "forsake their futile schemes

And learn God's social plan,
Which ages ere He formed the world,
His foresight drew for man,"

governments are obliged to impose grievous and heavy burdens of taxation on the earnings of labor, and this taxation is the nether millstone, as land-monopoly is the upper millstone between which the workers are ground to powder.

We allow the land-owners to steal all the communal wages—the wealth God sends to the community, and then we turn around and rob the workers of the wealth that God sends to them, as the wages for their individual activities.

Parliaments have no right to meet and discuss how to raise revenue. As God provided a lamb for Abraham to sacrifice instead of his son, so has He provided a never failing source of revenue for all possible purposes, and the duty of governments is to take this fund and decide how they can best spend it in the interests of the whole community. Not to do so, is to continue to sacrifice human beings in place of the lamb that God has provided.

THE public libraries and reading rooms of your city should receive the REVIEW.

LITTLE ESSAYS ON A BIG SUBJECT

(For The Review.)

By J. W. BENGOUGH.

(Continued.)

X.

A TRULY FUNNY SYSTEM.

Let us have the problem clearly before us once more. It is what we call the problem of Distribution. We have abundance; the question is to apportion it fairly. We recognize, to begin with, that there are three to share it, justly and righteously—first, the community, represented by the public Treasury, which must have a share that it may provide roads, bridges, police and all the other services necessary to civilized life; second, the laborer, that is to say, whoever works with hand or head in any productive way whatsoever; and third, the Capitalist, meaning whoever assists Labor in production by the aid of machinery, money, or otherwise.

The condition we find at present (and which constitutes the problem) is that, the first of these sharers seems to be driven to the necessity of resorting to evil methods of getting its share. Nations and municipalities find themselves obliged to tax houses, incomes, food, clothing and other forms of wealth. Besides being an interference with individual rights (if each private person really has a sacred right to the wealth he has earned) it is found in practice that such taxes cannot be imposed without unfairness, inequality, and other evil effects. Besides, it commonly happens that the result, especially of taxes collected through tariffs, is that the community gets less than it needs, and has a deficit to deal with; or gets too much, and has a surplus. As to the second sharer (Labor) we find that his share (wage) has a constant and invariable tendency to reduction down to the point that represents a bare living; and the third sharer (Capital) finds his share (interest) following without fail the evil fortune of Labor's.

To sum up, Distribution as it is now managed—or mismanaged—is, as regards the first sharer, uncertain, and inseparably connected with injustice, inconvenience and costliness; and, as regards the second and third sharers, tends, by some law of necessity, to become more and more inadequate.

Clearly, there must be something radically wrong about the principle upon which such a system of Distribution proceeds. What is that principle, and is it established upon a Divine or a Human law? Having seen the Divine law in operation in the Ant Community, and observing that it is founded on the simple, just principle that each worker possesses and enjoys the fruits of his own labor, we may safely conclude that the sorry results we notice in the human case are due to human causes. It is manifest that the principle in operation amongst ourselves is not the simple and just one above alluded to,

for as already shown, not one of the three working forces—the community, the laborer and the capitalist—is sure of even a tolerably fair share of the wealth produced. This being the case, reason at once suggests the only possible explanation, viz: if those who work and earn do not receive enough, it must be because those who do not work and earn receive too much. But here perhaps the reader argues: how can that be? Is not every individual included in the terms community, labor and capital? If these three get less than they ought to have, it can only be because Production falls short, for there are and can be no mouths or pockets to fill outside of the boundaries of these three terms. This, however, is fallacious reasoning. By the term community as used here we simply mean the organized Government: in short, the public Treasury, which is presumed to be administered for all; by the terms capital and labor we indicate those individual members of the community who are engaged in producing. Is there not still another class we may call Idlers? Do you not everywhere find persons who are doing no hand-turn of work of any description and yet are living in comfort? Do such persons live on air? Do they not subsist on solid victuals, live in actual houses, wear clothes that are woven and sewn? And do these necessities and luxuries of life come into existence by the mere fiat of these Idlers, or are they the product of the laborers and capitalists before mentioned? In short, does it not cost people who work, something to sustain other people who do not work? Assuredly it does, if it be true that wealth can only be produced by labor applied to the raw material of nature, for these Idlers live well, and yet apply no labor of their own to anything whatever. Our society arrangements are now grown complex, and it will be in vain for the reader to look for a class of respectable Idlers who literally sit receiving charity. Such a class—not, however, reckoned respectable—may only be found in alms-houses as things are now arranged. The Idlers in question are gentlemen who are “living on their money.” But let us carefully deduct here those apparently Idle persons who are living on the interest earned by money (itself already earned) which is invested in productive enterprises, for such are not really idle; they may fairly be ranked as Workers, for they are Capitalists. Their money was originally earned by due value given in service; it is now employed in the production of further wealth, and is entitled to its fair wages, which we call interest. Having honorably deducted this class from the ranks of the Do-nothings, we still find a great body of pure and simple Idlers, literally sitting on the backs of labor and capital; that is to say, “living on their money,” but money which somehow is “theirs” without their even having given equivalent service for it; and is now drawing interest mysteriously although not invested in any productive enterprise. Nobody will dispute the fact that we have among us the class described—constituting indeed, all over the country our wealthiest society—and living in this unearned luxury in a most strictly legal way. In fact, it is clear that our system of Distribution proceeds upon the principle of giving the lion’s share of what is produced to those who neither toil nor spin and letting the three legitimate sharers do the best they can on what is left

over. A most absurd and topsy-turvey system, and a most ridiculous principle truly; but by no means a figment of the imagination; on the contrary, a system firmly and solemnly based upon a law duly written in our statute books. What is that law?

XI.

GOING OVER THE STATUTE BOOKS.

We are now to look into our Statute books to see if we can find there actually extant a silly and absurd law which provides that he who labors shall go hungry while he who labors not shall be fed. Of course our search is in vain for any enactment to that effect in plain words. To be sure, we come upon one, in which it is in all due form enacted that it shall be lawful for men of white skin to import, buy and sell men, women, and children of black skin; that such colored persons are not human beings in any proper sense, but chattels, and to be dealt with as merchandise; that any white man owning such chattels shall be entitled in virtue of that ownership, to take and appropriate all the wealth produced by the labor of such colored persons, being under obligation only to supply them with food, clothing and shelter, sufficient to keep them alive and in working condition. This is surely the law we are looking for—it seems to fill the requirements exactly. But no; we find this statute marked “repealed.” Slavery has been abolished—Governments have, it would seem, realized and cast out the “wild and guilty fantasy that man can hold property in man.” Well, since we find no explicit legislation re-enacting slavery, we must now go over the books again to examine whether there may be a law or laws which *virtually* have that effect. If, for example, we find a statute which legalizes the private ownership of air, we may consider our object attained, for this will virtually be a legalization of the ownership of men. The reader sees that clearly? Men cannot possibly live without breathing air, and if I may legally come into possession of that natural element, so that I may deal with it as legitimate wealth, selling it, or renting it, or keeping it out of use, as I see fit—it is obvious that I have those men who do not own any air entirely at my mercy. They must breathe or die, but they cannot breathe excepting on my terms—or the terms of other owners like me, if all the air has been appropriated as private property under the statute. To have men thus at your mercy, so that they must accept your terms or die—so that they must, if you insist upon it, give you all they earn except a bare living—is surely to hold them in slavery. A statute, therefore, legalizing the ownership of air might justly be called a re-enactment of slavery. But we do not find any such statute; it could never possibly be passed in any House of Assembly, because it is so manifest to everybody that air was meant for all; and it is so obvious that to deprive any man of air would be to kill him, that no legislator would dream of proposing such a law. Besides, ownership, in the very nature of things, cannot apply to that which cannot be in some outward form held in possession and defended by the owner. There is no possible way by which a man who owned the air, however clear his legal title might

be, could prevent his "property" from being stolen, even if he had all the police and military resources of the government at his back. But, says the reader, why all this absurdity? Of course there is no such law on the books; why, then, discuss such nonsense? It is, doubtless, absurd, reader; but in making this search we cannot afford to pass over any point, reasonable or unreasonable. True, it has never been enacted that air may be privately owned and speculated in. But is air the only natural element which is essential to man's life? No; "there are others," and mark well that legalized private ownership of any of them would be precisely the same as such ownership of air. What are these other elements? One is sunlight. We find no law making this private "property." Another is water. This also, is, in general, free to all, as God meant it to be. What other natural element is there? You say, I do not think of any other; air, sunshine, water,—that seems to include the whole of nature; and all these essential things are, so far as the statute book is concerned, the equal possessions of the whole human race. But stay; what of the world itself? Was that not made by the Creator as truly as the air? Let us see whether there is anything in the law-book on this important point. For, observe, in the case of this element it is not so plain and obvious that it is essential to man's life, and so it might be possible for legislation to propose laws about it whose absurdity would not be at once clear to everybody; and another thing is—very important, too—the earth, unlike air and sunlight, could be practically held and defended, for it could be marked off and fenced in quite easily. Now, before we resume our search in the statute book, let us settle this point: would the private ownership of the earth be the same, in its practical effect, as the ownership of air or sunlight? That is to say, would a law making it private property be virtually a re-enactment of slavery? To answer this it is only necessary to ask—Is the earth really as essential to man's life as air or sunshine? Let us see. What man could do without it. He could breathe and he could enjoy the blessings of eye-sight, provided he had air and sunlight only—and provided he had something to stand on. But this latter condition he could not have without the earth. And then how about food, clothing, and shelter? Water, we have said, is free, but this of course presupposes the earth. We need not add another word; there is no natural element more absolutely essential to man's existence than the earth upon which he is appointed to live and move and have his being in the present life.

However, before we look into the book again, let us have an understanding on another point, namely, the difference between the terms *ownership* and *possession*. If, in the nature of things, there had been any possible danger of some of the more grasping and selfish members of the human family laying claim to *ownership* of the air or sunshine, we might reasonably have expected to find legislation repudiating such claims, and assuring to each individual the rightful *possession* of such air and sunlight as he needed. There is no such legislation to be found, because there was no such danger to be avoided. In the case of this element we call the earth, it is otherwise. It is not only *possible*, as already stated, to fence in and hold portions of the earth, but it is

absolutely necessary that this shall be done in order that it may be put to the use intended by the Creator. Private *possession* must, then, appertain to this element, that is to say, individual men must be protected in the peaceable and continuous possession and use of individual portions of it; but *ownership* must be in every case sternly denied and prohibited. What, then, is the difference? It is this: in the case of private possession, the holder is guaranteed in his exclusive right to accept or use, but on the other hand he renders an equivalent to the community which is excluded; in the case of *ownership*, while enjoying exclusive access or use, he would not be required to render an equivalent. Private possession of the earth is a necessary and just relation. Private ownership of the earth is monopoly. The difference is vast, for whereas by the system of private possession the earth is put to its legitimate use in the production of wealth, yet those who are necessarily excluded, receiving an equivalent, are not unjustly dealt with; by the system of private ownership, both access and equivalent are denied to the excluded. If we accept as a postulate that all men have the same natural right to access to the earth, as they have to any of the other elements essential to their existence, this exclusion without an equivalent is an enormous and fatal injustice.

What, then, has our statute book to say on the subject of the earth, in other words, how does it deal with Land? We do not search far before we find that the monopolistic ownership of Land is legalized. In strict accordance with the provisions of our statutes on the subject, and without offending against any clause of any of them, a solitary monopolist might *own* the whole planet; it would be legal, that is, for one human being to be sole proprietor of the earth, having the right either to collect rent from all the rest of the human family or to eject them as trespassers as he saw fit, and in the meanwhile under no obligation to render to the disinherited race any equivalent for the earth of which he had deprived them.

Such is the principle upon which our laws as to land is based. That principle bluntly denies that the earth was made for the use of all; it as bluntly asserts that it was made to be a speculative commodity for some. It authorizes those who are in possession of the land—regardless of the manner in which they came into such possession—to charge a price for access to a natural element, or to deny that access altogether; in the one case to take as a price all the product beyond a bare living; in the other to condemn a fellow creature to death. Here then clearly we find “actually extant, the silly and absurd law which provides that he who labors shall go hungry, while he who labors not shall be fed.”

(To be continued.)

THE REVIEW should be in every library and reading room in the country, and surely you are able to add to the fund to place it in as many such institutions as will accept it.

RICARDO'S LAW OF RENT AND THE SINGLE TAX.

(For the Review.)

BY HENRY H. HARDINGE.

What is the Ricardian theory of rent? Is it true? If so, who disputes it? If not true, why not discover the fact and abandon it as no longer tenable?

The supreme test of truth is that it will synchronize with and dovetail into every other known and demonstrated truth. Ricardo does not claim credit for the discovery of the law of rent, but claims to have got it from Anderson, and he in turn from goodness knows who, or where.

Now, as a matter of fact, any thoughtful person can discover and demonstrate the truth or fallacy of the law for themselves, without the aid of Ricardo or any other authority, if they will focus their attention upon it. Truth has the virtue of being able to stand alone; it is the *lie* that has to be propped.

What then are the facts relative to Rent? The theory simply stated, is, that rent is a premium for location, and constitutes the difference between the most and the least productive land in use with the same amount of labor.

This is a simple statement of a single fact that is buttressed by ten thousand examples and all of the economic facts staring at us from every corner of the industrial world.

Where is the most productive land in use in this country? With the exception of a few mineral deposits, it is on the corner of Wall St. and Broadway in N. Y. City and Madison in Chicago, and Market and Broad Sts., in Philadelphia. And so on down to smaller cities, towns, and hamlets in this country.

Why is this? Just because these sites will, and do, command the highest premium in spot cash of any land in the U. S. It is to the owners a very real gold mine, that unlike most gold mines, gets richer every day as population increases and human needs develop.

What is the poorest land in use? It is the land that will yield but a bare living for the cultivation, is scarcely worth working and will yield no rent. This kind of land may be found twenty miles, or two thousand miles from a centre of population, it is worth practically nothing, it will sell for the same amount because the selling price of land is the rent capitalized at 5 per cent., or in other words, it is the untaxed rent or ground value. And between these two extremes, land values or ground rent performs the function of a vast economic sponge, which absorbs all, or nearly all, of the difference between the poorest and the best land in the country. Who is responsible for this? No one individual. It is simply an economic fact which we must deal with in an economic fashion, or we cannot deal with it at all, to advantage, and the first preliminary is to understand it. That the foregoing is true can be seen by anyone who will look at it close enough; the economic advantages of invention in production, trade and transportation are reflected in the value of

land alone. Machinery and invention tend to reduce all other values by making the things produced by labor more abundant.

But land gets more valuable because neither labor or machinery, or both together, can make land more abundant. Land is a fixed quantity; there is no more land now than when Columbus discovered America; land was all he discovered, and he and no man since his time has discovered a substitute for it. It is the one thing man cannot duplicate. If we could make land as we can other things, there would be no labor problem. Now as long as land is privately owned, or at least as long as ground rent is privately appropriated, so long will labor get a bare living and monopoly will get the rest.

Invention will not help, nor will new discoveries in the arts and sciences. Neither will more sobriety and added virtue or any other elevating influence. If this could be we would see the evidence all around us, for we have these things in much larger measure than in any previous age; and yet the demands for charity grow more insistent, and the labor over all the earth uses trade union methods to keep wages from sinking still lower.

Here in the center of civilization where population is the densest, co-operation the most efficient, machinery most efficient, and the forces of nature most efficiently used, wealth the most abundant, rent the highest, poverty is the deepest, and those who have nothing but their labor to sell get a bare living.

Go to a country town, like Elgin or Rock Island, in the State of Illinois, and the same conditions hold, the same law obtains. Go to the farmer anywhere and everywhere, and it still holds good; the hired men and the hired girls who have nothing but labor to sell get a living, and rent gets the rest. Even the higher wages which laborers are enabled to compel by organization, are swiftly followed by higher prices for the things they buy, because the increased wages do not come out of rent, as they should, but out of the price of goods, as it must until ground rent is lowered by taxation. The only possible way to relieve the labor situation, is to give labor access to better land by raising the margin of cultivation. It is now too low, and this is why wages everywhere are low. The only way to make wages higher is by the simple, automatic plan involved in taxing land values only, and exempting the products of land. If this is done, those who now own land of any kind, will either use it, sell it, or abandon it. If they abandon it, those who give it its present selling value, will use it because the only reason vacant land has value now is because many people want to use it now.

If they sell it, they will sell it only to those who want to use it, because the same reason that the first speculator let go would keep another from taking hold. Any one who owns land and does not use it, is a speculator, and as such produces nothing and in good morals should get nothing.

And if those who now own it did not sell it or abandon it, they would use it, and if rent only were taxed and not improvements, they would put it to its best use. And land cannot be used without labor, not a square inch of it, and there is not enough men in the world to use it all, because land in its

totality is inexhaustible. This is the solution of the labor question, indeed, it is the end of it. Labor without land is impossible. Settle the land question right, and labor questions will disappear.

THE WAY TO PROSPERITY.

(For the Review)

BY A. W. JOHNSTON, M. A.

"We don't want cheap land. We don't want dear land. We don't want land at any price at all."

"Why not?"

"Because every penny spent in buying land is just so much taken from our working capital. We can never have too much capital working, because the more we have the more we can produce, and the wealthier and more prosperous we become. But if we are compelled to spend part of our money in buying land, that money becomes idle capital. It is locked up in the land, and can be got out again only by selling the land. While it remains locked up it is of no use to us, and we must therefore have so much less capital to work with. That means that not only are we less wealthy and less prosperous than we ought to be, but also that there is less employment than there should be for all who live by labor."

"But surely, if we make land cheaper than it is, prosperity must increase and the number of unemployed must decrease?"

"How do you propose to make land cheaper, and how much cheaper will you make it?"

"A progressive land tax with exemption up to £5,000 in capital value will make land too costly to hold in large areas, and will cheapen land by forcing it on to the market. As to how much it will reduce the price I cannot exactly say."

"Then you are doubtful of the effect of your own proposal. If you cannot foresee its exact effects, you cannot be sure that it will not produce effects contrary to your expectation, and should therefore hesitate to apply it. But your proposal is impeachable on the highest grounds, because you have no moral right to tax land, to impose an arbitrary tax with an arbitrary exemption, or to limit the area any man may hold."

"Then you deny our right to do what is done by every civilized government in the world, what is being done every day with all the sanction of the law."

"Certainly I deny it. No man has any right to do what is morally wrong, and that is morally wrong which is without sanction of the moral law. Your proposal has no sanction but that of your own arbitrary will, because you may make your land tax heavy or light at your pleasure, and you may fix your exemp-

tion at any figure you please. It is therefore purely arbitrary and has no moral sanction to justify it."

"Can we not enact laws to empower us to do these things and give them legal sanction?"

"You cannot override the moral law. You may make your actions legally right, but for all that they may be morally wrong and unjustifiable."

"But I don't see how the moral law is infringed by the proposal to tax land."

"Your tax will take from landlords a part of their private property, and that is theft, which is forbidden by the moral law."

"By the same rule every tax is immoral and unjustifiable, and we cannot raise revenue for public purposes without disobeying the moral law."

"Every tax is immoral and unjustifiable, but we can raise public revenue without breaking the moral law."

"How can we raise revenue without taxes? That is what we must do if all taxes are immoral, and I don't see how it can be done."

"Let me explain. The value of land is not fixed by human law, but by natural law. It arises from the presence, needs, and achievements of population. It increases, decreases, and vanishes as population increases, decreases, or vanishes. It is a natural fund, created by natural law, and naturally belongs not to any individuals, but to the whole community whose presence has produced it. This value is the annual rental value of land, or economic rent. Since it does not, and cannot rightly belong to any man or class of men, but is and always will be public property, the State may appropriate and use it for the public benefit without taking private property from any person. That is, by appropriating economic rent, the State can raise revenue without a tax of any kind, without stealing private property, and without invading the moral law."

"But when a man legally and honestly buys land, does he not buy this rental value also, and thus make it private property?"

"He acquires a legal right to it, but that legal right is a moral wrong and is nullified by the moral right of the whole community. All moral rights are permanent and unchangeable, but legal rights exist only while the law by which they are created remains in force. Repeal these laws and all legal rights under them are destroyed."

"Still, it seems unjust to come down so heavily on a man who has honestly bought land and has done no wrong. His legal rights should be respected, even if he has no moral rights."

"When he buys land he pays nothing for the 'unearned increment.' Therefore, when the State appropriates the economic rent of his land, he will not lose anything he has paid for, but only what he gets for nothing, for which he would otherwise make no return. If the law can give him a legal right in opposition to the moral rights of the whole community, then in justice to the whole community, and without injustice to him, the law can take away his

legal right, for what the law gives the law can take away, and it is no secret that the law is not fixed for ever, but is always liable to alteration."

"For all that I think he should not be deprived of a legal right legally and honestly acquired."

"When the law is altered he has no longer any legal right under it. But there is another law bearing upon the subject, the highest law of all—the Law of Love. A man who loves his neighbor can have no desire to inflict a great injustice on a whole community, and he will welcome with joy such an amendment of the law as will deprive him of the power to inflict it."

"Well, the same law of love should make the people respect his legal right, and waive their moral rights so as to allow him to enjoy what he has legally acquired."

"Not so. A moral right is not conferred upon the people for nothing, but for their good, and it imposes upon them the duty to maintain, preserve, and assert it against all encroachments. And if the law steps in between them and moral right, it is their duty to insist that law shall be amended so that there shall be no conflict between legal rights and moral rights. The people have no option as to whether they will or will not claim and exercise their moral rights, but must exercise them or suffer by neglecting them."

"If the people's duty compels them to exercise their moral rights, does it not also compel them to respect legal rights or to compensate those whose legal rights are withdrawn?"

"Not in the sense of giving them something more than is given to others. The State appropriation of economic rent involves the abolition of tariff taxation and the free use of all public services, and these benefits will be the only compensation they will receive."

"But everybody will receive those benefits, and the losers of legal rights will not receive more than those who lose nothing."

"The loss of their legal right gives them no claim to more. They do not earn more than others, and they will not receive more."

"That seems to be unequal and unjust."

"It would be unequal and unjust to make any difference in favor or against any particular class. The moral rights of all classes are the same and must receive the same recognition under the amended law, and there will be no special privileges or legal rights for any class. Equal rights demand equal recognition, and to give to some more than others would imply that the legal rights abolished by the amended law still remain in force after their abolition."

"Of course, if you have power to do as you choose, you can refuse to give anything for what you take away, and that in my opinion is robbery."

"Then it is robbery to rectify any wrong. The law gives the landowner the legal right to take rent from all other classes, and he gives nothing in return for that rent. In your opinion taking without giving is robbery, and I quite agree with you. But the State appropriation of economic rent gives more than it takes, therefore it is not robbery. It gives relief from tariff taxation and the free use of all public services to everybody, and as a special reward

to the landholder, it gives clean hands and a clear conscience. That is compensation more than sufficient to satisfy any claim he can make in reason or justice."

"I still maintain that the landholder's legal right should be respected."

"Then listen. So long as the landholder controlled the legislative power he could and did make laws to suit himself, but he never insisted that the people's moral rights should be respected. For centuries he has disregarded and overridden those moral rights and has gained wealth and power and privilege by robbery, that is, by taking without giving. Now that the people have regained the legislative power, they have not yet made any claim for restitution of what has been stolen from them, but they ask only that their moral rights shall be respected. Against this he sets up a claim for respect to his legal right, created and conferred upon himself by laws of his own enactment. Don't you think he should begin by recognizing the higher rights of others, which he has violated? Then, if he can find it, he may claim his legal right for all time."

"I believe you are right, after all, and I give in. We must have free land."

Katoomba,

N. S. W., AUSTRALIA.

Land and Labor, the excellent organ of the English land nationalization movement, attributes a large part of the present dissatisfaction with British rule in India, to the land system in that country. This is especially true in Bengal where the Zemindars, the large landowners, possess special privileges without rendering any return. Under the old system the Zemindars were tax collectors under a system somewhat resembling feudalism. Lord Cornwallis invested the Zemindars with all the authority to oppress their dependents. *Land and Labor* thinks because the system has been in operation for over a century it would be difficult to alter it, and even then that the land owners would have to be compensated. Forcible expropriation does present grave difficulties, but the taxation of land values would be found to be an effective remedy, and could be applied without serious disturbance.

What wondrous things would come to pass
If Christians for a day
Should shape their conduct to their creed,
And practice as they pray.
How low would current values fall
Held now so highly priced,
If men believed in God at all,
And really followed Christ.

—Joseph Dana Miller, in *Chicago Public*.

A Federal Tax of One Million Pounds for the Australian Commonwealth.

It is announced by the Prime Minister of the Commonwealth of Australia that the land tax for federal purpose will produce a revenue of £1,000,000. This is one fifth of the whole revenue of the federal commonwealth, and does not include the income of each separate state.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

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PUBLISHER'S NOTES.

With this issue a large number of subscriptions expire. We hope that all will renew and send in what subscriptions they can. No more important work can be done for the cause at this time than to increase the subscription list of the REVIEW.

We hear it sometimes said that the REVIEW appeals only to Single Taxers. This is by no means true. Intended primarily for Single Taxers, it is nevertheless a vastly useful means of propaganda to the increasing number of those who not yet converted, are interested in the progress they hear about, as being made in the legislation of different countries. Where else will they look for it than in a periodical that bears on its cover the name SINGLE TAX REVIEW? It aims to be a *vade mecum* of our world-wide progress, and as such is of interest to every man and woman who wants to know something more of the cause of which he hears only vaguely now and then in his daily newspaper. Some of these days there will come to some of us the realization that the literature of our movement has no more important periodical than its news organ, and a concerted movement will be made to place it in every reading room and library in the country, in the library of

every public man and in the office of every daily and weekly newspaper and periodical and trade and labor paper.

In the meantime, we are doing what we can, and a little has been subscribed to this work. To those who imagine that the propaganda stage of our progress has passed, we cannot expect much help in this direction. But in Great Britain, where the movement has advanced beyond the point it has reached here, they entertain no such delusion. The placing of literature in the hands of the voters is the chief work to which our friends on the other side devote their most earnest efforts. And it has told tremendously. After all, our chief effort must be to create public opinion.

The University of California wants the following issues of the REVIEW, and perhaps some one having these back numbers will open correspondence with this institution: Vol. I, Nos. 2 and 3; Vol. 2, Nos. 3 and 4; Vol. 3, No. 2; Vol. 4, Nos. 1, 2, 3 and 4; and Vol. 10, Nos. 4 and 5.

Mr. J. W. Bengough, of 134 St. George St., Toronto, Canada, wants the issue of the REVIEW containing his Fables 1 to 5.

Mr. Benjamin Doblin, of 120 West 42d St., this city, wants a copy of the REVIEW containing his article on Systematic Propaganda.

The University of Michigan is in want of a copy of the REVIEW for March-April, 1908.

To the president of Portugal, the Manhattan Single Tax Club sent the following cablegram: "The Club founded by Henry George congratulates Portugal on the attainment of political liberty and hopes that this will be followed by economic liberty."

THE FELS COMMISSION CONFERENCE.

The Fels Commission which met in conference in this city on November 19th and 20th, have won a notable victory. On another page will be found a report taken

from the official minutes. Our readers will gather from this brief abstract of the proceedings, that the criticisms were met in good part, that there were notable concessions made by both sides to the convictions of each, and that the air was cleared and confidence restored. Nothing could have been done by the Commission better calculated to inspire faith, not alone in the sincerity of their convictions—and we believe that at no time were there any doubts on this point—but in the practicability, considered at least in its general features, of the plan and scope of work upon which they have entered.

We have only this to say—that whatever doubts remain of the wisdom of their course—and there will always be differences of opinion regarding any line of Single Tax work—that it is but just to refrain from criticism until the plan of the Commission has a chance to work itself out. We say to the critics of the Commission, let these splendid optimists have their way. Those who have, with the same high-mindedness that characterizes the five members of the Commission, so strongly differed with both the scheme of organization and much of the work done by them, may well refrain for the time being to express dissent publicly from their policy.

There was a tendency, to which allusion may here be made, by some of our Western friends, to discredit the value of the work done here by years of Single Tax agitation. There can be no greater mistake. It is in the East that we have made the greatest departures from the general property tax, and it is in New York City that we take, in all probability, more economic rent than is taken anywhere in the world. And this has been brought about by the quiet work that has been urged by such educational facilities as we possess.

But let us not indulge in this sort of comparison. We want the Single Tax and there are more ways than one of getting it.

Let us all pull, and pull together.

To the columns of the Jersey City *Evening Journal*, Hon. Geo. L. Record is contributing signed articles in which the true principles of social reform are briefly set forth.

SPEECH OF HENRY GEORGE SECONDING THE TOLSTOY RESOLUTIONS AT THE FELS FUND CONFERENCE.

"I take a solemn joy in seconding these resolutions. The last words this great man addressed to me in parting, at the time of my visit to him at Yasnaya Polyana, were in relation to my father. He said he should never meet me again in this life; that soon he would meet my father, and he asked what message he should bear to my father. I gave him the message. I believe he is now with my father and giving him that message and glad tidings of the movement that both of them worked for in this world.

"To me there is something peculiarly fitting in the place and manner of Tolstoy's death. It reminds me of that part of scripture which tells of Moses leaving his brethren and going to parts unknown, to die alone. Proscribed by the church, proscribed by the government,—an outcast—so to speak—of his own country, this man of eighty-two, old in years but young in spirit, sought to die apart from his family.

"To me there is something wonderfully illuminating in the attitude of Privilege as we see it reflected in the attempts of the hierarchy to bring him back into the fold of the Church; that hierarchy that meant so much pain to the toilers of Russia; that sought to make the hewer of wood and drawer of water contented with his lot, and offered him a reward in the after life for what he was robbed of in this life.

"There was no more chance of Tolstoy's going back to that Church in this life than there was of his seeking to go to perdition hereafter. That Church meant an armed despotism to him for the souls and bodies of the men and women—not only the men and women of Russia, but of all Europe.

"To me, Tolstoy was a prophet. I confess that in going to Russia I had a feeling that he was an eccentric man, and I had a fear that perhaps I should find wrapped up with his genius, much of what is commonly called the 'crank.' But, face to face I found a frail old man, but an understandable one—a man of sweet but indomitable spirit; trying to live, not as a beggar, but

as one of those people whom Lincoln delighted to call the 'plain people.' For the people of Russia are in the main farmers, who give most of their substance to support a great imperial government.

"I give the lie to all the talk of domestic infelicity and I say that the domestic life as I saw it at Yasnaya Polyana, was a great love. Tolstoy at 34 married a girl of 17, who bore him thirteen children. She stuck to him through thick and thin; through all his spiritual changes. She took care of the material side of life, and, as I saw her a little more than a year ago, was a splendid woman of 65. Tolstoy rested upon her. She was a sturdy supporter and sweet comforter. I came away with the feeling that here was real marriage.

"Of course she had to look after the welfare of the family. This was why she expostulated with him about giving all to the poor. She said he must not forget the children whom he had brought into the world. Therefore it was that he gave to her for herself and their children the copyrights of his earlier works and novels. But to the public he gave everything else that he wrote. On his later works you will find the words, 'No rights reserved.' This is the reason why we have seen so much of Tolstoy's recent writings in the newspapers; why his latest writings have been translated into every language and have circulated so largely through the world.

"Within the last few hours the greatest spirit of the world has passed; the spirit of a man who looked into the eyes of death calmly, fearlessly, with the confidence of a child. Old in experience of the world, born into great riches and station, and given to all luxuries and dissipations of his class, of which he has reserved nothing in his confessions, he was born again into the simpler physical and a new spiritual life. A great man, great in every sense of greatness; a man who left the courts of princes to follow the Man born in a manger.

"To me it was one of the great events of my life to have spent a few hours under his roof, and now his death is a new inspiration. For now all the contradictory things, the things not understandable, will fall away, and the majesty of this prophet of brotherhood and justice in our modern

world will shine out. Great is Tolstoy; greater the truths he taught; and greater still will both become as the centuries roll on."

REV. W. H. BEALE.

The portrait which forms the frontispiece of this issue is that of the Rev. W. H. Beale, President of the New South Wales Single Tax League.

He is a native of that State, born on the 13th July 1848 in Sydney, and passed his boyhood in the Kiama district, one of the most beautiful corners of the world. His first studies were pursued in the primary schools of that time.

In 1871 he entered the Methodist Training Institution for clergymen of the Methodist Church.

He filled the position of Minister in charge of various circuits from time to time, until, from capacity shown and work done, he won his way unsought to positions of greater and greater responsibility, and at last in 1900 he was elected by the free franchise of his fellow-workers to the highest post open to the members of any church organization—the Presidency of the Annual Conference—a position he occupied with conspicuous ability and success.

His address to the conference is clear and forceful, abounding in propositions referring not only to faith and church forms but also to those general ethical principles which should govern individual and social and political life.

While the service he has rendered to his own ecclesiastical body has been very efficient and has caused him to be a prominent figure in the Commonwealth, yet it is rather as a redoubtable champion of Henry George's teaching that he looms largest in the public eye.

I do not think, since the death of Max Hirsch, anyone in Australia has a clearer knowledge or firmer grip of Georgian principles. He is, moreover, firmly convinced of their truth, and of the hopelessness of attempting any other method of remedying the terrible state of dire poverty among the great masses of men, and the evils attendant on such poverty. He is in

deadly earnest, too. He has made many speeches, he has published pamphlets, he has discussed the subject in the pulpit, he has read a paper at a meeting of his brother clergymen, he has conducted newspaper controversy, he has met with obloquy among some influential members of his own communion on account of his advocacy of the Single Tax.

In his writing and speaking he seldom becomes outwardly impassioned; his tone is always moderate, sometimes rather sarcastic; he is always analytic, logical and trenchant. His ideas are very clearly expressed, his diction is very chaste, often elegant and sometimes eloquent. Among tropes he uses metaphor rather than simile.

His most distinguished service, however, has been in connection with the Single Tax League of New South Wales, of which he has been President for three consecutive years, and in this position his organising ability, his wisdom in council, his knowledge of business and his experience in conducting meetings of men for free discussion have caused his occupancy of the chair to be of great value to the League.

It is hoped that his services on behalf of the great reform will be available for years to come.—R. N. MORRIS, B. A., L. L. D., Sydney.

LIKES NORTON'S CONTRIBUTION.

EDITOR SINGLE TAX REVIEW:

You have printed many good expositions of the principle of the Single Tax, but that of Mr. Edmond Norton, "What is the Single Tax," in the July-August number, is far the best. It is perfect! It is a classic, and as good as Henry George himself could have written it. It should be printed as a tract for wide circulation, and it is bound to attract attention, even of those hide-bound minds who use "iste homo" in connection with Henry George's name.—EDMOND FONTAINE, Charlottesville, Va.

A portrait of A. D. Cridge adorns a column of a recent issue of the Portland, Oregon, *Labor Press*.

THE CAMPAIGN FOR HENRY GEORGE.

Henry George, Jr., has been elected to Congress by a plurality over his opponent, William S. Bennet, Republican "stand-patter," of 1,721. No event in recent years has so stirred the Single Taxers of this city and vicinity.

Mr. George was the candidate of the regular Democracy (Tammany Hall), and the Independence League. His campaign was made on straight out free trade, so far as the candidate and the outspoken utterances of his speakers were concerned. That this lost him some votes is beyond question. But it also gained him some, for the votes cast for Stimpson (the Republican candidate for governor) and George were not a few. Mr. George's opponent attacked Mr. George as a free trader, and the latter's only reply was, "Yes, I am a free trader; will Mr. Bennet debate it?" And Mr. Bennet would not debate it.

The congressional district won by the son of our great teacher is the second largest in the city, and extends from 101st St. on the south to Spuyten Duyvil on the north and from 5th Avenue on the east to Hudson River on the west. The district has a fashionable and almost aristocratic section and another not so opulent in which live many of the poor and middle classes. There is another portion of this district in which large numbers of colored people live, and an analysis of the vote shows that the candidate won many of the colored brothers to his side, who rarely give their votes to a democratic candidate for any office.

The effort to get Mr. Bennet to debate the high cost of living with the candidate was unavailing. There were many excuses offered, and when the last excuse was presented—that the poor Republicans had no money to pay for halls—Mr. F. C. Leubuscher, president of the Manhattan Single Tax Club, offered to pay for the halls, and print tickets of admission, Mr. Bennet to have all the tickets. But even then there was no acceptance from the coy gentleman who had been elected to Congress three times, and who had voted for every

high duty of the present preposterous schedule of the Payne-Aldrich tariff. Whether Mr. Bennet would have gained anything by accepting may of course be doubted, but the failure to accept, which was made much of by the speakers at the George meetings, certainly lost him a lot of votes since it was so palpably a retreat.

There were a number of things that contributed to Mr. George's election. One of the causes was the admirable series of paid advertisements appearing in nearly all the morning and evening papers in bold-faced type under the heading of "The George-Bennet Campaign," and written by Chas. O'Connor Hennessey, an old newspaper man and a Single Taxer. These advertisements were unique in their way, and written in a style that when Mr. Hennessey is prepared to leave his present lucrative position ought to assure him occupation with any large business concern on a handsome salary.

Another cause contributory to Mr. George's great triumph were the admirable speeches of John Jerome Rooney, a well known writer on the tariff. Another was his endorsement by the Independence League and the help of the campaign for governor on that ticket of John J. Hopper, who is strongly popular in this district, and who, though not able to cast the full personal vote owing to the receding wave of Hearstism, undoubtedly contributed the weight that turned the scale in favor of Mr. George's election. Mr. Hopper is a Single Taxer, and his own speeches in the campaign were very radical utterances along our lines. He is a man of large personal influence and an uncompromising radical.

Another cause that helped Mr. George was the candidate himself. His friends are all proud of the manner in which he bore himself. There was more than one temptation to stoop to methods regarded as perfectly legitimate in political contests to which the high-minded son of the man whose memory we most delight to honor rejected as unworthy of himself, his friends and the cause for which he stands.

Nor should we fail to say a word in commendation of the unselfish loyal work of the Single Taxers of the vicinity. The

chief labor of the campaign fell upon F. C. Leubuscher, who performed his part in the way that is customary with him. His management of the campaign was vigorous, energetic and efficient. And the speakers—all Single Taxers—who on many a cold and inclement night talked from the trucks, all performed splendid service: Hon. Robt. Baker, John Moody, Lawson Purdy, Joseph Fink, John J. Murphy, Leonard Tuttle, August Weymann, Geo. Von Auer, D. B. Van Vleck; James Mac Gregor, Dr. Marion Mills Miller and many others.

It was a great night on Nov. 8th when the returns slowly trickled into headquarters, and showed George almost certainly elected. You could scarcely move for the crowd that jammed the enclosure, and everywhere were faces familiar to us in losing campaigns in the past. No wonder when at last victory perched upon the banners the Single Taxers who thronged the place mounted upon the table and addressed the crowd. As soon as one speaker concluded there were calls for others, and each in turn said things which the inspiration of the occasion called forth. Perhaps the most inspiring figure of all was that of Dr. M. R. Levenson, over eighty years young, and more vigorous than he had appeared since we saw him last, who made a speech which much younger men among us might well have envied for the hope and spirit with which it rang.

Mr. George himself was called upon and responded in a speech that appears elsewhere in these columns.

And then the reporter of this narrative hastened out to telegraph the glad tidings to Louis F. Post and Daniel Kiefer, meeting on the way back a young lady who has seen more than one campaign of the kind, but none of which had ended so. This was Mrs. De Mille (Anna George) who said in a spirit of exhilaration: "It is so good to be on the winning side if only once in twenty years." And this seemed to us the most eloquent speech of the campaign.

A recent issue of the *Christian Science Monitor*, of Boston, contains an editorial on Fairhope, with a short account of the colony.

CONFERENCE OF THE FELS COMMISSION.

(Abstract from the Official Minutes.)

On the forenoon of Saturday, November 19th, the Fels Commission met at the rooms of the Liberal Club on East 29th Street, this city, to discuss what had been done during the past year and talk over questions of future policy. All the members of the Fels Commission were present, Messrs Kiefer, Howe, Ralston, Steffens, and Briggs. Others who have helped in the work in which the Commission has been engaged for the past year were also in attendance. Among these were Messrs. White, U'Ren, Hill, Dickey, Eggleston, Danziger, Post, Garvin. Others who had shown interest in the work had come on from other parts of the country, and among them were Messrs. Starr, Carret, Newburgh, Somers, Theo. Amberg, Rudolph Spreckles, Bucklin, Judge Ben Lindsay, Bailey, Price, Prizer, and others. The presence of Hon. Tom L. Johnson added to the completeness of the gathering of western representatives of the cause. Among the New Yorkers present were Messrs. Murphy, Doblin, Ingersoll, Hall, Heydecker, Ryan, Leubuscher, and others. Joseph Fels, who had only recently arrived from England, was there, glowing and optimistic.

Hon. Robert Baker acted as Chairman, and Joseph Dana Miller as Secretary.

Following is a necessarily brief abstract of the proceedings.

Mr. Fels reported on European progress.

Mr. U'Ren reported for Oregon, and paid a high tribute to the work done by Dr. Eggleston.

Ex-Governor Garvin reported for Rhode Island, and told of the work there.

At the second session which was called to order by Chairman Baker in the afternoon, Dr. William Preston Hill spoke of the work in Missouri.

Daniel Kiefer gave the figures of the *Public's* circulation, and Louis Post reviewed its history. Mr. Post paid a high tribute to the members of the Commission.

John Z. White spoke of conditions in New Mexico.

The secretary now read letters from

Messrs Pleydell, Purdy, Lustgarten and Pollak, in criticism of the Commission and its organization and policies.

Hon. Tom L. Johnson spoke briefly.

Jackson H. Ralston said that Mr. Fels had not sought to direct the channels of activity by reason of his contribution. Said that the initiative and referendum were the open door for the Single Tax, and that Oregon provided one of the most promising fields of agitation.

Here followed a general discussion on matters of policy in which almost all of those present took part.

At the evening session which convened at 8:20 Mr. Eggleston spoke of the work assigned him in the preparation of the Oregon pamphlet, and Mr. Danziger told of a similar pamphlet in contemplation which would be undertaken with reference to the State of Massachusetts.

Mr. Heydecker took issue with Mr. Ralston in his statement that only New York and Rhode Island would permit of the Single Tax without a constitutional amendment, and said that there were at least eight states and possibly more where the legislature had a free hand. Mr. Heydecker contended that South Dakota, which had had direct legislation for many years, had the worst tax system of any of the States.

Mr. Miller spoke of the dangers of "entangling alliances" possible under a program where Single Taxers were agitating for the initiative and referendum, also the danger of diverting our own propagandists from advocacy of our own cause.

Mr. Fels made a strong plea for harmony and Mr. Price said that some Single Taxers were in danger of becoming class-conscious Single Taxers "like the class conscious Socialists who were conscious of very little more than class."

Mr. White reviewed the possibilities of tax reform and the Single Tax in those States where direct legislation had been adopted.

Lincoln Steffens said that we had learned much from the criticisms that had been made and that the results of the Conference were certain to be good. Out in Oregon they were not going to get the Single Tax

by "gum shoe" methods, but by direct propaganda for the Single Tax..

Mr. U'Ren spoke of the work in Oregon, and declared that the Fels Fund Commission had started off with the idea of achieving the Single Tax in five years in some one State. He stated that the way was now clear for a straight out Single Tax fight in Oregon.

Conference now adjourned to meet the following day (Sunday) at 1:30.

On Sunday afternoon the Conference was called to order by Chairman Baker at 2:10.

Mr. Ralston explained that the amount spent for direct legislation bore a very small relation to the total expenditure of the funds of the Commission.

Mr. Prizer offered a number of suggestions in writing as to methods of collecting money and continuing the interest of present contributors.

Mr. Miller offered suggestions on printing bulletins of the work of the Commission which could first appear in the *SINGLE TAX REVIEW* and in different form in the *Public*.

Mr. Doblin suggested the appropriation of five thousand dollars to revive the American Single Tax League.

Dr. Mary Hussey advocated the posting of placards in the form of questions and answers along the fences and roads, and Miss Amy Mali Hicks and Miss Grace Isabel Colbron made suggestions for work.

Mr. Fels outlined a plan for the organization of a land speculation company and the issuance of stock, such investment to be in vacant land, or land inadequately improved.

Mr. Warren Worth Bailey paid a high tribute to Mr. Kiefer.

Ex-Senator Bucklin told something of the history of direct legislation in Colorado.

Mr. U'Ren paid his respects to the critics of the Commission. Concluded his remarks by inviting them to Oregon during the next few months when they would see the Single Tax flag flying in every county. If the county option law had passed we could make the fight in Multnomah County in which the city of Portland was situated, but if not we could fight and win anyhow. The direct legislation law had made it possible to interest citizens everywhere in our fight.

The suggestion was made that Hon. Robt. Baker be engaged by the Commission for soliciting funds and other work.

Mr. Miller offered the following resolutions on the death of Count Leo Tolstoy:

Whereas, the news has arrived this morning of the death of Leo Tolstoy, we, the Single Taxers of America, send our sympathetic greetings to Countess Tolstoy; and

Whereas, this foremost man of the world, whose teachings have made him famous in all lands, has repeatedly announced his belief in the doctrines of Henry George for which we stand, and which we are engaged in popularizing in the United States; therefor be it,

Resolved, that we deeply deplore the death of the Russian prophet, and express our hope that the endorsement by this man, on whose soul rested so much of

"The burden and the mystery
Of all this unintelligible world,"

of those doctrines to which we are pledged, and his statement that he regarded Henry George as the greatest of Americans, may be the means of drawing attention to the plan of industrial emancipation to which he lent the weight of his splendid name."

This resolution was carried by rising vote.

Henry George, Jr., seconded these resolutions in a speech which appears elsewhere in these columns.

After listening to a short talk from Dr. Florence Leigh Jones the conference then adjourned, and the members and visitors went their separate ways, with the feeling that the two days' discussion had been most profitable and was certain to be productive of good in the year to come.

A NEW EDITION OF PROGRESS AND POVERTY.

Progress and Poverty, unabridged and revised by the author's edition, is about to make its appearance in England. The price will be 4d in English money and the book is being produced by Mr. John Bagot, editor of *The Middletown Guardian*. It will consist of 416 pages, be printed on good paper, and will be a marvel of cheapness. It will be in the hands of the public before Christmas.

FROM A RECENT ADDRESS BY MRS.
JULIA GOLDZIER, OF BAYONNE,
N. J.

Who is there, young or old, who does not desire wealth? And this desire is perfectly legitimate and proper; and in time will be realized. To produce the realization of the universal possession of wealth, a better understanding of the meaning of terms is necessary. Unfortunately, the term "Wealth" is so often confused with money, and money is so often confused with capital, even by those who consider themselves experts on the subject, that it is very hard to make people understand what it is that they really desire.

The belief that money is wealth is a mental snarl that can easily be unravelled by a little thought. Would a Robinson Crusoe care for money? Was not the smallest, most insignificant jackknife of more value to him than all the money of the world?

But there is another point of confusion. Wealth is not money; but neither is wealth land.

The first sentence of the Bible says, God made the heavens and the earth. To have the earth, we needed the heavens. Therefore the heavens came first and the earth came next. This earth is the Land which belonged to no one then. It was not Wealth then, it cannot have become Wealth *since*. And that brings me to part of the first sentence of the scientific statement of Single Tax philosophy: "Wealth made by Labor on Land helped by Capital." In this phrase it will be found that Wealth is distinguished from Labor, from Land and from Capital.

Capital is neither money nor Land. A sewing machine if used for business purposes is Capital. So is a mere thread, needle and thimble; also pins; anything used for business purposes however, infinitesimal, however vast, is Capital. While the sewing machine, the simple thread, needle and thimble used privately and domestically, are wealth in general, as soon as they are drafted into the business world, they become Capital. The great factories containing wonderfully intricate machinery, that occupy many blocks or even

spread over a whole town, are capital. Being used in a business way, they are of the same nature as the needle, thread and thimble of the seamstress or needlewoman, who works for a living. The great factories, and the simple needle, are the tools of the laborer, to make more Wealth. But, as has been said before, Land cannot be classified as a tool; land is the original factor in production on our earthly plane; the source from which wealth is extracted, and, speaking in a Single Tax way, "Land" includes therein water, air, forests, and all vegetable and animal growths, that exist without the assistance of man.

Wealth made by Labor on Land helped by Capital is *divided into three parts*.

And now, we will consider the second part which touches upon the *distribution* of Wealth.

There is no difficulty in the *making* of Wealth. Needing land for that purpose, we have great quantities of it; needing labor for it, the population is ever increasing; needing Capital for it, the Labor applied to the Land can make unlimited quantities.

The whole problem lies in the *distribution*; that is, dividing the Wealth into its three legitimate parts. The difficulty rests in determining what part shall go to labor as one of the makers; what part the land gets as the other maker; and what shall go to capital as the third factor and helper.

Again we come to difficulties and snarls and confusions, brought about by the confounding and mixing of terms. The word "rent" which should only be applied to that part of wealth which goes to land as its share of the wealth it helps to create, is most unfortunately also used to designate the *interest* on the improvements situated on the land. The Landlord says he receives the rent of his house, meaning thereby that he receives the Rent from his land, and the Interest from his Capital (which is the house).

Rent is not the payment for the use of a house. While it is true that the Landlord receives rent, only a part of what he gets is the rent; for only a part of him is a Landlord, inasmuch as he owns a lot; the other part of him is a Capitalist, in that he owns a house, which house, being capital, gets

Interest. And let it not here be forgotten that Wealth is only that which man makes. That which was here before he was created is Land; the fixed universe, which cannot be added to or subtracted from by man's labor.

In a proper, honest, correct division of the Wealth that is created on the Land by Labor and helped by Capital, Land should receive only a certain well defined part of that wealth. And only that which the Land receives should be called Rent.

In a true distribution of the Wealth, Capital too, must get its proper share, so as to encourage its making and use; for the more capital used by labor, the easier is the labor, and the more wealth can be created. Capital is a thing that should be encouraged to the utmost, and the best way to encourage it, is to pay it high Interest. You will have noticed (may be) that I did not use the word "profit." Profit is another abomination and horror, a nondescript conglomeration of meanings grafted together that should legitimately be kept apart.

Now we have come to the Statement of the Single Tax thus far.

Wealth made by Labor on Land helped by Capital is divided into three parts: One part goes to Land as Rent; the second part goes to Capital as Interest; the third part Labor keeps as Wages.

While some altruistic people repudiate government as unnecessary, the Single Taxer recognizes that a community needs an organization to take care of interests in general, such as belong to no individual especially, but in which each individual is vitally interested. Hence, the Government.

Now the Government requires support.

If Wages are taken to meet the expense, the laborer perishes, or lives on charity.

If Interest is taken to support the government, Capital perishes, and also the Capitalist as such, for he swells the ranks of the laborers.

Our false taxing system discourages the capitalist to such an extent that all the vast multitudes of laborers who ought to be the capitalists of the world, are reduced to the barest of necessities.

All taxes should be abolished; every

object, every commodity, every article of manufacture or production should be left free and untouched. Capital should not be taxed, and Labor should not be taxed; and the support of the Government should be derived from Rent; and all Rents should be dedicated to public use.

The Single Taxers—a great many of them—dislike the word "Single Tax." For they claim that the use of rent for public expenses is not a tax.

I do not share their dislike, though I agree with their argument. For though taking the rent for public use is, in essence, not a tax, the method of collecting its revenue will be the same as is now employed in taking our present revenue. The user of the Land will be taxed for the Rent which will be utilized for the general good of the community.

SOME LANDLORD ANARCHISTS.

The landlords anti-tax agitation grows more clamorous and even seditious in tone. If the language of some members of the Land Union is a guide resistance to the law is really at the back of their minds. Thus Lord Mount Edgcombe suggests that he would rather go to prison than be "worried to death" by "impossible" returns; H. N. D. in the *Daily Telegraph* suggests a combination to refuse returns, and a gentleman with the glorious name of Legassicke-Crespin calls on the property owners of the country to repeat the "vigourous action of the British barons" who won the Magna Charta. * * * Their real complaint is not the complexity of the forms so much as their design of getting at true land values.—*The Nation*, London, Eng.

An organization calling itself the Ohio Tax League, has been organized in Cleveland, and Mr. William O. Matthews is president. Commenting upon its general programme, Mr. Daniel Kiefer writes to a number of Ohio papers: "If Mr. Matthews and his Ohio League thinks that the state is entitled to one per cent. of the proceeds of all business, he ought to explain just how it comes to be so entitled, and how it happens that its share is neither more nor less than that amount."

PRESIDENT TAFT ON CONSERVATION OF NATURAL RESOURCES.

President Taft in his speech at the opening of the Conservation Congress in St. Paul on September 5th outlined his plan for the conservation of natural resources. He proposes that the government shall retain the natural resources which it now owns and shall permit them to be utilized on a leasing system which shall fix a flat annual rental during the life of the lease which shall be from twenty to forty years and an additional sum which shall be a percentage of the market value of the product. His words in reference to the coal lands are illustrative of his whole scheme, and are in part as follows:

HOW BEST TO DISPOSE OF COAL LANDS.

Authorities of the Geological Survey estimate that in the United States to-day there is a supply of about 3,000 billions of tons of coal, and that of this, 1,000 billions are in the public domain. Of course, the other 2,000 billions are within private ownership and under no more control as to the use or the prices at which the coal may be sold than any other private property. If the Government leases the coal lands and acts as any landlord would, and imposes conditions in its leases like those which are now imposed by the owners in fee of coal mines in the various coal regions of the East, then it would retain over the disposition of the coal deposits a choice as to the assignee of the lease, a power of resuming possession at the end of the term of the lease, or of readjusting terms of fixed periods of the lease, which might easily be framed to enable it to exercise a limited but effective control in the disposition and sale of the coal to the public.

It has been urged that the leasing system has never been adopted in this country, and that its adoption would largely interfere with the investment of capital and the proper development and opening up of the coal resources. I venture to differ entirely from this view. My investigations show that many owners of mining property of this country do not mine it themselves, and do not invest their money

in the plants necessary for the mining; but they lease their properties for a term of years varying from twenty to thirty and forty years, under conditions requiring the erection of a proper plant and the investment of a certain amount of money in the development of the mines, and fixing a rental and a royalty, sometimes an absolute figure and sometimes one proportioned to the market value of the coal. Under this latter method the owner of the mine shares in the prosperity of his lessees when coal is high and the profits good, and also shares to some extent in their disappointment when the price of coal falls.

I have looked with some care into a report made at the instance of President Roosevelt upon the disposition of coal lands in Australia, Tasmania and New Zealand. These are peculiarly mining countries, and their experience ought to be most valuable. In all these countries the method for the disposition and opening of coal mines originally owned by the Government is by granting leasehold, and not by granting an absolute title. The terms of the leases run all the way from twenty to fifty years, while the amount of land which may be leased to any individual there is from 320 acres to 2,000 acres. It appears that a full examination was made and the opinions of all the leading experts on the subject were solicited and given, and that with one accord they approved in all respects the leasing system. Its success is abundantly shown. It is possible that at first considerable latitude will have to be given to the Executive in drafting these forms of lease, but as soon as experiment shall show which is the most workable and practicable, its use should be provided for specifically by statute.

In the opportunity to readjust the terms upon which the coal shall be held by the tenant, either at the end of each lease or at periods during the term, the Government may secure the benefit of sharing in the increased price of coal and the additional profit made by the tenant. By imposing conditions in respect to the character of work to be done in the mines, the Government may control the mines and the treatment of employes with reference to safety.

By denying the right to transfer the lease except by the written permission of the Government authorities, it may withhold the needed consent when it is proposed to transfer the leasehold to persons interested in establishing a monopoly of coal production in any State or neighborhood. As one-third of all the coal supply is held by the Government, it seems wise that it should retain such control over the mining and the sale as the relation of lessor to lessee furnishes. The change from the absolute grant to the leasing system will involve a good deal of trouble in the outset, and the training of experts in the matter of making proper leases; but the change will be a good one and can be made. The change is in the interest of conservation, and I am glad to approve it.

In closing President Taft gave some words of advice that might be profitably followed by most of the so-called "conservationists". He said:

I beg of you, therefore, in your deliberations and in your informal discussions, when men come forward to suggest evils that the promotion of conservation is to remedy, that you invite them to point out the specific evils and the specific remedies; that you invite them to come down to details in order that their discussions may flow into channels that shall be useful rather than into periods that shall be eloquent and entertaining, without shedding real light on the subject. The people should be shown exactly what is needed in order that they make their representatives in Congress and the State Legislature do their intelligent bidding.

In an excellent notice of "Land and Liberty" by Alex W. Johnston, A. M. of Sydney, Aus., whose frequent contributions to the *SINGLE TAX REVIEW* have made him well known to our readers, the *Chicago News* comments as follows: "The Henry George theory of the Single Tax is accepted in all its simplicity."

The *Boston Common*, of Sept 24th contains an article by John Macmillan entitled "Shifting the Tax Burden," which is an account of Vancouver's experiment.

WAGES IN THE SHOE INDUSTRY.

Replying to an interview in the Cincinnati *Times-Star* with Ernest Krohn, shoe manufacturer, that English manufacturers pay their employes so much less than American manufacturers that a tariff is necessary for the protection of the American workingmen, Mr. Daniel Kiefer replies in the same journal as follows:

"If shoe workers were paid by the day instead of by the piece the labor cost of a pair of shoes would be determined by figuring the time actually spent by each worker on that pair. This would be the real basis for comparing difference in labor cost here with that abroad. When weekly earnings of American workers are compared with weekly earnings of foreign workers and the difference presented as an argument in tariff discussion, while nothing is said about the value of the product, a fair and intelligent conclusion is impossible. That is the reason why protectionists always keep silent regarding the value of the product of American labor when comparing American wages with foreign."

THE METHODIST CONFERENCE FOR THE SINGLE TAX.

The recent Methodist Conference at Toronto adopted the report of the General Committee on Sociological Questions of which the following is a part:

"Your Committee have considered the memorials on the land question submitted to it. Believing that 'The earth is the Lord's and the fullness thereof' and that under the providence of God the State is the trustee whose duty it is to enact the conditions under which these divine gifts should be used for the benefit of all, we therefore condemn the handing over of large tracts of land to individuals and corporations without attaching conditions which would prevent their being held for special speculative purposes only. Whenever vested rights are not interfered with we recommend legislation which will prevent any individual or corporation from profiting hereafter from the unearned increment in the value of land. We note

with pleasure the experiments which are now being made in Great Britain, and by the city of Vancouver and other western towns, in organizing their finances on the basis of a single tax on land values. We shall have a chance to determine experimentally how far this method may prove to be a panacea for economic ills."

TAXING LAND AND HOMES.

In view of the constant discussion going on throughout the United States as to tax reforms, an experiment with the Single Tax theory under way in Canada becomes of interest. The plaint is often heard that our present system of taxing property and land tends to encourage selfishness and penalizes thrift.

The man who improves a neighborhood by building a neat and tidy home on what previously was a barren or weed-grown plot of land is immediately assessed for the improvement he has wrought. The owner of an idle plot of land escapes the burden of increased taxation by allowing it to lie unimproved.

The American theory of taxation calls for the taxation of both land and buildings at full value. In contrast with this, Canadian authorities are assessing land at its full value and improvements at only a fraction of their value. In Vancouver, for instance, the land was at first valued at 100 per cent. and improvements at 75 per cent of the market value. The latter figure has been gradually cut down. The result, it is declared, has been greater building activity and less speculation in land values.

There are numbers of vacant plots in various parts of Philadelphia—particularly in West Philadelphia—which are to-day undeveloped solely because their owners are waiting for the rise in value which is bound to come with the upbuilding of the sections surrounding them. Would not many such eye-sores quickly disappear if we had a system under which homes erected upon them would be so lightly assessed that to keep land in idleness would be no longer a profitable undertaking?—Editorial, *Evening Bulletin*, Phila., Pa.

HENRY GEORGE.

(For the Review).

These lines were suggested by the following words from a speech of Henry George, September 4, 1887.

"We have a faith—that our Father in heaven did not decree poverty, but that it exists because of the violation of His law. We have a belief—that poverty can be abolished by conforming human laws and institutions to the great principles of equal justice. And having this faith, and having this belief, we have a destiny. That destiny is to abolish poverty in the United States of America, and in doing so, to fire a beacon that will light the whole world."

"Fire the beacon, keep it burning"
Was the great reformer's plea;
And he left this loving message,
Left this trust to you and me.
He had looked into the future,
Prophet-like, and saw the trend,
How oppression and injustice
Bring their true fruits in the end.
Saw the suffering of the people,
Understood their anguished groan,
Felt oppression's hand descending—
Cruel want he once had known.
Then he cried, o'erwhelmed with anguish
"God in heaven, is this Thy plan?"
And so clearly fell the answer,
"All injustice comes of man!"
"Lord forgive me," humbly prayed he
"I was blind, but now I see
That we often in our folly
Charge *man's* heinous crimes to Thee."
With this knowledge came great wisdom
Floods his soul with radiant light,
God had given him a mission,
And his duty was to write.
Then he toiled and wrote unceasing,
And made clear these wondrous facts;
But the gist of all his teachings
Centers round the "Single Tax."
Fire the beacon, keep it burning,
Guard this trust with all your might;
Till at last in perfect union
All the world shall see the light.

ANNIE W. RUST.

A Christmas present of any of Henry George's books is a valuable and acceptable gift.

PROFESSORS.

(For the Review.)

By C. F. HUNT.

We learned in the May-June REVIEW of the perplexities of Prof. Nicodemus, who is hampered by the college owners when he tries to tell the truth, and for the sake of his family decides to relax a little in his truth-telling. He is right, but we wonder why he is perplexed. Is he uninformed in regard to the long list of Professors who have temporized and prospered? I have here "Introduction to Political Economy," by Arthur Latham Perry, LL.D., of Williams College.

After reading this book I would not mind teaching political economy in a slave country, such as the South before the war. I would start out with self-evident truth, and wind up so as to please the nabobs that have survived because they are fit. Here is my formula:

1. The earth is the free gift of nature, and necessary for the laborer, in production.
2. The whole product of labor is due the laborer.
3. The slave receives the whole product of his labor.

I would realize that children (and some others) always believe what they are told, and seldom see inconsistencies.

Prof. Perry teaches:

(1 and 2 same as above.)

3. All land value is caused by labor on the land.

4. No one can sell the gifts of nature; they can sell only the labor-value.

5. Location, fertility, minerals, etc. do sometimes seem to create land value—but never mind that now.

Page 82: The requisites of production are only three. Natural Agents, Labor, Capital. The natural agents "are all gifts of God to men. Before labor is expended, all of them are wholly destitute of value."

Page 83: "Providence indicates that men should be producers by offering on every hand free materials to be wrought upon. These materials are offered gratuitously, since no man has ever authenti-

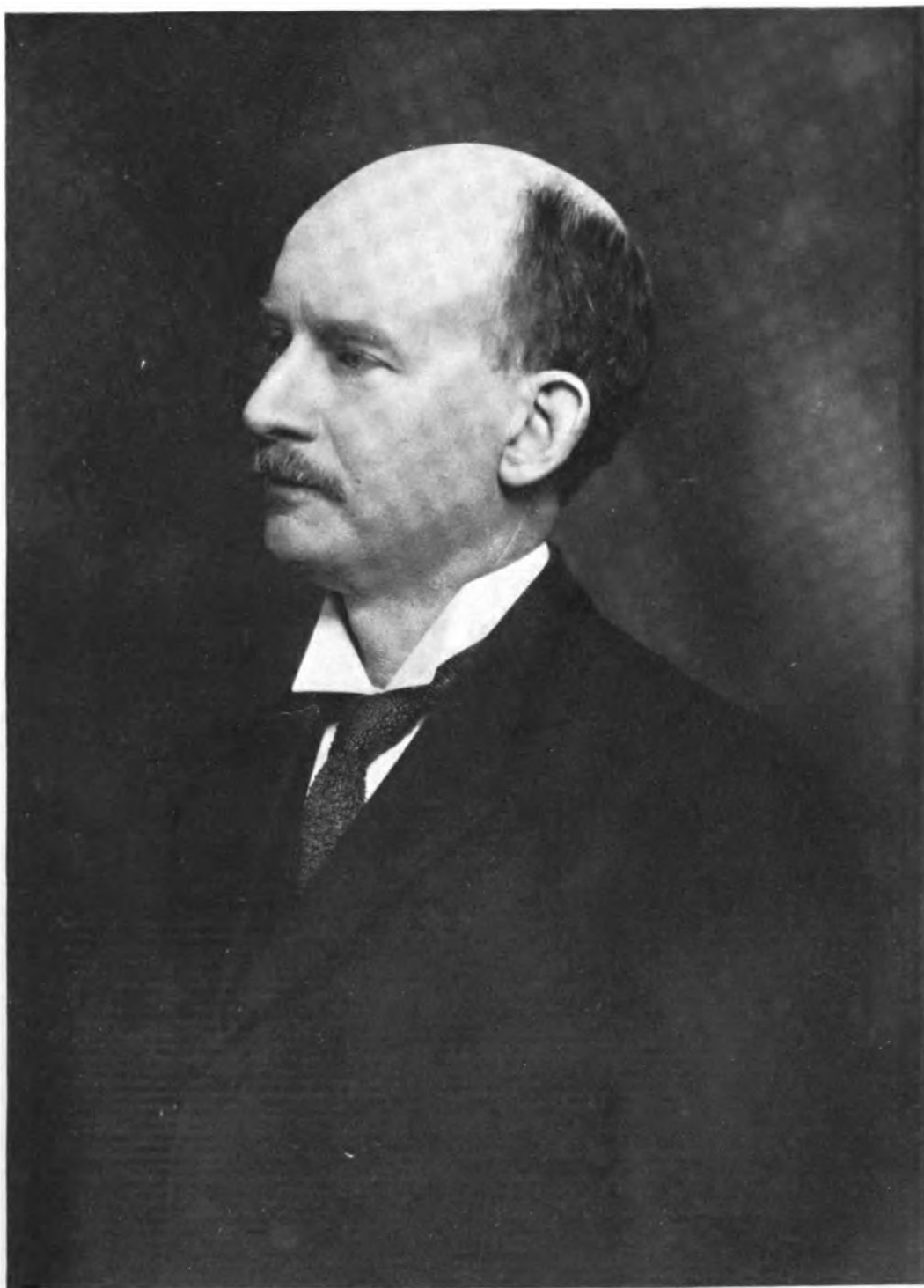
cated his claim to ask anything for these things in God's behalf."

"If men have done anything to better these materials, they may ask pay for THAT, and get it; but if they ask something additional for what God has done, their cupidity will be thwarted by the competition of other men who will offer similar products for a fair compensation for the human labor expended; and by the fact that there are other free materials not yet laid hold of by anybody. God is a giver not a seller. Men cannot appropriate gifts and then peddle them out for pay. There may seem to be cases where this has been done, but they will mostly or wholly disappear under a rigid analysis, and particularly so when it is remembered that abstinence from use or enjoyment either by a man himself or by those whose labor and abstinence he has rightly become proprietor of, entitles him to demand a return."

"But WHAT would he offer to sell? The inherent qualities of the soil? NO! He could only sell what he himself had contributed of betterment. He could not THINK of selling anything else, and if he did think of it he would not succeed in doing it, for no one would give anything for the original qualities of the soil."

Page 87: "Nothing has value in itself separate from the endeavors of men. While it is not denied that varying fertility may within certain limits vary the prices of those lands, less fertile lands have compensating advantages of another sort; the degree of fertility becomes a common factor, cancelled in price, according to principles already explained.

"Lands are desired on other grounds than fertility, and whatever goes to make them an object of special desire becomes an element in their value. Land in cities becomes extremely valuable, not at all on account of native fertility, not so much on account of what has been done on that particular patch, although the expenditure and abstinence of previous owners may influence the price, but mainly on account of what has been done and is being done all around it;—a busy city has grown up around it and that piece has become desirable for business or other uses, in



HENRY GEORGE, JR.
ELECTED TO CONGRESS NOV. 22, 1910
(See page 23)

consequence of the actions of others than the owner."

Page 88: "Lands supposed to contain rich mines, or holding water power, or building sites of unusual beauty, excite a strong desire in certain persons to possess them, and bear in consequence a high price."

Page 89: "If they are hired, as they often are, the rent paid is not in virtue of the original qualities of the soil of which some chance grabber became proprietor, but in virtue of previous human toil."

"Survival of the Fittest" (my special hobby) is a fine argument in behalf of culture and aristocracy. There is no answer to it. When brute force was the quality of the fittest, the weak never attempted to argue, but submitted and were full of admiration for the strength of their conquerers. Cunning is now the ruling force, and is much more comfortable, because the weaker submit and think they are free, and they also have boundless admiration for nature's noblemen who succeed; and the process of conquering involves no blood, biting the dust, and mussing up generally.

What grouches me is the blundering candor of Prof. Perry, which, if noticed by the unfit, would destroy all the value of cunning as a natural force in controlling the masses. I would not have Prof. Nicodemus emulate Prof. Perry in this respect; he should use judgment.

This force we call cunning, as well as abstinence, is productive. It is manifested in brain labor. Common laborers all admit that the rich earn all they receive; and mental labor is really onerous. Once when working for a corporation, I and my fellow subordinates marvelled at a peculiar humming, swishing noise we heard during the middle of the day, until we discovered that it was not the hum of industry from the shops, but the movement of the brain cells of the President, Directors and Managers. Clerks in legislatures have noticed the same phenomenon when the sages are trying to benefit some corporation, or arranging for bribes from the same. Others who hear noises may now be able to explain them. I hope I have now shown Prof. Nicodemus how he can continue his work with a tranquil mind.

A CORRECTION.

EDITOR SINGLE TAX REVIEW:

I just write you a line regarding an apparent palpable mistake in the article: "What is the Single Tax?" Speech of Edmund Norton at the Jefferson Club, Los Angeles, in the SINGLE TAX REVIEW, July-August, 1910, Page 17. The part I take exception to reads: "An extraordinary disclosure of land monopoly in California, was made by the Los Angeles *Examiner*, in the issue of March 27, last. Only thirty-five owners, it appears, held one-seventh of the area of that great State. Their holdings ranging from 20,000 acres to 14,500,000 each. Holdings of 100,000, 200,000, 400,000 acres, appear in the list between these extremes."

Now, 14,500,000 acres equal (640 equal one square mile) 22,656 square miles, and as California, according to bulletin 71 of the bureau of the census, has an area of 158,297 square miles, it will be seen that one-seventh would figure 22,614 square miles, or 42 square miles, or 26,880 acres less than the *one* holding of 14,500,000 acres. Where do the remaining thirty-four owners come in, some of whom have holdings of 100,000, 200,000 and 400,000 acres, if the one *single* owner *alone* holds more than one-seventh of the area of California?

The Los Angeles *Examiner* is apparently in error, unless Mr. Norton has been misquoted. If the proportion of thirty-five owners to one-seventh of the area is correct, the quotation should probably read that the holdings of the thirty-five owners range from 20,000 upwards with a *total* of 14,500,000 acres. This would make the figures tally, otherwise the combined holdings of the thirty-five owners would be much greater than one-seventh of the area of California.—C. M. KOBDT, Chicago, Ill.

The *New Era*, an excellent illustrated weekly paper, published at North Bend, Indiana, contains a well written article, entitled "The Oregon Experiment and the Fels Fund," which is illustrated by portraits of Joseph Fels and the five members of the Commission.

NEWS—DOMESTIC.

OREGON.

FATE OF THE OREGON MEASURES—THE CALL FOR A CONSTITUTIONAL CONVENTION OVERWHELMINGLY DEFEATED—A PERSONAL PROPAGANDA NEEDED—OREGON RIPE FOR ECONOMIC FREEDOM.

Of the 32 measures submitted to the people of Oregon by the legislature and through the initiative, and one on referendum, certainly 23 and probably 25 have been defeated. Of these fully 19 deserved their fate.

The following are the measures that have been adopted:

An act authorizing the establishment of a branch insane asylum in Eastern Oregon.

A bill providing for the permanent support and maintenance of the Oregon Normal School at Monmouth.

The Home Rule amendment.

An employers' liability law.

A bill prohibiting the taking of fish from the Rogue River except by angling.

The good roads amendment.

An amendment changing judicial procedure, terms of judges, etc.

The most important measure certainly passed is the last above outlined. It is one of the Peoples' Power League measures, and the only one out of four.

The three tax amendments were defeated, although there is still some doubt at this writing as to the fate of the tax amendment proposed by organized labor which provides for county option in taxation by popular vote and the abolition of the poll tax. This measure was very progressive in a negative form, but organized labor neglected it to push through their employers' liability law. It would have placed the constitution on a basis whereby progressive steps might have been taken.*

Of the measures defeated the most vicious was that calling for a constitutional convention. The vote against it was enormous. Oregon people feel able to

do their own constitution mending and making.

Another measure intended to head off proportional representation was overwhelmingly defeated. In fact the people defeated five out of the six measures submitted by the legislature.

The measure submitted through the initiative by the Peoples' Power League, providing for proportional representation, was defeated by a small vote, leaving the provision for it now standing in the constitution awaiting a law to put it into effect. This law the last legislature refused to pass.

Why were these progressive measures defeated? It is not far to seek. They were all defeated by small votes. The totals are not known at this date, Nov. 15th. They are probably less than 1,000 on the proportional representation and tax measures.

A very able literary campaign was made and the State swamped with pamphlets. The two "Grange amendments" on taxation submitted by the legislature at the request of the Grange, were ambiguously worded. The Grange leaders were afraid of them and made no active fight for them. The personal equation was ignored in the campaign. No speeches were made, no teachers sent out on a campaign of education. The measures were supported by as fine a set of arguments and data as ever were written. The people were bewildered by questions which they could find no one coming around to answer. Not a solitary paper in the state was supporting these progressive measures save the *Labor Press*, the circulation of which lies mainly in and around the city of Portland. Here they all carried.

This is said in no spirit of criticism and fault finding. The victories won in the past by the Peoples' Power League have all been gained by this method. The house to house, and town to town campaign of earnest contact and appeal was made by the old Populist party. On the questions thus treated the people of Oregon were ready to respond. On new measures they wanted to know more, to ask more, to confer more.

It is one thing to send a man a literary gem and an economic masterpiece, but it is another thing to secure his attention and

* Later information shows the local option measure carried by about 1600.—EDITOR SINGLE TAX REVIEW.

get him in a few weeks to change his established economic thoughts sufficiently to get his vote. That the taxation and other measures came so nearly to the victory, speaks volumes for the good sense and honest intentions of the people of Oregon.

Had some strong, virile, eloquent man gone down the state and explained some of the matters, he would have saved the day. It was not considered advisable to have this done.

The measure providing for proportional representation was coupled with several others, all good in themselves, but two distinctly unpopular. It provided for increasing the term of the legislature to six years, and it increased their pay. The people of Oregon at this same election voted down by an enormous majority, a proposition to increase the pay of a circuit judge, and in the city of Portland, two special measures intended to raise the pay of two city officials were voted down at the same time.

Oregon is ripe for the harvest of economic progress, but the reapers must go out among the rows of corn and work. The farmers of Oregon want to be shown. They want to know, and they want time to think. In two of the best agricultural counties of the state, the progressive measures got the heaviest adverse votes, yet these counties could have been easily canvassed. These counties indicated a backwardness on economic matters two years ago. It is useless to send these men literature without missionaries are sent with it.

The Oregon people voted according to their lights, honestly, fearlessly. They cannot be bullied, bribed, bulldozed, nor played for fools. Teach them. Go among them. Tell them. Sing the song of freedom to them and they will listen. Get next to their hearts, and their heads will come after.

They must be made not only sore at the present iniquities of taxation, but they must be shown the way out. Not with literature poked at them, altogether, but with the words of truth taken to them in song and story, in earnestness and faith.

The Oregon people are ready for the march to economic freedom, but no leader

from a far off can direct them. He must be among and of them.—A. D. CRIDGE, Portland, Oregon.

RHODE ISLAND.

THE REPUBLICANS FIND THEIR RECENT VICTORY NO EASY ONE—THE RHODE ISLAND INTERROGATION ASSOCIATION—51 MEMBERS OF THE LEGISLATURE OUT OF 138 COMMITTED TO LOCAL OPTION IN TAXATION AND THE CONSTITUTIONAL INITIATIVE.

Somewhat to the surprise of at least one member of the Rhode Island Tax Reform Association, the election in this State has not been the usual walk-over for the G. O. P. Is any part of the result to be credited to the efforts of the Association? A brief outline of what we have been doing, or trying to do, from the beginning of last Spring up to the day the votes were cast, may enable the reader to form an opinion.

To begin with, the three or four speakers that the association had in the field, made a point at all the meetings held, prior to June 30th, to urge people to register. The advisability of getting on the list was the subject of letters to newspapers all over the State. But, although many of the cotton and woolen mills were running on reduced time, the registration figures for Providence and for the State at large were only slightly in excess of those of 1909, and considerably behind those of 1908. The lists were closed on the last day of June.

At all the meetings held under the auspices of the Association, the property qualification and the inequality of representation in the legislature were denounced, and direct legislation was pointed out as the only likely means of correcting these and other evils of our political system. Col. Liddell was especially emphatic upon these points, and in his condemnation of protection, and the other speakers repeatedly called attention to what was going on in Western Canada. The same course was pursued in the letters sent to the newspapers.

The Democratic platform contained several planks that were especially accept-

able to the Association, among them one favoring the submission of proposed constitutional amendments upon demand of a certain percentage of the voters, and another endorsing local option in taxation.

The Democratic candidate for governor, in his letter of acceptance, took an aggressive stand for direct legislation, going beyond his platform and at once awakening an interest in his canvass. This encouraged the Association to proceed with others who were interested to organize the "Rhode Island Interrogation Association," with the object of introducing into this country the custom of "heckling" candidates. Col. Liddell had been particularly active in advocating the support of candidates, whatever their party label, who would openly declare themselves in favor of measures submitted to them by those whose votes they were seeking. The Rhode Island Interrogation Association makes the claim of being the pioneer American organization for questioning would-be "servants" of the people.

It was decided to call upon the candidates to declare their position with reference to one point only—the submission of constitutional amendments upon popular demand. Some 350 letters were sent out, of which the following is a copy:

TO THE CANDIDATE FOR THE RHODE ISLAND
GENERAL ASSEMBLY:

DEAR SIR:—The undersigned committee, representing by appointment, the State Federation of Labor, the Prohibition State Committee, the Tax Reform Association, the Interrogation Association, also representative of the Independent vote of the State, beg to request of you a statement of your attitude upon the following public question, and the position you will take towards legislation thereon, if elected:

Question: Will you, if elected, vote for, and do all in your power to secure the passage of a Constitutional Amendment which shall enable a majority of the voters of the State to make changes in the State Constitution by means of the Initiative and Referendum?

Please answer immediately, inasmuch as early publicity is intended.

Neglect to reply will be considered as a refusal to support the legislation asked for.

A. E. HOHLER,
President of State Branch of American
Federation of Labor.

HIRAM VROOMAN
LOUIS E. REMINGTON
LUCIUS F. C. GARVIN
CHARLES H. LEE

Nearly a hundred Democratic, about 30 Prohibitionists, half a dozen Republican and one or two Socialist candidates answered "yes," and the secretary of the Interrogation Association has their answers on file. Several, including Governor Porthier, returned non-committal replies, one or two had something to say about the "dictates of conscience," and the remainder were not heard from.

Of those who answered in the affirmative, 29 Democrats and two Republicans were elected to the House, and six Democrats to the Senate. A few days before the election the newspapers had published the entire list of those who answered favorably. The members of the Interrogation Association were more or less active in their respective election districts in behalf of the candidates who pledged themselves. The Interrogation Association held weekly meetings in "Tax Reform Hall"—all through the campaign, some of which were addressed by candidates or representative members of all the parties except the Republican. It is proposed to continue the meetings and to establish branch organizations in all the cities and towns, and in as many election districts as may be practicable.

It is the general feeling among those interested in taxation and other reforms, that "heckling" has obtained a permanent foot-hold in this State, and it is anticipated that a larger number of answers, whether favorable or otherwise, will be received next year; that the number of candidates who "stand upon their dignity" will be considerably reduced.

The "People's Forum" meetings continue to be crowded and a larger hall is very much needed. There is no question but that these meetings are having an influence upon the community, and it is hoped

that similar meetings will be inaugurated in other cities and towns.

The altered complexion of the Assembly, 51 of whose 138 members are committed by their platform to the support of local option in taxation, as well as the constitutional initiative, warrants the expectation that the former measure will receive more consideration than it did last winter. If, as appears probable at this writing, local option has been adopted in Oregon, it no longer can be objected to by Rhode Islanders on the ground that it is a "foreign innovation." Our Joint Special Committee on the Tax Laws, can't seem to get hold of anything that is going on in Western Canada, but it may be possible to draw its attention to Oregon.

The first sign of "insurgency" that appeared in Rhode Island was towards the end of the campaign, when it became evident that there was foundation for the report that Senator Aldrich had designated Henry F. Lippitt as his successor. Things do not seem to be moving so smoothly for the G. O. P. since the demise of Boss Brayton, and the outlook for the happening of something worth while is all the more hopeful. Several times in her history, Rhode Island has been the leader, or among the leaders, in movements of importance, and another of those times may be nearer than we imagine.—H. J. CHASE, Providence, R. I.

FROM EX-GOVERNOR GARVIN.

For two and a half years an agitation, much of the time active, has been going on in this State. It has been a period of seed time rather than of harvest. Indeed, I believe that in any State it is necessary to prepare the ground before one can expect, or even seriously to attempt, to reap the fruit.

We have acted upon the theory that the educational work, kept up all the time, should be directed to the principle of deriving public revenue solely from land values; but when the time comes to ask for legislation, the exact form of the law to be enacted depends upon circumstances, upon the conditions existing at the time.

For that reason, the bill presented each year in the legislature has not been a general Act exempting from taxation personal estate and improvements, but a local option measure granting, to any municipality so desiring the power to concentrate taxation upon land values.

At the recent election, as I wrote to the last issue of the *SINGLE TAX REVIEW*, it was hoped that the question of home rule in taxation might be made a leading issue in voting for members of the legislature. In order to render the pledging of candidates to that policy effective, it was necessary to have the active support of organized labor. The design was to put two questions to candidates, namely, the initiative and referendum for constitutional amendments, and local option in taxation. The labor members of the campaign committee said they would support the first one alone, or both, provided a third question were added pledging to a minimum wage of two dollars for city laborers.

The Tax Reformers decided that the first question alone was preferable to the three, for the reasons that the three would invite partial answers from candidates and that legislators pledged to direct legislation would be liberal representatives of public sentiment in other respects.

The Democratic platform included both of our planks. Of the 138 members of the legislature 51 are Democrats, some of them men of much ability.

In my last letter to the *REVIEW*, I said that we were expecting Mr. John Z. White. It was thought best, however, that he should go to Colorado to work for the Direct Legislation amendment to the State Constitution. It is evident that his efforts there were not lost, since the amendment was carried by a good majority.

It had been our expectation that Mr. White would come to Rhode Island on the first of last July and remain for a year. Now it is anxiously desired here that he should enter upon his work in this State at once and continue it until after the next election. A year's work beginning now, will be worth much more than a year beginning and ending in midsummer. During that period the planting which has

been going on here steadily for nearly two years, should show a return in the form of effective legislation, and it may be in actual experimentation. As I have before said, with two-fifths of our State tax assessed upon the towns and cities and included in their local budgets, a municipal application of the Single Tax in Rhode Island would be the best as yet in operation. It would be superior to that of Vancouver, where there is a considerable tax upon the floor space of both mercantile and manufacturing establishments.

Our Sunday evening People's Forum, held in Tax Reform Hall, has continued to be very successful. On November 13th, Mr. John Z. White was one of the speakers, and on November 20th, Mr. Frank Stephens occupied the time for half an hour. The latter gentleman had already spoken twice before coming to the Forum, one of his addresses being at the evening service of the Beneficent Congregational Church, a leading Religious Society of Providence.

The State Tax Commission appointed nearly two years ago, has again been charged with making a report to the legislature at the coming January session. The Rhode Island Tax Reform Association has asked for a public hearing before the Report is drawn up.—LUCIUS F. C. GARVIN, Lonsdale, R. I.

MISSOURI.

Election is over and Missouri remains wet, thanks to the initiative and referendum vote which had its first genuine try-out since its adoption last year. It has been such an educational and object lesson that the people will never surrender it. It is here to stay and will finally bring about true democratic ideals, and with the recall the people will see the machines scattered into so many scrap heaps and the power in their own hands.

One thing remains for us to secure in the working out of direct legislation, and that is the separation of elections from the vote on the referendum measures. This means the clearer understanding and consideration of these measures. In this election many of the amendments, and some of them good ones, were defeated. The

conflicting claims of rival candidates and warring political factions shut off the debate on the amendments, and thus they suffered. We are now making efforts to have the state legislature separate these amendments from the official elections.

The League meets regularly every two weeks, and there will be some interesting programmes during the coming winter. Our City Charter is being revised, and according to reports some lively times are expected when it is submitted, for we fear that they are not ready to give us what we want.

The great American Federation of Labor meets here, as you are probably aware, from the 14th of November to the 28th, and I do not think we can expect much in the way of pure economic reforms. They will probably continue to fight windmills with wooden lances and hobby horses, and methods of raising wages which cost about two dollars for every dollar increase in the rewards of labor, if it is figured out correctly. The Federation is scarcely likely to advocate any genuine economic remedy for the ills of the working masses.

Our last league meeting was very interesting, and we hope for many important developments during the coming winter.—H. SYCAMORE, St. Louis, Mo.

IN KANSAS CITY, MO.

The New Era Club has been formed in Kansas City, Mo., and though not a Single Tax organization, has adopted a forward programme as is indicated by the following declaration:

We hold that undeserved poverty, crime, enforced idleness and our various social evils are unnatural and are the results of man's injustice and not God's will, consequently they can be cured by an intelligent application of the simple principles of justice.

IN EVERETT, WASH.

A club of twenty-two men and women have organized a Single Tax Club in Everett, Wash., and a state league is soon to be formed. Walter M. Thornton is the active propagandist in that city.

WASHINGTON STATE.

We all feel strong and better for the recent visit of Rev. Herbert S. Bigelow. During his stay of a week in our City Mr. Bigelow delivered eleven lectures besides several brief talks.

His lectures on "Land Value Taxation" and "The High Cost of Living and the Primary Cause" contain the burden of Mr. Bigelow's message and are exceptionally forcible and convincing. Both of these should be put into pamphlet form, for they would make most effective propaganda matter.

There was scarcely a dry face Sunday morning in the well filled Christian Church during the delivery of his lecture on "Les Miserables, the book and its people." The discourse in the Universalist Church Sunday evening on "The More Abundant Life" was handled with equal force and effectiveness.

I am convinced that Mr. Bigelow almost persuaded some of our good church going friends to be Christians; for he surely pointed continually to the natural law, that must be socially sought out and obeyed, before the individual can be free to attain to his highest and best.

Among all the many favorable and even enthusiastic endorsements of Mr. Bigelow's work, I have heard but one criticism. This came from an ardent prohibitionist who thinks national prohibition would really solve the whole matter.

In his concluding lecture on Universal Suffrage before the Spokane Equal Suffrage League, Mr. Bigelow incidentally said he did not favor prohibition. This lecture was somewhat curtailed in order to take the 9 P. M. train for Portland, so he did not take the time to develop his position regarding temperance.

I took some pains to try to convince my friends that even a minister could consistently and conscientiously oppose the dangerous coercive principle of prohibition.

Miss Elyne Walin, a member of the faculty of Coer D'Alene College, just across the border into Northern Idaho, who was instrumental in placing Messrs. White and Bigelows' afternoon lectures before that institution, writes as follows:

"Mr. Bigelow has come and gone and everyone of us are much better for it. I told Mr. Bigelow before he left us that I considered the lecture delivered to us by Mr. John Z. White and the lecture he had just delivered to be two of the best lectures it had been my privilege to hear. I can't take it back either."—WM. MATHEWS, Spokane, Wash.

NEWS—FOREIGN.

GREAT BRITAIN.

THIS YEAR MARKED BY STEADY PROGRESS—
ATTEMPTS TO DEFEAT THE LAW—NOT
A SEAT LOST TO THE LIBERALS IN BY-
ELECTIONS—GREAT MEETINGS ADDRESSED
BY LORD ADVOCATE URE.

We are fast approaching the end of another year, and whatever may be the measure of success in other and worthy causes there can be no gainsaying the fact that the year 1910 has been marked by steady progress for the Taxation of Land Values. Old friends are true, and as active as ever. New friends have come along to give us a hand. Speaking at Pontypool on Oct. 24th Mr. McKenna, First Lord of the Admiralty, said:

"For many years the taxation of Land Values was a voice crying in the Wilderness. To-day that voice spoke with the authority of law. We look forward to a bright future. They asked for taxes on our bread. We have given them the taxation of Land Values, and the more they press us the sterner will be our reply."

This is a straw that shows the drift of the current in the highest circle of Liberal politics. Up till now we have rather reckoned (and we have some justification for so-doing) the First Lord of the Admiralty as one of the forces against our Policy. Politicians may try to get up enthusiasm for "Free Trade" (of the Harold Cox kind), or on the "Osborne Judgment," for a "stronger Navy," "Payment of Members," "House of Lords" etc., etc., but it is around the "Valuation and Taxation of Land Values" that the real fighting still takes place. What will actually occur when the Valuation is completed and efforts

are made to make Land Values the basis for local rates, may be imagined by what is taking place now. A young Tory M. P. for Denbigh, speaking at Portmadoc on Oct. 26th, said that "If Landlords were compelled to suffer much longer owing to the imposition on them by the Radical Government of extra taxes, the time might arise when they would have to fight for their rights, and he would not hesitate, whenever the time came, to use once more the sword presented to Sir John Owen, an ancestor his, for risking his life for principles." The Speaker was Mr. Ormsby-Gore, heir to the Barony of Harlech. His family motto is "In this sign ye shall conquer." His coat of arms is said to represent a mailed fist pulling another man's leg. But however this may be we can afford to welcome such a fine fighting spirit on the part of so representative a defender of the landed interest.

That the enemy means to use every device in his power whether legal or illegal, is quite clear. Land Unions and Property Owners Associations are being formed with the avowed object of securing the repeal of the Land Clauses of the Budget of last year and in the meantime to discover ways and means of evading the taxes imposed on land. These Organizations have already taken cases into Court to test the validity of Form 4. A writ has been issued against the Attorney General, Sir Robert Chalmer, K. C. B., and other Inland Revenue Officers for a declaration that the notice requiring a person to fill up Form 4. is ultra vires, illegal and void. The Court decided against them, the validity of Form 4, being upheld. On Appeal Mr. Justice Lush on the King's Bench, Judge's Chambers, on November 3rd. dismissed the Appeal with Costs, holding that the decision of the Master in Chambers was right, and that the Action was wholly misconceived. Before me is a Pamphlet entitled "The Land Union's reasons for Repeal of the New Taxes and Valuation," price 6d. In the preface we are told that "It is intended to be of service to Politicians who are opposed to the Socialistic and predatory schemes of Mr. Lloyd George and the present Government." It claims to represent a Non-party Organization. After stating

that its creed is taxation according to ability, it quotes from Mr. Ure that: "Land Valuation would not be worth while if it stopped at the Budget Taxes. They asked that the Valuation should be made for another and greater purpose, in order that they might remove all rating and all taxation from the value of buildings and improvements, and place the whole of it upon the basis of the value of Land."

We are told that the Land Union is going to carry on an unceasing agitation for repeal. It quotes with approval a statement by Mr. W. H. Aggs, M.A., on the Finance Act as follows: "There is no wrong doing either legal or moral, in avoiding taxes which are not clearly and explicitly imposed, since, it is the duty of the State to use language of precision when it is imposing liability upon its citizens." The Union will only support Parliamentary Candidates who pledge themselves to the repeal of the land taxes and Valuation." All this opposition but brings "grist to our mill."

It is a gratifying feature of the present political situation that the Government has not lost a seat to the Opposition since the General Election in January. Only within the last few weeks two by-elections have taken place and both were won by Government supporters. Sir John Simon (the newly appointed Solicitor General), at Walthamstow, had an increased majority of 571, winning by the magnificent majority of 2766 over his Tory opponent. The latter refused the assistance of the "Land Union" and would not pledge himself to vote for the repeal of the Land taxes or Valuation, thus showing that Parliamentary Candidates fully realize the popularity of the Budget and at the same time telling the land Union that their services are not wanted by a conservative candidate! In the South Shields by-election the Government Candidate had a majority of 3011. The Land Union Pamphlet urges speakers to avoid the terms "Liberal and Conservative" and use only the terms "Communist or Robber Socialist as opposed to individualist or honest citizen." But the conservative candidate for Walthamstow gave these hot headed property partisans the go-by. He

politely told them to take themselves and their fireworks elsewhere.

The writer of the pamphlet speaks of the Undeveloped Land Tax as "the most insidious of all the land taxes in that it is apparently though not actually, insignificant in amount." Of course no Tory Pamphlet or speech is complete these days without some reference to Mr. Fels, the mention of whose name in the presence of the Land Union supporters produces an effect like the waving of a red rag at a bull. That the weight of public opinion is against them must be fully borne in upon their minds. The Tory Policy now includes "Tariff Reform, Social Reform, and Land Reform;" a sign of the times.

Here is a specimen of the depths to which the enemy has sunk. Speaking at Manchester Tuesday Nov. 8th, Mr. Wyndham said: "There ought to be no fear of dear food. It was not a question of political economy. It was a question of whether they believed in the good faith of two Englishmen—Joseph Chamberlain and A. J. Balfour." This of course is a piece of "blarney" on the part of Mr. Wyndham. The country knows how Mr. Balfour has valiantly fought and resisted the tariff reformers and that he is not at all in agreement with Mr. Chamberlain.

Mr. Pretymen, M. P. at Leeds Oct. 18th 1910, said: "He did not appear in opposition as an owner wishing to escape a burden. He and the other officials of the Union opposed the taxes because they believed them to be wrong and injurious and calculated to produce little or no revenue. On the ground that the taxes were contrary to the interests of the State, they opposed them root and branch, and demanded the repeal of the Act. Again he opposed the land taxes because practically the whole of the investments of the working classes of this Country were in land and real property." The people are seeing through these pretensions. Lloyd George has brought into our political atmosphere something like the spirit which characterised the Anti-Poverty movement in New York when Henry George, Dr. McGlynn, Tom L. Johnson, Louis Post, James Redpath and others carried on their inspiring campaign. But here after twenty years

of incessant preaching and agitation on the part of Henry George's followers there is deep and abiding knowledge of the inner meaning of the movement. Mr. Lloyd George is striking the imagination and sympathies of the people. Without a doubt he is the best fighting force in Great Britain. He speaks in language that is understood and appreciated by the common people. A few more years of such well directed effort as he has given us in the past two years, and who can tell what progress we may register in the direction of human liberty? In places where a few years ago Single Taxers and their policy were treated with contempt it is now regarded with fear or downright resentment. But, however changes may have taken place in the minds of politicians and of the people as a whole, there has been no change in the sentiment or character of our landed aristocracy since the day when the late Professor Thorold Rogers declared that "there is nothing in the history of civilization more odious than the meanness of some of our English Landlords—unless it be their insolence." Every day brings proofs of the good judgment of Thorold Rogers in his estimate of the character of these people.

It has required a great deal of effort to waken the people to the enormity of land monopoly, but at last they are taking a real live interest in what is to them the most vital of all questions. The selfish attitude of our privileged classes is rousing the spirit of a people who for centuries have sheepishly suffered cruel injustice, almost without a murmur. Our landed aristocracy have ridden rough-shod over the rights and liberties of the disinherited masses. In turning the people out of their holdings they have cared neither for age nor sex, and every countryside has living memories of the most cruel oppression. They have used their powers as law-makers to rid themselves of the burdens which were rightly theirs, and they have rack-rented and reduced the people to poverty and despair. Now that the limit of toleration is reached and the nation is rising up in its wrath against this iniquity, we find these oppressors and their agents unctuously posing as the only true friends

of the widow and the orphan, the small property owner, and the farmer, and the members of Building Societies, etc.

From all parts of the country come reports of the breaking up of large estates. As I looked casually through my paper this morning, I read of the sale of Earl Manver's estate in Lincolnshire; that Sir Frederick J. W. Johnstone is reported to have decided to dispose of his Westerhall estate amounting to nearly 20,000 acres. This family have owned the estate since the year 1200. The Ludstone Hall estate in Shropshire with its moated 17th century Manor House is another property to be shortly brought into the market. These are only a few instances of the break-up of large numbers of estates which to have looked over the fence of a few years ago would almost have landed a farm laborer into goal. Earl de la Warr has intimated that he intends selling the greater part of Buckhurst Estate. This has been in the possession of the Sackville Family since the time of William the Conqueror. In face of all this one wonders what a universal tax on Land Values will accomplish when the mere prospect of it is producing such results.

How appropriate was the title of "Prophet" which in derision the late Duke of Argyll gave to Henry George? The world wide character of the agitation brings to mind one of his last prophecies. "Not merely wherever the English tongue is spoken but in all parts of the world men are arising who will carry forward to final triumph the great movements which 'Progress and Poverty' began."

At the recent Free Trade Congress one met Single Taxers from America, Belgium, Denmark, France, Sweden, Switzerland, and other Countries. The spirit of these delegates was in great contrast to the spirit of those who stood merely for the abolition or reduction of protective tariffs. Yes, the people are catching the spirit of a great movement. Thanks to the Landlords, they will not allow the fight to slacken, or the cause to go back. Every day brings reports of new efforts to stem the tide of popular favor for the taxation of land values. This is increasing the force of the struggle and extending the

area in which conflict is being waged. Believing that the doctrines of Henry George are unpopular the landlords are seeking to check our progress by associating the Government's land policy with the name and words of the man whose spirit leads the battle and whose works give the cause a world influence. We may welcome their efforts, for the spirit and works of the man who has brought us thus far may be relied on to carry us to victory.

By the time this reaches you we may be in the midst of another General Election. The Conference on the House of Lords Veto question held its 21st and last Meeting on Thursday. On Friday morning (Nov. 11th.) the following message came from the Prime Minister:

"The Conference which has been sitting to consider the Constitutional Question has come to an end without arriving at an agreement. It is the opinion of all the Members of the Conference that the conditions under which its proceedings have been held preclude any disclosure as to the course of the negotiations or the causes which led to their termination." When the Veto resolutions were passed in the House of Commons, on April 1st, last, Mr. Asquith said:

"If the House of Lords fail to accept our Policy or decline to consider it when it is formally presented to that House, we shall feel it our duty immediately to tender advice to the Crown as to the steps which have to be taken if that policy is to receive statutory effect in this Parliament. What the precise terms of that advice will be, it would, of course, be improper for me to say now. If we do not find ourselves in a position to ensure that statutory effect shall be given to the Policy in this Parliament, we shall then either resign our Offices or advise a dissolution of Parliament. But in no case could we advise a Dissolution except under such conditions as will secure that in the New Parliament the judgment of the people as expressed at the elections will be carried into law."

This was followed by the death of King Edward and the dispute between the two Houses was referred to a Conference consisting of four Liberals and four Conservatives: Liberals: M. Asquith, Mr. Lloyd

George, Lord Crewe and Mr. Birrell. Conservatives: Mr. Balfour, Lord Lansdowne, Lord Cawdor, and Mr. A. Chamberlain.

Radicals all over the Country rejoice in the fact that the Ministerial representatives have made no concession, and that the question is now to be fought out to the bitter end.

The following important dates may be of service to your readers:

DIARY OF THE CRISIS.

These are important dates in the development of the Crisis:

Feb. 21st, New Parliament opened by King Edward.

March 22nd, Lord Rosebery's resolutions passed in the Lords.

March 29th, Veto Resolutions introduced in the Commons.

April 14th, Commons Veto Resolutions passed and Bill embodying them read a first time.

April 19th, Lords fix date for the Commons Resolutions, May 24th.

May 6th, Death of King Edward.

June 13th, Mr. Asquith announces Veto Conference.

June 17th, First Meeting of Conference.

July 27th, Adjournment for Recess after twelve meetings.

Oct. 11th, Conference resumes.

Nov. 8th, Mr. Asquith received in audience by the King.

Nov. 10th, Conference breaks up on 21st meeting.

Mr. Balfour, it may be pointed out, paid a visit to Balmoral on September 29th, when the King was in residence.

On Saturday, November 12th, the *Yorkshire Daily Observer* contained this from Lloyd George, which indicates that it is no sham battle we are about to be led into. He says:

"Having in vain used every endeavor through conciliating methods to win equal political rights for all Britons, we are now driven to fight for fair play in our native land. We repudiate the claim put forward by 600 Tory Peers, that they were born to control the destinies of 25,000,000 of their fellow citizens, and to trample upon their wishes for the good government of their own country."

In our organization, or rather I should say in all our organizations throughout the country specially devoted to the promotion of our policy, there has never been a greater amount of activity or a finer spirit shown. At Glasgow, Newcastle on Tyne, here in Yorkshire, in Lancashire, in the Midlands, in the South of England or in Wales; wherever our people are banded together, there is the most encouraging enthusiasm for the fight. There are hundreds and thousands of active men and women, all over the land, earnestly discussing what Taxation of Land Values means. Form 4 has proved to be a most humanising document. It has turned this Country into a debating Society for the Taxation of land values.

For the first time in the history of the Movement we have convened a week-end Conference of our people, held at Manchester, September 30th to October 2nd. It was a most successful and inspiring series of meetings. On the Saturday evening we held a Henry George Memorial Dinner, which in numbers and enthusiasm for the work, exceeded any previous similar meeting. The guests of the Committee at the dinner were Mr. and Mrs. Joseph Fels. Unfortunately through indisposition, Mrs. Fels was not able to come from London, but we were glad to have from her a warm message of sympathy and approval. Mr. Fels, himself, was in his usual breezy enthusiasm. Some people think of Mr. Fels as a man who is putting money into the movement. That is true, and it means much to the movement; but what we appreciate is the man himself. The amount of work Mr. Fels puts into the agitation, his interest in the work, and his own personal efforts in trying to convince people of all classes that this is the right policy in politics, entitle him to a foremost place among those who are striving to carry the policy of Henry George into practical realization.

On Friday evening the Lord Advocate opened the Conference by a masterly exposition of what the Land Clauses of the 1909 Budget meant for the Country. Mr. Ure still continues his marvelous enthusiasm and industry, speaking nightly all over the country to huge audiences, telling

them the story of the existing system of rating, how it hampers industry, creates unemployment, and directly causes much of the poverty and misery which the people so patiently endure.

At Glasgow, on October 13th, he addressed a Mass Meeting in the largest hall in the City. It was acknowledged to be the greatest political meeting ever held in the "second City." The meeting was held under the auspices of the United Committee for the Taxation of Land Values, The Scottish Liberal Association, and the Glasgow Liberal Council, and the subject of Mr. Ure's address was "Land Values, their Relationship to Free Trade, Housing and Unemployment." He boldly declared that Free Trade as we had it to-day was no cure for unemployment, no more than Tariff Reform was a cure. It was a most enthusiastic gathering, attended by representative Liberals and Land Reformers from all parts of the West of Scotland.

Here in Yorkshire we are just arranging to open a new establishment at Leeds, the leading town in the County, and so the work goes on.

The literature being distributed by the United Committee, has met so far with the greatest appreciation. In taking this literature into every house in the United Kingdom, the Committee has reached out to a great big piece of work which will have the most enduring effects for good.

We here do a great amount of work through the politicians, but we only work through these channels in so far as it enables us to create the sentiment in the community for our policy. The next move, after valuation of the land, is to have powers given to local bodies to make land values the basis of local rating, to substitute the value of land for the existing system of rating, which penalizes the improver and allows the monopoly value of the land to escape.

We are just, the papers advise us, on the eve of a General Election. The tory party, we are told, is not so keen for the fight. The Liberal Party is better equipped, but however this may be, we are going to win.

The question of taxing land values is now up in the public mind, and there it will remain until a great measure of eco-

nomic freedom is achieved. The Landlord Party are pouring out hundreds of thousands of pounds to stem this tide of popular enthusiasm for the taxation of land values. In this they are contributing much to the discussion, and maintaining it in ever so many different fields of thought and action. The more they talk and act, the better for our ideas and proposals.—F. SKIRROW.

TAXATION IN NEW MEXICO.

The taxation machinery is in the hands of the railroad through county bosses. It has been a powerful weapon of coercion. Tax rates are enormous. The State territorial rate is but 11 mills, but there are counties in which the rate is as high as 15 cents on each dollar each year.

The high rate is due to peculiar valuations. Houses of those who are "right" are valued as low as \$5 on the tax lists, while those who rebel frequently find homes of similar value listed at \$1,000.

The tax graft has been worked to the limit. It has been the cause of murders, of oppressions so tyrannous that resort to bloodshed has seemed the only relief. In this taxing the Santa Fe has fared well. It secured from Congress a flat tax of \$175 per mile on most of its trackage.—B. F. GURLEY in Cincinnati, Ohio, *Post*.

The London *Daily Mirror* contains five illustrations of the characteristic poses of Lord Advocate Ure and under them the following: "Mr. Ure, the Lord Advocate, who spoke at a land demonstration in Gladstone Park on Saturday alluded to the taxation of the future. He was anxious he said, to lift all taxation from men's labor. There was no man or woman in that gathering, however young and healthy who would live to see the day when the land taxes were repealed. They would, however, live to see the day when the principle would be extended far more widely than now."

Does every Single Taxer in your city take the REVIEW? If not, why not?

THE INDEPENDENT LABOR PARTY OF GREAT BRITAIN.

At the recent conference of the Independent Labor Party of Great Britain the following resolutions were adopted:

Resolved. That this conference of the Independent Labor Party, recognizing the intimate connection between the use of land and the employment of labor, pledges itself to attack land monopoly, which is responsible for depriving labor of access to land, and with a view to this end, they call for a heavy tax on the value of land which is held out of use.

QUEENSLAND LABOR PARTY.

The *Worker*, official organ of the federated workers of Queensland, Australia, contains much valuable and suggestive material these days. Its contributed articles some of its correspondence and its cartoons are all indicative of the way in which the Georgian philosophy has leavened practical politics at that end of the world. Notwithstanding its limitations the attitude of the Queensland Labor Party is distinctly forward and encouraging.

The issue of the *Worker* before us contains a two column explanation of the Land Plank of the Labor Party's platform. It declares that "the Labor Party claims that the unearned increment belongs of right to the people who created it," and that "the Land Tax will tax and make it unprofitable to hold land idle."

MAKING THE LANDLORD WORK ANYHOW.

Some correspondents of the London *Daily Telegraph* advocate a policy of passive resistance to the new land taxes. Wails as to the hardships entailed continue to occupy its columns. Lord Mount Edgumbe draws attention to the fact that he expects to receive 1,000 forms. "In every case," says the noble lord, "I shall have to inspect the lease of tenancy agreement; in many cases the

title-deeds will have to be investigated; and many will also entail correspondence, visiting distant places, and the clearing up of legal conundrums." This is too bad, and a better system would avoid it. But it is one way of making the landlord work.

The Committee for the Taxation of Land Values have published a pamphlet designed to aid landowners in answering the inquiries necessary to determine the valuation of the lands of the Kingdom. This is in part designed to frustrate the purpose of the Land Union which in the "Guide to Property Owners" seeks to magnify the complexities of these questions and even advises landowners to refuse information on every possible pretext.

FROM NEW ZEALAND.

Mr. Fowlds, Minister of Education of New Zealand, and known to Single Taxers all over the world, has written to Mr. Fillebrown, as follows:

"I am very pleased to have the complete account of your series of banquets in connection with the Single Tax League. I have always looked upon that as not only a novel but a very effective plan of bringing the principles of our reform before the public as well as before the specially invited guests, and I may some day, when freed from official care and duties, undertake something of the same sort in New Zealand. Meantime we are looking forward to great things in the way of propaganda during the next five years. Stimulated by the generous offer of Mr. Fels, we can see our way in New Zealand to about £450 a year for the next five years, which with a similar amount from Mr. Fels will give us £900 a year. We have arranged with Mr. Arthur Withy, a New Zealander who has been working in England for a number of years, to come out to undertake propaganda work in this country. I hope the result will be to give a further lead to the world in the way of economic reform."

A TRIBUTE TO ARTHUR WITHY.

A newspaper paragraph calls to memory the fact that Mr. Arthur Withy has lately been in our midst for the purpose of bidding farewell to his many friends in the district, prior to his departure from the Old Country to New Zealand. Mr. Withy has been requested to undertake the important task of supervising a great and sustained educational propaganda in favor of the taxation of Land Values throughout that country. That Mr. Withy will be happy in performing so congenial a task his many friends will need no assurance. Nevertheless he will feel, we doubt not, a tinge of regret in having to leave our shores when the cause here for which he has done so much has secured for itself such a prominent place in the sphere of practical politics. Our readers will join heartily with us in wishing health and prosperity to all the inmates of Mr. Withy's household, and abounding success to the cause he goes forth to promote and which we know he loves very dearly.—*The Huddersfield (Eng.) Democrat.*

Land and Labor, the admirable organ of English land nationalizers, has a review in its November number of Miss Kellogg's abridgement of Dove's Theory of Human Progression, the great work that appeared in 1850 and advocated the Single Tax.

The tendency all over the world is to shift the burden of taxation from the improvement and product value to the privilege value. It is coming to be recognized as bad policy to tax a man on his improvements, his enterprise, his success. The community thrives on the success of its citizens and that policy is best which encourages every citizen to be enterprising, to be industrious, to be a maker and builder of good things. On the other hand, it is bad policy for the community to make it easy for men to thrive by speculating in privilege values, which are always land values, in one form or another.—*Scranton, (Pa.) Republican.*

Order your books for the holidays from
THE SINGLE TAX REVIEW.

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

THE ONTARIO PLAN.

The Province of Ontario, Canada, disposes of its timber by periodical sales. These sales are extensively advertised for months and bring in buyers from all Eastern Canada and the border states. The timber land is surveyed and blocked off in tracts. These tracts of timber are sold, subject to stumpage or royalty to the highest bidder. Only certain species of timber may be cut. Nothing under twelve inches and no other timber except such as is specified may be cut unless absolutely necessary to enable the logs to be gotten out. The buyer has a certain number of years in which to cut the timber, at the expiration of which period the land reverts to the province and is thrown open to settlement, or, if still too remote for settlement, is turned back for another growth of timber. These sales yield from \$1,000,000. to \$3,000,000. each. As a result Ontario is the lightest taxed community in North America. It is also the greatest agricultural community and has the best public school system.—*Portland Labor Press.*

THE HEART OF THE MATTER.

Has not the time come when the subject of putting the people on the lands ought to have the attention of those who make our laws and direct our public policies?

We have legislated for the benefit of bankers, manufacturers and railroads.

What have we done for millions of men and women driven by heart hunger from lonely farms to crowded cities where they suffer the uncertainties of employment and fight a losing battle with the ever increasing cost of living?

We are going to conserve the streams and forests, but when shall we begin to conserve human welfare and happiness by striking at the heart of the matter?—*The Cincinnati (Ohio) Post.*

THE GREAT ISSUE.

There is a growing demand for a lower tariff and for an income tax that will replace the deficit that may be made by a lower tariff. By all means let us have a lower tariff and an income tax, but let it be a tax upon only those incomes that are derived from special privileges.

This was the great issue in England—should the nation forget its struggle for liberty when it abolished the corn laws, and go back to a higher tariff, taxing capital and labor; or should it tax Privilege? The progress of knowledge regarding what is meant by Privilege will soon make it clear to all that "Equality of opportunity implies the right of inequality of results."—ELIZA STOWE TWITCHELL, in the *Boston Common*.

SOME DETAILS IN ADMINISTRATION OF THE NEW TAXES.

To a small business man with several intricate sources of income, the making out of an income tax return is a vastly more complicated and laborious affair than any answering of Form 4 will be. And the penalty for shirking it—in the loss of abatements of one or the other kind—is much more common and probable, just as the unpleasantness of disclosing the details to a local business man is much better founded. People of the richer landowning class have been lucky to escape these worries which humbler and more hard-working citizens have come to think past grumbling over. A good deal of the Land Union's agitation simply expresses the restiveness of previously privileged individuals, who are now undergoing the new experience of being treated like ordinary people.—*London Daily News*.

REAL CONSERVATION.

The *Herald* has always claimed that this world was made by God for the use of all his children, and now that the "Conservationists" have laid down the principle "that the public lands and their resources

belong to all the people, not only of this but future generations, and must be used only for the benefit of all, and not given over to be exploited by the few, that mineral lands must not be sold at all, but leased on the best terms possible for the benefit of all the people," we feel in duty bound to support the "Progressive" men in the Republican party who are advocating this by the national government, although we do not agree with them fully, for we believe that Henry George's theory of taxing land values would bring about the desired object, not only as applied to the land now left to the national government, but to all land. Take off all taxes on industry, on all things created by individual enterprise, and tax only that which is created by the community—land values—or by the presence of minerals in the earth—and it would compel speculators to unload idle land, destroy monopoly, and gradually all would reap the benefit and enjoy the blessing that God intended they should.—Piedmont (W. Va.) *Herald*.

JOSEPH FELS CAN TELL HIM.

Roosevelt is stirring things up in the political ring. It is refreshing to hear him say that if special privilege people want a fight he is there with the goods. If he means what he says—if only he really does mean it—Joseph Fels can teach him a "punch" that will "knock the block off" any corporation monstrosity or special privilege grabber that steps in the ring. It is known as the "land value taxation wallop" and in Great Britain, Australia and other countries, although feebly applied, has rolled the champion robbers in the dust. Does Teddy want to learn it?—Johnstown (Pa.) *Democrat*.

CAN THE LANDLORDS VALUE THEIR LAND?

The land owners, their factors, and general hangers-on are now out in the open, denouncing in the Scottish Press the forms they have to fill up in connection with

land. The questions to be answered are declared to be stupid, and the owners in some cases also state they cannot value their land for the Government, but it is a strange commentary on this assertion that when the landlord is prepared to sell land he knows its value and has no qualms of conscience about asking a high price. Near Cathcart Bridge, Glasgow, the School Board wanted about an acre and a half of ground. The value attributed to this ground for taxing purposes was £3 10s 10d a year, but the School Board had to pay £3,270 17s for it, in fact more than 920 years' purchase on the value attached to the land for local rating purposes. The owner of the Cathcart site had no difficulty about knowing its selling value when the Cathcart School Board wanted to purchase it. The poor Duke of Argyle and his servants are now being troubled in the most rascally and impertinent way to send in a return of the value of the land he owns, and no doubt it is a great shame to trouble a real live Duke in this way, after him giving 52 acres of agricultural land and foreshore near Kilcreggan to the Government for a trifle of £14,500, or over 240 years' purchase. The fact is that the noise in the Press that land cannot be valued is all sham, humbug and hypocrisy. The owners of ground know its value as soon as a buyer is in sight. The real thing that troubles the landowners is that if they make a high valuation of their ground they may be rated upon it, and if they value their land low, and upon sale it realizes a higher value the State steps in and takes a portion of the unearned increment. The Budget this time really gets at the landowner, and has caught on with the people. Last week an Irish priest declared: "God bless the Budget."—J. O'Donnell Derrick, Glasgow correspondent of *The Irish Weekly and Ulster Examiner*.

WORKING RIGHT.

The larger land values under Lloyd-George's program is inducing some of the idle noblemen and land-owners of Great Britain to go to work, and others to do more work, to increase their incomes.

About the highest expression of governmental science is to arrange that all men can work and will work—*News-Scimitar* Memphis, Tenn.

CREATIVE INDUSTRIES SHOULD PAY NO TAXES.

Now manufacturing enterprises are essentially personal property. They use money and machinery, stocks and bonds, and if you threaten to levy taxes nearly up to their earning capacity on such tools of development, they simply stay away. They go only where they are treated fairly and are welcome and are encouraged to prosper to the limit. Their operations are attended with the very greatest risk; their net returns average small, and they cannot exist if they are required not only to take care of themselves and create value for realty, but also to pay the 2 or 3 per cent. tax that real estate, when business is lively, can pay without feeling it. Indirectly, the creative industries—commerce and manufactures—are the source of all public revenues. Directly, in my opinion, and in the generally accepted opinion of progressive communities, they should pay none.—WM. S. BODLEY, *Real Estate Bulletin*, Louisville, Ky.

NEW SYSTEM OF TAXATION.

EDMONTON IS TRYING A PLAN THAT SUGGESTS SINGLE TAX IN SOME OF ITS FEATURES.

Edmonton, Can., is trying a new system of taxation. In essentials it is a single tax system since it levies on the cash value of land and does not tax improvements directly. There are three other regular schedules, however, covering business, income and special franchises, so Edmonton's is not strictly a Single Tax system, though there is much of the spirit of the Single Tax idea in it.

The fact is that the man who drew up the plan, William Short, king's councilor, did not know who Henry George was and had never heard the term "Single Tax" when he framed his taxation scheme.

In brief, this is his taxation scheme: Levies are made on the actual cash values of land. In estimating the value of vacant lots the value of nearby improved property is taken into consideration. Thus a vacant lot is listed at its value as a site for a building like the average building of the neighborhood—not as a prospective site, but as an actual site.

The tax on business is reckoned by the square foot of floor space, and the rate for each different business is determined by a table, corrected each year. Thus a florist is taxed the minimum, 25 cents per square foot, while a banker is taxed the maximum, \$7.50 per square foot.

Fifty different businesses are classified and there is a fifty-first class to serve as a catch-all for odd vocations.

No attention is paid to the non-essentials, to the character of the building or furnishings. A bank built of Carrara marble is taxed at the same rate per square foot as is the bank built of boards.

Here are a few sample assessments per square foot for 1909: Millinery store, \$2.; undertakers parlors, \$2.50; ice cream parlors, \$2.; boarding houses, 50 cents; drug-stores, \$4.; printing offices, \$2.50; lawyers' offices, \$4.

The income tax is levied at a fixed rate on each \$1,000. over the first thousand, which is exempt from taxation. During 1908 the rate was \$1.45 per \$100.

The tax on special franchises does not worry the Edmontonites, since the city owns all the special franchises at present, and all are exempt from taxation.

The system works. During 1908 there were less than a half dozen appeals to the council, as provided for in cases of alleged unfair valuation, and only one second appeal to the courts.

The notable effect of the system is that which it has on the improvement of property. Since the system puts a premium on improvement and a penalty on non-improvement, vacant lots in the downtown section of Edmonton are rare. The town is growing rapidly, but not raggedly. There is no inducement to buy land to hold for a rise, so Edmonton is being built up compactly.—Pittsburg (Pa.) *Gazette*.

HOW IT WORKS OUT.

The corporation of Edmonton embraces now about ten thousand acres. It has a total assessment of thirty millions and a tax-rate this year of seventeen mills on the dollar. The general assessment is based on land value only, fixed by the assessor. He is guided in fixing this value by recent sales, by his knowledge of the property, its location, etc., and in arriving at this he pays no attention to the character of the building or whether it has any building on it at all or not. The advocate of the Single Tax would stop at this point, and the feeling of many people here is to go back to it, but whether the bold proposition of a land tax only was too radical, even for the radical West, it was thought best to modify it by the addition of a business and an income tax, and these are both still maintained in Edmonton. The business tax is fixed by the amount of floor space occupied and varied in amount according to the character of the business carried on.

In 1909 the highest rate of business taxation was placed on banks, \$7.50 per square foot of floor space occupied; financial companies paid \$5.50; jewelry stores, \$5.00; drugs, professional offices, tobacco stores paid \$4. per square foot, retail dry goods, \$3.50, and groceries, \$3.00; wholesale dry goods, \$2.00, and warehouses, \$1.00; factories are down as low as 25 cents per foot; this will give an idea of the gradations made. The limit under the charter is \$10. per foot for banks, etc., and \$5. per foot for other business. Incomes are exempt up to \$1,000. per year. The rate of business taxation is drawn up by the assessor and submitted to the City Council, who may revise it. That the tendency is towards the Single Tax alone is indicated by the fact that the rate of business taxation in 1910 is about one-quarter lower than it was in 1909.—Toronto, (Canada) *Star*.

World Wide, a paper which fills the office for Canada that the *Literary Digest* fills in this country, and which is published in Montreal, reprints from the *Westminster Gazette* the article of Leo Tolstoy on Land Slavery, translated by L. and A. Maude.

VANCOUVER, THE CITY OF THE SINGLE TAX.

(Rev. Prof. Anderson Scott, Cambridge, has been spending the summer in Canada. He is writing in the *British Weekly* his impressions of our Dominion. What he says about Vancouver, the City of the Single Tax, may have an application to municipalities in Ontario and other parts of Canada.)

If one were to ask some of the leaders of local politics what were the further causes of its (Vancouver's) prosperity, they would at once refer

TO THE "SINGLE TAX,"

and the principle of taxing unearned increment on land. Vancouver has been working with these partially for the last fifteen years, and now has adopted them without reserve. All the municipal services, and they are more numerous and better performed than in many English towns, are supported by the proceeds of a tax, which is called "single" because it is a tax on land alone, not on the land and buildings. And the land is reassessed at short intervals, so that the community loses little time in drawing its share of the enhanced value, which according to the theory, is largely due to the growth and energy of the community itself. Other towns have adopted the system wholly or in part. Prince Rupert, the destined terminus of the Grand Trunk Pacific, has adopted it from the beginning. But none of the others approaches Vancouver in importance; none is more satisfied with its success. The tax is at the rate

OF TWENTY-TWO MILLS

which works out at about sixpence in the pound on the capital value of the land. The system is attracting attention and inquiry from economists and municipal governments all over the continent. The official reply to enquiries is that the "Vancouver experiment," which, indeed, may no longer be regarded as an experiment at all, has resulted in such a rapid upbuilding of the city that no one, not even the extensive land owner, has any desire to return to the former.—*The Citizen*, Ottawa, Canada.

LAND VALUE TAXERS ACCEPT THE ISSUE.

Avowedly the purpose of the Lloyd-George scheme is not to get money at once but to set up machinery for the gradual expropriation of landowners. * * *

The land-value taxes are nothing if they are not weapons to destroy private property in land. As revenue they count hardly at all. Like many other public crimes, this raid on landed property is defended on the ground of principle. On that ground it must be met and beaten.—*Saturday Review*, London, Eng.

THE SINGLE TAX THE MOSES.

We go into all these details because the Single Tax seems destined to cut a big figure in the near future—and its adoption by Prince Rupert is so close to the States that we can watch its progress; and if it is a success in Canada it can be more of a success here.

Taxation is a very important problem. In a broad way it embraces the cost of living. The Single Tax system may be the Moses that is to lead us to a brighter land.—New Bedford (Mass.) *Times*.

WRITES LIKE THE RECORDING ANGEL. BUT HE KNEW THE REMEDY.

We bring to a conclusion to-day the pictures of village life in Russia from the pen of Tolstoy which have been appearing in our columns during the last few days. We will not attempt to characterize them by any epithets, for it is almost impossible to find any which fit the work of this great writer. He writes like the recording angel, with an astonishing simplicity and aloofness which take no account of the activities of the modern world and its prejudices and conventions. He sees misery in front of him and all around him, he records it just as it appears to him without gloss or palliation, and he proposes to relieve it by methods which will cause a shudder in the charity organization mind. He makes a kind of inventory of the modern State—"Dumas, Councils, Ministries,

Courts, Zemstvos, Universities, Extension Lectures, Academies, elementary schools, fleets, submarines, airships, and many other things quite foreign to and unnecessary for the people"—and dismisses it all as a petty irrelevance beside the real human problem. He sees the institution of landlordism at work over a vast area where there is no economic rent, and brands it bluntly as slave-holding—an institution which must pass as inevitably as the serf system of a previous generation, so soon as the landowners themselves have awakened to its true nature. But apparently he will not hasten its extinction or propose any of the steps for land purchase or gradual transition by which we have dealt with a similar problem in Ireland. Having dismissed the Dumas and the Councils, and being left alone with moral forces, he falls back on a policy of waiting in faith. Knowing the unimportance of "all wretched measures adopted by the Government about this or that alteration in the laws of land-ownership," the peasants, he tells us, "quietly await their day, which sooner or later must come." Slavonic patience may be equal to this doctrine, but those of us who are less sanguine about the conversion of landowners to the belief that their ownership is a crime will still prefer to keep pegging away with our "wretched measures," land-purchase, small-holdings, and the like. But we ask from our prophets not that they shall give us a policy, but that they shall stir our thoughts and kindle our imagination, and Tolstoy writing about Russia is writing for every man. His picture has this universal quality which makes it a parable of the whole human condition. More than all the rhetoric of the Socialists, it enables us to see the passive suffering as well as the active discontent of the very poor. And this simplified vision, which is entirely free from traditions and conventions, has something in it of the Day of Judgment.—*Westminster Gazette*, (Eng.)

An illustrated article on Fairhope, Alabama's Single Tax colony, occupies nearly a full page of the *Chicago Tribune*, of Sunday, Oct. 9th.

THE SECOND HENRY GEORGE.

One of the strong men who will enter Congress as the result of last Tuesday's election will be Henry George of New York, who will replace W. S. Bennet. Like his famous father, George is an enemy to every form of special privilege, and like him he is a strong advocate of the tax on land values. His writings have shown him a man of keen mind and high ideals. It's a mighty good thing for Congress to obtain recruits of the caliber of this New York progressive.—*Kansas City (Mo.) Star*.

HENRY GEORGE AS AN "EXTREME SOCIALIST."

We see now more clearly than ever that the scheme—which, on Mr. Lloyd George's own admission and that of his supporters, was an attempt "to get at the big landlords"—has been framed in order eventually to work out in practice the extreme Socialistic theories of the late Mr. Henry George.—*London Daily Telegraph*.

We can think of no good reason why land values created by the community should be pocketed wholly or mainly by individuals, or why the successful experiments made by governments in other places to take over some of this commonwealth for the commonwealth should be studied with a view to doing the same thing in Massachusetts.—*The Boston Common*.

In the October *Labor Clarion* of San Francisco, Arthur H. Dodge has an article on "The Curse of Drudgery." He says:

"The followers of Henry George, generally called Single Taxers, or land value taxers, believe that the evils of drudgery may be lessened by abolishing land speculation and bringing idle lands and idle hands together. With landlordism, or land capitalism, done away with, working opportunities would become so plentiful that men possessing ambition and average intelligence would no longer be obliged to follow drudgery."

SPEECH OF HENRY GEORGE, JR., AT
MIDNIGHT OF ELECTION DAY,
NOVEMBER 8, 1910, AT HENRY
GEORGE, JR.'S, CAMPAIGN
HEADQUARTERS.

(The reporting of this speech is an incident of interest. President Leubuscher, of the Manhattan Single Tax Club, who twenty-four years ago was present at the Colonnade Hotel (now razed) on the evening when the returns of the election showed Henry George beaten by Abram S. Hewitt, and who reported the impassioned speech of the great leader on that occasion, with his note book resting upon the broad back of a spectator, is the stenographer to whom we are indebted for this speech of the son of the Prophet. Mr. Leubuscher tells the *Review* that this scene of more than two decades ago flashed upon his mental vision when Henry George, Jr., began to speak, and hastily seizing a stub he transcribed Mr. George's words to paper. With the successful candidate's revision it is here presented to the readers of the *Review*.)

Friends and Fellow Workers:

"I have always welcomed every opportunity to fight against privilege, and take this election to mean that I am to have such an opportunity—a great opportunity.

"I am elected to Congress where for years I have wanted to go—wanted to go to struggle for equal rights and against privilege. Now my wish is to be gratified.

"We have accomplished the seemingly impossible by winning in an overwhelmingly Republican district. I have been elected by three kinds of voters—by Democrats, by Independence Leaguers and by many Republicans who have accepted or at least not objected to our radical ideas.

"If the returns at this hour are to be trusted, they show that a lot of Democrats cut me solely because I stood for radical ideas, but that far more Republicans supported me just because of those radical ideas.

"To me my election means a new thing in New York politics. We waged a radical fight. We did not flinch for one second. We admitted all they charged against us as to free trade and the Single Tax. We have shown that in this conservative part of Manhattan a radical can be elected to Congress.

"The great Democratic wave is a radical one; not a mere party movement. It

means that the spirits of Thomas Jefferson and of Abraham Lincoln are alive in this land from the Atlantic to the Pacific. We of the radical faith propose to be in the van in this movement, and yet I propose to be a practical radical in Congress. I intend to stand with those men who propose to take off this tariff wall layer by layer.

"I am very much moved, my friends, on this occasion. No man ever had such support as I had in this campaign. No man ever had collected around him a more loyal, able, brilliant and eloquent band of associates. If nothing else were to make me loyal to the cause, the devotion of these men who have done so much for me would.

"Yet it was not so much for me personally that they worked as for the cause. In my advance they make their advance and the advance of their cause. This is a movement that is going forward all over the world. Lloyd George is the man who leads in Great Britain; Katsura is the man who leads in far off Japan. We will try to lead here; but no matter who leads, if only he that does lead will lead sincerely and fearlessly, the cause will go on.

"Now that the fight is ended I find much joy in the fact that I entered into no personalities against my opponent Mr. Bennet, and that none of my many workers and speakers did, either. We steadfastly held to the discussion of economic topics.

"Gentlemen, I feel the responsibility of the position I now hold—a great responsibility. This district has given me the opportunity of doing something. It will expect me to accomplish something. I ask for your help—your support. I ask that there be no lowering of the high purpose we have tried to put into this campaign. We are now beginning a larger campaign. I pledge you that I shall fight with all my soul. Stand by me. And now, good night, and God bless you."

"The Story of Ownedland" which ran through the columns of *The Square Deal*, the Single Tax organ of Canada, has been printed in pamphlet form and is sold for ten cents. The true economic lesson is effectively told in story.

LAND VALUE TAX PARTY NEWS.

On the Saturday evening before election Joseph F. Darling, Land Value Tax party organizer, was addressing a street crowd from the party's movable platform at 125th Street, New York. A lot of mischievous college boys of rowdy instincts made a rush, upset the stand, knocking Mr. Darling to the ground. His head struck something in the fall and he was rendered unconscious for a time. The stand was utterly demolished.

OPPOSED TO HENRY GEORGE, JR.

As is well known the Land Value Tax party opposes the acceptance of appointments or nominations to office of Single Taxers by Tammany or any other old party organization, especially if it is intended to silence the favored one. During the recent campaign the party organization opposed the election of Henry George, Jr., to Congress. The editor of the REVIEW asked Mr. Wallace, chairman of the executive committee, for an explanation. Mr. Wallace said:

"It is a fixed policy of our new organization not to encourage any professing Single Taxer to seek office from any old party organization unless the party doing so will adopt the principle of a Single Tax on land values only as a part of its platform. Both of the parties which nominated Mr. George refused to do so. Further, we sent people to hear Mr. George's addresses in the early part of the campaign, and found that he entirely overlooked the Single Tax propaganda in his public speeches. Further, he had espoused the income tax policy, which is flatly contrary to the philosophy of his father, the great Henry George.*

"So we determined to issue a circular

*There is at least one error of fact in Mr. Wallace's statement. Mr. George has not espoused the Income Tax. He believes, as we also believe, that it is far preferable to a tariff tax. Mr. George believes—and in this belief we concur—that an Income Tax Law might be made—much to the surprise of some who favor it—to bear upon unearned incomes to an extent that would whet the appetite of the people for more. It is conceivable that an Income Tax might be made to include a large infusion of the Single Tax—the tax on privilege. We do not expect to hear Mr. George defend it on any other grounds.—Editor SINGLE TAX REVIEW.

to voters of the district. This was not done with the hope of defeating Mr. George. With the two nominations he received, we regarded his election as certain, and were indeed surprised later at his plurality being so small as it was. His Republican opponent, with the nominee of two parties opposed to him, seems to have run better than any stand pat Republican in the eastern part of the state, when compared with the vote of previous years. But we wanted to let the people in the district distinctly understand that we did not regard Mr. George's campaign as connected in any way with the propaganda for Single Tax on land values. We decline to support any candidate, even Henry George, Jr., who lays the Single Tax cause on the shelf in his effort to secure an office. Further, we believe that in his office as Congressman Mr. George will be utterly useless to the Single Tax cause.

"In urging the principles of the new organization we are constantly met with the objection that the Single Tax movement is a Democratic annex, and that the Democratic party controls the so-called Single Taxers. This may be a fact as to some of them, but we wish it distinctly known that it is not true as to the Land Value Tax party and its members. Our object is to make a vigorous fight against land monopoly, not assisting any old party in its fight against any other party, neither of which will do anything to help the cause of humanity.

"We believe our course is right; at all events, it is well to have it understood."

The Party has formed a club which will be known as the Land and Liberty Club. Its headquarters are 55 and 57 West 125th Street, this city, where Single Tax literature is kept on sale. There will be meetings and discussions every Sunday evening at 8:30, when ten cents admission will be charged. All are welcome.

The Women's Henry George League holds weekly meetings at the Single Tax Committee rooms, 46 East 29th Street, N. Y. City, for readings and discussions, on Monday afternoons from 4 to 5 o'clock. The Theory of Human Progression, by Patrick Edward Dove, abridged by Julia A. Kellogg, is now being read.

BOOK REVIEWS.

HENRY RAWIE'S DISTRIBUTION.

Although the writer has not felt competent to review "Distribution" he has taken the liberty of commenting on particular passages in it.

Various passages in "Distribution" indicate that the author's ideas of land-values and rent are not very clear. On page 104 he says:

"Admitting that the sums paid to landowners as rent for the use of land are a robbery of labor and capital, without justification or excuse, * * *."

Mr. Rawie doubtless did not mean to say that the "sums" were a robbery, but that they were the proceeds of a robbery.

Strictly speaking "Rent" is not paid for the *use* of land, but for that which is essential to its use, viz.: exclusive possession. A tenant may use, or hold out of use, land he pays rent for, unless it is stipulated in the lease that he shall put it to use.

Exclusive possession of land is essential to civilization. In civilized communities, therefore, landholders are secured in their possessions. But, for the reason that the distinction between ownership and possession has not been clearly seen, landholding has become landowning. Landholding is a privilege, which those who possess it can transfer to others, receiving in return, if leased, its equivalent. This equivalent is rent. The privilege of holding land being secured by the state, landholders, or landowners, as they are now commonly called, cannot reasonably be charged with committing robbery when they receive "rent" from their tenants. Landowners, therefore, not only have excuse, but justification for exacting "rent" from those to whom they lease their land, and treating such rent as their private property. The following statement from "Distribution" (page 75) further illustrates Mr. Rawie's confusion on the subject of landvalues and rent.

"Land commands a price on the general market as it gives its owner the power to take a share of the daily earnings of labor, * * *."

And again on page 95:

"The price of land is fixed by the sum the landowner may take each year" (in perpetuity) "from the earnings of labor without giving anything in return, * * *."

The claim that the sum the landowner receives as rent, is robbery, rests on the erroneous assumption that such sum is subtracted or deducted from the earnings of labor. This is tantamount to saying that there is no such thing as economic rent.

That landowners give nothing in return for the rent they receive from their tenants is also a misstatement. Tenants would not be willing to pay rent unless an equivalent were given them in return. This equivalent includes not merely possession of a certain area of land, however great its natural productivity may be, but also, whatever advantages civilization has attached to its location. Some locations, barren rocks and sandbars, for instance, command enormous rents compared to what such sites would command if only their natural productivity were involved. This Mr. Rawie seems to be aware of from the following, from pages 93-94:

"Farm lands and forests have the same difference in situation and in relation to the market. Where lines of distribution cross each other from all directions, cities and towns will grow, because at such places exchanges may be made with the greatest saving of time. * * *. As a result of the natural advantages of some points of supply over other points there will be wide margin of profit, owing to the fact that demand will meet the price of the most difficult supply. This irregularity of natural conditions under the smooth surface of the market is something we cannot overcome by increase of knowledge or by invention, and there is no way by which we may compel a distribution of this advantage except by taking it by taxation and spending it for the common good."

Here it may be well to quote Mr. Rawie's conception of the common good, which will be found on page 88, and is as follows:

"The common good so much discussed, is common only in the sense that the good of nature is universal, but is not common

in the sense that we are to share equally in all the benefits of civilization."

Certainly no new invention is needed "to compel a distribution of this advantage," as Mr. Rawie phrases it; but the obscurity of his language of itself is sufficient evidence of the need of an increase of knowledge as to the origin and nature of land values.

Briefly stated, "Land-values consist of the opportunities for acquiring wealth or otherwise satisfying human desires, which the community by its presence and activities attaches to certain locations. That land values are therefore a product of communal life, are always proportional to the density of population and the intensity of its activities, and are co-eval with society and commensurate with its growth." *

While it is evident that Rent must come out of the gross product of human labor, it is erroneous to suppose that it is subtracted from the earnings of the laborers. On the contrary, Rent is distinct from, and additional to such earnings. Had Mr. Rawie said that the land owner gives nothing of the product or results of his own individual exertions in exchange for the rent he receives, his statement would have been incontrovertible. Possibly that is what he meant to say.

The privilege of exclusive possession of land is more or less valuable, for which the possessor should give an equivalent. Landowners, so-called, therefore, do no wrong in exacting an equivalent from those to whom they lease their land; that is, in exacting Rent from their tenants.

The wrong that exists, and a very great wrong it is, does not attach itself to the land owning class, but to the community itself of which they are a part, for the reason that the community does not exact from this class an equivalent of the value of the privileges it confers on them, and secures them in the possession of—which equivalent is the rental value of the land they hold. This is the basic injustice which, while it is not in itself robbery, leads to the robbery which Mr. Rawie

mistakenly attributes to land owners; for the reason, that the community failing to secure its rightful income, "Rent," is compelled, in order to secure the means of performing its own functions, to tax the earnings of the laborers. This constitutes the robbery, the community itself is the robber, and the robbed are all those who produce wealth or render other service.

Before proceeding to give Mr. Rawie's plan for putting an end to his assumed robbery of laborers by land owners, and at the same time to relieve the laborers of what he claims is a monstrous debt, some reference to his conception of "debt" is in order. His conception is certainly peculiar, and opposed to that generally accepted, which is, that a debt is "an obligation to pay a fixed sum at a specified time, for value received." His peculiar conception of debt is expressed in the following from pages 94-95 of "Distribution:"

"The price we must pay for land is a perpetual debt, which when once established can never be paid, when one man sells the land the debt is redeemed, and when the other man buys the debt is re-instated."

How, the price *paid* for land is a debt?

How, *paying* a price for land *establishes* a debt?

How, when one man *sells* land a debt is redeemed?

How, when the other man *buys* land, the debt is re-established?

The ordinary mind finds difficulty in comprehending the above, for which reason Mr. Rawie might consider it expedient to explain its meaning in a revised edition of "Distribution."

In regard to debt and the price of land, Mr. Rawie further says:

"That the entire sum of our land values constitute a monstrous debt," which the poor and oppressed "are never to be allowed to pay." So he proposes to relieve the poor and oppressed, from its impoverishing effects in a novel way; by, as it were, a stroke of the pen. Subjoined is what might be called his emancipation proclamation which is quoted from 116-117 of "Distribution."

"The change we propose, is to change sixty or more billions of dollars from the

* From a Single Tax Catechism prepared by the editors of "The New Earth" and published in it 189

debt side of the national ledger to the credit side at one stroke, and then to allow the natural law to bring about individual correction. We propose to so obstruct one wide channel of distribution as to prevent all flow of wealth in that direction, and to destroy the prices of property dependent upon this flow. And at the same stroke, and by the same instrument, we will open up thousands of other channels so that wealth may follow its natural outlets, that other property may gain the prices that property in land loses. We may easily accomplish this radical change without disturbing any individual in his ownership of property by a simple change in taxation."

Continuing, Mr. Rawie says:

"We may change the location and distribution of billions of dollars worth of property by merely changing the income upon which the value depends, and we may transfer the value of land to other property by taxing land values and by taking taxes off other property. If, for example, forty billion dollars worth of land, lots and mines will sell for such sum, because they return a net income of two billion dollars a year, we may drive away this fifty billion dollar price by taking the two billion dollars a year in taxes, and by remitting two billion dollars of taxes on other property. We furnish a transfer of value and the price of land will change into the price of other property."

The foregoing Mr. Rawie asserts is:

"A concise and simple statement of the effect that will follow upon the adoption of the Single Tax which has been so ably presented in the writings of Henry George and Thomas G. Shearman."

Students of the economic writings of Henry George and Thomas G. Shearman are convinced that the effects that will flow from the adoption of the Single Tax principle will be as forecast in their writings, for the reason that both of the above named writers, each in his own way, arrived at their conclusions by co-relating cause and effect. "Great oaks from little acorns grow." And for the same reason, it will be seen, that Mr. Rawie's predictions as to the effects of the adoption of the Single Tax will never be fulfilled—for "Grapes do not grow on thistles."

AS TO THE PRICE OF LAND.

Price is not value, but the valuation of value expressed in terms of money. Exclusive possession of land is a privilege, secured to the possessor by the community; and the price of land is the valuation of this privilege. The price of land—the sum it will sell for in the open market—is its untaxed rental value capitalized, and not as Mr. Rawie insists, the capitalization of the sum the land owner can squeeze out of his tenant's earnings. He may not be able to see the distinction, nevertheless it is there.

By the removal of a cause, its effect ceases. Should the cause of the price of land be removed its effect would cease. The cause of land price being the private appropriation of its rent, the public appropriation of rent would leave no rent with the land owner to capitalize.

But should the price of land die a natural death, as it would if the full rental value of land were appropriated by the community, not a change from the debt side to the credit side of the national ledger (if such a ledger exists) or vice versa, would be the effect of such decease. Nor would any individual debt for land, labor, the products of labor, or services of any kind be changed into a credit by such decease. Change of price, of land or anything else, does not change the relation of debtor and creditor.

A reasonable inference to be drawn from Mr. Rawie's assertion that land fetches a price because it yields its owner a net income even if he derives such income by using it himself, instead of letting some one else use it, is, that land which yields no income does not fetch a price. That such an opinion is erroneous, is proved by abundant evidence. City and suburban lots which yield no income to their owners are continually bought and sold, that is, fetch a price. The acquisition of unused mineral lands, half a million acres or there about, of the Tennessee Coal and Iron Co., by the United States Steel Corporation, yielding no income, fetched a price. To take by taxation from land-owners the income they derive from land, and to leave untaxed the valuable land that yields no income, would enable the owners

of such land to hold it out of use, until those who wanted to use it were willing to pay a price commensurate with its income-yielding potentiality.

It would be interesting to know what Mr. Rawie means when he says:

"We may change the location and distribution of billions of dollars worth of property by merely changing the income upon which the value depends, * * *."

Also what he means by: "changing the income." Is it to decrease or increase it?

And again, that the value of land depends upon the income it yields, or vice versa? And further, that by merely changing the income of property, its location—that is the location of the property—may be changed? Is the reader to understand that an orange grove in Florida can be transferred to the North Pole? Such an interpretation of his language does not seem unreasonable.

But while the above statement is involved in obscurity, the reader is not left in doubt as to what Mr. Rawie expects will be accomplished through the Single Tax—as he understands it.

"We may transfer the value of land to other property by taxing land values and by taking taxes off other property."

By doing so he says also:

"We furnish a transfer of value, and the price of land will change into the price of other property."

By so doing, that is, by the public appropriation of land values by means of taxation such values would be transferred from individual to communal ownership, and land would cease to have a price, consequently there would be neither land value nor land price to transfer to the value or price of "other property." That land values cannot be owned individually and collectively at the same time, is as true as that two physical bodies cannot occupy the same space at the same time.

It will be noticed that Mr. Rawie's plan for destroying the price of land on the one hand, and on the other, changing the price of land into the price of "other property," is not simple, but duplex. The imposition of two billion dollars a year in taxes upon land values must be accompanied, he claims, by the remission of a like amount

of taxes on "other property" to accomplish that object. Of course, Mr. Rawie does not mean "remit,"—taxes or fines must be imposed before they can be remitted; doubtless what he meant to say, was that, simultaneously with the imposition of a tax on land values, "other property" should be exempted from taxation.

While Mr. Rawie informs the reader how the price of land would be affected by taxing its value, he leaves him in ignorance as to how the price of "other property" will be affected by freeing it from taxation. But, as elsewhere in "Distribution," he asserts that "low prices are inseparable from poverty, distress and idleness," and that "times of high prices are times of wide general prosperity." It may be reasonably inferred, that he confidently expects that the prices of "other property" will not fall when relieved from taxation, but will be increased by the addition of the dead price of land.

It seems incredible that any one can believe that a tax on products of labor (which of course is what Mr. Rawie means by "other property") does not increase their cost. Possibly those who claim that "the foreigner pays the tax" may do so. But that shibboleth, which has fooled so many in the past, has lost its talismanic power, and most people are now willing to concede that a tax on a product of labor adds to its cost and is ultimately paid by the consumer. The effect then of freeing productions from taxation, must necessarily be to reduce the cost of the product and thereby to reduce its price to the consumer. And in spite of appearances to the contrary, "all taxes" embodied in the prices of goods would pass out of them, should we cease to tax goods.

It is true, however, that tax-free products might not decline in price in proportion to their relief from taxation, for other influences would become operative co-incidentally with the cheapening of production by relief from taxation, which would tend to increase their cost. For instance, lower prices would stimulate demand for products, which would stimulate demand for producers, and this would tend to increase wages. Again, by the opening up of natural opportunities to

laborers, an outlet for the unemployed would be formed, which would result in increased production tending to increase wages. Thus the influences tending to lower the cost of production would be checked and in a measure offset by counter influences tending to increase it. At what point these opposing tendencies would meet and produce a natural equilibrium of prices can't be foretold, and need not be discussed; and it is useless to attempt to foretell what proportion of the gain the workers will receive in consequence of the taxation of land values, conjointly with the exemption of industry in all its forms from taxation, as higher wages, that is, more money for services rendered; or what proportion will come to them through lower prices of products, that is, by getting more for money received. Let it suffice that the gain to the laborer must come to him by these means in varying proportions. Whatever the price of products, and the wages of labor might then be, they would be natural prices and wages.

But it may be well to keep in mind that under present conditions the laborers' share of the product is what is left of it after Rent and Taxes have been deducted.

The Single Tax by insuring equal freedom to the source of wealth, that is, to land, would restore to all opportunity to earn *natural wages*, viz.: all that one could produce from land possessing no rental value; and by freeing industry from taxation, freedom of exchange would ensue; and thus unrestricted competition would prevail, which is essential to the equitable distribution of wealth.

The aggregate earnings of all laborers would under such conditions, be the full product of their labor, *minus* "Rent." And each individual's earnings would be the product of his or her labor, *minus* "Rent." And every occupant of valuable land or space—and all do occupy land or space—would pay to the community either directly as landholder or indirectly as tenant through a landholder, the rental value of the land or space occupied by them. No one could escape.

But as the "Rent" paid by each and all would reach the community's treasury and

be expended for communal purposes, which each and all would have equal right to the benefits of, the gain thus enjoyed would be the equivalent of the "Rent" paid; which benefits combined with the earnings of the laborer, would constitute the equivalent of the full product of his labor. More than this he could not get.—JOHN FILMER.

A SIGNIFICANT REPORT FROM THE INTERNATIONAL TAX CONFERENCE.

It is a splendid report that was adopted by the Special Committee on the Causes of the Failure of the General Property Tax at the recent Fourth Annual International Tax Conference which was held at Milwaukee, August 30th to Sept. 2nd, of this year.

This report is all the more significant in view of the personnel of the committee, which comprised Oscar Leser, Edwin R. A. Seligman, James C. Foreman, Nils P. Haugen, and Frederick N. Judson. Following is the most gratifying portion of this wholly excellent report:

"The attempt to tax all property at a uniform valuation and at the same rate, regardless of its special characteristics, earning power or the benefits derived from government, violates the primary rules of just taxation and offends the natural sense of justice.

The two theories of taxation most widely accepted by economists are; one, that each individual should be taxed in proportion to his ability to pay; the other, that taxes should be levied in proportion to benefits or privileges received from government. However the advocates of either theory may differ, they will agree that at least taxation should conform to one of these theories in order to approach fairness. The general property tax conforms to neither. It establishes an arbitrary measure for taxation that bears no relation either to ability to pay or to benefits received.

Apart from these theoretical objections, there is a practical injustice inseparable from strict enforcement. The fact that the

real estate tax has been enforced regularly, has led to an amortization of the average tax. The rental received from real estate is gross: therefor the purchaser deducts the tax and finds the net income before he purchases, thus securing for his investment the current rate of return, tax free. The investor in securities usually pays a purchase price which is fixed in a country-wide market, and is calculated on the assumption that his investment will escape taxation and that his whole income will therefor be net. When by spasmodic enforcement of the law, or disclosure of personalty in the probate court, securities that bear say four per cent are subject to a two or three per cent tax on their market or face value, the moral sense revolts at this practical confiscation of so large a share of the income.

In the case of tangible property such as merchandise, the results of general evasion are similar. Selling prices are fixed on the assumption that the business will largely, if not wholly escape taxation. The few merchants who are caught find themselves taxed out of all proportion to others, and are unable to recoup themselves for the tax by adding to prices, because of the competition with those who escape, or with non-residents—who may be wholly relieved from such liability in their own states.

Sometimes it is argued that if every one would make a full return of property the tax rate would be so low that no hardship would result and any theoretical injustice would not be felt. The reply of the Ohio Tax Commission of 1908 to this argument is sufficient:

"The present tax is so imminent and the prospect of a full return by all citizens is so remote, that the individual tax-payer has not felt inclined to institute a reform which may turn out to be wholly at his own expense."

This covers the ground admirably. What remains to be said along these lines would be little more than amplification of the general principles so admirably stated.

Alex. W. Johnston, A. M., of Sydney (Aus.) University, a frequent contributor

to these pages, and one of whose articles will be found in another part of the present number, has issued a book of eighty-six pages, entitled "Land and Liberty, a Manual of the Elements of Political Economy." While recommending to his readers the perusal of Adam Smith, Mill, Ricardo, Herbert Spencer and Henry George he makes the point that George should be read first, as the statements of the others will then be more correctly valued and their mistakes more clearly seen.

We have received a copy of "Social Justice," a volume of 325 pages, written by Percy Vivian Jones, and published by the Cochrane Publishing Company, Tribune Building, N. Y. The author has a theory of social reform, if such it can be called, with which it is hardly possible to deal in set terms. His conception of economic relations is so faulty as to preclude the presentation of any coherent theory of adjustment. But the work is written in a spirit that is entirely commendable, and makes us regret that the author is so utterly unfitted for the task he has undertaken.

In the *Truth Seeker* for Oct. 1st James F. Morton, Jr., answers an inquiring correspondent who desires an explanation of the Single Tax.

Common Sense, a little monthly publication of the Electric Controller and Manufacturing Company of Cleveland, Ohio, has in its issue for October a number of pertinent paragraphs, of which the following are samples:

"A Million in 1920!" is a slogan by the people for the landlord and against the manufacturer, the merchant and the mass."

"Before we think of slogans for increasing our already congested communities we should be thinking along scientific lines to adjust the difference between those who create value and those who hold it."

P. Larsen, of Elstykke, Denmark, has nearly finished a translation of Protection or Free Trade into Danish.

CONTROLLER AGREES WITH A. C. PLEYDELL.

In the recent report of Controller Morrow, of Pittsburg, that official takes advanced ground. He says:

"Before I studied it seriously I did not like the Single Tax idea." said the Controller. "I have not read a line of Henry George's Single Tax plan, and am not willing to go so far as he and recommend that all revenue be derived from a land tax. But I think that a modified form of the land tax has become necessary. The present system certainly is not fair."

Controller Morrow then quotes approvingly and at length from a recent opinion of A. C. Pleydell, secretary of the New York Tax Reform Association, in which that gentleman says: "A serious loss of revenue is due to the under assessment of vacant lots and badly improved properties."

"ARDEN" HAS A PAPER.

No. 1, Vol. 1, of *Arden Leaves*, is a little magazinelet, twelve pages and cover, which chronicles the village life of Arden, the Single Tax colony of Delaware. It is neatly printed, and breathes the free and beautiful spirit of Arden.

In speaking of Arden the following from the *Detroit News Tribune* has this to say:

"The colony is not run by a lot of long haired men and bespectacled short haired women. Among its founders, besides Joseph Fels, the millionaire soap manufacturer, are Frank Stephens and William Price, the architect. Its inhabitants are artists, journalists, manufacturers, bankers, brokers, and physicians; though anybody and everybody is welcome who will be contented to lease ground for ninety-nine years and pay a rental of \$1. a year an acre.

The community is not communistic in any sense of the word, except the one implied by the Single Tax idea, which decrees that no one shall own land or receive individual benefit from its value or improvement, but that the proceeds from rentals shall go to pay taxes and improve the property for the community. It is modeled after the settlement at Fairhope,

Ala., and is being utilized by Joseph Fels to prove some of his theories, which helped to bring about in England the present situation of the land value and taxation budget of Lloyd George, the chancellor of the exchequer."

LETTER FROM THE DAUGHTER OF COUNT LEO TOLSTOY.

(The following letter from the daughter of the late Leo Tolstoy addressed to George A. Schilling, of Chicago, has just fallen into our hands, and we print it here for the first time. Our readers will be glad to know that the work laid down by Count Tolstoy is to be carried on by one of his kin.)

Dear Sir—

I am very much interested in the Single Tax question, about which I am writing a book in Russian. I am well acquainted with Henry George's land platform and have read all his books several times. But there is one question which I should like to make clear. That is: What has been done in the world in the sense of literature, clubs, and in the practical execution of the Single Tax system? Would it be abusing your kindness to ask you to give me some information in that direction? If any expenses would be required, please write and tell me, and I shall send you the amount.

My father, Leo Tolstoy, has read the beginning of my book and encourages me very much to finish it, which is difficult, as I have not sufficient material for my work. Asking you to excuse me for my liberty, believe me, dear sir,

Yours truly

Tatiana Soukhotine
(born Tolstoy)

YASNAYA POLIANA, Russia.
March 11th, 1910.

The Manhattan Single Tax Club holds class meetings in political economy every Friday evening. Mr. William Ryan is teacher.

LAND TITLES—A DIALOGUE AND A RIFLE.

When the Michigander bought 400 acres of land in Tennessee at a bargain, he understood that it was wild land, and he didn't learn to the contrary until he visited the property. Then he found six families of squatters, each in possession of about twenty acres. Someone told him that old Bill Thompson was the boss of the community, and that whatever he said the others would stick to. The Michigander therefore visited the old man's shanty, and opened business by saying:

"Mr. Thompson, I own all this land about here, and want to arrange matters with you."

"Own all the land?" queried the old man, as he looked his visitor over.

"Yes. There are six families of you on my land. Do you want to pay me ground rent?"

"I skassly think we do, stranger—I skassly think so."

"Then would you like to buy?"

"I can't say as we would—I can't say so. Can't be no mistake about yo'r land, eh?"

"Oh, no, I have the deeds here in my pocket. If you don't want to rent or buy, then I suppose you will vacate?"

"Does that mean git off—move away?"

"Yes."

"Then I wouldn't skassly say that we'll vacate—I skassly wouldn't. Yo' can show them deeds, kin yo'?"

"Certainly; will you kindly tell me what you will do in this case?"

"Yaas, I think I will. There's my deed to this yere claim on the hooks up there, and yo'll find all the others hev the same. Yo' kin see it I reckon?"

"I see a rifle hanging up there," replied the Michigander.

"Wall, that's the deed I've had for the last 20 years, and nobody hain't said it wasn't a good one."

"Then you propose to hang on?"

"That's my idea, stranger, and when I once get an idea into my head I'm apt to be set."

"Then to come into possession of my own, I must resort to law?" asked the rightful owner.

"Skassly that, stranger. In the first place, the Lawd made Tennessee for Tennesseans, and not for Michiganders. In the second place, there hain't no law round yere to appeal to. In the third place, the other five men are ambushed along the trail, and if yo' continue to think yo' own this land I don't think yo'll git outer the woods alive."

"You'd assassinate me for claiming my own, would you?" demanded the frightened but irate Wolverine.

"Skassly fur claiming yo'r own, stranger, but fur claiming ours. Did they tell you up in town how many owners of this land had turned up in the last 20 years?"

"No."

"Waal, I've got 'em notched on the stock of that ar rifle. Ten notches, I reckon; and that ain't countin' two sheriffs and a constable. Stranger, d'ye want to leave yer address up in Michigan, so's I kin answer any inquiries from yer wife?"

"I-I don't think so."

"Just as yo' feel about it. Hev yo' changed yer mind about the land?"

"I think I have. I own it, but I won't take possession."

"That's k'rect. Might sell it to someone else?"

"Yes, I'll do that."

"And let him come down here to run us off and make number 'leven on that rifle stock? That's yo'r best way. And now I'll send a boy on ahead of yo' to say to our fellows that yo' are in love with Michigan, and don't keer a durn fur Tennessee, and I reckon yo'll git back home alright. 'Day to yo', sah, and if yo' feel like smokin', them yere deeds will be a good thing to light yer pipe with."—*New York Herald*.

Hon. Frederick G. Howe makes a suggestion that a collection be made of everything that has been written on the Single Tax. This reminds us that the Executive Committee of the Sydney Single Tax League has made a collection of works, books and pamphlets (82 in all) which is as complete a catalogue for a Single Tax Library as we remember having seen. We hope to print this list in some future issue.