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The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

The Report of the Washington Conference, by John T. McRoy; The Anti-Congestion Movement, by Benjamin C. Marsh; Reply to Alvin Saunders Johnson, of Cornell, by J. A. Demuth; Other Special Articles; Our Bi-Monthly News Letter, Other Items of News, Personals, Book Notices, etc.

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SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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AMY MALI HICKS
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THE SINGLE TAX REVIEW

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

THE JOSEPH FELS FUND CONFERENCE.

(For the Review.)

By JOHN T. McROY.

The fourth annual conference of Single Taxers to advise the Joseph Fels fund commission on plans and policies, met this year at the Raleigh Hotel in Washington, D. C. An informal preliminary meeting of those present in Washington, Wednesday evening, designated Alice Thacher Post as permanent chairman of the business sessions.

The first regular session of the conference was called to order at eleven o'clock, Thursday morning, January 15, by Daniel Kiefer. About one hundred were present at the opening. Mr. Kiefer in his opening speech struck the keynote of the convention's spirit. He said in part:

"We meet this year for the first time in the history of the movement, with Single Tax legislation actually on the statute books in two States of the Union.

The work of the past year has mainly been one of preparation for the important campaigns of this year. When the conference of a year ago met in Boston, we had just passed through campaigns in Oregon, Missouri and California. The city of Seattle had rejected a Single Tax amendment and the city of Everett had voted for one. A constitutional amendment had been adopted in Colorado, granting home rule in taxation to commission-governed cities."

Reviewing the work of last year, Mr. Kiefer pointed out that the Progressive legislature in California has resubmitted the home-rule-in-taxation amendment to the people, and that this year we will stump the farming districts and tell them the truth about taxation. In 1912 we were beaten mainly by Southern Pacific influence, but the power of that great railroad combination over men's minds is waning. In New Jersey the campaign was made in rather a different manner from that of the other States. Edmund B. Osborne had there entered the primaries, as aspirant for the gubernatorial nomination, in order to commit the Progressive Party to Single Tax and public ownership of public utilities. Though he failed to secure the nomination, his many speeches educated thousands who were not Progressives. A large number of

Single Taxers were nominated on the Progressive ticket for minor offices. The New Jersey statute provides that the nominees of the direct primary must meet as a convention and formulate the party platform. The Progressive platform embodies Single Tax ideas, with the hearty approval of Everett Colby, the successful contestant. (At this juncture, Mr. Osborne then in the hall, was vigorously applauded.)

Mr. Kiefer praised the activities of the lower rents society in New York headed by Fred. C. Leubuscher, in endeavoring to obtain a referendum reducing the tax rate on improvements to one-half that on land. Mayor John Purroy Mitchel has promised to sign the bill, if passed by the legislature. The defeated Tammany candidate, Mr. McCall, had distinctly allied himself with the real estate interests, and thus his defeat has more significance than a mere rebuke to Tammany Hall. In Missouri a servile legislature and a frightened privileged order have attempted by amendment to prevent the Initiative and Referendum becoming used to obtain either Single Tax or any other tax reform. In Rhode Island the league for local option in taxation has been helped by the fund and is continuing its efforts. In Everett, Washington, the validity of last year's amendment has been questioned and the matter is before the courts.

Mr. Kiefer told of the work of Pastoriza in reducing taxes in Houston to 25 per cent. on improvements, thereby making Houston a banner city, for it does not fine industry and commerce.

But the first actual Single Tax bill ever passed had gone through the Pennsylvania legislature, gradually applying in Pittsburgh and Scranton, a reduction of the tax rate on buildings to one-half that on land.

However, our greatest victory has been in Pueblo, Colorado. Taking advantage of the home-rule amendment, the Single Taxers of that city, under the indefatigable George J. Knapp, proposed that an amendment be made to the city charter reducing the tax rate on improvements 50 per cent. in 1914 and 99 per cent. for 1915 and thereafter. Local campaigns will now commence in Colorado and a statewide beginning be made. "There has never been a time when there has been less cause for pessimism than the present. When, as is the case, many influential periodicals and newspapers are giving the Single Tax cause editorial endorsement, when monopolistic interests are recognizing the growth of the movement sufficiently to establish organs to combat it, when the number of our adherents in congress and legislatures, where there is work to be done for economic justice, is growing too rapidly to be accurately estimated—we have good reason to feel much encouraged. Our principal peril is now in over-confidence. It is our duty to consider seriously the situation as it is. It is for practical work that such gatherings as this one are necessary and we feel confident that through this conference the year we are beginning will have even greater results than the year just passed." Mr. Kiefer also spoke on the American Economic League now supplying 600 newspapers with editorial matter along our lines. He said that the deficits of the

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REVIEW and the *Public* were deplorable and that generous support was merited by both.

Alice Thacher Post was chosen by acclamation as chairman of the business sessions. Stanley Bowmar of Chicago, business manager of the *Public*, was chosen permanent secretary, Dorothy Von Hoene being temporary secretary.

A committee on Programme was named as follows: Bolton Hall, Chairman; Charles R. Eckert, and Dr. Mary D. Hussey.

The committee on resolutions was given power, in order to facilitate business, over all resolutions, and consisted of: Samuel Danziger, Chairman; Theodore Amberg, Western Starr, and Miss Ely.

The banquet committee were: Mrs. Jennie L. Munroe, Daniel Kiefer, Jr., and Miss Florence Hinnenkamp, the latter of Cincinnati and secretary to Mr. Kiefer in the work of the Joseph Fels and Public Sustenance Funds.

Mr. A. B. DuPont reported a 1914 balance of \$10,030., and read a detailed report of receipts and disbursements for 1910-1913 inclusive. Audit committee appointed were Messrs. Vining, Starr, and Sweeting. Adjournment was taken at 12 M.

AFTERNOON MEETING.

The session was resumed at 2 P.M. Hon. Charles R. Nesbit, district commissioner of insurance, welcomed the conference to the city. He represented Oliver H. Newman, Single Taxer and Commissioner of the District of Columbia. The conference responded through Edward Keating, member of Congress from Colorado. He jocularly referred to the fact of not having heard the welcoming speech and yet replying to it. However, this brilliant habit of replying to the unknown is a habit easily acquired in the Federal Congress. He praised Messrs. Knapp and McGauran for their sterling worth and their great work.

Telegrams and short letters were read from F. F. Ingram, Prof. L. J. Johnson, Jos. Dana Miller, W. G. Eggleston and John Paul, the last mentioned of London.

J. Stitt Wilson, ex-mayor of Berkeley, Cal., spoke of the fight for home rule in taxation in that State and pointed out how much could be done with little financial aid. He said he had advocated this on Socialist platforms throughout California.

Benjamin C. Marsh spoke of the lower rents fight in New York. Gov. Glynn will both defend the lower rents society bill in an open letter and try to induce the majority leader to take it up. The realty journals are fighting tooth and nail—and so active an opposition shows life on our side.

Wm. Marion Reedy pointed out that the amendment designed to retain in perpetuity all the tax iniquities of Missouri, by prohibiting the application of the initiative and referendum to their abolition, would probably fail on account of its sweeping tory character and general viciousness. The *St. Louis Post-Dispatch* is almost a Single Tax daily, and is a potent influence in spreading our views.

Ex-Governor L. F. C. Garvin spoke on the bulletins circulated in Rhode Island on taxpayers' personal interests and how local option would affect them. He believed that success could be fairly hoped for and with some financial aid be brought much nearer.

Joseph Fels told of the "Lamentations" of Waco, Dallas and even Beaumont, Texas, owing to the superior attraction which Houston offers for industry. He predicted that within five years the Single Tax "contagion" will have spread all over Texas.

George L. Record spoke of the 20 years of indirect campaigning for Single Tax in New Jersey by attempting to get direct legislation and direct primaries. He outlined the incidents of Osborne's campaign last fall and its probable effects on Jersey sentiment.

Wm. D. George, of Pittsburg, told of the classification of real estate in the cities prior to 1911. Land classed as urban was taxed on a 100 per cent. valuation, suburban land classed as rural on a 66 2-3 per cent. valuation and land in cities used for agricultural purposes on a 50 per cent. valuation. This was repealed in 1912 and the way made clear for the application of Single Tax in cities. The new law provides for a gradual reduction of the tax rate on improvements in Pittsburgh and Scranton till in 1925 it will be only one-half that on land.

Geo. J. Knapp spoke of the interest in the Single Tax created by the success of the amendment as evidenced by the 2000 paid memberships in the Pueblo league. In Colorado a chartered city holds its enactments superior to that of the legislature, and wherever a State law conflicts with a city law, on city matters, the State law is invalid. In case the Supreme Court of Colorado decided against the affected city, it—by which I mean the people—can by initiative recall the decision of the judge without appealing to a statewide vote. This perfection of local sovereignty is a good soil for Single Tax to sprout in.

J. B. McGauran of Denver spoke of the great freedom in matters of taxation of the Colorado counties, including power over the incidence of the school tax.

Frank Stephens gave the story of Arden, with its right of suffrage conferred even on children, and its ideal of a full expression of the aesthetic side of a man's nature. Arden has demonstrated that even an approximation of social justice gives men the insight to live for the ideals for which Morris and Ruskin wrote and labored.

EVENING MEETING.

Dr. James H. Dillard, formerly of the Tulane University, Louisiana, presided. In taking the chair he spoke of the ideals of our movement and the constancy of our faith. He could not conceive how any man who had once thoroughly understood the Single Tax could ever desert its teachings.

Frederic C. Howe spoke on the philosophy of industrial liberty. He vividly described the revolution of 1789 and declared that if the French Court had accepted the moderate proposals of the physiocrats, increased industrial lib-

erty would probably have changed the story. In America privilege had obtained its stranglehold during the Civil War; protective tariffs were levied, the land was stolen by the railroads and the new industrial feudalism was intrenched and fortified by patent laws and public utility monopolies.

There are two roads out of this order, one leading towards Socialism and the other leading towards Freedom. The new freedom wishes to cancel privileges. It abolishes class-dominion by abolishing that on which it rests. The new freedom must have as its cornerstone—the Single Tax.

Henry George, Jr., spoke on taxation in the District of Columbia. Washington ought to rival all cities, ancient and modern, and it does equal them—especially in its ancient aspect!

Mr. George was not so much in favor of abolishing the Federal aid to Washington's revenues as in providing that the land benefited thereby pay to the people for these advantages.

Washington slums are peculiar, in so far as they fester in alleys and the middle of blocks—sometimes very fashionable ones.

Washington rents are extremely high, which fact coupled with the low taxation of land values, makes it a happy hunting ground for speculators. He said that there were three things to be done at once:

- 1—To extend the number and power of assessors.
- 2—Annual instead of triennial assessments.
- 3—Valuation of land at 100 per cent.

FRIDAY, JANUARY 16.

The second day's session was opened at 10 A.M. by Alice Thacher Post. The first important business was a discussion on the American Economic League and its publicity work. Mr. Kiefer spoke of the good use and influence of the league. Mr. Leubuscher spoke of the *SINGLE TAX REVIEW* as the only organ of pure Single Tax. He drew attention to the past special numbers and those projected, special numbers on cities such as Houston. The latter, he thought, might be paid for by local advertising.

Bolton Hall said that the *REVIEW* filled a peculiar want—an open forum for all kinds of views by Single Taxers and for Single Taxers. Mr. Post and Mrs. Munroe both praised its activities and pointed out its serviceableness in libraries.

Stanley Bowmar reported for the *Public*. It at present prints 18,500 copies per week and has 14,209 paid subscribers, a net gain of approximately 2000 in 1913. By getting the *Public* to rural editors, in public and college libraries, and to men of influence generally, they were always trying to widen its appeal. The deficit continues to be about \$700 a month. Both Stoughton Cooley and Samuel Danziger spoke of the services and functioning of the *Public*.

Edmund Yardley, of Pittsburgh, a veteran in the movement, was vigorously applauded in the ensuing discussion.

Louis F. Post said that few periodicals in the United States were self-supporting. The advertising pages were their economic salvation. This was the side of the paper which tended to dominate the editorial policies. Not that advertisers act preconcertedly, but that their dislike of radicalism is natural because of its being in many instances an attack on the security of their investments.

Some periodicals are endowed, but they form almost the only exceptions. In face of the overwhelming odds, Mr. Post thought, the losses of the *Public* were remarkably low. He would not even be astonished were the deficit to increase with an increased circulation for the subscription price does not pay even for the physical makeup of the *Public*. He laid great stress on the unique province of the SINGLE TAX REVIEW, and urged its generous support.

Mr. Frank P. Stockbridge, the well-known journalist, said that publicity was the key to success. He asserted that the direction of the thought of a newspaper's readers determines its editorial policy, and advertisers in search of customers had to follow suit. If the majority, or a large minority of consumers are liberals, advertisements will be carried in liberal periodicals. The purchasing power of readers is the sole test of advertising. The very prosperity of some newspapers has made them arrogant towards advertisers. An editor has the profoundest distaste for printing somebody else's opinion. They want facts instead of arguments and opinion. The desire for newsy facts is overwhelming. Let every Single Taxer send live facts to newspapers and they will print them. It is best not to adorn the fact with comments, for this arouses a suspicion in an editor that you are beating it out thin. Do not anxiously ask to have your article printed. Editors so much dislike this, that once done you may forfeit the paper for good and all as a forum for your views. The American Economic League would do better if it stressed its facts and not its logic.

Dr. Jas. H. Dillard attacked the newspapers as the greatest reactionary force behind the times. They want facts, aye, but what kinds of facts? Facts that condemn their interests are hated by them more than mere opinion.

Mr. Fels offered, as an encouragement to true publicity methods, to aid either Mr. Stockbridge or Dr. Dillard in making good their respective cases.

Miss Colbron thought that not facts but sensations were desired by the press, and that we must adjust ourselves to this criterion, if we are to get publicity.

Mr. Marsh pointed out, using refreshing anecdotes, that only by going to jail for a day, or performing some equally sensational act, could one get any facts printed.

Mr. Vining said that certain experiences in Cleveland during the Johnson regime were wholly at variance with Mr. Stockbridge's contention.

AFTERNOON MEETING.

The afternoon discussions were opened by short talks.

Miss Todd, of California, told how the women had for three nights sat up

waiting for the Senate to pass the Home-rule-in-taxation amendment. It was by their influence that its success was assured.

The vote in California, she said, perhaps on account of its recent acquisition, is regarded in an idealistic fashion by women voters. The Single Tax could be carried in that State only by humanizing its appeal. Emotion and not intellectual conviction would carry the day.

Mr. Daviess, Port Warden of Seattle, gave a picturesque testimony of his conversion to Single Tax in the pioneer days of Washington.

Mr. Fred. C. Leubuscher moved the following resolution which was unanimously carried:

"Resolved, that this conference expresses its approval of the manner in which the SINGLE TAX REVIEW has been conducted, and its appreciation of the unselfish and self-sacrificing work of Joseph Dana Miller, its publisher.

Resolved, that this conference recommends to the Joseph Fels Fund Commission its continued and increased support of the SINGLE TAX REVIEW."

Greetings were sent to the United Committee upon the Land Campaign now being waged in England.

A debate on conservation of timber lands led by Mr. Murphy ended in a resolution to continue the discussion by correspondence.

EVENING MEETING.

Jackson H. Ralston, Chairman, opened the meeting at 8 P.M.

Mr. Samuel Gompers spoke of his friendship with Henry George, and of the spirit of his teaching. He defined the right of free speech, and denounced the assaults constantly made on it.

He believed that the truth of the movement should infiltrate the minds of men slowly, and that only by the upbuilding of a brotherly feeling could true progress be assured.

Grace Isabel Colbron gave as the most attractive method of presenting Single Tax, the emphasizing of the abolition of taxes on improvements, with which exemption most people are sympathetic. After that, the natural question follows as to the source from which you would get your revenue. The question is, however, eager, not hostile; it is the evidence of a receptive mind, and not of a mind embittered against the truth by aroused prejudices. The Single Tax is not a gospel of class hatred but one of love. It does not aim to array one class against another, but to reconstruct the social system on a saner basis. Single Taxers have too great a tendency to resent being classed with fellow-radicals. If anyone called her a Socialist, she first reflected on what that person's training and wealth made him conceive by the word Socialist, and then she answered yes or no accordingly.

Charles O'Connor Hennessey, of Bergen County, New Jersey, and a Democratic State senator, paid high compliment to George L. Record and the Single Taxers working in the New Jersey Progressive Party. Mr. Hennessey had been made chairman of the committee on taxation in the Senate, and the Pro-

gressive Party had strongly endorsed his measures for home-rule in taxation and part Single Tax.

New Jersey was made a politically free State by Woodrow Wilson. Since then sentiment there has become so advanced that a quite conservative senator had introduced a bill to exempt all personality from taxation, except that owned by public utilities corporations.

Bolton Hall attacked the side lines by which Single Tax was being frustrated by its friends. These side issues were the inheritance, graduated inheritance, income, progressive income, graduated Single Tax and above all unearned increment taxes. Mr. Hall then explained the Single Tax by the analogies of expositions, hotels and theatres.

George Lansbury, an ex-M.P., considered Single Tax as part of the larger radical movement. He was an earnest believer in its cause, for it was an active part of the great humane spirit, which will transform the world. Calumet and Trinidad gave dire testimony as to the existence of a most foul and brutal class war in the United States. One should not hate a class but the conditions that give rise to a class. The barbarians inside of our society who, Henry George feared, might destroy civilization, were not the scum, but the exploiters.

Those who had brains should give them to the service of mankind and not towards their exploitation. He closed by quoting the new words of the Battle Hymn of the Republic, as sung by radicals in England:

"As He died to make men holy,
Let us live to make men free."

The great moral earnestness of Mr. Lansbury made him beloved from the beginning of his speech.

At this juncture Mr. Fels presented Mr. Gompers with a leather-bound copy of Progress and Poverty, the book costing 48 cents in England and 70 cents in the United States, an object lesson in free trade.

Mr. Francis H. Warren, of Detroit, the leading colored Single Taxer, spoke of the Michigan situation, showing especially the great influence of Bishop Charles D. Williams in getting serious consideration for his views. The negroes had a great friendship for Single Taxers on account of their firm stand in the matter of the La Salle Hotel discrimination against serving colored men at our banquet at the Chicago Conference in 1911.

Newton D. Baker, Mayor of Cleveland, avowed himself a firm Single Taxer, hoping that some day he might see with the vision of his master, Tom Johnson. Johnson had the rare combination of administrative force, capacity for detail work, and grand breadth of view. In a rich and sweet voice, with subdued emotion, he referred constantly to Tom Johnson, the man who moulded his ideals and guided his work, and whose brave spirit will some day inspire the American people to a higher and a fuller social life.

SATURDAY, JANUARY 18.

The session was opened at 10 A.M. by Alice Thacher Post. Mr. Sweeting, of Delaware, told of the progress of the Pastoriza plans, and of their adoption throughout Texas. In St. Charles, La., land will be assessed at 80 per cent. of its value and improvements at 40 per cent. of their value. Throughout the South there was a great hatred of taxes on improvements and license taxes. A drug store in Mobile may have to pay 42 different taxes as license fees for the vending of particular commodities. The petty nature of the tax comes out humorously in the fact that you pay two taxes, on one concoction, one for selling soda and the other for selling ice cream. Business men in the South are aroused to the impolicy of these taxes and are ready to work for their abolition. Mr. Field, of North Carolina, substantially endorsed Mr. Sweeting's statements.

Mr. Bolton Hall read a letter from Mr. C. B. Fillebrown which stated in the main, that political action was premature and hurtful, wherever the ground of our ideas had not been thoroughly nurtured and propaganda successfully made. Our movement should neglect its disastrous political campaigns, which seem to bar those very States against future education. The commission should stress its propaganda so that it may really increase the number of Single Taxers.

An animated discussion followed on the Seamen's Bill, a motion having been made for its endorsement. On account of its not being germane to the purposes of the conference, it was tabled.

Mr. A. B. Johnson, of Rhode Island, brought forward a resolution requesting Congress to appoint a commission on land values taxation.

Mr. J. Stitt Wilson, ex-mayor of Berkeley, eloquently pleaded for its passage. The mass of facts brought out would be our arsenal, and it might well be asked what a government was for if it did not concern itself with the improvement of conditions, which conclusions must have their basis in investigations. It was unanimously carried and a committee to re-phrase it and advance its fortunes was named, to wit: A. B. Johnson, Chairman; Jackson H. Ralston, and L. F. C. Garvin.

Two reconstructed motions were passed, one endorsing the proposal for a standing committee on Woman's Suffrage in Congress and the other demanding greater tax autonomy and the single taxation of land values in the District of Columbia.

A committee on forest conservation was appointed as follows: Amos L. Pinchot, Frank Stephens and J. H. Dillard, Chairman.

Mr. Donald Stephens spoke on Esperanto as an aid to international democracy.

The next order of business was the consideration of all resolutions not recommended by the resolutions committee. An impassioned protest came from Wm. J. Blech, of New York, who declared that discussions on these extraneous matters were frivolous, and urged that the conference proceed to

its true business of considering this year's campaigns for Single Tax, and that all other business be summarily ended. The protest was sustained by the house, and the conference resumed its main business.

Mr. John B. McGauran, of Colorado, presented claims of his State to the generous support of the Joseph Fels Fund commission.

Colorado was the logical fighting ground not only because of home-rule in county taxation, but on account of that privilege existing in chartered cities. A succession of victories in the cities and a state-wide referendum in 1914 would bring Colorado to the forefront. Mr. McGauran's peroration was fervid, declaring that if Henry George's bones rest in New York, his spirit is in Colorado, and the Single Tax beacon with Pike's Peak as a base would light the world.

Mr. George J. Knapp also thought Colorado the place to be the main recipient of Fels Fund aid. He disagreed with Mr. McGauran on the advisability of state-wide action, saying that we should not be so flushed with victory in Pueblo as to risk much and lose all. But several valuable local campaigns, as for instance in Colorado Springs, would set the ball rolling, and in a few years Colorado would be under Single Tax.

Mr. J. Stitt Wilson, acting president of the California Home-rule-in-Taxation League, spoke for that State. If money could be better spent in Colorado than elsewhere, then he favored Colorado. But the enormous significance of the victory in a State having 2,005,000 people, and the worst monopolized State in the Union at that, the chance of getting Single Tax in many counties soon after the passage of the amendment, and the more than even chance of the amendment being carried, all merited a generous appropriation. Mr. Wilson then pointed out that San Francisco, through the Fair committee, had asked us to meet there next year. Outside of the contemporaneous social reform league meetings, that will enable us to spread our doctrine, the low railroad fare next year, and the view of the exposition—outside of these, the sentimental reasons were strong. The writing there of "Progress and Poverty" should make the city dear to Single Taxers. Mr. Joseph Fels suggested that it be an International Single Tax conference. The concensus of opinion of those present seemed to favor San Francisco.

Mr. A. B. Johnson considered the small size of Rhode Island and the numerous Single Taxers there good reasons for making a fight in that State.

Mr. Knapp then pointed out that if "personal interest" charts are coming out, each town should be thoroughly analyzed and every voter who will pay less taxes reminded of the money side. Thus we may get his vote on election day.

AFTERNOON MEETING.

Mrs. Post resumed the sessions at two o'clock, though the members were slow in coming. The floor was thrown open for discussion and Mr. George J. Bryan, of Toronto, suggested that the Joseph Fels Fund incorporate itself,

and that a plan of leaving life insurance policies to the Fund be generally followed.

Mr. Hall then opened the main discussion of the afternoon—Political Action. Mr. Weinberger felt the news-value of politics to be indispensable and much more efficient than simple propaganda. Miss Colbron thought that propaganda and politics were so intertwined as to make their differentiation largely verbal. She believed, however, that political action should be emphasized. Mr. Blech believed that the economic ripeness of a community and its general social attitude of mind determined the circumstances under which political action would be either premature or expedient. The Western outlook, however, proved the necessity of political action, which is higher as an educational force in popularizing the system of taxation than any propaganda of ideas. Mr. James Robinson, of Philadelphia, told of how the Democratic Single Taxers in Pennsylvania were fighting in the primaries on our issue. Mr. E. B. Osborne, of New Jersey, who was greeted by great applause, pointed out that the moral fervor of Single Tax in Jersey politics made political paliatives seem pale in comparison.

Mr. A. B. DuPont wished the conference to express its desire to the commission as to whether propaganda or politics should be its future main policy. By a unanimous vote, given almost shoutingly, the present general policy of the Commission was endorsed.

Mr. Stephens and Mr. Post pronounced the benedictions of the conference; its significance, labors, relationships to other work, and ideals being severally treated.

Alice Thacher Post was given an enthusiastic vote of thanks on her most efficient, impartial and graceful conduct of the business of the session.

BANQUET.

316 guests attended the banquet in the Raleigh ball room. Wm Marion Reedy, the toastmaster, with his over-brimming humor, scholarly allusiveness and flowing English, gave a zest to the affair, which multiplied many times the appreciation of the speeches.

Herbert S. Bigelow was introduced as one who had graduated from the ministry into Christianity. The ultimate aim of the Single Tax, he said, was best understood by the text "I came that they might have life more abundantly." After some touching anecdotes to illustrate the present day stunting of individuality and joy in living, he spoke of Single Tax as ushering in the kingdom. In Ohio they were going to fight out a Single Tax amendment every year, again and again, till they win. He desired no personal honors that did not advance the cause. He desired no wealth that came from the labor of others. He prayed, not that his boy and girl should have the wealth or privilege, but that they should have equal opportunity to have "life more abundantly."

Henry George, Jr., pointed out that the faith in the income tax as a

remedial measure, had one good feature, that the tax was direct and therefore onerous. The exigencies of the commercial situation will demand less and less of this revenue tariff, the income tax is not popular in the east, and the government in order to raise expenses and remain popular at the same time must have recourse to land value taxation.

Mr. Amos L. Pinchot, of New York, said that the Single Tax as derived from rights had little significance for him, but its meaning in application to our economic life was of immense importance on account of its thorough-going character. He believed the true aim of Municipal Reform should be, not the attack on Tammany but on those public utilities monopolies of which Tammany is merely the political expression. The three factors which control New York City are the Edison Electric Company, the Consolidated Gas Company and the Bell Telephone Company. Mr. Mitchel was not dominated by any of them and as a matter of fact had promised to sign Mr. Marsh's bill. When Mr. Mitchel gets to the point of franchise taxation, we will have the opening wedge of true municipal reform in New York.

George L. Record was cheered as the lion of the movement in New Jersey. He believed that present parties will disintegrate and that a party having a vital relationship to the needs of its time will arise. The Single Tax will come, not mainly through initiative and referendum, but through direct methods in political action. When the moment comes for the change, we who had led the van during the night could lead the people our way when the dawn breaks.

Louis F. Post considered the organization of the Department of Labor an epoch-maker in American history, and that its role in the future would vie in importance with the diplomatic and military records in the past. He held that organized labor could speak for unorganized labor rather than organized capital, which usually arrogated that function to itself. Mr. Post referred to the fact that nowadays whatever is said by any office-holder, is considered to involve the president. He, for his own part, was speaking for himself, and no administration office could gag him.

Joseph Fels was introduced as the "last apostle to the Gentiles." He desired to make it known that it was the Joseph Fels Fund and not the Fels Fund. There were many members of the Fels family who were bourbons and tories, and he did not want his work associated with *them*. He gave a *resume* of the international Single Tax outlook in a short, succinct manner.

Peter Witt, formerly city clerk under Tom L. Johnson, now the Street Railroad Commissioner of Cleveland, spoke with force and eloquence on the Ohio situation, showing the determination of Johnson's followers and outlining their hopes.

Senator Walsh of Montana, Wm. Kent of California, Geo. J. Knapp of Pueblo, and George Lansbury, contributed short and pithy talks. Wm. Marion Reedy's finale was the last inspiring incident of the Washington Conference.

Those attending who registered names and addresses were as follows:

Alabama—P. Y. Albright, Fairhope; Arkansas—Nathan B. Williams, Fayetteville; California—J. Stitt Wilson, Berkeley; Miss Helen Todd, San Francisco; Colorado—J. W. Bogardus, Colorado Springs; J. B. McGauran, John J. Tierney, Denver; George J. Knapp, Edward Keating, Pueblo; Connecticut—Mary Boise Ely, W. J. S. Coggs, Greenwich; Delaware—Frank Stephens, Walter Sweeting, Don Stephens, Arden; John F. Thomas, Francis I. du Pont, Wilmington; District of Columbia—Mrs. Jennie L. Munroe, H. P. Boynton, T. P. Lyon, Thomas E. Hall, Louis S. Murphy, Lucy R. Swanton, W. I. Swanton, Lily A. Ross, Mrs. E. S. Tenney, John J. Tenney, C. B. Heminway, I. L. Cole, George B. Rose, A. P. Davis, W. H. Ramage, Mrs. W. H. Ramage, Mrs. Gertrude Mackenzie, Alice T. Mengert, George A. Warren, Jno. J. Crowley, Charles Neuburgh, W. W. Campbell, Judson King, P. L. Reed, L. Shidy, Mrs. L. Shidy, N. C. Weir, S. T. Doud Frederic Neuburg, Mrs. Margaret C. Lohr, Mrs. L. B. McCortney, Washington; Georgia—Charles Jack Shipp, Cordele; Illinois—Theo. J. Amberg, Frank Parker Stockbridge, Otto Cullman, Charles F. Hunt, Annie W. Hunt, George C. Olcott, Stoughton Cooley, Stanley Bowmar, Louis F. Post, Alice Thacher Post, Samuel Danziger, Eleanor Danziger, Chicago; H. Martin Williams, Woodlawn; Anna B. Detwiler, Evanston; Louis Fitzhenry, Bloomington; Indiana—George A. Briggs, Elkhart; Iowa—R. N. Douglass, Postville; Kentucky—Miss Dorothy E. Van Hoene, Covington; Maryland—J. H. Ralston, Hyattsville; E. Smith, Charles J. Ogle, Jno. Salmon, Francis I. Mooney, Phineas Heath, Baltimore; Western Starr, Westover; Massachusetts—H. C. Joy, Harvey S. Chase, Boston; E. K. Eyerly, Amherst; Franklin E. Smith, Chicopee Falls; Frank Grant, Westfield; Michigan—W. R. Hall, Manistee; Frank Warren, Detroit; Minnesota—S. A. Stockwell, Minneapolis; Missouri—Vernon J. Rose, Mrs. Vernon Rose, Kansas City; William Marion Reedy, John P. Hermann, St. Louis; Nebraska—Doris Stevens, Omaha; New Jersey—Chas. H. Ingersoll, Dr. Mary D. Hussey, A. L. Colton, East Orange; George L. Record, Jersey City; Edmund B. Osborne, Montclair; Charlotte V. Schetter, Orange; New York—J. T. McRoy, Amos Pinchot, W. J. Blech, Bolton Hall, H. Weinberger, Frederick C. Howe, Benjamin C. Marsh, W. C. Wallace, F. C. Leubuscher, Amelia Leubuscher, Albertine Geeser, Amy Mali Hicks, Henry George, John H. Scully, Frank V. Scully, John J. Hopper, New York City; Gustav Bassler, Brooklyn; Kate E. Bradley, Ilion; L. O. Macdaniel, Syracuse; North Carolina—Alex J. Field, Raleigh; Ohio—A. B. du Pont, Robert L. Crosser, J. B. Vining, E. W. Doty, William Gordon, Peter Witt, Mrs. Peter Witt, Cleveland; Daniel Kiefer, Mrs. Daniel Kiefer, Daniel Kiefer, Jr., Miss Florence Hinnenkamp, Reverend L. J. Hoeck, Mrs. C. F. McLean, Cincinnati; George Edwards, Youngstown; Pennsylvania—Joseph Fels, Mrs. Joseph Fels, Maurice Fels, Haines D. Albright, John Goldsmith, David C. Emsley, Edward Coyle, Henry Gibbons, W. L. Ross, Philadelphia; Franklin Smith, Glenolden; F. W. Garrison, Haverford; Charles S. Prizer, Middletown; P. H. Mahaffy, Cyrus Shepherd, Warren Worth Bailey, Johnstown; J. J. Dean, Newcastle; Walter Stewart, Charles Corkhill, Reading; Edmund Yardley, Mark Roberts, E. C. Keyser, William D. George, Janet L. Brownlee, Pittsburgh; Robert L. Gibson, Williamsport; Rhode Island—Lucius F. C. Garvin, Westville; W. B. Johnson, Providence; Washington—Dr. Thomas Daviess, Seattle; Virginia—Mrs. Jean Y. Bierman, Richmond; William C. Lee, Barcroft; West Virginia—Belle S. Roberts, Mrs. Herbert Quick, Berkeley Springs; Nova Scotia—John Buchanan, Berwick; Ontario—George J. Bryan, John J. Carroll, W. A. Douglass, Toronto; W. Charles Busch, St. Catharines; Great Britain—George C. Lansbury, London.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

There is much that is happening every day now that merits attention in this Bi-Monthly News Letter. It is hardly possible in surveying the field to include one-half of the significant incidents that are paving the way to our final triumph. In the selection of material there is an embarrassment of riches that makes an orderly presentation difficult.

The Fels Commission and Single Tax Conference that met at Washington and which is reported in this issue by John T. McRoy, appears to have been a great success, and was characterized by good feeling and a desire to sink doctrinal differences for the advancement of the cause. It was, as will be seen by the list of those present printed in this number, a fairly representative gathering, and fortunate indeed were those who were permitted to attend and meet the devoted men and women who have enlisted with such high hope in a war that involves nothing less than the saving of civilization itself.

The Washington newspapers gave only meagre reports of the proceedings, and there was a notable absence of editorial comment. But it is not possible that any man or woman in Washington who takes even a passing interest in the affairs that move men did not know of the conference. Continuing from the time where Mr. McRoy cuts short his report on the Saturday evening of the banquet it should be mentioned that on the following Sunday a number of Washington pulpits and rostrums were filled by Single Taxers. Miss Colbron spoke in the People's Church, Pythian Temple, and in the evening at the Universalist Church, Thirteenth and L. Sts. Herbert Bigelow spoke in the morning at the Gunton Memorial Church, and in the evening at the First Congregational Church. Benjamin Marsh addressed the Y. M. C. A. in the afternoon, and Peter Witt and H. Martin Williams were the speakers at the Pythian Temple.

In New York Mr. Benjamin Marsh, who has returned from a trip abroad, and furnishes this issue of the REVIEW with an article which will be of great interest to those who wish to know something more of the fight he is carrying on, has challenged Allan Robinson, the head of the Allied Real Estate Interests, to a public debate. In the Bronx, January 14, a debate took place between Allan Robinson on one side and August Weymann and Frederick C. Leubuscher on the other. Other debates are promised, for Mr. Robinson seems not averse to appear in defence of the Real Estate Interests in opposition to this very moderate measure of halving the tax rate in five successive years. The prospects of a referendum remain excellent with the city administration known to be favorable.

The officers of the New York State Single Tax League have been busy directing certain activities throughout the State. Mention of these, together

with the lecture work of Miss Colbron under the auspices of the League, finds a place on another page.

In Ohio Governor Cox has addressed a special message to the legislature urging that the amount of exempt personalty be raised from \$100 to \$500.

In Carnegie, Pa., Burgess R. J. Hardy is out with a message urging the increased exemption of personal property and a heavier tax on land values.

Texas is waking up. The example of Houston in assessing improvements at a low rate and land values at a higher has been followed in Galveston, Waco, Beaumont and San Antonio.

There is a progressive governor in Alabama who says that the tax system of the State is in a "chaotic condition" and that it must either "progress or retrograde." He favors a constitutional convention to remodel the system. What is more to the point he is in favor of much that Single Taxers contend for, and has declared specifically that improvements ought to be taxed at a lower rate than land and that unused land should be taxed at a higher rate than land in use. He promises to appoint a commission to investigate the subject and report to him. He is reading Single Tax literature and just now is examining A Perplexed Philosopher.

Our old friend, E. Q. Norton, formerly of Daphne, now of Blair Ave., Mobile, Alabama, has done good work in arousing interest in his State, and on November 6 made an address before the State Land Congress at Birmingham on Realty Assessments, and succeeded in putting through a resolution favoring local option. Mr. Norton's address was printed in the *Mobile Item*. The tax reform forces of the State are stirring.

There has been some progress in tax legislation during the year 1913. At the risk of recapitulation mention of such progress belongs properly here, for it is part of the work which must be done before the Single Tax goal can be reached. There is an enormous mass of undergrowth that must be removed before the house can be built. Single Taxers often overlook this consideration, and are thus disposed to ignore the value of this "spade work" which is being done by those who are active in tax reform propaganda as distinct from the Single Tax.

New York is one of the States that has shown a reactionary tendency. An attempt was made to repeal the "secured debt law," and this repeal actually passed the Senate but was defeated in the House. The State Board of Taxation, which it would be too great a compliment even to speak of as reactionary when harsher and more accurate terms of characterization are at hand, supported this repeal on the ground that the law is too favorable to personal property.

Kentucky adopted a constitutional amendment in November abolishing the "uniform rule." Kansas, Oregon, and North Dakota legislatures have also passed amendments in the same attempt to get away from the general property tax. These amendments are to be voted on this November. Our readers are already informed of the Pennsylvania law which applies to Pitts-

burgh and Scranton, permitting a gradual reduction of the tax on improvements to one half the rate on land. This measure should make these two cities promising fields for Single Tax agitation.

In Great Britain, in spite of some things that give us cause for impatience at the somewhat hesitating attitude of the Prime Minister and his government, as well as the occasional deviation from correct principles advanced by Lloyd George, there is nevertheless much to partially reassure us in the utterances of both Asquith and the Chancellor of the Exchequer. We can only wait.

In Scotland the war goes bravely on. Great meetings were held in December in Glasgow and Dundee at which the total audience numbered more than 7,000 persons. The object of these meetings was to spur the laggard government to more drastic measures on the supreme issue of the land, and their character may be inferred from the speakers, among whom were Messrs. Dundas White, M.P., R. L. Outhwaite, M.P., Francis Neilson, M.P., ex-Bailie Burt, W. R. Lester and others. Resolutions were unanimously passed at both meetings declaring that no policy of land reform deserved support that did not include the taxation of land values. These meetings are much needed if the report is true that the official party speakers have been warned to remain silent on the taxation of land values and lay stress rather on small holdings, land purchase, and other palliatives of government policy indicated in the speeches of the Chancellor.

It seems clear that the test of fealty to principle has arrived for the great Liberal Party of Great Britain. They are officially pledged to the taxation of land values. To abandon this principle for the abortive measures indicated will be to invite disaster at the polls. Nor in the event of a betrayal of the trust committed to them would such defeat be a matter of very grave concern.

LAND VALUE TAXATION VERSUS CONGESTION.

(For the Review.)

By **BENJAMIN C. MARSH.**

Seven years ago a group of social workers in New York City decided to have an Exhibit on Congestion of Population. It sounded harmless, but most of the people who initiated the movement were sincere and intelligent—and sincerity with even a modicum of intelligence is always dangerous to privilege.

These settlement and charity workers and labor leaders knew that during many years of hard work for the submerged, aspiring to emerge, they had been dealing chiefly, almost exclusively, with the results of what some termed "social maladjustments," others "ignorance" and still others "legalized graft."

In April of the following year, the writer was asked to organize the Congestion Exhibit. Right here, a confession may be in order. He has never read all of "Progress and Poverty," and doesn't agree as to all the benefits which it is claimed would result from the complete application alone of the Single Tax principle, i.e., the abolition of absolutely every form of taxation for all governmental purposes except the tax on land values. So far as this principle is applied, however, he agrees that it isn't a tax anyhow. However, it is difficult for one to understand the grounds for taxing the products of labor.

In the fall of 1907 the hard times came. The Exhibit Committee had practically decided to abandon the plan, when Miss Carola Woerishoffer rescued the plan from postponement by a gift of several thousand dollars. She was not a Single Taxer, but a clear thinker and unafraid to follow the trail of truth to a logical conclusion.

Naturally the land question was treated in the Exhibit, in March, 1908, not exclusively, nor exhaustively, but fairly. Just why it had never been treated similarly by earlier Committees, dealing with the housing problem, is a question I cannot answer charitably.

Two cubes, one five-eighths of an inch, representing the price—\$24.—paid for the Island of Manhattan in 1624, the other over four and a half feet, representing the assessed value of the same land in 1907, \$2,707,862,301, were the most conspicuous exhibit, with the disquieting and heart-searching questions on the latter, "Who created it?" "Who Gets It?"

Over seventy thousand people visited the Exhibit, in the American Museum of Natural History in Manhattan, and in the Brooklyn Institute of Arts and Sciences. To be sure it was only an Edition de Luxe portrayal of the burden of high rents, crowded rooms, high morbidity and mortality rates, and very high profits of ~~the~~ ^{land} speculation.

Real estate speculators, masquerading as philanthropists, saw in it an argument for subways at once, built at public expense into their vacant land. Typical old time charity mongers had a clearer vision of the need for more hospitals to care for the victims of land speculation, and a few more instructors to teach people how to need less fresh air and less food, so they could afford to pay high rents—all to be paid for, of course, by the victims.

Some other folks saw some other things, and so the Congestion Committee continued its work—to impress upon the greatest metropolis, save one, of the world, that it is impossible for the poor to lift themselves out of the mire of poverty with the exploiters on their backs, even by the most vigorous tugging at their boot straps. Not one of the large charities of the city has openly endorsed this proposal to strike at the most important cause of poverty, land speculation, although the Secretaries of two of the largest ones have personally endorsed and spoken or written in favor of it.

Probably the President of the Charity Organization Society of Jericho also asked the highwaymen, who in the good old Bible days held up wayfarers, to give that Society part of the proceeds to relieve the families of their victims, or to give the victims a decent burial.

In the spring of 1909, the Congestion Committee, in conjunction with the Municipal Art Society, presented an Exhibit on City Planning and Municipal Art, in which the profits of land speculation were shown together with foreign methods of land increment taxation.

Immediately following this Exhibit, a movement was started for the appointment of a City Commission on Congestion of Population.

As a result of this agitation, Mayor Gaynor, in pursuance of a resolution of the Board of Aldermen, appointed such a Commission on May 17th, 1910, composed of ten members of the Board of Aldermen and nine private citizens. The Chairman of the Commission was former Borough President, Jacob A. Cantor; the Chairman of the Committee on Taxation, Prof. Frank J. Goodnow, of Columbia University, who was at that time Chairman of the Congestion Committee; while Mr. Allan Robinson, President of the Allied Real Estate Interests, was a member; and the writer was Secretary.

The resolution declared the purpose of the Commission to be to "Prepare a comprehensive plan for the present relief and future prevention of congestion of population in the City of New York."

Most of the real estate interests of the city vigorously opposed the creation of the Commission and they prevented any appropriation for the expenses thereof, although the Secretary served without compensation, hoping to kill its work in this way. The expenses were advanced by the Congestion Committee and refunded by the city two years later.

Prof. Goodnow's Committee on Taxation held many hearings at which men like Prof. E. R. A. Seligman, Dr. F. C. Howe, Mr. A. C. Pleydell and Mr. William E. Harmon appeared; and as a result of almost unanimous approval of the proposal, advocated a reduction of tax rate on buildings in the city to half that on land. After considerable discussion, this recommendation was adopted by the Commission, and a bill was prepared for carrying this reduction into effect by five equal changes in five consecutive years. The life of the Commission expired March 1st, 1911.

The private Congestion Committee, of which Mr. Raymond V. Ingersoll has been and is Chairman, undertook the task of carrying the taxation recommendation and other recommendations of the Commission into effect.

A bill providing for the reduced tax rate on buildings was introduced in the Legislature in March, 1911, by the late T. D. Sullivan and Assemblyman Short. It was killed in Assembly Committee and let out from Senate Committee only to be killed in General Orders—or to be more exact, on general orders from the land speculators, on the floor of the Senate.

During the first fight, the proposal was endorsed by the three largest labor unions of the city: The Central Federated Union, the Central Labor Union of Brooklyn, and the United Hebrew Trades, together with numerous allied labor unions, and also by the Metropolitan League of Savings and Loan associations and many civic and taxpayers organizations.

In the session of 1912, the bill was reintroduced by Senator Sullivan and Assemblyman Franklin Brooks. It was this time also killed in Committee by

the machinations of land speculators, including some of our "first citizens," despite the fact that in answer to the claim of the opponents that the people didn't want the change, the advocates agreed to submit a referendum. Money and influence were the unanswerable arguments at Albany that year, and the advocates were not bribers, direct or indirect, nor had they influence.

This year the bill was introduced early in the session by Assemblyman Michael Schaap, Progressive Leader, and by Senator Henry Salant after Robert Wagner, Tammany Hall's leader, and two other Democratic Senators, refused to have anything to do with it.

A Lower Rents Exhibit was held by the Congestion Committee in Union Square and Harlem, in Manhattan, and in Brooklyn, during February and March, with daily meetings, and attended by nearly 100,000 visitors, at which thousands of signatures, in favor of the referendum on halving the tax rate on buildings, were secured.

Several scores of real estate speculators appeared against the measure at a joint hearing of Senate and Assembly Cities Committees. They granted, with few exceptions, the claims of the proponents, that under this system, rents would be lowered and taxes on small homes reduced, but claimed that rents were already too low and land ownership not sufficiently profitable in New York.

The plea of privilege prevailed, and how it was re-enforced may be left to the imagination, but the sworn statement of campaign contributions to the Secretary of State, shows that many of the most vigorous opponents of the bill made contributions to the Democratic party of Manhattan and Brooklyn of from \$250. to \$2,500. The bill was killed in both Committees.

During the past summer, The Business Men's Association to Untax Industry, having among its officers John T. McRoy, Frederick L. Cranford, Charles Hartman, A. Augustus Healy, Byron W. Holt, Charles H. Ingersoll, John Moody, Amos R. E. Pinchot, Charles T. Root, Fred R. Seeman and E. Vail Stebbins, was organized, and the Society to Lower Rents and Reduce Taxes on Homes, with Frederic C. Leubuscher as President, and well known Vice-Presidents from all the boroughs.

As the result of the activities of the Business Men's Association, about 1,100 business men of the city have endorsed the proposal, while at the 147 meetings held under the auspices of the Lower Rents Society, the signatures of nearly 24,000 voters have been secured in favor of the referendum on halving the tax rate on buildings, making the total numbers of voters definitely committed in favor of this proposal, approximately 36,000, that is nearly 6 per cent. of the enrolled electorate.

All candidates for the Assembly from New York City, except the Socialists, have been asked to state in writing whether they "will favor and work for" this referendum. Nearly half of them have replied that they will. The Socialist Municipal Platform advocates taking all the land increment by taxation.

As the measure is a charter amendment, the signature of the Mayor is

essential. Mr. John Purroy Mitchell, Fusion candidate for Mayor, had stated he would sign such a referendum bill, if submitted to him. Mr. Edward E. McCall, Tammany Hall candidate, had declined to answer any of the several communications addressed to him from these two organizations, asking his position. Mr. Mitchel was endorsed by both organizations.

Relatively few of those endorsing the halving of the tax rate on buildings are Single Taxers, probably not over five per cent. They are, however, keenly alive to the moral iniquity of taxing rents high and homes dear for the benefit of land speculators, as at present. This sentiment and conviction is growing with marvelous rapidity in New York. The gradual untaxing of buildings will begin very shortly, despite the opposition of the land speculators of the city, who have debauched many of our "charities," corrupted our legislature, prostituted our churches, and secured control of many of our pseudo reform, and civic and commercial organizations. Were the proposal submitted to a referendum next year it would doubtless be carried by a large majority. This the land speculators know, hence their unseemly and frantic efforts to prevent the referendum, by every trick and method not legally indictable. The referendum is the death of the privilege of land speculation. It is at hand.

FRENCH CAPITAL AND ITS PROPER FUNCTION.

By ERNEST MANSUY, (Bookkeeper).

"Our fundamental error consists in treating land as private property."—Henry George.

Translated for the SINGLE TAX REVIEW by F. W. Garrison.

(Continued).

We know that in the warlike origin of all nations lies the cause of the absurd social state in which we find ourselves, but this cause is to-day far distant enough for us to ask why its effect perpetuates itself indefinitely, and why the injustice and inequality which form the basis of the system are still supported by a population whose intelligence has developed in every sense for centuries, and who have acquired a feeling for natural law profound enough to make them carefully write the words Liberty and Equality, which sum it up on all the walls belonging to the community. How can this population, whose intelligence is manifested so brilliantly in all the arts and sciences, support the stupid and degrading despotism which hems it in on all sides?

There is here a phenomenon of mental suggestion which is found in many other circumstances. The human mind in developing assimilates not only the true ideas which are accepted in the moral and intellectual circle in which the child finds itself; it absorbs also prejudices incrusting on the public mind,

and current superstitions. These false ideas gain access to his mind before he is strong enough to discuss them, they become fixed there, and later, when the man tries to find the truth, his reasoning constantly slips into the grooves of routine; it is only by a violent and painful effort that he can succeed in freeing his intelligence from the preconceived opinions which obscure it.

I do not mean to say that the evils of social conditions can escape the eyes of even the least far-seeing. Everyone is shocked at social abuses and the stupidity of governments; from time to time these abuses and this stupidity become intolerable and revolutions periodically upset an order of things recognized as bad by everybody. But when it comes to reestablishing order the public mind is impotent; the revolutionists having exactly the same principles and the same method of reasoning as the conservatives, their success ends in simply changing the personnel of the government and the form of the abuse. After, as before, we are confronted by the same moral and economic disorder, the only difference is new men in office and a change in the names or the form of certain social vices.*

The elements of public opinion may be divided into three groups; on the one hand the conservatives are composed chiefly of the governing class and the growing horde of functionaries, naturally partisans of ordered despotism, whose agents they are, and on the other hand the revolutionists who, in the last resort, in spite of differences which distinguish them from one another, profess the identical principle which guides the actual rulers, *The worship of force*. Between these two bitterly hostile armies the great bulk of the people is divided in a confused way and flows continually, sometimes attracted towards the incoherent despotism of *saboteurs*, whose vague theories may deceive so long as no attempt is made to apply them; sometimes returning to the established despotism which presents the appearance of order in disorder and seems to promise greater tranquility in the confusion; and sometimes straying in different directions in the wake of inventors of social panaceas and intriguing saviors of society.

There exists among the people, however, a growing number of sensible persons who have succeeded in freeing their minds from fixed routine and hero-worship. Nor are the masses hostile to truths which appear in a new guise; far from it: but this element is not organized, discussion cannot arise, the ideas which continually unfold there do not spread, they lack the power to make themselves heard. The press, which might report and develop these ideas, reserves its columns for the political inanities which have the approval of the two groups I have described, or for scientific theories which are approved

* These are wise words of the brilliant French essayist. And how appropriate to the minute! Just now we are hearing in this city the cry, "The power of Tammany is broken. But four years hence we may be obliged to confess that the power that was Tammany's was not "broken," but merely transferred to another set of individuals and entrenched under another name. Or, as a result of the same economic disorder, the return—more than once repeated in the city's political history—of a slightly chastened Tammany to power.—EDITOR SINGLE TAX REVIEW.

by established institutions. Among political journals some are conservative and some revolutionary; for some time there have been journals which pretended to be neither the one nor the other but which are in reality both revolutionary and conservative. But all journals, whatever their labels, are before everything else advertising laboratories; political opinions are but the pretext, self-praise is the aim; their editions are consequently composed first of paid articles and next of banal variations on the same political theories, which become fashionable periodically and continually change in form and appearance while remaining in essence the same everlasting twaddle. New truths are systematically left in the dark because they cannot be discussed without offending powerful interests and disturbing the calculations of advertisers and the regular purveyors to public opinion.

In this adulterated intellectual atmosphere little else than silly banalities and ridiculous theories can hope to appear in the light of public discussion, while those which, besides being extravagant, are avowedly criminal, like *sabotage* and propaganda by direct action, are discussed with perfect seriousness and may hope some day to triumph; Opportunism, Anarchy, Progressivism, Nationalism, Internationalism, Anti-Semitism, Syndicalism and many other humbugisms have been successively in fashion. Today society is about to be saved by the absurdity of an income tax and proportional representation, but French journals have not for a moment seemed to suspect that a land question exists, that this question is the mainspring of a powerful movement in the great countries of both the old and the new world, and that it has been partially solved in certain countries to the great advantage of the people.

Nevertheless it seems to be breaking through the thick crust of despotism which in France prevents all liberal ideas from developing in the sunlight of discussion. There is, in the first place, the world-wide movement which I have just mentioned and which the French journals cannot long continue to ignore. Moreover, the invincible power of money which heretofore has scarcely been used except to maintain abuses of all sorts, is now to a certain extent put to the service of truth and liberty. In one notable instance an American citizen, Mr. Joseph Fels, after having amassed a large fortune, such as is rarely found save in the United States of America, awakened to the fact that this fortune was in great part due to organic defects in society, and above all to the individual appropriation of land. An enlightened and convinced philanthropist, he desires to consecrate this fortune to human liberty and the abolition of poverty, and with this end in view, instead of founding charitable institutions which are little else than pauper factories, he has given himself with apostolic faith and a passionate activity to the spread of the philosophic and economic doctrine of Henry George, one of the greatest minds of our epoch and author of the immortal book, "Progress and Poverty." Not content with devoting his time and persuasive eloquence to the success of his ideas, Mr. Fels gives his money also and, thanks to him, they begin to penetrate those countries which seemed until now closed against all liberal propaganda. A French

society has been founded, a special organ is published and the good word begins to be spread among the people.

Many citizens who conceived of progress as subordinate to the political advancement of certain cumbersome personalities and the application of certain mysterious contrivances known only to the initiated, are astonished to learn that there are other political questions than the question of persons, that there is something else to do than to rely on ill-comprehended and contradictory projects of party leaders, and that the solution of social problems does not demand the transcendent genius of statesmen and professional saviors of society, but depends merely upon the initiative of the people, and the employment for this purpose of the simple elementary good sense which is the possession of all.

* * * * *

I ought to say that the land question, simple as it is, was presented at first in a fallacious way which has always caused false and incomplete solutions to be applied to it, resulting in all countries in disorder and despotism.

This fundamental question has necessarily presented itself at the formation of all political societies and at other successive periods. It has always been sought to solve it by dividing the land; the process has varied in all countries and at all epochs, but always, after having given tolerable satisfaction, these divisions have led to the worst results. Many reasons prove that the earth cannot be satisfactorily divided, the two chief ones are the impossibility of making the allotments equal in value because the earth's surface is different in every part, and the impossibility of determining the number of persons to whom the lots should be distributed, since the population varies in size from day to day.

This error has long since lost its power; no sensible person would demand a division of the earth and it would be useless today to restore the brutal law passed by the Convention in 1793 and punishing with death whoever should demand a division of the territory among all the citizens. Unfortunately, if this solution is no longer valid, it seems to be accepted that the problem cannot be solved, an error much greater than the other. Is it not a fact that many other things exist as impossible as land to divide which, nevertheless, numerous owners dispose of each according to his strictly defined interest? *Capital* is indivisible, but its *products* can be divided in the most exact manner among capitalists however numerous; for instance, a coal mine certainly cannot be divided among the owners, but each of them holds stock in the mine which exactly represents the amount of his share; all commercial, industrial or other companies are in the same case, the capital of each always depends upon its being kept as a unit, none of the owners can take out that part of the capital which belongs to him, but he takes periodically the exact amount of income which it produces.

The question of the common ownership of land would thus have been solved long ago if it had been considered and publicly discussed, but this discussion, so difficult to set going today, was quite impossible during the days of

intolerance and barbarism, and it was not until the 18th century that different sides of the problem were approached by various authors such as the Abbe Saint-Pierre, Vauban and particularly the first economists, the *physiocrats*, led by Quesnay.

As always happens in the search for truth the early efforts only partially disengage it, and leave it veiled by useless complications; the *physiocrats* gave undue importance to the fecundity of the earth while its essential quality and the reason of its social importance, the fact that it is the indispensable support of man and of his property, only appealed to them confusedly. They made other mistakes which it is not necessary to recall here, but they were enlightened by a moral sense which made it possible for them to determine the two principles which will forever remain the basis of all normal political societies and which may be thus formulated:

1. All social expenses should be met from the revenue derived from land.

2. All legitimate human activities should be absolutely free.

These two principles are inseparable, nor can we find elsewhere than in the rent of land the resources necessary for the State without directly infringing either the personal or property rights of man.

The *physiocrats* formulated this precept: *Laissez faire, laissez passer*, which condemns all the ridiculous obstacles imagined by the oppressors of the people to vitiate the labor and confuse the fruitful activity of mankind. This golden rule might replace the old word Liberty which no longer seems to be understood and for which it is an exact equivalent.

Adam Smith, although inspired by the *physiocrats*, criticised their errors wisely, but failed to realize the importance of their fundamental principle, and his celebrated work, "The Wealth of Nations," in spite of its great merit and the abundance of particular truths which it elucidates, represents rather a backward than a forward step in the study of political societies. Since his time economic science, while improved in many particulars, has rather lost ground on the most important question of Sociology.

But the works of Henry George, the first of which appeared in 1871, in San Francisco, restored the question to its true place and presented the whole solution with a wealth of proof which left no room for further doubt.

This powerful thinker reviews the astounding progress realized on all sides, the means of production multiplied, the unlimited power of machinery assisting labor, the means of communication saving time and facilitating exchange, etc., etc., and he asks why poverty seems even to have deepened in certain instances. He then proves that this evil result of immense progress is due to private appropriation of land.

In fact, if a nation spends great sums in improving roads and canals and bettering the public services, these heavy expenditures increase the value of the nation's land, and this increase is taken by the landlords. If artisans, tradesmen, producers of all kinds concentrate in a locality, the money they spend on building, on the costs of living, their activity and even their presence

is sure to increase the well-being of the inhabitants of this locality, a result translated into an increase of land values which the landowners pocket. If a manufacturer builds a factory in an uninhabited spot and constructs dwellings for his workmen it may result in ruin for him if he has not carefully calculated his chances, but in the meantime he will have increased the value of the surrounding land and enriched the landlords.

And so all activity displayed by the administration of a country, or by groups of citizens, or by individuals, from the father of a family who has to struggle to bring up his numerous children to the poor wretches who sell newspapers in the streets, from the workman who labors from morning to night to the man of property who is content merely to spend his income, all this activity, I say, will crystallize in an increase of land values, whether as a whole or in certain parts, an increment which will be entirely absorbed by the so-called landowners.

Analyzing all these economic phenomena with extraordinary insight Henry George proves that not only do the landowners benefit by all the public disbursements, by all the efforts of the community in every sphere of human activity, and by all the progress achieved in the sciences, arts and civilization, but further, that the iniquity which he denounces gives to the parasites a formidable and most baleful power by placing the whole activity of the country indirectly under their domination. "Whoever owns the land owns those who live upon it." If this iniquitous power has not yet produced worse effects it is because there is not an understanding among those who wield it, and because they exercise it partially and without method, but it contains the germ of all miseries and all iniquities. And in this connection, Henry George proves that the economic struggle, the effects of which we all feel more or less directly, are not, as the Socialists contend, between *capital* and *labor*, for at bottom these two elements are identical, capital being past labor which combines with present labor. The unequal struggle is between the so-called landowners on the one side and capital and labor on the other.

While the workman collects with great difficulty an uncertain and insufficient wage for his personal labors and devotion, the landowner profits by everybody's work though he remains idle and takes no risk. He has in addition an evil influence on public well-being because, possessing the substance upon which all human activity must be exerted, it is often to his interest to withhold this indispensable element from use and deny it to the workman who would like to use it and thus find means of subsistence.

(To be continued.)

THE land is a solemn gift, which nature has made to man; to be born, then, is for each of us a title of possession. The child has no better birth-right to the breast of its mother.—MARMONTEL (1757.)

A WORD ON SOCIALISM.

ADDRESSED TO SOCIALISTS AND TO THOSE WHO MAY BECOME SO.

: By GUSTAV BÜSCHER, of Zurich, Switzerland.

(*Translated expressly for The Single Tax Review by L. H. Berens.*)

V.

SOCIALIST POLITICS.

In Socialist newspapers we constantly find and at Socialist gatherings we constantly hear some such talk as the following: "The bourgeois, the possessing classes, are corrupt to the core. They are nothing but plunderers, exploiters of honest labor. All they do is to put in their own pockets the dividends extorted by the sweating of the workers. They are nothing better than robbers and thieves." But when Socialists are returned to Parliament, and find themselves face to face with those they have not scrupled to libel and insult so freely, they make no proposal that what they vaguely term "Capitalism" shall be abolished, nor that the millionaires shall be dispossessed and their millions given to the poor. They content themselves with begging for all sorts of petty philanthropy, or for some modest law for the protection of the workers, which at most inconveniences some of the smallest manufacturers. When they are appointed to watch over the administration of Justice, as has often happened in Switzerland, they do not run after the millionaires to lock them up, to take them to prison or to houses of correction. Not a bit of it. Like their bourgeois colleagues they only lock up poor criminals, who, according to the assurances of their own newspapers, are nothing but the helpless victims of the capitalistic system of production.

"Those who promise too much, perform but little; those who grasp at too much, hold nothing fast," says the proverb. So it is with Socialists. They are lavish with their promises, but niggardly with their fulfilment. They demand everything, and therefore receive nothing worth the having.

Look round the world at the works of Socialists. Germany is known as the chief centre of the Socialist movement. Over fifty years ago the founders of Socialism were under the impression that their dominion over Germany was near at hand. Again and again they prophesied that the established order was near its end—some even venturing to foretell the date of its final overthrow. But what has Socialism hitherto accomplished? The solution of the Social Problem? The emancipation of the poor from their dependent position and helpless miseries? The sweeping away of social wrongs and injustice? Not even the slightest move in any such direction. Whoever will honestly examine the facts will have to admit that Socialism *per se* has done practically nothing for the welfare of the people. At least it has accom-

plished nothing that would not have been done as well or even better had the Socialist programme never been formulated.

In both Great Britain and Germany the industrial masses of the people are still groaning under the oppression which unrestricted private property in land imposes upon the disinherited. Apart, however, from this common evil, what an incomparably better picture is presented by Great Britain, which is still practically uninfluenced by Social Democracy, than is offered by Germany, permeated though it is by its noisy and obtrusive agitation. In Great Britain free trade; in Germany a usurious Custom's Tariff. In Great Britain the fullest freedom for the co-operative and trade-union movement; in Germany all sorts of pettifogging restrictions and official interferences. In Great Britain taxes mainly falling upon the rich; in Germany taxes mainly falling upon the poor. In Great Britain self-government based upon a democratic franchise; in Germany a burdensome guardianship, based upon a franchise which gives dominion to the rich and powerful privileged classes. In Great Britain the inappreciable blessing of the greatest possible personal freedom; in Germany a ubiquitous officialdom, the degrading arbitrariness and demoralizing superintendence of the police watching our every movement. Small wonder that German workers who emigrate to Great Britain and America after a short sojourn generally throw their socialistic ideas into the rubbish heap. ❧

The one thing of real value to the workers in which Germany is still ahead of Great Britain is not due to Social Democracy, but to its greatest opponent. With characteristic insight Bismark recognised that by the Insurance of the Workers the State could offer the industrial masses of the people something more than a mere sham reform. However deficient the scheme adopted may be, that it exists at all is due to the man for whose fall from power the pigmies of Social Democracy with laughable conceit claim the credit. But pray tell us what have you achieved worthy of being compared with this one act of Bismark? Where can we find a single law, a single act of importance, inspired by the spirit of Socialism? The best and most useful of your leaders practically exhausted himself in combating the notorious ill-treatment of soldiers. This does credit to his good heart. But do you as a Party really dream of laying the foundations of the ideal State of the future by fighting against the present ill-treatment of soldiers?

Those who with the best will in the world are most anxious to recognise the services of German Social Democrats, will have the greatest difficulty in discovering any. From its first beginnings German Social Democracy has specially distinguished itself by preaching in theory the wildest revolt against existing conditions, while in practice it has cautiously left everything just as it was, by developing where it was not dangerous the most turbulent radicalism, while keeping as still as cowed mice in times of stress. At their recent re-union at Nuremburg the great question was discussed whether the representatives of Socialism in Parliament should or should not vote for the Budget. To decline to do so would be to testify to a revolutionary class con-

sciousness; to do so would be to consent to a "rotten reform." The affair was all the more important since their abstinence or their consent practically made no difference. A three day's battle of words, a heated debate, long and eloquent speeches from every leader and would-be leader. Finally, that the Socialist Party in Parliament should not consent to this "rotten reform," it was agreed to by a great majority of these class-conscious heroes and apostles of the Socialist State of the future. The minority, however, declared that they would not be converted to this view. Thereupon the Chairman admonished the assembled comrades—who had been accusing one another of being infamous double-tongued liars, devoid of conscience—of the necessity for unanimity, for the Party wants unanimity more than its daily bread, and begs them not to offend against the tone of brotherhood which should prevail at all their gatherings. The following day they were called together to discuss the attitude of the Party on the question of imposing 500 millions of marks of other taxes. Empty benches, bored faces, phrases after phrases without a single new idea, no discussion, since on such practical questions those anointed with the sacred oil of Scientific Socialism have nothing to say. Following on this refreshing unanimity, a long-winded Resolution, full of pious wishes, was unanimously agreed to. Thereupon the gathering breaks up with a feeling of deep satisfaction that it had got rid of a thing the consideration of which demands some knowledge and thought. The Chairman—who by the way had availed himself with great financial success of the capitalistic system of production—demands the closing words, once more to incite the comrades to continuous combat against "Capitalism." Was he making fun of the delegates?

(To be continued.)

PROFESSIONAL ECONOMISTS VERSUS SINGLE TAXERS.

(For the Review.)

By J. A. DEMUTH.

To Alvin Saunders Johnson, Professor of Economics at Cornell University, writing in the *Atlantic Monthly* for January, under the caption "The Case Against the Single Tax," may be imputed the assumption of having won his case without having fired a single argumentative shot. This he presumes to have accomplished, in the very start, by a pose-suggesting implication.

After calling attention to the pronounced heterodoxy of the professional economists of the present time—instancing the economist as protectionist, as advocate of fiat money, as approver of private monopoly, as having socialistic leanings, and even as coquetting with philosophic anarchism, he affirms that "It would not be difficult, today, to find an economist who would joyfully serve as apologist for the Industrial Workers of the World." "In short," he

continues, "all the social heresies of matter and method find their exponents among economists standing high in their profession." Then follows, sententiously, and with supposedly crushing effect—"Except the Single Tax."

Recognizing that this "solar-plexus" must inevitably raise at least a surmise that there must be something radically wrong with either the Single Tax, or with the high-standing economists, he hastens to foreshield his colleagues—and himself—against any charge of narrow-mindedness by the assurance that "there are few economists who have not eagerly searched the pages of Henry George for ideas of scientific value." And found them not, of course.

Now, being an ardent Single Taxer and an humble follower of the "Prophet of San Francisco," and therefore quite destitute of professional armor, I shall nevertheless advance to the counter-charge with no backing other than a burning sense of the righteousness of our cause and an average portion of just ordinary common sense.

Professor Johnson apparently considers the heterogeneity of the professional economists and their aloofness in relation to Single Taxers, as *prima facie* evidence of the weakness of our cause. This is fortunate, as it can be shown quite clearly, I think, that if there is one thing more than another which characterizes Single Taxers it is homogeneity in respect to fundamental principles. We are united to a man, and perhaps without having given the matter special thought, in unqualified adherence to a certain principle, founded upon a verified, self-evident truth, and which, therefore, is impervious to fallacies or half-truths. If this principle can be established to the perception of our friends as entirely irrefutable, and professional economists of high standing are to be found advocating social and economic principles which contravene the fundamental principle upon which the philosophy of the Single Tax is based, then, surely, it should not be a difficult matter to fix the identity of the contestants in this "case" who have been merely beating the air.

It must be admitted, I assume, that verified truths cannot possibly conflict with each other. If professional economists endorse such principles as protectionism and private monopoly of public functions, and it is clearly shown that these heresies plainly conflict with self-evident truth, the recall of the implication that of all would-be reformers the Single Taxers are alone impossible of recognition, were surely in order. Furthermore, if the aloofness of professional economists can be explained only on the ground that the Single Tax does not appear, in the light of economic science, to further the best interests of society, then, clearly, "The Case against the Single Tax" must be held in *statu quo* pending the decision as to what constitutes "the best interests of society," and also pending proof that the various and varied and highly complicated and conflicting doctrines of professional economists are entitled to be called "economic science."

It cannot be denied that all knowledge is unscientific which cannot be made to conform to verified truth. And because all truths are established only by objective human experience, their negations are undemonstrable and

even inconceivable. For example: human experience has established the truth that one man may not destroy the life of another. Obviously this truth is self-evident, and, moreover, is unqualifiable, for the reason that its negation would present conditions wholly chaotic. And as the immediate corollary of this truth is the principle that conditions which render impossible the maintenance of this truth, must, in the nature of things, be conceived as a negation of the truth itself, the truth and its corollaries are equally self-evident.

If, now, we are able to demonstrate that access to land is absolutely and unqualifiedly necessary to the maintenance of each and every individual life, the principle thus obtained becomes a self-evident truth. Furthermore, if we are able to demonstrate that the results of every man's labor is absolutely and unqualifiedly his own—subject only to his complete concession of like rights to every other man—we have established this principle also as a self-evident truth.

As it is perfectly obvious that the second and third principles above referred to are direct corollaries of the first, we have three several self-evident truths, the negation of one of which negatives the other two. Now as the slightest qualification of a self-evident truth inevitably opens the way for its negation, it is plain that any economic, social or political doctrine which in the least infringes a self-evident truth, must result in conditions which cannot possibly be postulated as being in harmony with truth. And as the protective tariff and all other forms of taxation now in vogue clearly violate self-evident truths they cannot, by any stretch of logic, be set up as being *scientific*.

Now, if it can be shown that the Single Tax doctrine is a direct amplification of self-evident truth, and that "protection" and the other heresies of the professional economists are, on the contrary, violations of self-evident truth, we will have shown that our friends of the schools must "come off their perch" and "get busy" at a reconstruction of their "science." Even the highest-standing of them all must agree with us that truth is not a thing which is itself evolved. Truth was when the earth was but an oblate spheroid. Its origin was with the origin of all things. We do not create new truths, but we discover them. And truth is always the right way. Its outworking never materializes in war, injustice, poverty or disease, but in the opposites of these conditions. Now the advent of every child into the world marks the initiative exercise of a natural right. This natural right we call Equality of Opportunity. And that equality of opportunity is a self-evident truth is easily attested by considering its negation which, obviously, must be embodied in a contention that of all children born into the world only certain ones possess this natural right—manifestly an impossible conception, as it would involve human discrimination, which in turn, would involve the process of establishing right by might. Every child born into the world is, then, the equal of all those who have preceded him, and with all those who shall follow him, in respect to the elements without which life cannot be sustained. Now, as previously stated, the right to life includes the right to access to the elements without which life must cease. This right is, therefore, simply a corollary of

the right of equal opportunity. There can exist, therefore, no human power of whatever nature, whether it be monarchies, or whether it be democracies with majorities of millions to one, which may rightfully extinguish or curtail or in any manner modify, the natural right of a single individual. And as land includes sun and water and air, the only association of men which makes for the preservation and maintenance of natural rights is the state or community which recognizes, and adapts itself to, the fundamental principle that land is a natural element to which all have equal opportunity.

In view of the foregoing, to which all Single Taxers will subscribe to a man, how far, indeed, from the truth is our high-standing economist when he imputes to us the purpose of confiscating land! To confiscate is to deprive. Why, on the contrary, our lives are being devoted to preventing land being confiscated and monopolized, by and through titles which were originally obtained by rapine and murder.

The Single Tax in actual operation aims to accomplish practical equality of opportunity by requiring those who occupy land directly, to pay into a common fund the "increase in value of land that springs from the increase of population or other causes independent of the land itself and of its owner." The Single Tax is therefore, fundamentally and essentially, a plan for the practical recognition of the natural right of every man to equity in land.

Now, "the two contentions upon which the whole issue turns," according to Professor Johnson, and which if proved valid by the Single Taxers are to win the support of the professional economists, are: the "universal confiscation of land," and the justification of this measure on the theory that landowners form a class similar to former owners of slaves. For the very good reason that both contentions are gratuitous imputations, the Single Taxers will go down, generation after generation, to their graves, without having gained the endorsement of the professional economists, because they do not now, never have and never will advocate the "universal confiscation of land." Moreover Professor Johnson has never heard or seen it stated by Single Taxers, that "The landowners, . . . form a similar class: (to slave-owners); neither can he produce evidence that "they are regarded by the Single Taxers as typical monopolists and men of great wealth, an unacknowledged landed aristocracy." Neither does he know, or has he ever heard of a Single Taxer who contends that "Whether the landowner is rich or poor, he is, in Single Tax theory, a social parasite." Such balderdash is entirely gratuitous, and its utter grossness makes it difficult to answer on that account. The followers of Henry George are as truly abolitionists as were the followers of Lundy and Garrison—the latter having devoted their lives to the abolishment of chattel slavery, whereas the former are laboring in no lesser cause, namely, the abolition of industrial slavery. In this high calling it is our misfortune that we have been obliged to invade the field of the economists, who, not having seen the light, view our "programme" through distinctly economic spectacles. In not a single line of his paper has Professor Johnson indicated that he possesses any other than a merely economic sense of the philosophy of Henry

George. Single Taxers are indeed agreed that the landed-dog-in-the-manger and the speculator who buys land and holds it out of use for the increase in value to be created by other men's home-building, are nothing less than social parasites. But every home-builder is entitled to *just that thing* which forms the bed-rock of the Single Tax doctrine, namely, *access to land*. Are we then so devoid of a sense of the logical sequence of our fundamental principle that we can be charged with branding land-owners as social parasites? Hardly, inasmuch as land-owners are justified *as such* by the identical self-evident truth upon which our doctrine is based.

Who, then, is beating the air? Professor Johnson says "The Single Tax movement would, therefore, be aptly designated as a propaganda for the universal confiscation of land. And this designation the Single Taxers themselves would accept without reservation." Confiscation of land by whom—the State? In that case the land would be confiscated by a majority of the electors. Would the majority include both Single Taxers and land-owners? Or are the Single Taxers such addlebrains as to imagine they can do the job themselves? If the State may universally confiscate land, then the power that constitutes the State, whether it be kings or majorities, assumes the right to deprive men of their natural rights. In other words, this power of kings or majorities proposes to administer the State by ignoring the natural rights of individuals, which, in actuality, denies the reality of verified truths, and plunges into utter chaos the whole social cosmos. Which reduction to fundamental principles should convince the most optimistic freak that it can't be done; and the economist who holds himself aloof from Single Taxers for fear they may try to do it has simply neglected to think the matter through. Of course Professor Johnson and all the other professional economists who have searched the pages of Henry George understand that there is a chasmatical difference between confiscating land, and confiscating the increase in the value of land. Which makes it all the more mystifying that he should imagine the Single Taxers are bent on doing just the thing they particularly don't want to do and couldn't do if they did want to. To confiscate land would be to ignore the investment therein of honestly earned wealth; but to confiscate the *increase* in the *value* of land is the community's act, agreed upon by the community, in collecting that which the community has created, and that which the owner could not possibly have created. *To deprive a man of land is to do the thing which is diametrically opposed to the scheme for giving every man access to land.*

Now here are a few propositions, and a question:

- (1) The area of the world's surface is fixed beyond the possibility of adding thereto.
- (2) The population of the world is increasing.
- (3) The two preceding facts make it inevitable that particular tracts and sites of land will be increasingly more desirable than others.
- (4) All of the land is for all of the people; therefore those who wish to

occupy the more valuable tracts and sites, should pay the value thereof into a common fund for the use of all the people.

(5) Every man has a natural right to the products of his labor.

(6) Confiscation by the State of any man's labor is a clear violation of a natural right; therefore our present system of taxation is fundamentally wrong. (And the fact that taxes under the present system cannot possibly be, nor have ever been, equitably assessed, is only a logical sequence of violation of verified truth.)

(7) Taxes on any commodity made by individual labor is a tax on individual labor.

(8) Taxes on that which no man has made, which no man can make and which, therefore, no man has earned, is not a tax on labor.

(9) When the wealth which is created by population is used for public purposes and not for up-building of private fortunes, and when public revenues no longer represent confiscation of the rewards of labor, we shall have taken the road which leads towards pure democracy, and not before.

The foregoing are Single Tax propositions. The Question is: In whose pages, other than those of Henry George, can our friends, the professional economists, find a body of principles of greater "scientific value" than the above propositions? If not in the pages of Henry George, where will they find ideas of greater "scientific value" than those which are directly deducible from self-evident truths?

I have shown that "universal confiscation" of land is an impossibility, and that if it were a possibility, the Single Taxers would be the last people in the world to sanction it. I have also made it clear, I hope, that Professor Johnson is about as far from the truth as he can possibly get, when he charges that Single Taxers hold that all land-owners, rich or poor, are social parasites. I have shown that in assuming an attitude of being open to conviction, *the professor has imputed to the Single Taxers "two contentions" which are in direct conflict with the principles which are so persistently adduced as proof of the truth of our doctrine, namely, Equality of Opportunity.* To make a case against us is easy enough if it is permissible to distort facts, and especially facts upon which our contentions are based. But the general tone of the professor's paper does not indicate that he has consciously resorted to distorting; the "two contentions" are plainly constructed of straw, but this may be due entirely to a lack of other material, evidences of which abound throughout the entire essay and are too numerous to be noticed in detail. As to the co-operation of the professional economist: we will be glad thereof; but they are warned that they will do well to leave behind the special pride of their calling, namely, stilted involution. Our camp is illy adapted to statistics, percentages, algebraic demonstrations and about all the rest of their mental paraphernalia. And then they must have been born again. The Single Tax is a burning question. The heart is involved. Those having merely heads should not apply. Most of us have long since outgrown the crudities of what we once thought was religion, and have espoused instead the

Religion of Humanity, of which the Single Tax is the means for its practical outwork. Like the democracy of Jesus, the philosophy of Henry George does not require tomes of commentarial matter to make straight the highway to its acceptance. Scholarship is not necessary to differentiation between rank and cankering injustice, which violates every fundamental principle, and the mere intellectuality of algebraic demonstrations of the economic organism of a *pocket-knife*. No man can serve two such masters as Henry George and Alfred Marshall.

However heavy the shock Professor Johnson thinks he has given the Single Taxers by calling attention to the aloofness of professional economists, it is somewhat mitigated by the reflection that of those in high standing but few have been called into the practical affairs of the country, and that one of the most prominent of these is as good a Single Taxer as one could wish, except in name. And we are not jealous of our name. We are jealous only of the rights of the poor and short-sighted, whether the latter are of the rich or poor.

A remarkable thing about the professional economist is that they can find such consuming interest in merely surveying the conditions which wring the hearts of Single Taxers; that while Socialists and Anarchists and Single Taxers are intent on rectifying existing wrongs, our professional friends, with car-loads of paper and tons of pencils, are immersed in analyzing commercial and trade relations, are intent in referring to, and quoting from, and agreeing with one another in part, and dissenting from one another in part—all, apparently with no definite purpose. After generations of writers and an endless multiplicity of "works," they are united on no fixed principles, and hardly two are found who agree with each other. Of what earthly or rather human use is the economic analysis of a pocket-knife or a copper kettle? How are these things related to principles affecting human relations? It might be highly interesting and entertaining, perhaps, to compile an authentic history of an old fiddle; to relate the love episodes and tragedies to which it has been an acoustic witness, but what practical use could we make of such a history, even with its remotest ramifications amplified? No one can follow far the rhythmic or dynamic effects of the simplest trade transaction, and would get nowhere if he could. Yet by far the greater bulk of economic literature is devoted to a chase after the *ignus fatuus*. Nowhere do we find an economist who reasons from verified truths to principles which should govern our economic relations. They do little else than take conditions as they find them, and then analyze and compare and note, and compile statistics, until "Dismal" has become fully justified as an adjectival handle for their alleged science.

That the foregoing "slam" embodies more or less truth is indicated by the following admission from Professor Johnson himself. He says: "The fact that the economists still hold themselves aloof from Single Tax doctrine requires, however, a new explanation. The last three decades have produced a marvelous increase in their numbers; we have now a hundred well trained

economists to one of 1880. It was inevitable that the narrow orthodoxy of the earlier period should be broken down by such expansion in numbers. *Hundreds of investigators, EACH STRIVING FOR AT LEAST SOME SMALL VARIATION BY WHICH TO DISTINGUISH HIMSELF FROM THE MASS OF HIS FELLOWS.....* There is more of this, but the foregoing is sufficient.

The means of ascertaining the whole number of well trained economists in the year 1880 are not at hand, so that the multiplier the professor has given us is of no avail for the purpose of ascertaining the number of the present-day trained economists; we may, however, assume that there are great numbers of them. Which explains in a great measure—if we assume that each and every economist has been “striving for at least some small variation by which to distinguish himself from the mass of his fellows,” the formidable complexity and voluminosity of their literature. And to show that Professor Johnson has probably contributed his share to the dismalness of the “science,” witness the following:

“It is almost a waste of time to inspect the Single Tax project for destroying the slum. It is the value of land that forces the city builder (sic) to occupy every possible foot of ground space, to pile story above story, to subdivide each story into the smallest apartments and rooms that can be tenanted by living man The Single Tax promises immunity from taxation on the building and so would offer an inducement to covering still more of the ground space, and pushing the stories still higher towards the sky. The Single Taxers propose, then, to relieve urban congestion by means which would increase the number of persons to be sheltered by each unit of roof.”

Here he gives us a fair illustration of his misconception of the whole matter by substituting the “city builder” for the land-owner. The would-be occupiers of a building and the would-be builder are in the same class—both being desirous of occupying the desired site with the least cost to themselves. Manifestly, the owner of the valuable site is in a class by himself—his personal interests being opposed to all others. It is the land-owner, and not the builder nor the tenants, who forces every foot of ground to be used. To say that “It is the value of the land that forces the city builder to pile story upon story,” is to identify the would-be builder (and also the would-be tenant) with the owner of the “value of the land;” whereas the value of the land and the landlord are one and the same creature, and this creature is wholly responsible for “story upon story.” According to Professor Johnson: “The Single Taxers propose to relieve urban congestion by means which would increase the number of persons to be sheltered by each unit of roof.” Now if “unit of roof” means a certain fraction of a given area of roof, then what we Single Taxers are trying to do is to diminish congestion in our cities by increasing congestion in our cities. It is very stupid of us not to have seen this before.

It has been hinted at in the foregoing pages that there is a decided lack of definite suggestion in the works of our professional economists in respect to action or even postulated principles which may serve to guide us in adopt-

ing measures for greater social and economic welfare. A concrete example will suffice for a representative case, inasmuch as the author here quoted stands high among the distinguished authorities on Taxation, not only in our own land but throughout the world. His work is on "Progressive Taxation in Theory and Practice," and bears unmistakable evidence of extensive research and broad scholarship—if a layman is competent to judge. As a more or less ideal system he seems to favor "progressive" taxation, but there is apparent a laudable attempt at fairness and open-mindedness in considering the opinions of other prominent writers, from nearly all of whom he has quoted. In considering the demands of ideal justice our eminent author favors some sort of progression, but points out that "It must not be overlooked that high rates of progression may engender or augment attempts at fraud and evasion." From his concluding chapter we read as follows: "If, therefore, we sum up the whole discussion, we see that while progressive taxation is to a certain extent defensible as an ideal, and as the expression of the theoretical demand for the shaping of taxes to the test of individual faculty, it is a matter of considerable difficulty to decide how far or in what manner the principle ought to be actually carried out in practice. Theory itself cannot determine any definite scale of progression whatever. While it is highly probable that the ends of justice would be more nearly subserved by some approximation to a progressive scale, considerations of expediency as well as the uncertainty of interrelations between various parts of the entire tax system should tend to render us cautious in advocating any general application of the principle. In the last resort, however, the crucial point is the state of the social consciousness and the development of the feeling of civic obligation." And a little farther on we read: "While progression of some sort is demanded from the standpoint of ideal justice, the practical difficulties in the way of its general application are well nigh insurmountable For a future development of the idea we must rely on an improvement in the tax administration, on a more harmonious method of correlating the public revenues and on a decided growth in the alacrity of individuals to contribute their due share to the common burdens."

From Rainey's moving pictures of the wild animals at the Water Hole we know that there are times when the lion and the lamb lie down together. But shall we ever secure a picture of a procession of tax-payers treading on each other's feet in their struggle for the credit and honor of leading the procession to the office of the tax collector? Possibly, but the contingency is still so remote that we may well merge our plan for viewing the procession with others anticipatory of the Crack of Doom.

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SOME INTERESTING EVENTS IN THE HISTORY OF THE MANHATTAN SINGLE TAX CLUB. 1886-1892.

(Continued.)

(For the Review.)

By BENJAMIN DOBLIN.

This series of memoranda, as we explained in our last issue, are designed merely to furnish the ground work for a history of the Manhattan Single Tax Club. Those who can contribute anything to the data here collected should communicate with Mr. Doblin or the SINGLE TAX REVIEW.—THE EDITOR.

1893.

Jerome O'Neill, President. Early in the year a dinner was held at the Columbia Restaurant to celebrate the election of Grover Cleveland. It was on this occasion that Thomas G. Shearman related the conversation between Grover Cleveland, Richard Croker, leader of Tammany Hall, and William F. Sheehan that took place at the Victoria Hotel before election in which a demand was made upon the presidential candidate to pledge himself to give all custom house patronage to the organization. Grover Cleveland expressed his dissent, and after an appreciable silence from the other two Mr. Croker replied that the President was quite right.

On April 13th a Jefferson dinner was held in the same restaurant. On April 28th Lawson Purdy was elected a member of the Club.

August 28th to September 23rd Single Tax Conference was held in Chicago. About this time the Indian Land Adjustment League was organized.

October 10th the Club issues a bulletin. At a later date a Conference on ballot reform was held at the City Club. At the end of the year the Single Tax League of New York City was organized.

1894.

Alfred Bishop Mason, President. The managing board of the Club decides that its activities are to be confined to educational work. It was during the prevailing business depression that a large mass meeting was held in the People's Theatre on the Bowery addressed by Henry George; the subject of his address was Hard Times. It was on this occasion that Bolton Hall proposed a legislative act providing that all building construction started at this time should be exempt from taxation on work up to the sidewalk. Trade and labor conference was held representing various labor organizations and civic societies. The Club sent as its delegates Dr. M. R. Levenson, A. J. Steers and Benjamin Doblin. The Club took action regarding the charter of Cooper Union and its founder's purpose, which the trustees were ignoring. A letter of protest prepared by Dr. Levenson was sent to the trustees.

May 1st the Club moved to 31 East 27th Street and the Chickering Hall

meetings were projected for early spring. Six Sunday evenings were provided for, beginning on March 4th and James G. Maguire addressed the meeting.

In April the Club began a campaign for the relief of unemployed labor by a house-to-house canvass by the unemployed under the direction of E. Yancey Cohen, of Henry George's "The Condition of Labor." About this time upon the suggestion of E. B. Swinney, the originator of the Single Tax Information Bureau, an open air cart-tail campaign was inaugurated in Madison Square. Dr. Parkhurst's Church and the Metropolitan Life Co. Building served for a background. These meetings marked a departure in method from previous out-door meetings in that the stand was not moved. Formerly we hired a horse and wagon moving from place to place, stopping long enough at each to gather a crowd, then moving along to get together a new audience. Starting a meeting under these conditions was indeed a task. The wagon would stop anywhere that looked encouraging to the chairman and associates; then a novice was induced to open the meeting to a gathering made up of fellow-members and children; you cannot realize the dread felt by the novice at the ordeal before he introduced the speaker. Before long, however, it would become necessary to pull the coat of the novice who was getting too deeply interested in his work of opening the meeting and advise him to stop his talk and introduce the waiting speaker. On one occasion after much urging, Dan Cavanaugh consented to speak. He had postponed the fateful evening by the promise that some night he would take the stand. The night arrived and Dan, with a roll of manuscript in his hand, mounted the wagon and began with evident vim to address a large crowd. The Club members present listened with concentrated interest. It was not long before Cavanaugh made us feel that he had something real to say—then he lost the thread of his address and had to refer to his manuscript, a sheave of loose sheets, the writing on the manuscript was indistinct in the poor street light and the cue to continue not readily found. The loose pages soon became unmanageable, probably mixed; anyway, Dan could not find the place he was looking for as readily as he wished. Hastily he turned and re-turned leaf after leaf; a snicker that grew into a laugh at the evident predicament of the speaker came from the crowd; then Dan desperately crushed the manuscript in his fist with fiery earnestness, turned to the amused audience and raged out: "You laugh, that's all right, I am only practising on you fellows; you wait until I get this thing solid then I will give it to you good." And he did make good his challenge for he became an effective and witty speaker.

Meeting held at Cooper Union to protest against Governor David B. Hill's veto of ballot reform.

In June the Park Commissioner made a statement about open air meetings which we desired to hold in the park, notifying us that the parks could not be used for mass meetings. Meanwhile, meetings were being held in Tompkins and Washington Parks.

In July a conference was called in concert with the Brooklyn Single Tax Club to determine our action in the coming campaign. A. B. Cruikshank elected a member along with Ernest Howard Crosby.

October 26th the Club engages Chickering Hall for a course of twenty Sunday night meetings beginning December 2nd with James A. Hearn as opening speaker.

On August 31st Samuel Seabury was elected a member. The president of the Club, Alfred Bishop Mason, memorializes the Tenement House committee. Club takes action on the Constitutional convention in the State of New York and devotes its energies to preserving freedom of the legislature to enact tax reform measures. The Club places the *Single Tax Courier* in all the libraries of the City and still keeps up its agitation against inequalities of assessments. The meetings at Chickering Hall offer the club a splendid opportunity for the sale of books by Henry George in the lobby of the hall. One hundred thousand copies of the story, the "Lost Island," published by the Club. Alfred Bishop Mason re-elected president for 1895. The Club prepares and circularizes a card written by Mr. Simpson urging the consideration and study of the Single Tax. It contained a statement to the effect, as I remember it now, what the Single Tax would do, and the comment that such a thing never entered your head before, as Goliath said when David hit him with a stone.

Whidden Graham elected a member December 8th, 1894. Home Rule Taxation League actively agitating throughout the State for the enactment of a law permitting local option in taxation for counties. A class in the study of public speaking was organized and conducted by Marion M. Miller, Litt. D. The City being posted with one hundred thousand "snipe" with the motto: "The Single Tax will reduce rent and raise wages." These posters were contributed by George R. Macey. Club begins agitation to open the school houses for neighborhood meetings. This proposition originated with Antonio Bastida; petitions were circulated and resolutions adopted by trade and labor organizations and finally presented to the Board of Education and refused by them, for they held that the use of the buildings for any other than prescribed school uses was not allowable. The club collected evidence that despite this determination of the Board of Education, some school rooms were being used for sectarian religious meetings.

On August 26th, W. D. McCracken was elected a member. The club goes on record as opposed to special water rates and urges as substitution for water charges that the cost of the water service be made a tax charge along with other public needs. A committee was appointed to confer with labor organizations on the advisability of joint political action in the municipal election. There were twenty organizations and clubs represented at the convention, held on June 1st at Maennerchor Hall, East 56th Street, for the purpose of forming a political labor party. The People's Party, the Manhattan Single Tax Club and the Commonwealth Club each sent delegates. Besides these, the following labor organizations were represented: Journeymen Horse-shoers' Union No. 1, Metermakers' National Union, New York Painters, Brotherhood of Carpenters and Joiners, Locals 509, 715 and 64, United House-smiths' and Bridgemen's Union, L. A. 8,560 K. of L., Glass Stainers and Lead

Glaziers, Locals 10 and 90 International Cigarmakers, Brassworkers L. A. 2,291, Branch 6 Whitestone Association Marbleworkers, Tin and Sheet-iron Workers, Eccentric Engineers No. 6, Bookbinders Union and Progressive Varnishers. Isaac Bennet, representing International Cigar Makers No. 90, who was a Socialist, suggested that the best plan would be for the convention to hand itself over to the Socialist Labor Party. In reply to this, Mr. Salisbury, representing the People's Party, said that the mountain did not go to Mahomet, and the best thing that the Socialists could do was, therefore, to send delegates to the convention, as the People's Party had done. There were a great many opinions given and considerable discussion held over the plan of organization. Finally, the meeting elected permanent officers with the exception of chairman and vice-chairman, which offices will be filled by election at each meeting. John J. Kenealy was elected temporary chairman and Isaac Bennet vice-chairman, Edward Thimme recording secretary, James S. O'Brien corresponding secretary, J. B. Waldron financial secretary and Richard Patterson treasurer. After a discussion on the question of finances the meeting adjourned.

The Club promotes Delaware campaign and opens subscription in its aid. Independence Day celebration held in the north plaza of Union Square for which purpose the Club was granted the band stand. Meetings inaugurated on Wednesday evenings in Abingdon Square. Club appoints a committee authorizing it to prepare a Single Tax song book. Progress and Poverty class meets every Friday evening during the Winter. The City Club, through its president urged to join in demand that vacant land be assessed on a par with improved land. Whidden Graham, W. B. Scott, Dr. M. M. Miller, Wesley E. Barker and Simon Levy elected members of the Club. The Club takes favorable action on the Pingree vacant lot farm policy.

December 26th Lawson Purdy was elected president of the Club.

(To be continued.)

THE INCOME TAX.

(For the Review).

By E. J. SHRIVER.

It has always been a mystery to me that so many Single Taxers should accept the principle of an income tax with approval. Based as it is on the theory of taking from the individual in proportion to what he has, irrespective of how he gets it, not in proportion to what service he receives from government or what privilege he may enjoy, it is open to every objection that there is against personal property taxation, which all Single Taxers oppose; and to the additional objection that it is a direct penalty upon productive enterprise, even though it may not to an effective degree operate to discourage production.

That this is not a purely theoretical proposition may be seen when we consider that under modern conditions there are numerous railroad and bank presidents who receive salaries of \$50,000 and upward which they legitimately earn by the highest type of productive energy, of great benefit to the public at large, and who under our new law must surrender from two to five per cent. to the public treasury, not for any benefit or privilege that they enjoy at the expense of other citizens, but solely because of their superior ability which does not belong to the community at all; while the vulture-like harpies whom we see clustering around our real estate exchanges, speculating upon the public need and obstructing the use of land, will, in the majority of cases, not have to pay more than one per cent. income tax and on their purely speculative transactions, probably nothing at all. Indeed, so far as one can tell from the bewildering text of the law, it would appear that profits on land values would go scot free, so long as the land is not used, but that to the extent that it is improved and used to its best purpose, it will be penalized accordingly; quite in accordance with long established British traditions.

It is these British traditions, by the way, to which much of the appeal has been made in behalf of the income tax and of the machinery for collecting it which we are adopting; and while this may be a valid argument for the benighted who have not grasped the Single Tax gospel, it certainly should not be sufficient for Single Taxers; for the simple reason that the income tax system abroad is merely one of those insidious methods of loading taxation on earned incomes for the relief of unearned ones; in other words, upon production rather than upon privilege.

There are just two arguments that I have ever heard submitted for the income tax from a Single Tax standpoint. One of these is that it is a rough and ready sort of way of getting back at the predatory class, because most large incomes are unearned anyway; the other, that it will serve as an object lesson of the injustice and inequity of anything but a tax upon land values. As to the first, it is sufficient to say that two wrongs never made a right. As to the other, somewhat analogous to the fallacious argument usually attributed to General Grant, that the way to get a bad law repealed is to enforce it—a result that never happens, chiefly because fresh evasions are so much easier than repeals—the resentment against the income tax when it once comes into operation, is most likely to be among the classes to whom it is hardest to show that they would be benefited by taxes on privilege. The real plutocrats, whom it is sought to reach by the progressive tax, will, of course, find various means of evasion to some extent, but apart from this, the income tax will be a far lighter burden for them than the other. The people who will have to pay on from \$3,000 or \$4,000 to \$10,000 will be very difficult to convince, however, that they are better off by partial relief from indirect taxation and the substitution of a direct tax. The immediate effect of the reduction of the tariff and widening of the free list, will not be so observable in the cheapening of goods as in the stimulating of industry; and the middle class who will pay the 1 per cent. income will be the last to reap the benefit of this; the priv-

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ileged classes being the first, and those who pay no tax at all the next to follow. So that this class are very likely to be saddled with the new burden and yet not enjoy at once the corresponding relief from the old ones. The bungling and confused way in which the law has been prepared, the difficulty of determining just what an income is and just what is liable, for a person who does not receive enough income to employ skilled lawyers to interpret it for him, is not going to create any increase of sentiment in favor of direct taxation among this class.

On top of all this, for the purpose of national taxation, we have the disheartening condition that such sentiment as might have been mustered in favor of removing taxes upon industry has been frittered away on a constitutional amendment providing only for the narrowest form of income tax; and as such amendments are always difficult to carry through, an additional argument is thus afforded to those who oppose real progress, to say that broader measures are unnecessary.

POLICE INTERFERENCE WITH SINGLE TAX MEETINGS.

(For the Review)

By JOSEPH H. FINK.

In 1908 the New York police undertook to stop street corner meetings at 125th Street and 7th Avenue. The method of procedure was to ask the speaker for his permit. On being informed that none was needed, the police officer would direct the speaker to go with him to the station house.

At the station he would be advised that meetings could not be held without a permit and that permits would have to be procured at Police Headquarters.

At Headquarters we were told that no permits would be issued. They knew very well that a permit was not required; their purpose was to tire us out, but a Single Taxer who is willing to tell his story does not allow such trifles to stand in his way. After many discussions with police officers we decided to make them show their hand. The police captain informed the writer that he had received orders from Chief Inspector Moses Cortwright to stop all street/ corner meetings and that he intended to do so until further orders.

Mr. F. C. Leubuscher, President of the Manhattan Single Tax Club, called on the Chief Inspector and wanted to know by what right, under the law, street corner meetings were being stopped by the police. The inspector replied that the charter gave him the right, but Mr. Leubuscher, who is a lawyer, knew better. The inspector not being able to point out the section which gave him the alleged power to stop free speech, made another guess. He then

decided that he would stop all meetings on complaint. This is always possible, as the police can get some one to complain that meetings are a nuisance.

But the inspector's little trick was too thin. He was told that our meetings would cease, but that when the political campaign opened we would have a man stationed at every meeting and complaint would be made to the officer on post, and then if the meetings were not stopped charges would be preferred against the Chief Inspector. The inspector looked wise and said, "Go ahead and hold your meetings."

The Single Taxers were never placed under arrest, but requested to call and tell their story to the captain. On one occasion a policeman appeared at a Socialist meeting and asked the speaker for his permit. The speaker informed him that he did not have any; the policeman thereupon placed the speaker under arrest and took him to the station house. At the station house the lieutenant at the desk said to the officer, "What is the charge?" and the officer replied, "Violating the law without a permit!!!" This will give the reader an indication of how much the policeman on post knew about enforcing laws. The charge was changed to violating the law, and the Socialist speaker was haled before a magistrate and fined \$5.00.

The writer at one of the meetings was asked by a policeman for his permit; he answered, "We don't need any." The officer then informed him that he could not speak without a permit. The speaker asked the officer if he ever read the Constitution of the United States. The policeman said, "Are you trying to kid me?" The speaker said, "No, but have you ever read the Constitution of the United States?" He said "Yes—what about it?" "Well," answered the speaker, "don't you know that the Constitution guarantees to every citizen the right of free speech?" The officer with a smile on his face answered, "Of course it does, but it doesn't say anything about 125th Street and 7th Avenue." The speaker was at once escorted to the police station. There being no charge, the speaker was allowed to go his way.

After several stupid blunders on the part of the police, orders were given by the captain of the precinct that Single Tax meetings were not to be interfered with. Some time later a new patrolman appeared on the scene, and asked the speaker for a permit. He was again advised, as in the former case, that no permits were necessary. He immediately ordered the speaker from the stand and took him to the station house. By this time the captain had become well acquainted with the speaker, owing to his numerous calls at the station house. The captain addressed the speaker: "What is the trouble now?" The writer, who happened to be the speaker of the evening, told the captain to ask the policeman who had invited him to the station house. The captain then asked the officer, "What is the charge?" and the officer said, "Running a Mormon meeting without a permit." This made the captain smile, and he said, "Mr. Fink, how did the policeman mistake you for a Mormon?" Mr. Fink told him, "that he had his hat off and he was bald, and because he was short on hair the officer concluded that he must be long on wives." After a hearty laugh by those around the captain's desk, the speaker was allowed to

go his way. The officer must not be blamed too severely for this last interruption. About 1905 the Board of Aldermen had passed an ordinance to the effect that if religious meetings were held on street corners a permit would have to be procured from the Alderman in the district in which the meetings were to take place.

Some of the policemen were very friendly to the Single Taxers. An attempt was made at one time to "job" the speakers. While the writer was arranging the stand, a gentleman called him aside and informed him that he was a Central Office man, showing him his badge; he told him that three plain clothes men were to appear in the crowd; after the meeting got under way some one was to be jostled and a fake fight was to start. The speaker was to be arrested for conducting a meeting that would tend to create disorder. The meeting started and a crowd gathered rapidly. The speaker noticed three men in the crowd who, to him, looked like plain clothes men. He stated the story to the crowd and suggested that if there should be any jostling and hard words to walk quietly away, that it was only a job of the police. The three men who were suspected quickly edged their way from the center of the crowd.

When Mayor Gaynor was inaugurated in 1910 he issued his famous order forbidding policemen to interfere with free speech. This put an end to our troubles.

SINGLE TAX WOMEN OF THE METROPOLITAN DISTRICT.

(For the Review.)

[By AMY MALI HICKS.

(Concluded.)

Much has been recently written about Grace Colbron's place in Single Tax work, but not much has been said about her work with other women. Miss Colbron was born in New York City, her early influences and associations being entirely conservative. It was not until she had lived abroad and while studying dramatic art in Germany, that she became more interested in the radical things of life, and on her return to New York was eager and ready to undertake its more serious business. Her friends, Mr. and Mrs. Lawson Purdy, had given her a volume of Progress and Poverty before her departure for Germany, but she confesses that at the time of her first reading of it she was not receptive of its philosophy.

She was stirred, she says, by George's picture of our social wrongs, it awoke her emotionally, but did not interest her on its economic side. It threw her rather in the direction of that emotional radicalism which was then the ideal of the younger literary set in Germany, and indeed at that period of her life she frankly called herself a "social democrat." But being in reality a radical and rational as well as an emotional person, on her return home after

six years under the influence of her friend, Lawson Purdy, she became a full-fledged Single Taxer. This was at the time of Henry George's death when the feeling for the cause was everywhere strong among us.

Since then, while working at her own literary and dramatic aims, Miss Colbron has been associated with the Women's Henry George League, the Women's National Single Tax League, the Brooklyn Woman's League and the Manhattan Single Tax Club. She is Contributing Editor to the *Public* and her work as lecturer, speaker at dinners and meetings and as toast-mistress shows her wide range of ability. She has the unique distinction of being the only woman who is on the Single Tax Lecture Bureau of the Henry George Lecture Association.

Miss Colbron is interested in suffrage but does not go out of her way much to work for it, feeling no doubt that in working for the Single Tax the greater includes the less. Grace Colbron, I think, perhaps does her best work as a free lance unhampered by the restraint of organization, for she is a strong individualist.

Mrs. Mary Ware Dennett is a staunch Single Taxer who at present gives most of her time to suffrage. She says: "I became a Single Taxer through two agencies; one my own facing of the bread and butter problem as an individual producer and the discovery that merit is not the gauge of economic success, but that success hinges on some form of privilege other than getting acquainted with the public. The year that this understanding was born within me finished the job. I became a Single Taxer and have been one ever since."

Mrs. Dennett says, however, that her very first interest in economics was via Socialism. She heard William Clark, the English Fabian, on Socialism when in her teens, and life looked different to her ever after. She was born in Worcester, Massachusetts, and after her schooldays she studied art and became a designer. She started a department of design and decoration for the Drexel Institute in Philadelphia and managed it for three years. She then went abroad to study the process of making Cordova leather wall hangings on their native soil, and for three years was associated with her sister in producing them. She was at the same time connected with the organization of Boston's Arts and Craft Society and in the establishment of a handicraft shop. She lectured on Art and Ethics and Art and Economics while a consulting house-decorator. Her interest in the economics of Single Tax came therefore through her interest in art, going thus from art to economics. When the cause is won, it will be easier for all to connect art and economics with life.

Many of our most successful and agreeable meetings of the Women's Henry George League were held in the home of George and Charlotte Hampton, their real hospitality making the work for others both easier and better. Charlotte Elizabeth Hampton was born in Kingston, Ontario, and lived on a farm in Western Wisconsin until five years old. She started life early as a school teacher, later opening a stenographic and typewriting office in Indianapolis which she conducted with great success. In 1895 she married George

Hampton. It was while she was conducting her business office that she was converted to the Single Tax. She was associated with her husband in the management of the *National Single Taxer* and they moved to New York with the publication. In 1901 when the *National Single Taxer* was discontinued Mr. and Mrs. Hampton aided Joseph Dana Miller in establishing its successor, *THE SINGLE TAX REVIEW*. Mrs. Hampton was associated with Mr. Miller in the management during the first year. Since then, Mrs. Hampton has been continuously active in advancing important reform measures in association with her husband. She is a member of the Manhattan Single Tax Club and the New York State Single Tax League, and a faithful worker in the Woman's Henry George League of New York.

Miss Elma Dame, though a more recent associate in our Single Tax work of the Metropolitan district, is thoroughly alive to her opportunities. She was born in Massachusetts of Quaker ancestry and being naturally religious and full of zeal for humanity took a course of hospital work in 1897. Through this she began to be interested in social conditions, and for a little while Socialism seemed to offer her an adequate ideal.

In February 1910 she first met a Single Taxer and learned of the movement which is based on human justice. Miss Dame was a member of the Manhattan Single Tax Club and the Women's Henry George League. She says she read *Progress and Poverty* slowly and carefully and in defiance of the advice of some of her Single Tax friends who said she had better begin with something easier. But it became for weeks her regular reading until finally she could talk of nothing else to her friends and could write of nothing else to them in her letters. Miss Dame is Secretary of the Women's Henry George League and the author of a valuable little booklet called "Thoughts of a Settlement Worker."

In his Christmas sermon, Robert Louis Stevenson says, substantially; (I cannot quote it for I have not the book here)—that "it is not given to all to be leaders in the army, but one may at least have worn down one's teeth on the camp bread." It is always "open season" for Single Tax work, and I know of many women in and out of organizations who keep up an incessant propaganda, making a lasting and unmistakeable impression. They are always ready to slip in a word on the side of economic justice. Among these "able seamen" are Mrs. Anna Stirling, Miss Lillian O'Neil, Miss Coline Currie, Miss Maude Malone, Mrs. Tillie Lustgarten, of New York, Mrs. Jane Marcellus, of Orange, and Mrs. Ellen Lloyd, of Brooklyn, all of whom participate in our Metropolitan activities.

NUMBERS of the Special Vancouver, Edmonton, British and New York City numbers are still to be had in quantities of ten or more for ten cents each. Single copies are twenty-five cents.

NEW YORK CITY—TAXATION OF VACANT LOTS

ORDINANCE OF NEW AMSTERDAM ADOPTED JANUARY 15, 1658.

Quoted from an address by Henry W. Vogel, Surveyor of the City of New York, presented at the meeting of Municipal Engineers of the city of New York, November 27, 1912.

"The Director-General and Council daily see, that their former well-meant orders and proclamations are not obeyed, but that notwithstanding their repeated renewals many fine and large lots in the best and most convenient parts of this City remain unimproved and are kept vacant by their owners, either for a profitable advance in price or for pleasure, preventing others from building and thereby increasing the population of the City, from promoting our trade and from beautifying this place, which to do, many newcomers might be induced, if they could buy a convenient lot for a reasonable price, conform to the above-mentioned ordinances. The neglect, if not villification, thereof principally leads to the keeping back these large and fine lots for profit or pleasure and this is done, because the former ordinances do not carry a fine; for the owners who have held such lots for years without expenses, are keeping them for an advance in price, or using them for pleasure as orchards or gardens, thereby preventing the erection of houses and the increase of the population, hence also the advancement of trade and injuring the well being of the City, contrary to the good intention of the Lords Directors of the West India Company, the Masters and Patroons of this Province, as first givers and dispensers of the lots, to be used for the adornment, population, increase of inhabitants, trade and welfare of the City by houses, as the patents given expressly stipulate, under such taxes, as said Lords or their deputies may impose. In obedience to their orders the said Directors-General and Council have lately caused their sworn surveyor, in the presence of the Burgomasters to survey and measure the vacant lots for regulating the streets and they find several hundred lots within the City walls vacant and not built on. In order that, agreeably to the good intentions of the said Lord Director and in conformity with the former ordinances, these may the sooner be built upon, any way, that the doubts about the ownership of such large lots for profit or pleasure without taxation may be settled and the persons wishing to build on lots, acquired at a reasonable price, may be accommodated, the Director-General and Council amplifying the former ordinances ordain that all vacant lots lately measured and laid out by the Surveyor of the Director-General and Council, shall immediately after publication hereof be appraised and taxed, first by the owners themselves, that they may not complain hereafter over the valuation by others, which appraisal shall stand as long as the owner keeps the lot or lots unimproved, he paying his yearly tax of the 15th penny in two instalments, namely, one-half on Mayday, the other before the Fairday of this City; this revenue is to be applied to the fortifications of this

City and their repairs. The Burgomasters are directed and authorized to summon after the publication of these presents before them in the City hall the owners of the lots in person, without regard to their position, and have them make the appraisal, which their Secretary is properly to record and the Treasurer is to receive the revenue. In case of opposition or refusal they are civilly to reprove the refractory person and tax his lot according to value and circumstances, under condition that the owner shall have the choice of keeping the lot, taxed by the Burgomasters, if he will pay as aforesaid the 15th penny, or if surrendering it to them for the behoof of the City at the price put on it by the Burgomasters; while on the other side, it is left to the device of the Burgomasters, either to take the lot at its owner's price for account of the City and sell it at this price to any one who desires and is ready to build, conform to the ordinances, or else to leave it to the owner, until it is built upon by him or others, when this burden, for good reasons laid upon unimproved lots, shall be taken off."

HENRY GEORGE IN ENGLAND.

. From "*The Freesoiler*," *New York*, March, 1884.

As there was no journal in Great Britain devoted to the Taxation of Land Values, when Henry George visited the country first, it may be interesting to see a report from a Land Restoration paper in New York.

All interest in connection with the land movement in England has, for the past six weeks, centered in the wonderful success of the author of *Progress and Poverty*. Mr. George arrived early in January and made his debut at St. James' Hall, London. Mr. Labouchere M.P., editor of *Truth*, presided. The meeting overflowed the immense hall; and the street in front was crowded. It had been arranged that the lecturer should meet a few friends, including Mr. Labouchere M.P., the Rev. Stewart Headlam, Mr. Davitt and others, in an ante-room before the meeting, but Mr. George disappointed them. In the language of the Bolton *Guardian*, a prominent Gladstone organ, he "quietly walked in, attired in a brown overcoat and evening dress of not immaculate fit, five minutes before the meeting commenced." The personal description of Mr. George by the same paper may not be uninteresting to his friends in America: "Small of stature, square built, with light beard and hair, and deep set blue eyes, his appearance was far from striking; and a certain blunt decisiveness of manner showed the man of the far west whose life's work has been wrought out under primitive conditions—Mr. George stepped forward, and after pacing uneasily up and down the space allotted him, began a speech of about an hour and twenty minutes, sustained in eloquence and argument. At first he gave little promise of the remarkable oratorical powers which are at his command. He spoke slowly

and made long pauses, and his gestures betokened nervousness. But as he warmed to his subject and began to feel his audience, and as his chain of consequences developed, one could feel no hesitation in classing him among the most powerful speakers of the time." It is not necessary to describe Henry George to members of the American Free Soil Society; but it may interest them to know how he appeared in the eyes of his British opponents, and in referring to his progress through the Kingdom we shall quote literally from local papers as much as possible, to prevent any accusation of personal prejudice in his favor.

Mr. George's second lecture was at Athenaeum Hall, Plymouth. The leading conservative paper of the place announced the lecture in a long adverse editorial, predicting a small audience. But the prediction was not verified. The large hall was crowded with an enthusiastic audience, largely composed of the middle class, the chair being occupied by a clergyman of the town. After these great successes the London press began to misrepresent the meetings, and the cable has reported them as meagerly attended. In fact all his meetings have been large and enthusiastic. The only one at which the hall was not entirely full was at Cardiff on the 16th of January. Cardiff is in the kingdom of the Marquis of Bute, and the attendance was consequently restricted to men who are so poorly off that they have nothing to lose by the indignation of this noble landlord. The hall was about two-thirds filled with people of the working class, however, and an active branch of the Land Reform Union was formed at the close of the meeting.

On the 23d of January Mr. George was at Birmingham. That our assertion as to the success of Mr. George's meetings in the provinces may not be unsupported, the following extracts from the report of this meeting taken from the Birmingham *Daily Post* of January 24th are given.

"Last evening Mr. Henry George, the author of *Progress and Poverty*, delivered a lecture on land nationalization, in the large lecture theatre of the Midland Institute. The building was crowded. The Rev. Dr. Crosskey occupied the chair, and among those upon the platform were Alderman Collins, M.P., Councillors Bishop, Lampard, Bloor, Eli Bloor and Thomason, Dr. Saundley, Messrs T. J. Walker, J. E. Deakin, Thomas Wright, B. Church, W. Gilliver. Mr. George, who was warmly received, thanked the audience for their cordial greeting." At the close of the lecture, and after Mr. George had answered several questions, he said, and we quote again from the *Post*, "he would ask those who stood with him in holding that vested interest could not stand in the way of natural rights, and that it was not necessary to buy the land from those who now held it, before the people resumed their own, to say aye. An enthusiastic response was made to this appeal by the majority of those present, and though there was a strong body of noes, Mr. George said he believed the ayes had it."

On the 25th January, Mr. George appeared at Liverpool, in the Rotunda Hall. The following morning the Liverpool *Courier* said: "The building was

filled despite the inclemency of the weather and the charge of 2s. and 1s. for admission. Dr. Commins, M.P., occupied the chair, and in commencing the proceedings, said the lecturer of the evening was a gentleman of world-wide reputation, who brought with him a name recognized as one of the greatest in the department he has made his own on two continents. At the close of the lecture "Mr. K. C. Spier, a Liverpool journalist," we quote again from the *Courier's* report, "proposed a vote of thanks to Mr. George for what he termed his brilliant and convincing lecture (Cheers). An old gentleman who rose in the body of the hall seconded the proposition, observing that he had been advocating the same doctrines as Mr. George for 45 years (Cheers). The motion was carried by acclamation."

From Liverpool Mr. George went to Bolton, thence to Newcastle, thence to Dundee, meeting with the same success everywhere. He is now in Scotland, whence come similar reports.

These meetings are under the direction of the Land Reform Union which is to England what the Free Soil Society is to America.

MONOPOLY is the enemy. Without monopoly the exploitation of man by man is impossible. And the root monopoly is land monopoly.

IF, by taking economic rent for public purposes, we release idle land, and at the same time encourage industry by the removal of taxes, we are respecting the rights of property with scrupulous nicety; and we shall create a demand for labor which will solve the problem of unemployment. The vice and crime which spring from slums as naturally as disease, and are, in fact, disease, will be checked at their source. Remove from the breasts of the criminals, who prey upon society, the ever-present feeling that society is arrayed against them, and that laws are made and administered for the rich, and who can say what forces of regeneration will spring into action?

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, and in doing so, to fire a beacon that will light the whole world!

RIGHT in land is equivalent to the right of robbers to a road they have taken possession of, and along which they allow no one to pass without a ransom.—TOLSTOY.

SINGLE TAX REVIEW

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of Single Tax Progress.

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PUBLISHER'S NOTES.

For the year 1914 the publisher of the REVIEW desires to announce that he will print but one essay of any length. Other articles should be shorter if possible. We shall follow this rule as closely as we can, except in the special numbers. The news features will be given greater prominence and the Bi-Monthly News Letter will include everything of interest that illustrates our advance. In this our readers are asked to help us by sending such items of information, as well as newspaper clippings, that come under their notice.

What our readers think of the REVIEW may be gathered from the following extracts among the many letters of commendation received. It is with a perhaps pardonable pride that we print them.

The N. Y. City Special Number of the REVIEW is one of the very best pieces of literature on the land question that I have ever seen.—THORWALD SIEGFRIED, Seattle, Wash.

I enjoyed reading every page of your last issue. Single Taxers the world over should be grateful to you for the splendid work you are doing for the cause.—FRANCIS NEILSON, M.P., London, Eng.

Congratulations! You do much on little.—LAWSON PURDY.

I can't get along without the REVIEW.—FLORENCE A. BURLEIGH. Springfield, Mass.

I want to congratulate you on the last edition, which will become of historic interest in the movement, but in saying this I do not wish to detract from the praise which is yours for previous issues. I only regret I cannot aid you more materially than by words.—GEO. C. OLCOTT, Chicago, Ill.

Yet there have been criticisms of the conduct of the REVIEW, too. An esteemed subscriber in Boston hesitated to renew his subscription on the ground that the Interest articles should not have been printed. But Mr. Bolton Hall, a friendly but exacting critic, favors such discussion. The question is not an easy one, but we wish to decide not in accordance with our own preferences, but in conformity with the general desire of Single Taxers as to what their particular organ should include.

The N. Y. City Number will not be out of date for a long time. A large number still remain unsold. Send in your orders for them at the rate of 15 cents a copy, mailed postage paid to any address.

LEWIS HENRY BERENS.

There were few Single Taxers in the English speaking world whose literary achievements were at all comparable to those of Lewis Berens, whose death has deprived the movement of one of its foremost figures. Our readers are not unfamiliar with his mastery of the written word, for many contributions from his pen have enriched the columns of the REVIEW. But his "Story of My Dictatorship" (of which he was joint author with the late Ignatius Singer), "Toward the Light," and the "History of the Digger Movement in the Days of the Commonwealth," in which is painted a remarkable portrait of Gerrard Winstanley, are works which entailed greater labors and more intense research than the occasional contributions which we were permitted to publish. These con-

stitute a record of achievement which entitles him to a high place among the literary notables of our generation.

To the end of his life Mr. Berens was active with his pen. *Land Values*, the brilliant English organ of our movement, commanded his services almost to the last. He kept in touch with the work at all times, and aided efficiently in the labors of organization. Though he died at 58 his life was a long and useful one.

THERE died last month a man hardly known to the real estate world though his fortune in New York City lots is now estimated at nearly \$40,000,000. His name was Charles E. Appleby. He began with nothing. The fortune that he amassed is attributed to "shrewdness." This may be conceded—shrewdness on his part and lack of it on the part of others. Another could have done it if he had been shrewd enough. But, after all, is not "shrewdness" as a social asset a poor substitute for justice?

RIOTOUSLY FUNNY.

They (the ground landlords) let the land for terms of ninety-nine years . . . stipulating that the lessee should erect thereon houses of a stated minimum value which at the end of the lease became the property of the owner of the land . . . It is in this way that huge fortunes have been built up by the great landlords of London enumerated above.—A Veteran Diplomat, *N. Y. Times*, Dec. 21, 1913.

Each ninety-nine years lease has carried with it an obligation on the part of the lessee to improve the property by the erection thereon of still finer and more expensive buildings than existed at the outset. In this way the Duke of Bedford and his fellow ground landlords *have aided in the development of the capital city of the huge British Empire* (!)—Same article.

The Chancellor of the Exchequer in publicly declaring war against the ground landlords of London is likewise declaring war upon his future King, and in this way rendering himself guilty of something very much akin to treason (!!!)—Same article.

AMY MALI HICKS.

(See frontispiece.)

Amy Mali Hicks was born in Brooklyn, N. Y. About three fourths of her ancestors were Hicksites, or unorthodox Quakers, so she comes honestly by her non-conformist tendencies.

She first heard of Henry George through her cousin Florens Schetter, father of our Charlotte Schetter, of Orange. He gave her *Progress and Poverty* to read, but as she was only sixteen years old at the time, she did not get very much out of it then, though something of its philosophy must have stayed in her mind for when she had the philosophy of the Single Tax explained to her by her friend, Marian Macdaniel, about six years later she accepted it at once. She did not understand even then all its economic sides with absolute clearness, but it appealed to her mainly through a sense of fair play and a desire to give every one an opportunity for self-expression.

Being an artist, self-expression seemed to her an absolute necessity for any kind of normal social life. She felt that this must be based on social justice, for harmony is not based on uniformity, but on the unity which is born of infinite variety.

FELS FUND DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The Joseph Fels Fund Dinner of the Manhattan Single Tax Club was held on Wednesday evening, January 21st, at the Fifth Avenue Restaurant, Broadway and Twentieth street, New York. William Marion Reedy, of St. Louis, presided in his usual brilliant fashion.

Mr. Charles T. Root, of New York, maintained that both the name "Single Tax" and the diversities of opinion among Single Taxers were hindrances to our progress. He believed that unity of statement was desirable and that we should lay emphasis on the fact that we are not opposed to private property in land. We simply wish to make private property in land beneficent and not maleficent.

This can be done by government taking ground rent to meet its needs.

Bolton Hall objected to having the government become a partner of land speculation by means of an unearned increment tax. The speculators can then tell the government not to tax land too much as it will hurt its selling value, and then the government will lose the money that might have accrued from unearned increments.

J. Stitt Wilson spoke with a surpassing eloquence, torrential at times, and pulsating with hope at others. He said he was both a socialist and a Single Taxer, believing the monopoly of land the worst curse of our present social system. In California there were whole counties that could furnish work to every man in the State stagnating under the blight of land speculation. But the home-rule amendment will give us an opportunity to put them to use. But even under Single Tax he thought that spoilation would continue. He quoted Henry George to that effect from "Social Problems." He said, however, that he was willing to go our way and work for our way and when we got there, he would continue on his road.

At the close of the speech, Mr. Wilson was more enthusiastically applauded than anyone who has spoken at Single Tax dinners since Tom Johnson.

Mr. John B. McGauran said that the associations of New York should make the Single Taxers of that city the most splendid fighters for the cause. The place where George and McGlynn lived and the place where they are buried ought to be the most active Single Tax city in America. On account of the fact that exemption of improvements will increase land values, the land speculators will ultimately become keen for such exemptions. Land, the robber that keeps all that is left, would be just as firmly intrenched.

The exemption of improvements from taxation is a necessary stage of the movement. But it is only an introduction to the real struggle. We will be far off from the kingdom, and the part in which we must play the man is yet to come.

George J. Knapp spoke of the useless rubbing of the fur the wrong way, that so

many Single Taxers seem to delight in. In Pueblo the socialists voted for our amendments, because we did not abuse, but merely asked them to go our way and that when our plans had carried, we could better consider theirs. We did not spread the idea that Single Tax was radical, but simply that it would do thus and so, hence, vote for it. We did not attack landlords, whom many people like and a lot of people are, but speculators and monopolists, who are onerous. We took advantage of innumerable weaknesses of people and they bettered themselves and their children as a result by voting for our proposition.

Joseph Fels spoke of the movement throughout the world, the ideals of its wealthy men, and the true significance of contributions in proportion to means.

The dinner was attended by about 375 guests and was said to be one of the most satisfactory ever held in New York city.

JOHN T. McROY.

WHAT THE MEXICAN REBELS ARE FIGHTING FOR.

"What are you fighting for?" the little mechanic Capitan was asked.

"There is a grievous wrong in my country and there will be no true progress until that wrong is removed," was the answer. "It is the land system.

"All the land in Mexico is owned by a few families and 90 per cent. of it is uncultivated. All of it is untaxed. Until it is possible for the working class to acquire land and until the land is made to bear its share of public expenditures there can be no real relief.

"A Diaz might subjugate, but that time has passed. There will be anarchy unless the conditions are improved. Perhaps Carranza, our chief, who is a good man, will change it all when he gets in.

"I am for the wronged and oppressed of every country," said the interpreter, but by request he did not finish his oration. —Interview with Col. Torribio Ortego, N. Y. *Sun*.

As CONCRETE illustrations of the progress of the Single Tax movement help us

to distribute the Vancouver, Edmonton and British numbers. Supplied in quantities at 10 cents each.

THE LAND VALUE TAX PARTY.

(The following from the pen of Mr. Bastida has been mailed generally to Single Taxers. We gladly give it place as an interesting item of news—Editor SINGLE TAX REVIEW.)

The Land Value Tax Party stands for the principle that the land is the continuing and inalienable heritage of the people and that its private appropriation is the fundamental cause of poverty and crime; its remedy is to tax the annual rental value of land into the public treasury to defray governmental expenses and public services.

As every other party is opposed to this doctrine it follows logically that believers in this doctrine should join our party and renounce all others; for only by so doing can they rightly further the purpose of a political party, which is to furnish organizations wherein citizens of like opinions can group together for mutual encouragement and support in advocating and voting for their particular beliefs. It is further found that the Single Taxer who is affiliated with another party is necessarily mute as against that party, and to that extent is a weak advocate, even if he be not charged with giving aid and comfort to the enemy. As there are Single Taxers in all of the large parties it follows that they are collectively upholding our opposition and mutually cancelling each others vote and influence.

On candid examination, all intelligent Single Taxers will acknowledge that there is no fundamental difference now between the Democratic, the Progressive and Republican parties; that the cleavage is on petty issues such as tariff percentages, regulation or supervision of trusts or large business, etc., in the national field, and on still more petty issues in the States, where more frequent contests for office produce personal animosity and campaigns degenerate from issues into appeals to vote for

the best man, so that political alignments become erratic and confusing. Is it not throwing away your vote to participate in these contests?

We expect to gain enough active adherents during the year to put up a complete ticket for senate and assembly in the 1914 election; and our purpose is to wage a campaign on the moral right and economic necessity of appropriating the annual rental value of land through state and local taxation.

Now, undoubtedly, you hopefully look forward to the day when our principle shall become a political issue, and we extend you a cordial invitation to join with us in hastening the advent of that day. Do you not hear, above the discordant clamor of the parties, the insistent cry of the disinherited? "He who will hear, to him the clarions of battle call. How they call, and call, and call, till the heart swells that hears them." Come then, join our party and with us devote your work and your vote, whole-heartedly, to the cause.

ANTONIO BASTIDA.

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(Signed) JOSEPH DANA MILLER, Publisher.

Sworn to and subscribed before me this 18th day of October, 1913.

Bessie R. Bookstaver,

Commissioner of Deeds,

New York City.—No. 100.

(SEAL.)

NEWS NOTES AND PERSONALS.

The Sunday night meetings of the Manhattan Single Tax Club are interesting events and well attended. The coming lectures present some attractive features. On February 8 Jessie Wallace Hughan is announced; subject, What is Socialism? February 15, Harry Weinberger; subject, A Philosophy of Life. February 22, John T. McRoy, subject, The Joseph Fels Fund.

The Chicago *Record Herald* of December 10 contains an article by Stoughton Cooley, one of the editors of the *Public*, entitled Growing Number of Men with Millions Find Worthy Diversions. Of these he counts Joseph Fels the chief.

The addresses of Herbert Bigelow printed in attractive shape, convenient for the pocket, on heavy book paper, may be obtained for five cents a copy from Daniel Kiefer, Cincinnati, Ohio. The subject of these addresses are the Religion of Inspired Politics, Land Value Taxation, The Catholic Church and Progress, Savonarola, a Priest of Politics, The Servant in the House. These are well worth reading and possessing.

The withdrawal of Mr. C. B. Fillebrown from the Mass. Single Tax League is accompanied by a statement of his reasons for severing his connection with the body with which he has been identified for so many years. These reasons are familiar to most of our readers. Mr. Fillebrown holds that when Mr. George said, "We must make land common property", he meant that the rent of land must be made common property. Mr. Fillebrown holds that the alternative of private tenure or estate in land would be land nationalization which Mr. George expressly repudiated. Single Taxers will not regard these distinctions upon which Mr. Fillebrown insists as vital—the end is the same after all, Equality of rights in land is secured when the rent of land is made common or public property.

Our readers will be sorry to learn that

E. Q. Norton, formerly of Daphne, now of Mobile, Ala., has lost by fire his furniture, silverware, family portraits, and a library which had occupied forty years in collecting.

Rev. Chas. Hardon is doing good work in his department "Thinklets" in Concord (N. H.) *Patriot*. They are light, readable, and carry one by easy stages to the fundamentals of things.

Land is the title of a 12 page monthly paper from Woodville, Texas, devoted to the Single Tax. Its attention will be directed more exclusively to Texas, but it will give the news of the movement. Its editor and publisher is Lester Chambers. Here's success to you, Brother Chambers.

Progress, of Melbourne, Australia, one of our brightest little Single Tax contemporaries, reprints the argument which appeared in our September-October number from W. J. Wallace in advocacy of the Land Value Tax Party.

DURING the month of December the Boston *Journal* printed a number of articles on the Single Tax, some of which were prepared by members of the Massachusetts Single Tax League.

THE Poughkeepsie (N. Y.) *News-Press* in its issue of January 7 gives in its leading editorial a perfectly fair statement of the Single Tax, its aims and objects. This is called forth by a recent organization of a Single Tax Club in that city affiliated with the State League.

An article filling nearly an entire page, by H. F. Ring, appears in the Houston *Chronicle* and gives an account of "The Houston Plan of Taxation. Some of 'Honest Joe's' methods." The "Honest Joe" is our old friend Pastoriza. (See page 59).

IN November of last year there was organized a Washington State Single Tax League, with Oliver T. Erickson as president, Miss Mary O'Meara, Financial Sec-

retary, and Wm. Matthews as Corresponding Secretary. One of the objects of the League is to encourage the formation of Single Tax Clubs in every county, town and city throughout the State, thus following the good example set by the N. Y. State League.

ANTONIO ALBENDIN has bought an excellent translation of "Progress and Poverty" by King, the pioneer Single Taxer of Spain, who died without being able to spread the reform; as the time was not ripe the work fell flat, though Henry George cheered him by telling him that its time would come. Now Albendin has bought the entire edition of 3,000 vols. from the widow, with full right to reproduce. He has already sent 1,000 copies to Argentina.

DR. BORGES DE MEDEIROS, Governor of the State of Rio Grande do Sul, Brazil, in a message to the legislature advocates the gradual abolition of all taxation on improvements and the concentration of all taxation on land values.

LEE FRANCIS LYBARGER delivered the address before the Pennsylvania State Grange in December in which he declared that the remedy for our social ills must be either the Single Tax or Socialism.

THE *Municipal Journal*, edited by William Russel Helie, is a semi-monthly publication devoted to Houston's (Texas) achievements under its progressive commission government. It contains a half-tone cut of Pastoriza's famous log cabin.

PROF. LOUIS J. JOHNSON spoke on the Single Tax at the January meeting of the Boston Typographical Union on Jan. 25. Although limited to one hour the large audience was so interested that the time was extended 45 minutes. George J. Knapp spoke at the luncheon at the Boston City Club on the night of Jan. 21.

THE two Socialist assessors of Schenectady, N. Y., Messrs. Verhagen and Schwartz,

have signed the tax rolls of the city, thus breaking the deadlock that has existed so long. In justification of their action they point to the abnormally low assessments on several plots of vacant land, as well as the low personal assessment of the General Electric Company. Their statement is a perfectly clear indictment of their fellow assessors, and they promise to continue the fight.

THE annual Lincoln Dinner of the Women's Henry George League will be held at Reisenwebers, Columbus Circle, N. Y. City, on February 12. The speakers will be John Sherman Crosby, Alice Thacher Post, John Lovejoy Elliott and Frank Stephens.

THE *Advocate* is one of those big, solid looking papers peculiar to Great Britain and the British colonies. It emanates from Melbourne, and has fifty-two pages. It is a Catholic organ and we are glad to note an article by P. J. Markham in reply to a condemnation of our doctrine in the *American Ecclesiastical Review*. Mr. Markham has no difficulty in proving that there is nothing contrary to Catholic teaching in those doctrines.

THE Middletown, N. Y., *Argus* comments favorably upon the declaration of Jersey City's Mayor, Mark M. Fagan, that "the man who improves land should be encouraged and the man who holds land out of use should be discouraged." The *Argus* says: "These words might be taken home by some property owners of Middletown with advantage to themselves and the city."

A SKETCH of James F. Morton, Jr., is included in the volume recently issued by the Golden Press of Los Angeles, Cal., "The Great Libertarians," by Chas T. Sprading.

AN "Appreciation" of Francis Neilson, M. P., from the pen of John Archer appears in the Hyde (England) *Reporter*, under the heading "The Man Who Lives for His Faith." It is an eloquent tribute.

BOOK NOTICES.

LAND NATIONALIZATION.

The Case for Land Nationalization, by Joseph Hyder, Secretary to the Land Nationalization Society of England, with an introduction by Alfred Russell Wallace, whose death was chronicled in the last number of the *REVIEW*, is a volume of 435 pages published by Simpson, Marshall, Hamilton, Kent & Co., London, England.

The work includes many chapters of value to the reader. The first, entitled Principles of the Land Question, is in the main a sensible presentation of the nature of property in land as distinguished from property in other things. The chapter entitled A Cloud of Witnesses gives extracts from many sources not included in Crosby's *Earth For All* Calendar. A Land of Great Estates is devoted to the great holdings of the landlords of Great Britain, with something of their origin. But perhaps the most valuable chapter is that under the caption, Landlords' Power and Privileges, which will be in the nature of a startling revelation to most American readers, as well as the many instances of great increase in land values given in Chapter VI. Chapter XV., Land Reform Palliatives, deals very thoroughly with some of the half-way measures suggested from time to time, and the writer has no difficulty in showing their weakness. Altogether the work is a storehouse of information, thoroughly informing and brought down to date.

Of course the writer being a land nationalizationist by purchase must discuss the Single Tax, and he represents it fairly as the only rival of land nationalization. The author's chief reasons for dismissing it appear to be—

1st. That it does not provide for compensation. To this he contributes the familiar arguments.

2nd. Its onerousness and inequality, in defence of which position we are favored with a table which has figured before in anti-land-value-tax arguments in Great Britain, viz., Mr. Trustram Eve's valuation of a Bedfordshire parish.

3rd. That the land value tax can be

shifted in part, perhaps in great part. Here recognizing that this contention is apparently inconsistent with the claim for compensation, Mr. Hyder protests that such inconsistency is in appearance only because this very inequality of incidence is the greatest objection to a land value tax, and certainly it would be if Mr. Hyder's claim were correct that some landlords could shake the burdens from their backs and others could not.

In the chapter, Taxation of Land Values in Practice, in which there are quotations from the Vancouver number of the *Single Tax REVIEW*, there are advanced other arguments against the Single Tax. It is impossible to deal with these adequately in the space at our disposal. We promise to take them up in some future issue, for by his ability and thoroughness of treatment Mr. Hyder has made this well worth our while.

J. D. M.

How much of what is known as capital is not capital but only privilege capitalized, and how wide-spread are the ramifications of this system, one may learn from the reading of the *New Capitalism*, by John Moody, which consists of editorials contributed by Mr. Moody to the *Public*, bound in pamphlet form and sold by the Public, 537 So. Dearborn Street, Chicago, for five cents.

THE PARTIALITY OF MR. BABSON.

THE Future of the Working Classes is the title of a work by Roger W. Babson, of the Babson's Statistical Organization. When an author writes a work with such a title he becomes at once an object of just suspicion. For while there is a working class a writer ought always to begin with an apology for it and an inquiry into the fact how it comes to be that there is a "working class" and a class that lives without working.

And in this case our suspicion is soon discovered to be well grounded. For Mr. Babson argues that real betterment of the condition of the working class can come

only from an increase of their economic efficiency and improvement in their personal character, and not a word about the economic inefficiency and personal character of the non-working class!

VICTORIA, AUSTRALIA.

On December 4th the Municipal Rating (Unimproved Values) Bill was passed through the Legislative Council. On the same evening, however, the Watt Ministry by whom the Bill had been brought in, was defeated in the Assembly upon a proposal to increase the number of members from 65 to 70, and the Ministry resigned. The result was that the Municipal Rating Bill was, temporarily at least, shelved. Whether under the circumstances that have arisen it may ultimately be restored at the stage at which it disappeared, or whether it will have to be reintroduced, and passed again through both Houses, I am not sure.

The reason for the resignation of the Ministry seemed inadequate, and their proposal for the increase of members was only defeated by two votes and did not involve any great question of principle, but the *Argus* and probably some of the country party among his supporters, had for some time been trying to force a reconstruction of the Cabinet, and Mr. Watt probably felt irritated at the pressure.

The leader of the Labor Party, which only numbers 20 in a House of 65, was sent for, and rushing in, undertook to form a Ministry. He did so and his folly became apparent, for the Liberals closed up their ranks and re-elected Mr. Watt leader of the party. He immediately moved a vote of want of confidence in the Ministry, the members of which, having vacated their seats on acceptance of office, and not having been re-elected, are not even members of the House. The decision will be taken today, and the result is a foregone conclusion.

A Liberal Ministry will be reinstated. We hope the Municipal Rating Bill may be in the same happy position. If not, it is unfortunate that at least one member of the country party, W. McLeod, who

may be taken into the Ministry, is an opponent of the measure, and he may be able to delay its reintroduction.—A. C. NICHOLS.

ROOSEVELT'S GUARDED ENDORSEMENT OF THE SINGLE TAX.

We believe that municipalities should have complete self-government as regards all the affairs that are exclusively their own, including the important matter of taxation, and that the burden of municipal taxation should be so shifted as to put the weight of land taxation upon the unearned rise in value of the land itself, rather than upon the improvements, the buildings; the effort being to prevent the undue rise of rent.—Theodore Roosevelt, "The Progressive Party," Century, October 1913.

HOW NEW YORK CITY IS ROBBED.

A very large number of franchises were procured by persons who had neither the means nor the desire to operate them, simply for the purpose of holding them in case at some future time the privilege would have value. There is a case on record of a franchise to construct a bridge across the East River having been awarded to a company by the legislature. No limitation of time was imposed and no steps ever taken to construct the bridge under the franchise. Nevertheless, when the City of New York decided to construct a bridge at or near the same point for which this franchise had been secured, the city was compelled to pay a considerable sum to the owners of the franchise in order to compensate them, and for which they had made absolutely no return to the State.—John J. Murphy, Franchise Grants in the City of New York, Annals of the American Academy, 1908.

I HOLD that the earth was meant for the human race, and not for a few privileged ones.—MAX O'RELL.

FACTORIES DRIVEN OUT OF NEW YORK.

"In 1869, along the easterly and westerly shores, there were large factories employing at one time a hundred thousand skilled workmen. The first case that came up was the Singer Sewing Machine Company. For three years they conferred with the department as to what their taxes would be. Finally they moved to New Jersey, and from that time up to the present they have been going almost every year and to day there is only one large establishment that was here at one time, and that is Hoe's establishment."

—Hon. Michael Coleman, Deputy Tax Commissioner of the City of New York, before the joint committee of the Senate and Assembly in 1893.

BRAVO, CONGRESSMAN!

You see I do not believe in anyone making money out of land. I agree to their getting profit for their labor and for the actual investment of capital, but not for the use of the land. That should belong to the people. I believe in individuals having land for possession but not for profit. I believe this Williamson building should pay an interest on the actual capital invested on the building itself, but I don't think the land site should yield a profit. If that site were taxed for the full economic rent—for the six per cent which the land owner expects to make out of it—you see there would be no profit from it to the individual—that would go to the State.

I think the Single Tax is all right, except that it does not go far enough. A Single Tax means that the Tax on land shall be the only tax. It does not provide what the tax should be. That would not prevent people holding undeveloped natural resources; as it would if the tax were six per cent.—Representative Robt. J. Crosser in *Cleveland Leader*.

AND the people who work and who do not use strong drink, all have property.—Elbert Hubbard in October *Philistine*.
You humbug!

MISS COLBRON'S LECTURE TOUR IN NEW YORK STATE.

Miss Colbron's lecture tour through New York under the auspices of the New York State League was a notable series of successes. In Buffalo, where she remained for two and a half days, a full programme had been arranged. Here she addressed 1000 pupils of the Central High School. On the conclusion of her talk the principal, Dr. Vogt, expressed himself as highly pleased. Miss Colbron also spoke at a dinner to Mr. Rann, the newly elected Corporation Counsel of Buffalo, at the Hotel Touraine. Addresses followed at the meeting of the N. Y. State Federation of Women's Clubs, the Nichols High School, at the State Normal School, and the Rotary Club.

In Cleveland, N. Y., Miss Colbron had two meetings arranged for her by E. C. Clark, a veteran Single Taxer. At Sodus, N. Y., there was a successful meeting at the High school. In Albany there was a meeting on the 19th of Nov. at the People's Forum. At Marlborough Miss Colbron also spoke at the High School, which meeting had been arranged by C. H. Baidon of that town.

Miss Colbron expressed herself as highly pleased with the result of her New York tour.

THE HOUSTON PLAN OF TAXATION.

SOME OF "HONEST JOE'S" METHODS.

(By H. F. Ring.)

The following clipping is from a recent article in the *Houston Daily Post*, a somewhat conservative publication:

"The Somers tax system is but the entering wedge for the Henry George system of taxation of land values, known as the Single Tax plan of raising revenues for the support of the government and of giving to each individual his rightful participation in nature's free gift to humanity—not to one generation, but to all generations—of land, air and water, without which, it is claimed there can be no equality of op-

portunity. There is too much land monopoly in Texas, hence with the unearned increment evidenced by the rising values of unimproved land appropriated by those who hold title to it, there is growing dissatisfaction with the State's policy of land taxation."

Twenty-five years ago this same paper under the same management as at present, published in full, with editorial headlines and introductory remarks which were hardly courteous, the address delivered by me at a Knights of Labor celebration, which Henry George afterward published in a tract named the "Case Plainly Stated." I had announced myself a Henry George man and was severely berated by the editor for such a brazen avowal of faith in his teachings. It was even mildly intimated that dangerous personages like myself ought not to be tolerated among honest citizens. The Chicago Hay Market bomb had exploded but a short time before, as I remember it, and as I walked to my office that morning after having read what the *Post* thought of me I wondered how many of the people I met were staring at me with ill-concealed aversion and terror.

What a change has since taken place in the public sentiment of this community! At that time Joe Pastoriza was apparently a mere money grubber. He did not see the "cat" until years afterward, but even then, deep in his heart, was the plan to devote the remainder of his life to the public good after he had acquired a competency. As a penniless orphan boy, he read Ben Franklin's autobiography, and he has never since swerved from the resolution then formed to emulate in all respects the example of that benign philosopher. He is now possessed of a great and taking idea about which he thinks and talks and writes and acts with the shrewdness and force of his great exemplar. When Joe Pastoriza first ran for city commissioner three years ago he went in with a whooping plurality. The mayor, at that time though bitterly opposed to him politically, was big enough and patriotic enough and intelligent enough to make him tax commissioner and back him up in his plan to introduce the Somers system and reduce taxation on personal

property and improvements, for the mayor even had become inoculated to some extent with the Single Tax virus which we had been stirring into things here in Houston for many years.

* * *

This was the situation when Joe took hold: The constitution and laws of Texas and the ordinances of the city of Houston then, as now, required a tax levy for State, county and municipal purposes amounting in the aggregate to about $2\frac{1}{2}$ per cent. on the full valuation of every kind of property owned by every citizen of Houston, including "credits," so called, and money in bank. That was the law then, and it is the law now. Money on deposit in the banks of Houston, amounting to about \$30,000,000 on the first day of January next preceding Joe's election, was subject to this tax of $2\frac{1}{2}$ per cent, which would have come to \$750,000. But had Joe attempted, according to the plain letter of the law, to take from these bank depositors \$500,000, the city's share of it, what a howl would have been raised! And what rack and ruin would have ensued when the next first of January came around by the withdrawal of the \$30,000,000 from our local banks in order to prevent $2\frac{1}{2}$ per cent. of it being grabbed by tax collectors. The banks also had loans outstanding on that fatal first day of January amounting to say \$15,000,000. Hence they were liable on these items alone to a tax of \$350,000; and citizens of Houston lending money on mortgages to the extent of at least \$10,000,000, as shown by the county records, were also liable because of these "credits" owned by them to taxes amounting to \$250,000. Here were money and "credits" to the extent of at least \$55,000,000 clearly subject to taxation, and yet none of Joe's predecessors had ever attempted to compel the rendition of hardly any of it, and so in plain violation of the law and contrary to the constitution of Texas upward of \$55,000,000 of "credits" had, year after year, escaped taxation. And not only so, but grand jury after grand jury had adjourned without indicting the hundreds and thousands of citizens who had committed perjury in swearing to the correctness of tax lists signed by them, in which

no mention had been made of money in bank and money loaned. This was certainly an awful condition of affairs for Honest Joe, as he is often called, to take hold of. Here he was, elected to office by a constituency, of which nine-tenths of those who had money enough for a bank account or for a loan were perjurers, liable under the wording of the laws to imprisonment in the penitentiary. Great is the constitution of Texas and that of every other State in the Union where provision is made for the collection of taxes on "credits."

* * *

Of course every intelligent person knew that an attempt by the tax commissioner of Houston to collect from depositors a tax on money left by them in bank on the first day of January of each year would cause the withdrawal before that day of nearly every dollar on deposit and break every bank and three-fourths of the merchants and manufacturers in the city, but this fact did not change the legal effect of the language used. Neither was its legal effect changed by the fact that a systematic and persistent attempt to tax credits held by banks and individuals would enormously increase rates of interest and throw the full burden of the tax upon the borrowers. Yet these obvious facts had caused Mr. Pastoriza's predecessors in office and the grand juries of Harris county to ignore, year after year, the plain provisions of the law and thereby spit in the face of the sacred constitution of Texas.

* * *

Now here is where the genius and hard common sense of Pastoriza came in. If his predecessors and the business men of Houston could, for the public good, ignore with impunity the existence of \$55,000,000 of "credit" values, clearly subject to taxation and easily listed and put upon the tax rolls, why couldn't he, for the same reason ignore the existence of large amounts of personal property and improvement values. Anyway, he went to work on this idea, and the mayor and the other commissioners readily acquiesced in it, for they were pretty good near Single Taxers themselves, and besides, Pastoriza and James Charlton, the county treasurer, an indefatigable

Single Tax worker, re-elected now for the third time, had demonstrated that belief in the Single Tax was really a valuable asset for any politician to hold, especially in Harris county.

And so to begin with, the Somers system of assessing property for taxation was adopted. It revealed here, as it will probably everywhere else, that the real estate of the rich was being assessed at about 40 per cent. of its value and that of the poor at about 80 per cent. The assessed values of land, exclusive of improvements, in the business part of the city and in the suburbs held in large tracts, was raised often from 100 to 200 per cent. and some times more, in one instance the increase was 1500 per cent., and that of the small homestead owners and often of rich land owners, too, were reduced in many cases. Yet no one seriously contended that the assessment rolls, as finally approved, were not fair, and immensely nearer exact right and justice than had ever been the case before. Land exclusive of improvements, whether platted into lots and blocks or not, was put in at 70 per cent of its value, and improvements at 25 per cent. Tax payers were encouraged to forget all about "credits" and money in bank, household furniture, watches and jewelry and nearly everything else pertaining to personal property, except in the case of merchants, whose stocks of goods went in on the 25 per cent. basis. The franchises of public service corporations, never taxed before by the city, were assessed at one fell swoop in all, at \$1,800,000, and Pastoriza gave them to understand that he would make it \$3,000,000 if, by refusal to sign assessment sheets prepared according to his valuations, predicate was laid for an injunction or any kind of legal disturbance. They paid up with eagerness. This year these franchises are assessed at \$2,200,000, in addition of course to the many millions assessed upon the value of the plants and land held by the corporations owning the franchises. Joe's policy is to raise the franchise assessment values in broken doses, for fear of shocking a management here and there into an apoplectic fit at the idea of a public service corporation, paying taxes on anything like the real

value of its property, as required in the case of an ordinary citizen. He will probably educate them up to it, however, within the next year or two.

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