

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Reports of Memorial Meetings to Joseph Fels,
at Boston, Philadelphia, Washington, and else-
where, reported by John T. McRoy; Joseph
Fels, Single Taxer, by Frank W. Garrison;
Tributes to Joseph Fels; Concluding paper of
M. Mansuy's remarkable Essay on French Cap-
ital; Bi-Monthly News Letter, by the Editor;
other important articles, News, Correspondence,
Book Reviews, Personals, etc.

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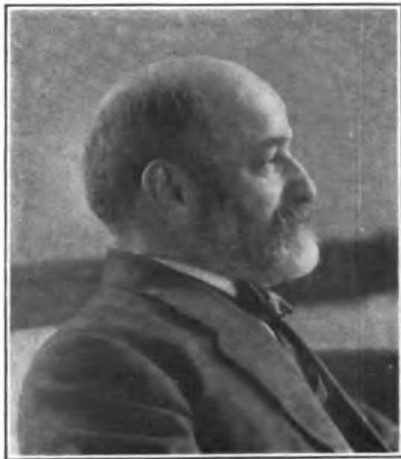
JOSEPH DANA MILLER, Editor and Publisher



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JOSEPH FELS



JOHN S. CROSBY



EDWARD L. HEYDECKER



ROBERT G. BREMNER

THE SINGLE TAX REVIEW

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

JOSEPH FELS, SINGLE TAXER.

(For the Review)

By FRANK W. GARRISON.

It was only in the last decade of his life that Joseph Fels became thoroughly identified with the Single Tax movement, and yet in this short time he had become the outstanding figure in the cause. The three names which, above all others, symbolize the struggle are Henry George, Tom L. Johnson and Joseph Fels. George as Seer and Prophet, with his exceptional power of lucid analysis, awoke an answering vibration in the hearts of thousands of men and women throughout the world: Johnson, with his genius for practical politics, made a heroic effort to bring theory to the test of practice; and Fels, with his clear business instinct, reorganized the movement and increased its driving power many fold.

We may not hope to understand all the causes which induced him to leave the beaten path of wealth in order to dedicate his life to an unpopular ideal, but as we look back upon his past life, certain salient facts appear. He was born a child of poverty at Halifax Court House, Virginia, in the year 1854; his parents were Jews, living in the South where pride of race was a strong passion, and he thus experienced the double bitterness of the poor and the despised. But, with patient, if unconscious, stoicism he accepted life as he found it. Some schooling he had, but at the age of 17 he was forced to give his attention to money making, which proved a congenial occupation.

In 1891 he was married to Mary Fels of Keokuk, Iowa, and from this time forward his interest in social questions became ever more absorbing and was shared in equal measure by his wife. He had begun his business career as salesman for a soap maker in Baltimore, and in 1874 formed an independent concern in partnership with his father. Three years after his marriage the firm of Fels and Company moved to Philadelphia where the business grew to large proportions and the family fortunes were made.

During these latter years Mr. and Mrs. Fels, first at their home in Germantown, and afterwards in Philadelphia, kept open house and wel-

comed men and women interested in various forms of social betterment. Through Horace Traubel they came to know Single Taxers, and E. B. Gaston awakened their interest in the Fairhope colony. Following the idea suggested by Governor Pingree's potato patches, Fels started the Vacant Lots Cultivation Society. Owners of vacant lots were induced to permit their use as truck gardens, to be cultivated by the poor. The society supplied tools and seed. By working at odd times, or when out of employment, the cultivators were able to add materially to their own support and that of their families. Besides being one of the most self-respecting forms of charity, this enterprise had the advantage of revealing the amount of unused land in a crowded city, and showing that among the poor and unemployed are many persons eager to work. And if so much can be accomplished by cultivating city land, how much more productive it might be made if turned to the use which its location permits!

A new period in the life of Joseph Fels began in 1901 when his firm decided to open an office in London. For the first two or three years business absorbed every waking moment, and other interests were resolutely ignored. But acquaintances had been made, and among them were Kier Hardie and George Lansbury, men who were passionately devoted to the service of democracy. The business was at length firmly established, and the cry of the oppressed ringing in his ears called Fels back to the insistent social problem. A Vacant Lots Cultivation Society was started in London and the idea of establishing farm colonies was suggested. Many schemes were canvassed and found inexpedient before it was decided to buy 100 acres of land at Laindon in Essex. Able bodied paupers from the workhouse were there given an opportunity for healthful employment. It is a pathetic commentary on the Poor Law system to note that such men had become so relaxed through forced inaction that it was difficult to restore the normal power of neglected muscles.

This experiment was followed by one on a larger scale at Hollesley Bay where 1300 acres were purchased as a farm colony for the unemployed. The property had been used as an agricultural school and was provided with the necessary buildings. Here again, as in the case of the Vacant Lots Cultivation Society, was demonstrated the falseness of the common contention that unemployment is due to wilful indolence. Applicants were received and given employment, being free to return to their customary occupations whenever opportunity afforded. It had been the original idea to transform the property into small holdings as fast as the workers developed the requisite knowledge and skill, but before this plan could be worked out, circumstances arose which made it advisable to seek a new field of effort. The Local Government Board under the Tory administration, prior to 1906, had shown a friendly desire to co-operate with the managers of the Hollesley Bay Colony, but when John Burns assumed the Presidency of the Board, after the return of the Liberal party to power, the attitude of the authorities changed, and the original plans had to be abandoned. The government took over the colony and the small holdings feature was dropped.

Another experiment which brought the land question into prominence and received wide publicity was undertaken at Mayland, Essex, where 620 acres were bought and turned into small holdings. Although handicapped by adverse quality of soil and persistent bad weather conditions, much valuable experience was gained to offset elements of disappointment. It was shown, at least, that the land question is not merely an agricultural question.

One more venture remains to chronicle, the purchase of 125 acres in Worcestershire, in the Vale of Evesham, a fine fruit growing region. The land in this valley is cut up into numerous small plots in the hands of individual farmers who, through lack of organization, were handicapped in competing with the large land owners. Their fruit was marketed at Evesham where it was sold at auction, the auctioneer received $7\frac{1}{2}\%$ on the sales, and not always acting in the interest of the farmers. To better these conditions a co-operative Fruit Growers' Market was financed by Joseph Fels and established at the town of Pershore. The first year was disappointing, owing to faulty management, but enough was realized the second year to wipe out the deficit and pay a substantial dividend besides. The cost of marketing was reduced to 5% and members received a bonus of $2\frac{1}{2}\%$ on their total sales. After five years of uniform success the capacity of the market building was reached, and this year more shares were issued and over-subscribed among the growers who had already taken over from the Fels interest the bulk of the original issue. The turnover for the year 1913 was \$120,000 and is expected to be doubled in 1914.

The value of all these efforts to improve the conditions of the under dog is by no means to be measured by the renewed hope planted in the hearts of the large number of persons who benefitted directly by them and were temporarily, or perhaps permanently, lifted above the condition of misery and despair.

“...Many, I believe, there are
Who live a life of virtuous decency,
Men who can hear the Decalogue and feel
No self-reproach; who of the moral law
Established in the land where they abide
Are strict observers; and not negligent
In acts of love to those with whom they dwell,
Their kindred and the children of their blood.
Praise be to such and to their slumbers peace!
—But of the poor man ask, the abject poor;
Go and demand of him, if there be here
In this cold abstinence from evil deeds,
And these inevitable charities,
Wherewith to satisfy the human soul?”

The fruitful lesson to Joseph Fels was that all such schemes as have been recounted are mere palliatives and might be extended indefinitely without measurably diminishing the growing mass of poverty.

During this time contact with a wide variety of opinion had clarified his ideas. He was now living at 10 Cornwall Terrace, Regents Park, in the house that has become so familiar to the friends and acquaintance of Mr. and Mrs. Fels. Here were met active spirits from the Labor Party, Socialists and Single Taxers—all sorts of men and women whose common interest was a burning desire to improve intolerable social conditions. Joseph Fels grew as naturally into the Single Tax as a bulb grows through the crust of earth into the sunlight.

The headquarters of the Single Tax agitation was at this time established in Glasgow under the title of the United Committee for the Taxation of Land Values, and Fels cast about for a means of widening the field of action and making a more effective instrument of the various societies which were more or less loosely affiliated. John Orr was brought to London as Press Agent, and in due course the United Committee followed and took up its quarters at 11 Tothill street, Westminster, within a stone's throw of the Houses of Parliament. *Land Values*, the organ of the movement, was published here under the able direction of John Paul, and literature of all kinds pertinent to the cause was sent broadcast over the land with a liberality heretofore undreamed of. A great organization was built up and the Scottish, Welsh and English Leagues and their subordinate branches were brought in closer touch with one another and infused with a new life. Continuous successions of public meetings in different parts of the country were arranged and general conferences were held periodically where prominent speakers attracted a wider public and resolutions were carried embodying the doctrine of Henry George as applicable to the existing political situation.

Without minimizing the cumulative effect of the work which had gone on unremittingly since British reformers were first aroused by the eloquence of Henry George, it may be said that the movement was shaped into a formidable instrument by Joseph Fels, and its concentrated power made available at a moment of vital importance.

The Liberal government, with its ample majority in the House of Commons, was unable to write any large measure of reform upon the statute book because of the strong and unyielding conservatism of the House of Lords. All measures of serious import to Liberalism were either contemptuously thrown out by the Lords or so mutilated as to be unrecognizable. The only way to get past the upper house was by incorporating a desired measure in the Budget which the Lords could not alter and were forbidden by precedent to reject. But as nothing could be included in the Budget which was not germane to a Money Bill, the question of taxation proved to be the only contentious matter that could be used as a supreme test of strength between the two houses.

The educational work throughout the nation had enlightened the minds of the voters and the Chancellor of the Exchequer found the way prepared for an attack upon the gigantic land monopoly whose chief beneficiaries composed the House of Lords. He therefore determined upon the course which

has now become historic, and in the famous Budget of 1909 provided for a valuation of all the land, exclusive of improvements—a second Domesday Book. It was this clause which enraged the House of Lords and induced them to disregard the unwritten constitution by rejecting the Budget. The result was an appeal to the country, the triumphant return of the Liberal party to power, and the Parliament act definitely limiting the veto power of the Lords. Meanwhile a strong group of land reformers, drawn from the Liberal and Labor parties, was formed in Parliament with the purpose of hastening the valuation and using it as a basis for the taxation of land values and the relief of industry. A memorial urging specific proposals of this nature was signed by 173 members of Parliament and presented to the Prime Minister and the Chancellor of the Exchequer in the spring of 1911, and formed the basis of resolutions from a large number of municipal bodies all over the Kingdom.

To have been instrumental in precipitating the most dramatic political event of recent times, and to have raised the interdependent questions of land and taxation to a place of vital discussion in Parliament and throughout the country is an achievement which might have satisfied the mind of any ordinary enthusiast, but to Joseph Fels it was only an episode in a world wide campaign. His restless energies carried him over half the globe and led him to organize the Single Taxers of many countries. Through his assistance societies were formed in Scandinavia, France, Spain and South America, and his help was extended to China where the devoted Dr. W. E. Macklin spreads the doctrine in the intervals between healing the sick and seeking the spiritual welfare of the sound of limb. Wherever the instincts of men revolted at the servitude forced upon them by the self-styled owners of the earth Joseph Fels was ready to go at a moment's notice with a copy of *Progress and Poverty* in one hand and a check book in the other.

His work in the United States is too well known to need detailed comment here. He showed the same indefatigable energy in visiting every locality where personal effort might serve to advance the cause. To the fund which bears his name, and which has been in operation for the last five years, he contributed a total of \$131,000 as against a public subscription of \$82,807. The avowed purpose of the fund was to establish the Single Tax somewhere in the country within five years, and this hope has been at least partly realized in Houston, Texas, and Pueblo, Colorado, not to mention marked advances in many other States. The three days Conference held in Washington in January was notable both for the size of the attendance and the public influence of many of the participants. It brought the question to the very doors of the White House where it must soon receive attention if the principles of the new freedom are to be thoroughly applied.

At the dinner which ended the Conference Joseph Fels, referring to some of the complimentary things which had been said about him, declared that he took no credit to himself for his labors in the cause of social justice. It was the occupation which he most enjoyed, "and," he concluded, "the years that I have spent in working for the Single Tax have been the happiest of

my life." Anything in the nature of eulogy would have been distasteful to him. He found his reward here in the sense of peace and the happiness that comes with the triumph over self and the vision of the world freed from the hell of involuntary poverty. "To discover to the world something which deeply concerns it," said Mill, "and of which it was previously ignorant; to prove to it that it had been mistaken in some vital point of temporal or spiritual interest, is as important a service as a human being can render to his fellow creatures."

MEMORIAL MEETINGS FOR JOSEPH FELS.

(For the Review.)

By JOHN T. McROY

The American tributes to Joseph Fels were made worthier commemorations through the presence of Josiah C. Wedgewood, M. P. At Memorial meetings in the United States and Canada, he gave eloquent testimony to the great work of Joseph Fels, and made vivid the appreciation felt in England. His long personal friendship with Mr. Fels, and his distinguished position as parliamentary leader of the Land Values group, alike combined to give great weight to his utterances, and to spur on the American movement.

The first meeting was held in Boston at the South Congregational Church on Saturday, March 7th. Professor Lewis J. Johnson of Harvard presided and spoke as follows:

ADDRESS OF PROF. JOHNSON.

"We have gathered here this evening to do honor to the memory of a lover of his kind.

Joseph Fels loved his neighbor so well that he was ready to assail in his behalf the basic world-injustice.

Fels's neighbor included every man, woman and child. In a peculiarly real sense, 'the world was his country and his countrymen all mankind.' He journeyed as few have done to visit his countrymen of all lands, to cheer them and guide them in their effort for freedom. In his friendship for them he would even make this world available to them—he would go so far as to open it to them; he would bring within their reach its boundless possibilities for greater happiness, and better rounded, richer, nobler lives.

The eye of his clear, keen, practical mind could readily follow the index finger of Henry George, and could see with Henry George that the children of the world were enduring unnatural, needless fetters, inherited, like the divine right of kings, chattel slavery, the subordination of women, from the folly, wickedness, selfishness or ignorance of the past.

He could see that though the powerful and learned said him nay, that the powerful and learned were simply wrong once more—as so often in the past—and although poverty, wretchedness and unrest have long existed and are yet so universal and persistent that some look upon them, with shocking equanimity, as an essential part of civilization, Fels dared believe and dared proclaim that these things should not be. Nay more, they need not be—and he turned his whole energy and life to the task of fundamental education—of educating his fellow men in the fundamental principles of civilized society and inspiring them with the hope and belief that they may be free—that much as has been achieved in the past—that many as have been the follies which we have rejected from among the institutions from the past, one more step toward freedom is yet to be taken, the longest, simplest, most productive step of all, the establishment of equal rights to the use of the earth—the basic necessity of human life.

Joseph Fels toiled and journeyed, he gave, he encouraged. He saw the surest signs of rich fruits from his labors. He lived to get a good glimpse of the Promised Land."

ADDRESS OF REV. LEVI M. POWERS.

The Rev. Levi M. Powers on being introduced spoke as follows:

"I venture with some hesitation to tell of my personal relations with Joseph Fels and I do so only because it is in personal relations that a man's character and worth are most clearly revealed.

It is well that the world should know all it can of the man whose memory brings us here tonight, for his spirit cannot fail to stir to finer issues all who come to appreciate his worth.

Some twelve years ago when living in Buffalo I received a letter containing a check for one hundred dollars asking me to see that it was used for the benefit of Sidney Morse, a one-time Unitarian minister, later editor of the *Radical*, and at this time in his declining years earning a precarious living as a sculptor. The letter and check were signed Joseph Fels and this was the first time I had ever seen the name. How Mr. Fels became acquainted with Sidney Morse or why I was chosen to be his almoner I never knew.

During the last years of his life Mr. Fels sent to me for Mr. Morse some eighteen hundred dollars and nearly a hundred dollars in hand and unexpended at his death went to help defray his funeral expenses. In one communication Mr. Fels explained his interest in the old sculptor in these words: 'No one who has done as much good work for humanity as Sidney Morse should be permitted to suffer.'

Morse had been a good fighter for liberty and humanity and always careless of his own welfare, but most people at that time had forgotten the work he had tried to do in early life here in Boston, and it is a curious fact that a business man who had no interest in religious controversy and only small interest in art and literature, better than any one else appreciated what this old transcendentalist friend and admirer of Emerson had tried to do.

About a year later I found myself under obligations if it were humanly possible to do so, to get five hundred dollars for a man afflicted with tuberculosis and whose life the doctor said could be saved only by going to California. I did not have the money nor did I wish to borrow it. Up to this time I had never met Mr. Fels, but knowing him to be a man of means and interested in progressive ideas, I thought he might possibly be interested in a collection of first editions by Walt Whitman which I estimated to be worth the sum I needed. Incidentally I told Mr. Fels why I wished to sell. By return mail I received a letter saying, "I don't want your old books. You can use books better than I can, but here is a check for five hundred dollars; get that man to California and forget it."

Sometimes as I have related this incident the remark at this point is, 'Well, that man was a Christian.' Then it is necessary to explain that possibly Christians do things like that but that this man who sent five hundred dollars to a Christian minister he had never seen for another man he had never expected to see, simply because his life depended upon it, was a Jew, although I did not know this fact until some years later.

The man to whom this timely help was given went to California, recovered his health and is now doing work for humanity.

Although the money was given me by Mr. Fels I always considered it a loan and when fortune smiled a little some years later I insisted that he let me pay it back and I am sure that one thing that urged me to do this was the feeling that Joseph Fels could and would make money do more for humanity than I could myself, and I am frank to say I have never met any other man of whom I felt that this is true.

Later I met Mr. Fels. He visited my home and I was several times his guest in Philadelphia and London, and if there was time I could tell of numerous incidents showing how unselfishly he gave money and what is even more unselfish, his time for individuals in whom he became interested. I remember how after a long day's travel and lecture on the subject, which was the passion of his later years, a business man in trouble came to my home late at night for Mr. Fels' advice. For three-quarters of an hour with the skill of an efficiency engineer Mr. Fels gave himself to that man's problems, showing him how he might avert threatening disaster. I recall a few years ago how he went half way across the continent several times spending much time and money trying to secure the release from prison of a boy he felt had been unjustly imprisoned. If those he had befriended could all be here to night, a vast number would testify that Joseph Fels, being the man he was, simply could not help responding to individual needs once they came to his attention, yet he himself believed that he was not interested in individuals.

The word he detested more than any other was the word philanthropist, a noble word harmed by ignoble use.

If ever any one may rightly be called a lover of men that man was Joseph Fels, and he manifested his love not only by his help to individuals but by the fiery zeal he put into his efforts to fundamentally change economic conditions.

Even larger than his contributions of money to the cause so dear to him was the contribution of himself.

He had dedicated himself to a cause that he felt was big enough to live for and die for—and after that dedication he never spared himself. With an income of a quarter of a million dollars a year he did not spend five thousand on himself.

He did not have an automobile even, and when on his long and wearisome journeys to preach the gospel which he felt meant the economic salvation of the race, he seldom bought the rest and comfort of a private compartment.

He lived the sentiment William Morris expressed in his song, 'All for the cause.'

Three men only have I met who impressed me as forerunners of the world that shall some day be, when all men shall be brothers and lovers of men. One was Ernest Howard Crosby, who seemed to die because he could not bear to live in a world whose injustice and sorrows rested so heavily upon his troubled spirits; Golden rule Jones, whom to meet once was to admire and love forever, and Joseph Fels, who had the same love for justice and the same self-forgetfulness in trying to better the hard lot of man.

Such men keep strong our faith in the possibilities of human nature. They make the earth a more endurable abode while living and when they die death seems less undesirable than before—for we feel that if the universe has only silence for them that we deserve nothing better, and if they still live, to meet them will be worth the journey we must take.

Born a Jew he was loyal to his race and religion, yet in his benefactions and affections the friend of every good man and cause in every race and of every religion; and every man who ever came in personal touch with Joseph Fels cannot fail to have a higher appreciation of the race that produced him.

Truly he was a friend of man and lived in a house by the side of the road—the long road that reaches out to all the world and forward into the coming years."

ADDRESS OF WM. LLOYD GARRISON, JR.

Mr. Garrison was the next speaker:

"Patriots abound in every fatherland. But apostles of human freedom, whose sympathies and strivings are universal and know neither race nor creed, appear but seldom. They are revealed to mankind by their prophetic vision, born of abundant faith.

To a few men seems fore-ordained the duty to proclaim and interpret some new principle or ideal of world-wide human significance.

To others is granted the privilege of upholding and sustaining these noble and tragic souls.

And to still others the call comes to carry forward with growing enthusiasm the banner of a new faith after the leader and his first disciples have gone to rest.

In such a service did Joseph Fels consecrate the best and most fruitful years of his active life.

To him were granted no superfluous physical advantages of presence, mien or stature. He stood humble and self-effacing, careless of outward appearance and of the niceties of speech and gesture, careless of all, save only the radiation of the great truth which he had been permitted to see and comprehend.

And what was that truth? The clear and simple message that all mankind must have equal right of access to God's earth, if a civilized society is to persist and to reflect God's image in its members. The message was conveyed by a symbol, expressing in three brief syllables a condensed idea, thus: Single Tax.

And what implied this symbol that aroused in different bosoms such varying emotions? Merely the means and method of a regenerating social evolution. But how could taxes—those baleful and hated burdens of the poor—how could taxes symbolize hope, justice, righteousness and freedom! Well might the mystified multitudes ask and wonder.

But here was a man who could give reasons for the faith that was in him, and could formulate a convincing answer to the general doubt and query.

'Free the land, open Nature's storehouse, remove the burden of taxes from those products which men and women create by their labor; take instead, for the use of all, that which the presence and activities of all bring into being. Turn to that social fund which springs up from the very earth wheresoever people congregate to live and work upon it. Draw from this perennial source the public revenues which are expended to bring life-sustaining water to the home, to open the highways of travel, to establish the centers of education, and to provide and do all those necessary and accustomed services which the word **civilization** naturally implies.'

This message, flashing forth with the intensity and picturesqueness of a dramatic and dynamic personality, stirred the sluggish, rebuked the faint-hearted, and inspired receptive minds with a new social faith and an awakened purpose. And through all the urging and the precept, the golden vein of humor ran—that hall-mark of imagination and poetry and true philosophy.

Heroes as well as sluggards are ever moving to the shades and sunlight of the world beyond. Fels could have gone only bravely and with a smile—but reluctantly, as a mortal who must have seen from the vantage ground of the work accomplished the magnitude of the work yet to be done. Indifferent as he was to mere laudation he must have perceived that he had earned the thanks and won the admiration of those who understood the meaning of his service.

No formal grieving would have been his wish—but rather the taking to heart of the lesson of his life—with cheerful hopefulness and fraternal resolution—to the furthering of his undying purpose. The evangelists of freedom, like freedom itself, can never die. Henry George—profound sage and teacher of statesmen—lives on a thousand lips and in countless thoughts each

new and brightening day. So Joseph Fels—apostle of practical reform, un-resting, impulsive, truth-telling and spontaneous—becomes first a memory, then a tradition, and finally an elemental part of mankind's precious heritage of human freedom."

ADDRESS OF JOSIAH WEDGEWOOD.

Mr. Wedgewood was introduced by Prof. Johnson as the distinguished member of a distinguished family. Mr. Wedgewood said that he rejoiced in making the first speech of this trip in Boston. Boston stood for what Fels stood for all his life. His whole life was a struggle for freedom. Boston's history from the Pilgrims down is a struggle for freedom and the right. In the civil war Boston advocated the abolition of slavery and Fels advocated the abolition of wage-slavery.

Joseph Fels was catholic in his tastes. He believed in freedom as an ideal, and freedom in all things where slavery ruled. He believed in freedom in the family; in freedom for women, not only in political but in social matters. He called himself the disciple of Henry George, but I think he was the disciple of no man. He followed the light of truth wherever it led. He was practical in his work. When he came to London he tried to give employment to the unemployed. In order to give men work, he put them on the land. He met the united opposition and ridicule of the camp of privilege. But he persisted in his work, and the people appreciated him. No practical work, however, blinded him to the recognition of the fact that the root evil is monopoly.

Mr. Wedgewood summarized Mr. Fels' contribution to the English Cause. In commenting on the lesson of Fels' life he said that it is seldom that those who sow the seed, behold the harvest. Whether we are successful today or no, for the benefit of posterity it is our duty to fight to bring about the better day."

PHILADELPHIA'S MEMORIAL.

The memorial meeting in Philadelphia was held on Sunday evening, March 8th, in the Forrest Theatre, and was attended by 2,500. Francis Fisher Kane, United States district attorney, presided. Frank Stephens read telegrams from Norway to Spain praising the life work and honoring the man, Joseph Fels. Henry George, Jr., sent a telegram which read, "We mourn to night the death of a brother at arms in a great cause; and for generations to come men will journey from far-off lands to lay garlands on his grave. Some day the city will place his name in letters of gold, high upon her walls, because he wrought among mankind for social justice and brotherly love."

Professor Scott Nearing of the Wharton School of Finance struck the keynote when he said:

"Joseph Fels had life in abundance, but together with this he had a confirmed belief that the life which he enjoyed in abundance should be enjoyed by every other human being. It was not success that he strove for. It was

the truth and the emancipation of humanity that was his goal. He realized that to battle for the truth, even though he may not win that battle in his lifetime, entailed a far greater measure of happiness than the mere attainment of success which falsehood holds out just as well. Joseph Fels needs no memorial or statue or marble put up in his name. The transformation of society, when it is accomplished, will be his monument. Our children and the generations that are to come will reap the rewards of his labor. We need not, therefore, mourn his death. It should rather be a cause for joy and gladness for us because of the faith that he has planted in so many of his fellow men and the hope which he has instilled in them for the realization of that abundant life which it was his lot to enjoy."

Mrs. Rudolph Blankenburg, wife of the Mayor of Philadelphia, said that Joseph Fels was a philanthropist of the highest sort for he helped men to help themselves. He had been opposed to the idea that women should pay for the support of Government and then not be allowed to have a say in its management. Such an arrangement is not even gentlemanly. "I do not mourn his death, I come to glory in him." She begged them in memory of the departed to re-dedicate themselves to the liberty of women. Concretely, she asked them to fight to the last ditch to carry the suffrage amendment in 1915.

The applause was enthusiastic, but Mr. Wedgewood considered it tame beside the English meetings. There the women would have been heard more distinctly.

Louis F. Post said that he was glad to be in the city of Brotherly Love, founded by a Quaker. "And what are natural rights but links in the chain of brotherly love? In this city of Brotherly Love lived and died Joseph Fels. He was a Jew. But he was a man in a deeper sense than religion, race or any other distinction could limit. The trouble with creeds is that the worshipper neglects the essentials for the forms, and worships a corpse instead of the spirit. And so I do not speak of brotherly love that is only on the lips. I speak of having brotherly love with your pockets full of money and a well filled stomach. I do not speak of that kind of charity which doles out to the beggar a few coppers. Joseph Fels gave great wealth that the cause of poverty amidst abundant wealth might be wiped out.

Joseph Fels stood for duties as well as rights. He himself showed forth a life of duty. His social programme was constructive as well as critical. He saw the one outstanding evil of civilization—that non-workers were rich while workers were poor. He learned from Henry George what was the fundamental cause of poverty. He learned from him what was the remedy for that cause. He worked like him to bring about that remedy.

If Henry George was a prophet, Joseph Fels was the financier. He gave without stint to make true the vision. I link Joseph Fels with Tom Johnson, the man who in municipal affairs fought the battle of Henry George. The memorial to Tom Johnson will contain four rostrums of free speech. There could be no better monument to Joseph Fels. Over a memorial given to Free Speech, his spirit would hover. This would be a fitting monument to his memory."

A resolution was adopted, on behalf of the Vacant Lots Cultivation Association, instructing the chairman to appoint a committee to appeal to Mayor Blankenburg and Council for the erection of a suitable memorial to the philanthropist on the City Hall plaza, and another was adopted, upon presentation of R. E. Morrison, for the Central Labor Union, urging that committees be selected from different organizations to co-operate with a committee from the Central Labor Union in trying to have the Mayor and Councils place free-speech rostrums on the City Hall plaza. Mr. Morrison said that his resolution had the indorsement of 150,000 working people of Philadelphia. "I do not know," said the Central Labor Union's delegate, who had no place upon the programme, "of any other man in the city of Philadelphia who would have this tribute paid him."

Frank Stephens read a poem to the memory of

JOSEPH FELS.

Engine and wheel and chain that clank and groan
 In ceaseless factory-din thundering apace
 Ear-stunning clamor of the market-place,
 And yet, amid it all, he heard the moan.
 When Riches made its golden bribe his own,
 And Power trumpet-called him from the throng,
 And soft, luxurious Ease, with drowsy song,
 He was as one not hearing—save the moan.
 Half the vast world he traversed in his quests,
 As Galahad for the Grail, heedless of self,
 Unresting, squandering time and strength and pelf,
 Followed and sought and fought—and now he rests.

ADDRESS OF JOSIAH WEDGEWOOD.

Josiah C. Wedgewood, parliamentary leader of the land values group, and member for Newcastle Under-Lyme, was the next speaker.

"I'm here because I loved Joseph Fels. He was a fighter against injustice, a lover of freedom. He hated the one as he loved the other. I agree with Louis Post that the most fitting monument would be one from which every man could voice his beliefs. I believe that a memorial with Free Land and Free Speech graven on either side would have pleased Mr. Fels. He had advanced \$50,000 as bail for a man he had never seen, a Russian imprisoned in that country for speaking his mind. He had encouraged free speech wherever he could. True love and a passion for true justice characterized his life.

You Americans are fond of speaking of yourselves as free men. But the working people in America are not truly freemen. They are wage slaves. Joseph Fels was like John Brown, willing to give up his life to free the slaves. This is the way he would want you to think of him if he were here tonight. He would say, 'Do not spend this day talking nonsense about me. Go and

do something to make the people see that it is the monopoly of land that is the cause of poverty.'

For God's sake then, you here in America, open your eyes. Don't you realize that I am speaking here in Philadelphia where the Declaration of Independence proved that you would not bow to alien tyranny? And in a country where chattel slavery was abolished? It only remains for the people of this country to think and act, to end industrial slavery. In order to break your chains you must break the iron law of wages. Our civilization is founded on slave labor. There are many men in this country, who would work for lower wages if they could only have freedom. Fels saw a stone wall; on one side of which was a man eager and capable of work, on the other side the raw material he needed for his work. And he did the most he could to break down the walls that separated the two.

Fels saw, with eyes that had the compassion of a prophet, the sad fact that the working man in every country has no alternative but to work for a master or starve. He fought to set up an alternative by which the man willing to work could work a free man without a master.

Throw open the natural resources that are closed and everybody will have the full reward of his own effort without serving a master. Are your mines all worked? Are your lands all used?

Open up every bit of land that is not now being used; open every mine that is not now being worked; let the people have all the natural resources that God gave them and that are now closed against them, and then we will have free men. You destroy civilization if you retain slavery.

In England it was his influence that put through the budget fight. Thanks to him we have now the separate valuation of land—a new doomsday book. His efforts and that of Henry George, Jr., and Louis F. Post in my constituency helped me to a big majority. He printed millions of copies of the "Land Song," the song of freedom today.

If he has left his thumb mark anywhere it has been in England more than in America. The vested interests there have been harder hit by his work. Our children or grandchildren will enjoy the fruits of this fight. Do your duty and satisfy your conscience in the battle with privilege.

Fels lived and died while fighting for the cause. So he would have each of us do, fighting against special privilege and the wrongs of the many and giving our lives if need be, but dying at the wall where the fighting was hardest. So it was with him.

Charge once more then and be dumb;
Let the victors when they come,
When the forts of folly fall
Find thy body by the wall.

When the battle is over and the mist of uncertainty is cleared away, we will find Joseph Fels lying beside that wall, with his eyes fixed upon the far stars—his memory enshrined in the hearts of all mankind."

WASHINGTON'S MEMORIAL.

The memorial services to Joseph Fels were held at the public library under the auspices of the Woman's Single Tax Club of Washington.

Mrs. Jessie L. Lane, its president, on introducing representative Henry George, Jr., the chairman of the meeting, paid a beautiful and eloquent tribute to the memory of Joseph Fels.

Among other things Mr. George said: "It is particularly fitting that a man should come across the seas and tell us how Joseph Fels worked there. Mr. Wedgewood has been intimate with Mr. Fels and has known him in his daily life. He is the leader of the Land Value group of extreme radicals representing one hundred and twenty-seven members of parliament, mostly in the Liberal party. Mr. Wedgewood is the author of several useful works on the Land question. Mr. George gave high praise to the life work of the late Mr. Fels.

Mr. Wedgewood said that he had been worse than a pro-Boer in England; he was a pro-American. Thank God! America is free from the hand of tyranny. Your history is a long record of a battle against oppression.

No grave five foot six can hold Joseph Fels. His spirit is throughout the world inspiring men to a newer and larger freedom. He did not believe that all men were set free at Appomatox. He fought industrial slavery in every land.

Joseph Fels considered free speech the corner-stone of all other liberty. He backed it all over Europe. Whenever suffragettes needed help, he was always by their side. Not because of the justice or injustice of their case but because of their right to utter their convictions.

Jews decline to be other peoples' servants. The spirit of being their own master, is strong in them. Out of this sentiment there has grown a hatred of injustice which makes the Jew a hard worker in struggles for liberty.

Joseph Fels lived in humble circumstances in London with but one servant. He had no auto, and he indulged in no luxuries. His was a life devoted to following the highest.

His life went to abolishing what Marx called the "Iron Law of Wages," i. e., the tendency of wages to fall to a minimum on account of the competition of laborers for jobs. In England we spend useless days and nights in parliament, trying to pad the saddle to make the donkey more comfortable. We do not realize that what they need is opportunity, and not charity. They must have the opportunity to work for themselves, before they will receive good wages working for another.

When I was magistrate in South Africa, I advised men out of work to use an unused mine and employ themselves. They gladly did so, and would not work for another. The wealthier people complained that civilization would go to smash under this new arrangement, and I told them that in that case I would shed no tears over its destruction. As Henry George said in his message "To Scotchmen," Labor will not alone demand its rights, but it will

take its rights. Dogs in the manger must be taxed out of their manger. Increment taxes will not stop it, for it keeps land out of the market instead of forcing it into use. Only the Single Tax can do this.

There is great danger of the Single Tax movement becoming too intellectual, for the reason that people are apt to sit in their libraries and content themselves with reading Henry George.

Despite our difference intellectually with the Socialist, we have a long row to go and can travel together quite a distance. Some day we or our children will see the vision made real, and our labor justified."

Mrs. Jennie L. Munroe moved a vote of thanks to Mr. Wedgewood, which was carried unanimously. In doing so she told of the unostentatious life of Mr. Fels. His simplicity of character was shown in many events. When Mrs. Munroe was making the preliminary arrangements for the Washington Conference, Mr. Fels asked her not to have an expensive room assigned Mrs. Fels and himself as they were just "plain folks."

Mr. Louis F. Post said that although Mr. Fels would aid human liberty in whatever way he could, he never forgot the Single Tax is the foundation for all other reforms. Joseph Fels became an example living, and his name is an example now that he is dead. He was a man willing to put in the thin edge of the sword and then drive it home. Henry George stood as the prophet. Tom Johnson, the municipal reconstructor, and Joseph Fels, the Financier. This triad of liberty, said Mr. Post, were reverentially linked in his memory and should always be.

Mr. Jackson H. Ralston of the Fels Fund Commission was introduced and said that the giving of a great benefaction introduced a great problem into a movement. A present of a billion dollars to Single Tax would paralyze the movement. Joseph Fels adopted two ways. He gave his money, only on condition that it should stir the Single Taxers to giving as much. And he gave himself as a worker. He toiled for Single Tax as the veriest laborer for his bread. He worked and he gave only that he might stimulate others to work and give.

In Congress, the first bill of a Single Tax nature introduced in many years, received 27 votes. That this has largely been due to the stimulation of Mr. Fels, I do not doubt, and it was a great testimonial to his achievement."

At the conclusion of the meeting, Mr. Wedgewood held an informal reception.

NEW YORK MEMORIAL MEETING (COOPER UNION.)

The meeting at Cooper Union on the night of March 13 was the occasion of the gathering of about one thousand men and women to do honor to the memory of Joseph Fels. The platform was occupied by Single Taxers, the fighting contingent of the growing army pledged to the cause for which Joseph Fels lived and died.

Mr. George Foster Peabody was chairman, and spoke of Mr. Fels as

"one of the few men in the history of the world who being dead yet speaketh." He then introduced Dr. Frederick C. Howe, director of the Peoples' Institute, under whose auspices the meeting had been called. Mr. Howe spoke in part as follows:

"Joseph Fels was over fifty years of age when some bird of passage dropped seeds of discontent with the existing social order into his soul. That was seven years ago.

From a very early age, for he received but a limited education, he has been absorbed in business, the manufacture of soap. And he had made a great success; had accumulated a great fortune; he had sent Fels Naptha soap to every corner of the globe. That would have been enough for most men, for the business was conducted on model lines, including profit-sharing features. He and his brothers acknowledged their trusteeship.

Discontent led him first to philanthropy, to charity. But he quickly questioned whether philanthropy did any good. Later he wondered if it had not done positive harm. It prolonged the existing order and delayed the consideration of justice.

Then some one, somewhere, in America or England, told him about the Single Tax. He did not understand it fully, but his Jewish traditions made the conviction easy that God had given the land to all the people rather than to a few people who happened to get there first. About this time business called him to England where he found forty million people landless, in poverty, under a handful of feudal proprietors.

Land monopoly was an obvious evil. He saw that at every turn. The Single Tax offered a remedy, whose achievement became a passion, a passion which from that time on absorbed him to the exclusion of everything else. Past the age of fifty he became a prophet, carrying a new dispensation to Jew and Gentile, to Anglo-Saxon and Latin, to the Teuton and the Slav. Borrowing from his business experience, he said, 'If the world is not too wide to be conquered by commerce it is not too wide to be conquered for justice.' And he applied his business experience to the promotion of the Single Tax.

In America, as in England, his activity was ceaseless. He crossed the continent, speaking sometimes two and three times a day. He was an exhorter of a new dispensation—the dispensation of industrial justice, born of freedom of access to the earth and all its riches. He spoke before chambers of commerce, in churches, before groups however small, in the United States and Canada. He kept up a ceaseless fusillade of correspondence. He reprinted numberless articles and distributed tons of literature, all directed toward the emancipation of mankind from land monopoly. He gave of himself even more generously than he gave of his wealth. As a consequence he used himself up in ten short years.

Mr. Fels coined many epigrams. Among them were:

'We cannot get rich under present conditions without robbing somebody else.'

'If there was 2½ per cent. tax on land values, I believe that within five years four jobs would be running after three men, instead of four men running after three jobs.'

'If we had an educational fund of \$1,000,000 a year, we would upset the world in twenty years as to economic conditions. I will be one of twelve to supply the funds.'

'There is no such thing as monopoly of labor; there is monopoly of land.'

'I should like to wipe out that part of capital which is not produced by labor.'

'I do not believe in anything being taxed that is made by human hands.' "

Mr. Lincoln Steffens spoke felicitously of the man with whom he had been so intimately associated for the last few years, and Gerald Stanley Lee, author of *Inspired Millionaires*, a book which has caused much comment, made many shrewd and searching criticisms of the life and character of Mr. Fels. He said that Mr. Fels never seemed more eloquent than when showing his own faults. He loved to exhibit what he knew as his own weaknesses parading them before his friends, and striving to paint himself to them as he

was. He hated philanthropy, but had to appear all his life as a philanthropist. Referring to the title of his own work, he said Bernard Shaw had told him that the only "inspired millionaire" he had ever heard of was Joseph Fels. He said that the character of memorial meetings did not appeal to him. They were met as if to signalize something that is finished. Really they should celebrate something begun. Mr. Fels would have regarded this meeting as the occasion to "begin something." All his life he had been an advertising board, and he would have seized upon his own death to advertise his love for Henry George and the cause which Henry George stood for.

Mr. Wedgewood was the last speaker of the evening, and from the beginning to the end of an hour and a half long speech held his audience well in hand. Mr. Wedgewood has the fighting spirit, and his appeals touched with humor found a response in the Cooper Union audience, saturated as such a gathering is with the radical spirit of two generations.

* * * * *

Memorial meetings to Joseph Fels have been held in other cities, Chicago, Cleveland and Toronto, and at these Mr. Wedgewood has been the principal figure. We haven't space for accounts of these.

ORATION OF RABBI HENRY BERKOWITZ, OF RODOLPH SHOLOM SYNAGOGUE, AT THE FUNERAL OF JOSEPH FELS.

The Rabbi, after reading the beautiful Nineteenth Psalm, spoke as follows:

Face to face with the solemn realities of death these sublime utterances of the ancient Hebrew Psalmist touch our hearts as they have thrilled the souls of unnumbered generations by their searching admonitions on the lessons of life.

Silence rests like a benediction upon him who, stricken in the meridian of his days and at the zenith of his endeavors, now reposes in the soft embrace of painless sleep. The work of his hands has slipped from his grasp; the busy mind has suddenly halted in its earnest planning; the eloquent lips are hushed; the glowing heart has ceased its throbbing; and we stand in the presence of this supreme mystery, awed, benumbed and humbled. Thousands upon thousands in this and other lands are present with us in spirit, chastened by the sense of sudden loss.

Other lips will recount in due season and adequate words the sum of the services he has rendered. For us this hour is sacred to the sorrow of the bereft. Within this intimate circle of his dear ones and closest friends we can but struggle to voice the grief with which his passing sears the bleeding heart. For these have seen him in the home and amid familiar associations cherishing vivid dreams of noble achievement, like Joseph of old, whose name he bore.

They have seen him stirred by a mighty conviction until he was carried away by it, like one of the Prophets of old; and on the high places of earth he fearlessly proclaimed the truth as he saw it, as he felt it, as he believed it. Some of that resistless power entered into his soul which moved the prophet Amos to leave the quiet of his daily pursuits and to face princes and potentates, declaring,

"The lion hath roared, who will not fear?

The Lord eternal hath spoken, who will not prophesy?"

In the safe shelter of his daily activities here in this quiet city, Joseph Fels heard the leonine roar of the mighty industrial system. His heart throbbed with fear because of the social injustice and the economic wrongs devouring the people everywhere through poverty, misery and vice. Unlike the thoughtless, luxury-loving and indifferent, he would not remain deaf to the divine call he heard within. He gave himself to his cause unreservedly, body, mind and soul—with the gifts of his time, his money, his tireless energy and his boundless zeal and enthusiasm. Truly he was touched by somewhat of that same consecration which has fired with ardor the souls of priests, prophets and heroes. The test of such a consecration is found in weights and values not material, nor even intellectual, but spiritual. The world of today attests his sincerity, his singleness of purpose and generous self-sacrifice, his hatred of shams and shallow conventions. Bluntly he exposed what he held to be false, to search out truth. He stood for morals, for principles, for character. And now death has set its seal on the supreme measure of self-sacrifice a man can offer in the service of humanity.

If religion be, as it is in its highest conception, the passion for Righteousness which springs from faith in the ultimate triumph of good; if a religious life be, as it is in its highest conception, one filled by a deathless hope in what is highest and best, and inspired thereby with courage for struggle, fortitude for trial and unflinching effort even unto death, then I believe Joseph Fels was a religious man. He may have been indifferent to the organized forms of religion, but he cherished the pride of his people in that great historic heritage in whose scriptures he found the sources of the doctrine he proclaimed.

"What is excellent," said Emerson, "as God lives, is permanent."

The excellencies of the life we mourn cannot perish. The friendships he made yield abiding treasures to those whom he cherished. Love is strong as death. These are the consolations which must sustain the living, giving fortitude to these who bear his name, and to whom he was bound in the closest ties of devotion.

Upheld by a devout sense of gratitude for the good that was given, let us reverently fulfil for that which has been taken the last offices of humanity and religion, as we say,

 "God hath given,
 God hath taken;
 Praised be the name of God forever.
 Amen."

TRIBUTES TO JOSEPH FELS.

FROM THE RESOLUTIONS OF THE HOUSTON SINGLE TAX LEAGUE.

He was a very happy man. No moment of enuni ever detracted from the enjoyment of a life bountifully filled with matters of intense interest. He played the game well. He made it interesting. He reaped as his reward a joy in living which, while attainable by many, is achieved by few. From his example we are taught that the best and happiest life as well as the noblest of all, is one which has love for its mainspring, one in which love for God is expressed in love for man—not in empty words of prayer and praise, but in a burning zeal to help and serve our fellow men. In the light of such a life, how empty and pitiful do the lives of the Caesars and Napoleons, of kings and emperors, the great financiers and statesmen, who live for self aggrandizement alone, seem in comparison. If we were great enough to grasp the true proportion of things, we would only pity such as they. Overlooking real pearls and diamonds and suppressing the noblest impulses, they intrigue and hate, and struggle and fight in a scramble for bits of colored glass, mere baubles, unsatisfactory if attained, and which, in the presence of death, vanish into nothingness. How different with him. But the world is growing wiser. More and more of the Joseph Fels kind, with millions of wealth at their disposal are coming quickly to our assistance. To the spirit which animated his life, to the real spirit of Christianity, in calmness and confidence, we appeal, knowing its triumph will be our triumph.—H. F. RING, J. J. PASTORIZA, JAMES CHARLTON, Committee.

RESOLUTIONS OF COLORADO SINGLE TAX ASSOCIATION.

Whereas, He was a leader as well as a servant of men, a real benefactor, not a mere philanthropist who salved his conscience by ostentatious almsgiving to the despoiled victims of unjust social conditions, and was a toiler toward the promised land who dreamed and struggled, a type of the high souls who in every age have given to earth its heroes and its martyrs, whose deeds are the precious possessions of the race; Therefore be it

Resolved, That we express our heartfelt sorrow to his bereaved wife and other members of his family, to his associates of the Fels Fund Commission and to all in Europe and America and throughout the world who co-operated with him in striving for the better and brighter day when childhood will be no longer robbed of the gleaming radiance of life's morning, and manhood's forehead will have lost its frown and women's cheek its tear.

RESOLUTIONS OF THE HENRY GEORGE ASSOCIATION AT YOUNGSTOWN, OHIO.

Whereas, This association hears with profound sorrow of the sudden death of Joseph Fels which occurred in Philadelphia on Feb. 22, and, also, that of

his friend and co-worker, John S. Crosby, of New York, who died on Feb. 24, and as we realize that these men were among the leaders of the Single Tax movement which would establish justice among the disinherited of the earth.

And, Whereas, these men gave all they had to the cause of humanity, the one, a brilliant mind with great ability, while the other gave his time and talents, also a vast fortune which he spent in teaching the people how to abolish poverty, not in doling out charity to those who produce the wealth of the world, but by abolishing special privilege and land monopoly through the application of the Single Tax principle.

And, Whereas, in the death of Joseph Fels, and John S. Crosby, the Henry George movement throughout the world has lost the services of two faithful members, whose places it will be hard, if not impossible to fill.

Therefore, Be it resolved, by the members of this association that as a mark of respect and honor to the memory of Joseph Fels and John S. Crosby, we hereby pledge ourselves to work faithfully in the cause for which they gave the full measure of devotion, and shall always hold their names in loving remembrance.

Resolved, further, that a copy of these resolutions be given to the city press, the SINGLE TAX REVIEW, Mrs. Fels and Mrs. Crosby. Also, Daniel Kiefer of the Joseph Fels fund.—W. O. BLASE, CHAS. C. MCGOWAN, JOHN F. CONROY, GEORGE EDWARDS, Committee.

TRIBUTE FROM LOS ANGELES, CAL.

The news of his passing was a shock to every group of Single Taxers in the world, and a personal grief to thousands, but to none perhaps more than to his friends in Los Angeles, where it followed so closely upon the going out of the Home Rule Tax League's late President, Richmond Plant. The two men were strong friends. During Fels' last visit here Plant was with him continually, and accompanied him to San Diego, where both played a man's part in the brief battle against special privilege.

Joseph Fels' life was very rich. Many pages of many issues of Tax Talk could be filled with interesting data of his full life, but suffice it now to say that we do not mourn his death—and, to quote the telegram which the League at once forwarded to Daniel Kiefer at Philadelphia:

"Another gap in the ranks—God, what a big one! Close up. Blows are to strengthen."

We rejoice that he fell face forward and well out on the firing line.

To Mrs. Fels our sympathy, inexpressible in words.

To the cause, our renewed pledges of loyalty.

HOME RULE TAX LEAGUE OF LOS ANGELES.

IT TROUBLED HIM.

"I've made a lot of money—and it troubles me! It troubles me!" Within one minute of the time I set eyes on Joseph Fels he spoke these words

to me. And his trouble about his wealth was not the trouble of conserving it or increasing it. No! He felt, though he was an employer, that he was still in debt to his work-people.

"Behold, the hire of your laborers, who have reaped down your fields, which is of you kept back by fraud, crieth: and the cries of them that have reaped are entered into the Lord of Sabaoth!" These words rang in his ears as a condemnation of the wage system by which he had grown rich, and which could not be bettered, not by "welfare work," which he despised, or gifts of charity, which he made even while he despised them, but by the extirpation of monopoly—and of land monopoly first, as the mother of all monopoly.—HERBERT QUICK in *Cincinnati Post*.

A WORLD FIGURE.

Mr. Fels was one of a small group of Americans, in which can be included Theodore Roosevelt, William Jennings Bryan and a few others whose deeds, marvelous energy and personality are felt in every corner of the world. He loomed large as a world figure, and thousands felt the warm, vital force of his influence.—Phila. *North American*.

HOW HE LEARNED FROM EXPERIENCE.

Fels was a soap manufacturer. He began as an office boy and received no favors. In the course of time he and his brother took over a small factory and now it is one of the largest industries in the world's soap trade. And this is how he was able to grow wealthy, using his own version:

He was able to buy borax in England for \$70. a ton. It was selling for twice that price in America. He brought it into America by paying an import duty of 5 cents a ton. He made it into soap and then exported it to England and recovered the 5 cents in duty which had been levied upon it.

He bought acres of land in Philadelphia and London. Land that he purchased in Philadelphia for \$33,000 he sold for \$100,000. In other words he received a \$66,000 bonus for doing nothing with his land. He added not a penny to its value. Population moving near his land pushed its selling price up.

In business he received favorable freight rates because he was a big shipper and men with smaller industries paid higher rates.

The growth of his business was the commercial drama that you have seen enacted and re-enacted for the last two decades in America.—Chicago *Daily Journal*.

THE Vancouver, Edmonton, British and New York City Special Numbers of the REVIEW may still be had. 10 cents a copy in quantities of ten or more; single copies 25 cents.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

The fight for a referendum on the Herrick-Schaap Bill goes on, with Benjamin Marsh and Frederic C. Leubuscher leading the fight against Allan Robinson, president of the Allied Real Estate Interests, the ablest and most resourceful of the opponents of the Single Tax.

There have been debates and meetings, and the papers have had letters from friends and opponents of the measure. Among the papers which have allowed the fullest and freest discussion on the measure consistent with editorial exigencies the *Globe* should be especially singled out for commendation. Admirable letters on the Single Tax and on the particular measure before the public have appeared therein from Benjamin Doblin, Oscar Geiger, A. W. Norwalk, and many others. Many of the letters from the opposition were of the kindergarten character, but others were clever and presented problems that were ingeniously put and called for more than the usual knowledge in reply.

On Feb. 20 there was a largely attended and exciting hearing before the Mayor and Board of Estimate on the question of a referendum of this measure, and Frederic C. Leubuscher read an argument—he began by saying that it was the only time that he had ever read a speech—in which he presented the reasons justifying the bill. Prof. E. R. A. Seligman read a paper in opposition. Although the Mayor and other members of the Board of Estimate are on record as favoring a referendum of this measure, they proceeded to “can” it in the following resolution:

“Resolved, That the Board of Estimate and Apportionment of the City of New York earnestly deprecates the passage of the Herrick-Schaap bill, or any similar legislation, until the question involved in this proposed measure has been given the careful investigation which its importance demands, and the Mayor, through the Department of Taxes and Assessments and such other means as the city authorities may see fit to employ, has made a thorough and impartial study of the subject of taxation upon lands and buildings.”

Confronted by Mr. Marsh with the statement that “if we were good enough to vote for you we are good enough to vote at a referendum,” the Mayor replied:

“I still hold the position I expressed then. I told your society how I stood and how I would regard a referendum. I wrote you I never would oppose a referendum for the people of the city. I notice that you did not ask me if I favored an immediate referendum. I would regard it as unwise at this time, as the proposition is both difficult and technical.”

Perhaps the Mayor may justify this attitude to himself, but he will have difficulty in doing so with those who supported him because of his assumed friendliness to a measure on which he should now be as well informed as any of its defenders. It is not unfair to assume that influences have reached him

which have changed his friendliness to opposition, and determined him to "can" it by the usual method of the appointment of a commission. Of all the devices that block the way of democracy perhaps the commission plan stands first. This commission will amount to no more than the thousand and one commissions appointed from time to time. And it is meant in this case to amount to just that. And the not unintelligent young man who sits in the Mayor's chair is, it is to be feared, perfectly well aware of it.

On March 3 there was hearing at Albany on the Herrick-Schaap bill, attended by over 200 real estate men, and Register John J. Hopper of Manhattan, Frederick L. Cranford and Benjamin C. Marsh were the principal speakers for the bill. Allan Robinson spoke in opposition. The *N. Y. Times* in a column report of the hearing says:

"The snappiest part of the hearing came during Thomas M. Galbreath's argument favoring the bill. The sharp questioning to which he was subjected by the committee amounted almost to heckling. He began by calling attention to the fact that the block on which the Belnord apartment house is built pays \$50,000 taxes more than Vincent Astor is compelled to pay on his vacant block near by.

"Yes," interrupted Assemblyman Hutt, "but the Belnord owner gets a larger return for his property."

"That may be," retorted Mr. Galbreath, "but I hold that the Belnord owner is fined \$50,000 for putting up his building."

"Why don't you carry the argument out to its limit," asked Senator Thompson, "and take all the tax off buildings?"

"That's just what I favor," replied Mr. Galbreath, "but I don't think we can get that, and it's better to try the half tax first."

Mr. Marsh had with him a pasteboard box nearly two feet high containing 20,000 of the 38,000 signed petitions already sent in to the committee."

During a part of the discussion, Mr. Hopper had asserted that the people could be trusted to vote intelligently upon the bill. Assemblyman McCue asked, "What do you think we are here for as the legislature? Don't you think the duty devolves upon us? Are we not to look into the merits of the bill before turning it over to the people to decide?"

To this Mr. Hopper assented, but asked if those present did not think the people would vote intelligently upon the bill? and the loudest "No" came from Mr. McCue.

On the same day of the hearing a great meeting was held at Cooper Union to urge the submission of the Herrick-Schaap bill to the people. Hon. Frederick C. Howe, Rabbi Stephen S. Wise, J. P. Coughlin and F. C. Leubuscher were the speakers.

In New Jersey Chas. O'Connor Hennessy, who is Senator from Bergen County, has introduced into the Senate a bill for home rule in taxation. This bill will have the support of the Progressives and many Democrats. Last year when it was introduced not a Republican voted for it, but it received seventeen votes in the Senate. It will increase the number of its supporters this time.

The George taxation bill for the District of Columbia introduced by Congressman George, which provided for the par value assessment of land, annual instead of triennial assessments, and extended the powers of local assessors, has been emasculated by an amendment to the bill introduced by a member of the committee, Congressman Prouty, Republican, of Iowa, which reads as follows:

"That for the purpose of establishing a uniform rate of taxation in the District of Columbia, there is hereby levied upon the aforesaid real estate an annual tax equal in rate to the tax rate which is now or may hereafter be imposed by law upon tangible personal property in the District of Columbia; and further, the same rate of taxation is hereby levied upon all intangible property in the District of Columbia which would be taxable under the existing laws were it tangible personal property, including moneys, credits, stocks, bonds, annuities, cash, and all other forms of indebtedness owned by or payable to the person, firm or corporation to be taxed and also including jewels, jewelry and similar articles of personal adornment."

This effectually kills the commendable features of the bill, and will of course alienate the support of Mr. George himself. The amendment was carried in the Committee by a vote of 12 to 4. The four members of the committee who stood by the bill in its original form are George, Crosser, Igoe and Wallin. Crosser is a progressive Democrat of Ohio, Igoe a Democrat of Missouri, and Wallin a Republican of New York. Congressman Crosser declared that the amendment was an attempt to muddle the water, and secure the defeat of the bill in its original form. The Prouty amendment has had the effect of calling attention to the bill, and making its original provisions more popular than they would otherwise have been. The people of Washington do not regard favorably the taxation of personal property and the sponsors of the original features of the bill find themselves in a conservative position. The labor unions of Washington have also united in condemning the changes in the bill.

Congressman Warren Worth Bailey has introduced another bill for taxation in the district, which combines the Pittsburgh plan and some of the features of the Houston plan. It specifically exempts all forms of personal property, and provides for a progressive exemption of improvements. It goes further than the George bill in its original form and has aroused much attention in the press.

Turning now to Great Britain, the fact is to be chronicled that the Liberals have just lost one important by-election in one of the poorest districts of London. Here the Insurance Act played the principal part, failing to make a successful appeal. It would have been the part of courage, and certainly of wisdom, to have made the campaign on grounds of fundamental democracy. But the opportunity was lost and with it the chance of retaining a Liberal seat.

The speech of Lloyd George at Glasgow contained a renewal of the government's pledge for the taxation of land values. The Single Taxers of Great Britain have not been captious in their criticism, but they have felt, and they

have said it, that the British government has shown an inclination to "wobble." And they have felt, and they have said it, that the government was not definite as to the time and manner in which they proposed to carry their pledge into effect. There can be no question that the great body of workingmen of England and Scotland, especially the latter country, where the doctrines of Henry George have been incessantly preached these thirty years—is ready and eager for a more drastic policy than the government has yet shown a disposition to adopt. Even this speech of Lloyd George at St. Andrew's Hall, Glasgow, failed to dwell upon the effects which would follow the taxation of land values. The social benefits of the proposal did not seem to engage the Chancellor's attention so much as its fiscal advantages. He is surely aware by this time of the feelings of a Glasgow audience, and he must have known that most of his hearers are for the taxation of privilege for more important reasons than were hinted at in his address. And the speech though received in kindly spirit failed to arouse that enthusiasm the cue for which was eagerly awaited.

The *Highland News* in explanation of the character of the speech and its apathetic reception, said: "It might have been that Mr. Lloyd George had been deceived as to the strength of the land values movement in Scotland, and in Glasgow in particular." If this is so Mr. George must be a much more poorly informed politician than people have imagined. But if so, this meeting, and the outburst of applause when he said: "You must make the land contribute to public expenditure on the basis of its value," no doubt undeceived him.

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.

1896.

Lawson Purdy, President; Proposed Charter for Consolidated City; watched for the purpose of inserting provision for the Publication of Assessments.

April 2nd—Resolution of sympathy sent to the widow and family of our co-worker, W. B. Scott.

April 24th—Edward Polak, now Register of the newly organized county of Bronx, elected a member.

June 26—Wilfred Laurier congratulated upon his election as Premier of Canada. Committee appointed to wait upon Mayor Strong and present evidence of the law's violation in tax assessments and to insist that he instruct his tax Commissioners to obey the law and make legal tax valuations.

Sept.—Club moved to 119 East 23rd street. Still agitating for the opening of school houses, by circulating petitions, and conference with other civic organizations. Memorials and resolutions adopted through club-urging by trade and labor organizations; committee interviews the various school boards; this work was persistently pursued all during the late summer and autumn.

Dec. 21—Edward McHugh, of Glasgow, elected an honorary member.

Resolved, that the Secretary be instructed to address a letter to the Police Department setting forth the circumstances attending the arrest of the Chairman of the outdoor meeting and intimating that the Club did not desire to prefer charges against the officer at this time but that the club emphatically protests against any further action of the same kind on the part of the police.

1897.

Robert Schalkenbach elected President.

May 6th—Brown, Seabury and Klein appointed a committee to arrange for dinner and reception to Thos. G. Shearman upon his return from Europe. The dinner largely attended, Tom L. Johnson and other notables present.

June 29—Organize the Manhattan School of Economics.

Sept 2nd—Resolution of sympathy to widow of John Brown.

Sept. 7th—Delegates elected to Labor Conference, Chicago, John S. Crosby, A. J. Wolf, Jerome O'Neill and James R. Brown.

Oct. 4th—The M. S. T. C. nominates Henry George for Mayor by acclamation. Campaign committee appointed: John S. Crosby, Jas. R. Brown, Samuel Seabury, Benjamin Doblin and E. M. Klein.

George campaign and funeral.

1898.

Robert Schalkenbach re-elected president.

Jan. 14—John S. Crosby elected an honorary member. Public meetings in United Charities building every Saturday evening from Jan. to May 1st. Letter-writing corps revived.

Feb.—E. M. Klein's motion adopted that the club make an annual celebration of Henry George's birthday and urge similar action on all Single Taxers throughout the world. Labor Reform conference held in St. Louis. John S. Crosby appointed delegate. Club takes action against attempted validation of railroad bills known as the Huckleberry Bill. Seabury declares they are filled with fraud.

Conference at City Club of all Civic organizations which did finally succeed in blocking the steal. L. F. Post established *The Public*. Club donates the works of Henry George to the Mills Building library.

May 5—Seabury, Barker and Gilloon appointed a committee to protest against police interference with free speech, in suppressing a meeting of Socialists in Union Square April 30th. Seabury reports for committee; they requested the Socialists to send them the facts so that the Club could co-operate with them in a protest but could get no evidence from them; neither would they join in any way with the committee in voicing a protest, thereupon the Club adopted the following resolutions which were sent to all newspapers and by them suppressed:

"At a meeting of M. S. T. C., May, 1898, a resolution was unanimously adopted protesting against the action of the Chief of Police in preventing an open air meeting of the Socialist Labor party in Union Square on April 30th, 1898.

It appears that a permit had been granted to have the usual May day parade and meeting; that on the day the permit was issued by the Chief of Police an editorial was printed in the *Volks Zeitung* which in the opinion of the chief showed that pro-Spanish addresses were likely to be made at the contemplated meeting. The Chief called the Secretary of the Socialist section and requested information on the point; the Secretary explained that the Chief's interpretation was not proper. The editorial was not official and part of it had in the interpretation been garbled. Thereupon the Chief said that unless the *Volks Zeitung* made a retraction of its editorial, he would prevent the holding of the meeting and would insist upon a guarantee by the committee of arrangements that the speakers would not in any way refer to the war question, and demanded a copy of the proposed resolutions. A delegate of the S. L. P. called on the Chief and part of an editorial from the *People* which says: "As to us, we know full well that, whether Cuba passes over to 'us' or is made 'free' our fate or the fate of Cuba's toilers will not be improved. The Chief announced that if the speakers followed this general idea he would stop the meeting. Later the Chief was informed that the proposed resolutions prepared for the meeting would not be submitted to him in advance. The Chief then announced that he would prevent the meeting. The meeting was then under protest abandoned.

The M. S. T. C. is not a socialist organization, nor is it affiliated in any way with the S. L. P.; it has been and is a loyal patriotic society and has no sympathy with treason or treasonable utterances, and its members would in time of need furnish a full quota of men needed for the national defense.

This protest is based on the belief that the action of the Chief of Police in demanding a retraction of the *Volks Zeitung* editorial amounted to the establishment of a press censorship in a land where a free press is demanded by the vital liberty of the people. That the demand of the Chief to read in advance of their introduction the proposed resolutions was wholly unwarranted and unjustifiable on any ground. That the right of the people peaceably to assemble is guaranteed by the constitution and that the right to hold public meetings in the public streets and places is the right of the citizens of this city.

We believe that the action of the Chief of Police in demanding a retraction of an editorial and preventing a meeting in a public place of citizens who would gather to discuss public questions was unwarranted, unjust, a usurpation of authority, a denial of the American idea of a free press and free speech and that it was in the highest degree reprehensible and subversive of the welfare of the citizens, and a restriction of liberty."

(To be continued.)

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.

(Concluded).

It is true that the land question, and its social importance have already been presented to the French public. I, myself, before knowing the works of Henry George, published an essay of some sixty pages on the same subject. This pamphlet appeared in 1888 and I need not add that it failed to mark an epoch in the history of economic literature. Of the several hundred papers to which I sent copies only a few risked a reference to it, confining themselves to a mention of the title, which, I admit, was rather long. It was: "The Whole Law of Property and the Suppression of Taxes."

I cannot now remember what were the important questions which at that time filled the columns of the public sheets, whether the new theory of free bread, the ancient but ever throbbing question of weekly rest, that of the eight hour day, or compulsory vaccination, etc. What is certain is that the most complete silence surrounded a question which seemed to me important and of interest to the public.

Whatever it may have been, in default of other merits my work had that of presenting the problem in a personal way and regarded from other points of view than those chosen by the famous American sociologist.

A question as important as that which confronts us necessarily presents itself in many aspects; it is not sufficient to give the true solution; it must be treated in different ways to appeal to different intelligences. As an American Henry George was above all a practical man, and although he was far from neglecting the moral side of the question, he appealed particularly to the large class of men who demand that the material advantages of a proposition be revealed. This preoccupation led him into numerous details giving specific replies to all objections, but at the same time raising complications which are disconcerting to minds lacking in subtlety. But besides practical people there

exist also a few idealists who are justly convinced that in sociology the plain statement of principles is surer and more fruitful than the investigation of consequences, and that a demonstration of the justice and righteousness of a measure is proof positive of its social utility. It is to them that I appeal, persuaded that to convince them it is merely necessary to show that the solution presented is just and equitable, an easier and simpler process than attempting to reveal all the advantages, which has been done, moreover, by Henry George far better and in greater detail than I could do it.

In a question as important as this it is well that all who have anything to say should be heard. The best informed and the most eloquent will persuade the more delicate intellects, but plain writers will also be useful, and perhaps even more successful because they will be better understood by the common intelligence which is mediocre or preoccupied.

In attempting to establish an important truth such as we are concerned with the great point is to fix and generalize the discussion. When the thinking world is once occupied with the land question the problem will be examined under all its aspects and the solution will arise from the mass of conflicting ideas and compel acceptance.

Men of exceptional intelligence will elucidate the complicated problems that the application of the principle brings to light, men of uprightness and probity will emphasize the claims of morality and justice, others will analyze the beneficial results. As for my present purpose, profiting by the special advantage which comes to me from long familiarity with the double-entry method of bookkeeping, a method of reasoning not well understood even by bookkeepers, I shall confine myself in the present dissertation to a study of the "accountable" and administrative side and set up a principle which will be recognized as incontrovertible by anyone with a knowledge of business. It is that in the normal accounting of any company which desires its accounts to have a meaning, there ought to be three kinds of accounts representing the three kinds of interests which are per force involved in all possible companies; these three kinds of absolutely necessary accounts are:

1. Those which represent the *company*, an imaginary being interposed between the persons in all the transactions; these are the accounts of *values* or *things*.

2. Those which represent the shareholders, such as the accounts of assessment and of profit and loss, periodically condensed in the *capital* account.

3. The accounts of outsiders which represent the assets and liabilities of the company, that is to say the creditors and debtors.

A normal accounting consists in employing these three kinds of accounts, combining them to form a homogeneous whole whose parts are bound together and mutually dependent in such a manner that, independently of the special information which they constantly furnish concerning all the details of the operations, they serve periodically to establish general results of profit and loss, and the standing of the enterprise.

Now we find nothing in the national budget which represents the most.

essential accounts, those of the shareholders, and we are never told of the economic condition of France at a given moment. The *inventory* of the national fortune has never been made. The legislators, who compel the smallest merchant to make a yearly statement of his wealth and his debts, have never understood that this essential rudiment of order and probity is in greater need of being strictly applied to the State than to any individual.

I am well aware that the budget is not the accounting of France; it is an approximate estimate of the receipts and expenditures predicted in a more or less inexact way, while accounting is the report of actual transactions, but the accounting is not practically at the disposition of citizens, it is the budget which governments present as the annual account rendered of their administration and, although distinct from an accounting properly so-called and showing only inexactly what ought to be found therein, it is amply sufficient to show what is lacking. It lacks the periodical inventory (which, in this case ought to be annual), that is to say, the essential basis of all true accounting, and it lacks the general account of the shareholders, which ought to come first, the capital account of the nation.

This radical error in the public accounting corresponds to a radical error in the social organization. And these two errors cannot be corrected, society cannot be established on its true basis and its accounting cannot be put right except by the recognition of common ownership of the land and the collection of economic rent by the State.

As the application of principles is the best way of making them understood, I give on the next page an outline in which can be condensed annually a clear and correct summary of all the elements of the national accounting, thus giving citizen-shareholders the information to which they are entitled.

This example does not contain the elements which can be included at will and modified according to circumstances, such as the apportionment of profits to the sinking-fund, to the payment of debts, to reserves or the distribution of dividends to citizen-shareholders; these are questions to be regulated by the managers in accordance with circumstances, as performed by the managers of all other companies. I put aside also complications which are useless for the purposes of my demonstration, such as the distinction between the national and municipal domains which is a question of accounting arrangement analogous to the arrangement of accounting between branches of many commercial enterprises, financial or other, and which presents no practical difficulty although it may be regulated in different ways.

In their necessary simplicity the Balance Sheet and Profit and Loss account which I present here suffice to make clear the difference which exists between a normal accounting and the inexact, incomplete and incoherent groups of figures which, under the name of budget the managers of our national company offer us as an account rendered of their management. And I have no doubt that all merchants, financiers and men who deal with figures, in the habit of discussing the administration of companies of all kinds, will realize that it is the only logical and fair way for our governments to

render account of the interests confided to them; a method which would show at a glance the nature of the national capital and the way in which the resources that it produces ought to be employed. For it is sufficient in this case, as in many others, to present the problem in its proper light and in the simplest and clearest form to have the solution reveal itself.

* * * * *

BALANCE SHEET OF THE NATION, DECEMBER, 19—

ASSETS.		(FRANCS)
Official Domain: Composed of buildings allotted to the President, Parliament, public officials, barracks, hospitals, prisons, etc., and the materials and furniture pertaining to them.....		2,000,000,000
Organic Domain: Composed of highways, streets, public squares, bridges, railways, rivers, harbors, canals, lakes, ponds, forests, etc., etc.....		5,000,000,000
Productive Domain: Composed of the surface of the territory not included in the two preceding categories. This domain produces an annual rent of five billion, and the capital, at the rate of 5 per cent. (or 20 years purchase) is		100,000,000,000
Cash on hand: In public offices.....	000,000 }	300,000,000
In banks.....	000,000 }	
Various Debtors.....		1,019,000,000
		<hr/> 108,319,000,000
LIABILITIES.		
Social Capital.....		98,000,000,000
Undivided Profits.....		319,000,000
Various Creditors: (Public Debt).		
Consolidated Debt.....	000,000 }	10,000,000,000
Floating Debt.....	000,000 }	
		<hr/> 108,319,000,000
PROFIT AND LOSS.		
Various Losses.....	2,000,000	Rent from Productive
General Expenses....	5,090,000,000	Domain.....
		5,000,000,000
Total Expenses.....	5,092,000,000	
Undivided Profits....	319,000,000	Various Profits.....
		411,000,000
	<hr/> 5,411,000,000	<hr/> 5,411,000,000

The reform advocated by Henry George was presented by him as a new tax destined to replace all others, and it is in this form that it has been under-

stood up to the present time in all the countries where it has made progress and where it bears the English name *Single Tax*, its partisans being called Single Taxers. (This name of Single Tax, or the French equivalent, *l'impôt unique*, is not new. It was used by the first economists more than one hundred and fifty years ago.)

This way of looking at the land question is perhaps good from the practical and propagandist point of view because it does not disturb the popular habit of thought. Yet those persons, few in number it is true, who like exact expressions, cannot be satisfied with this description. Economic rent is not a tax, that is to say an arbitrary assessment made at the caprice of the government, it is a real debt; to make landholders pay for the use of the ground they occupy is not to impose upon them an arbitrary contribution, it is to claim what they owe, and the establishment of this rent as a sole source of revenue for the State would be in reality the suppression of all taxes and not the establishment of a Single Tax.

Today all States live by robbery. When all their resources are drawn from economic rent they will live on their incomes.

It may be admitted that in order to triumph truth must often make concessions to error and prejudice, and only advance little by little. Like practical men the Anglo-Saxon disciples of Henry George proceed by stages in the revolution which they have undertaken. To begin with they ask only the theoretic acceptance of the principle which they uphold and its partial application in the form of a trifling initial tax, to be substituted for the most revolting exactions of the present system. They seek by a progressive increase, to replace successively all other taxes so as to arrive without friction at the establishment of a Single Tax on land values, all other taxes to be suppressed after a certain time.

This point of view is certainly plausible and ought to produce good results by permitting the reform to be established without creating disturbance or offending ingrained habit. From even a partial application of the principle very good results would no doubt immediately follow, results which are unsuspected by superficial people and which, by enlightening the public better than could the most detailed explanations, would make a more and more complete application of the principle easy and prompt.

Nevertheless, it will be understood that in the purely theoretical domain, where all the contingencies can be treated in the abstract and the mind freed from all political preoccupations, it is well to look the question squarely in the face, using in the discussion the clearest and most exact expressions and forecasting its consequences in their full extent, without consideration of the interests it may conflict with, the habits and prejudices that it may thwart or the passing difficulties that it may give rise to.

Let us then profit by the fact that today in our country the application of this measure seems distant enough to permit its examination without being troubled by the howling of interests which are menaced, or think themselves menaced, the bitterness of parties and the artificial difficulties which place-

holders and fishers in troubled waters can create. We are actually in the best position to establish the truth in its natural simplicity and integrity. Let us establish it, and when the time shall have come to apply the true principles which we have determined, we shall be exactly informed and may compromise at need with full knowledge and avoid, if possible, revolutionary upheaval. But if we are to act efficiently, we must first see clearly.

I have written the present article in this spirit and I do not doubt that the clearness with which I have been careful to treat the question will be of some value to minds which delight in precision and certainty.

* * * * *

There is nothing to prevent us, however, from examining now the practical side of the question and the means of application.

It presents but one real difficulty, the dispossession of the possessors or so-called landowners, and this difficulty arises from the fact that these proprietors are evidently genuine and have paid for this fallacious right in a perfectly legal manner. In fact it is not they who are at fault but the State which erred in permitting this transaction and abandoning to individuals the inalienable common wealth entrusted to its care. The injured proprietors will thus be punished for a crime of which they are not guilty. It is an unfortunate case, but one which occurs daily in numberless instances and on a large scale in all social revolutions.

But while agreeing that some "owners" would be injured by the reform in question, we must admit also that others would benefit by it; for the great majority there would result but a slight increase or decrease of their burdens. In reality a much smaller minority would be seriously affected than would have been supposed from the superficial examination of the Henry George doctrine which has heretofore been made.

In fact, the Single Tax replacing all other taxes, its adoption would present at once an increase on one side and a decrease on the other. For all landowners who use their land in a normal and intelligent way, admitting that the new tax would make them pay as much as the old ones, would now have the immense advantage of being freed from a multitude of absurd obstacles which prevent them from taking advantage of their wealth and from making their activity effective. The wine-grower, for instance, would prefer to pay four times as much in the direct form of the Single Tax and no longer have to submit to the fiscal inquisition whose agents are masters in his house and force him to lose five hundred francs in the process of collecting twenty.

As for the owners who will be injured by this measure, a much smaller number than the superficial suppose, let us consider their case first from the point of view of strict natural law and then from that of the artificial law which politicians profess, and we shall see that in neither instance have they the slightest reason to object.

From the point of view of strict natural law, while regretting that honest men should be despoiled of what they have paid for with the fruit of their

labor, it must be realized that this dispossession is absolutely just and necessary. Moreover, the position of these so-called owners is no more interesting than that of all the citizens who, by existing taxes, are constantly dispossessed of wealth which is their indisputable property.

Prescription is the only title which can make valid the ownership of land; the strongest partisans of landed property are forced to recognize that the earth has always become personal property through usurpation and it is self-evident that no other means exists. Hence it is solely because this injustice was committed long ago that they consider it to have become right.

This assumption will not stand investigation; prescription is an expedient for settling a doubtful dispute, but where no doubt exists it is not admissible. Anyone who should bring to France a slave bought in Africa would be dispossessed of this property as soon as he stepped ashore, and neither the titles which he could show nor thirty years prescription, if he could prove it, would have any value in the eye of the law because a man *cannot be the property of another man*. If everybody recognizes that the origin of landed property has always been usurpation, it is not because they were witnesses of the act, but because everybody understands that no other possible origin exists for this pretended right; the right of land ownership is as inadmissible as the right to own slaves.

Furthermore, the land is pre-eminently the inalienable property of the nation, and natural law as well as written law requires that the public domain should not be lost by prescription and can always be reclaimed from the hands of those who possess it, however long a time they have held it.

Some confused thinkers propose land nationalization. It is a simple absurdity. Let us consider our parliament, taken by this ridiculous idea, decreeing that henceforward French soil should belong to the French nation. The idea that a vote of parliament is necessary to make the land of France belong to the nation is burlesque.

From the point of view of the politicians who govern us the question is still more simple; we live under a happy-go-lucky regime; our Parliament pretends to create justice and to decree truth as it pleases; it has only to exert its will for that which it regards today as a sacred property to become tomorrow neither sacred nor property. And after all, the vote on taxes is a very convenient way of abolishing the property of individuals in small degrees (and even in great), which amply suffices to effect the desired reform. Parliament is given the right of dispossession by taxation. It has thus only to vote the Single Tax of Henry George and suppress all other taxes. If the government has the right to take what belongs to us, it certainly has the right to take that which does not belong to us; if it has the right to impose upon us a multitude of absurd taxes, it certainly has the right for once to fulfill its duty and demand from us that which belongs to the community, or, if you prefer the word, to vote an economic, intelligent and just tax.

On the other hand, governments have assumed the task of rectifying the natural conditions of commerce and industry. In olden times the difficulty

of communication often produced terrible famines which were sometimes aggravated by the speculations of conscienceless monopolists. Today the monopoly of provisions, especially of wheat, would be absolutely impossible if our legislators did not raise obstacles to their distribution by means of absurd and unjust laws which favor all kinds of stock-jobbing.

Having thus made wrongful speculation easy, our lawmakers, with their habitual incoherence, strive to restrain it by means of laws against monopoly. We have thus two sorts of bad laws, one against the distribution of wheat and the other against its stagnation. Need I remark that the laws against distribution are very effective and make us pay much more than the natural price for bread, while the laws against monopoly and speculation are inoperative and can seldom be applied.

However that may be, the lawmakers assume the right to punish monopolists; now what better occasion could they have to exercise this right than that presented by the monopolists of land? What product is as important for the support of the people as the land, the source of all subsistence? What laws can be as effective as those relating to land which lies in plain sight and can neither be hidden nor moved elsewhere?

* * * * * *

It can scarcely be hoped that the reform of the land system can be brought about all at once in its complete form; it will surely come at a time which cannot be predicted, but which perhaps is not far distant. If it does not come as the result of a revolution the change will be accepted very slowly and with bad grace by the lawmakers themselves, who will have their hands forced by circumstances and by the will of the people.

Meanwhile it may be feared, or hoped, that it may come through violence following the bankruptcy of most of the European governments, a bankruptcy which has long been preparing and which seems inevitable. For the matter of that, bankruptcy under different forms has always been the expedient of our governments. Before taxes existed kings used by the issue of spurious money to raise from private fortunes the amount needed to balance the budget of the royal domain; under Louis XIV, in addition to taxes, and without neglecting to condemn certain coinages from time to time in order to issue others more advantageous (for him), the government, at irregular intervals struck off 25 per cent. of the amount it had to pay; during the minority of Louis XV the Regent acted on a larger scale by means of Law's bank, but the first Republic, although perhaps more excusable, surpassed all its predecessors with the huge bankruptcy of the assignats. It is more than a century since this catastrophe happened and it is now forgotten by the ordinary man, but our representatives seem piously to have preserved the tradition and to be disposed to perfect the formula; they are advancing with long strides towards a bankruptcy which seems likely to be international and of an imposing magnitude.

In what circumstances will this cataclysm be produced? Probably during a European war. It is difficult to predict the relative importance and the

role of each of the elements which ought normally to contribute and which it is easy to enumerate: the public debt as profound cause, paper money and the land question as determining and aggravating causes. But however the events may be produced, and whatever the distress they will involve, they will have the advantage of bringing the land question up for final settlement.

An occasion of this sort presented itself at the time of the great Revolution when the seigneurs and priests were dispossessed of their property. If the lands of the clergy and the *émigrés* had been let to the highest bidder in place of being sold at bargain prices, however small the rent received at first by the State in those troubled times, the nation would have created for itself perpetual resources which would have shown a material increase every year as social peace became established, and would in time have become almost inexhaustible. Many of the catastrophies which followed might thus have been avoided.

It must be said in extenuation of the rulers of that time that they found themselves in peculiarly difficult circumstances, that their great preoccupation was to make this dispossession final, and that it could be made irrevocable only by the complete alienation of the confiscated lands.

* * * * *

It may be well in conclusion to review the chief advantages which would result from this reform:

First, the *enfranchisement of the people* who, no longer having to pay taxes, would be freed from the vexatious and malevolent inquisition of the fiscal agents, and would regain the dignity of free men able to employ their unbounded activity upon all the objects which nature offers them.

Next, the *enfranchisement of the earth*. The first effect of the reform would be to make impossible the monopoly of the earth by those landlords who do not make a rational use of it and to suppress land speculation, which is the source of a vast amount of injustice. And as a large part of French soil is actually held out of use for indefensible interests, the so-called owners could not keep it and all workers would soon have at their disposal great quantities of land which they would not have to buy but for the use of which they would simply pay rent to the State. At the same time a large amount of capital would become available and producers would make good use of it. Not only could all agricultural laborers work on their own account and form associations fruitful for them and very profitable for the State, but many town workers would be attracted towards work which is more healthy, less exacting, and more remunerative than that they were engaged in. The "decentralization" which economists advocate without knowing how to bring it about would set itself up in the widest and most normal manner, and the well-being of working men and the increase in wages would be established everywhere.

But the most beneficent effect of this reform would be the betterment of morals. The lawmakers by pretending to create right and truth as a mere effect of their will set a profoundly demoralizing example, arousing in all utopians and ambitious persons the hope of realizing their ideas or interests by merely controlling a majority which will permit them to decree the laws

they desire. This leads them to unite and discipline for their own use the too large number of unenlightened citizens who are always ready to abdicate their will in favor of intriguers and who contribute an element of profound moral disturbance and perpetual violence at the heart of society.

From another point of view the governmental robbery is so shocking that a certain number of people see no way of stopping this tyranny save in the complete suppression of all social authority. How this suppression could be made effective, how society could exist without authority entrusted with keeping order, I do not see and those who are partisans of this view would be much embarrassed to explain, but they none the less form a small party which is not as malevolent as might be thought and which makes itself heard. Its programme, purely negative, is vague and elastic enough for vagabonds of the worst sort to join it and by calling themselves "anarchists" to succeed in making their depredations look like political manifestations, an excuse for all crimes under our social system.

And in a thousand different ways the robbery from above provokes robbery below, and the general public which submits to these two despotisms loses more and more the sense of mine and thine, of liberty, of right and of morality in all its forms.

Suppression of the old fiscal iniquity is the only efficient remedy for this deplorable situation.

The immediate effects of this measure would be, as we have seen, the establishment of social peace, natural and moral order and the security and development of the general well-being.

But more distant results might also be predicted; notably the increase in population. Our rulers think they can obtain this end by direct legislative measures, which happily they are not yet agreed upon, a fact that exempts us from more stupid laws to be added to the huge rubbish heap of our codes.

The immediate causes of the decrease in population in France are, without doubt, the decrease in the birth rate and the increase in the death rate, both at once, probably; but the underlying causes are the evils of the social organization and the abuse of the lawmaking power, and it is only in suppressing these evils that the legislators can and ought to act if they wish the population to increase.

The movement of population is a measure of the administrative efficiency of the State. If France lost four million inhabitants under the reign of Louis XIV it proves that this great man was after all only a stupid tyrant. In the France of today the backward movement in population proves that it is very badly governed and has no other signification. And in place of seeking the remedy for this state of things in the ridiculous laws against bachelors, laws in favor of married men, pensions for large families, etc., it would suffice to establish the Single Tax of Henry George. If this were done it would take less than fifty years to bring the population up to a hundred millions as contrasted with the thirty-nine millions who live with difficulty on the soil today.

The End.

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.)

Chapter V. (Continued.)**SOCIALIST POLITICS.**

German Socialist Democrats have earned so little respect for themselves and their teachings that even in the States where the majority vote for Socialist candidates they have been thrown out of Parliament as uninvited guests. As some sort of consolation enlightened Socialist doctrinaires thereupon proceed to write learned books on "The Way to Power," prophesying a noble struggle and an ultimate glorious victory. Prophesying is cheap and endless. But those who know anything of politics in Germany know well enough that this is but another illusion. A party on the way to power does not indulge in impudent prophesying. Those only console themselves with prophesies who in their inner hearts know themselves condemned to impotency.

Power is not to be gained by prophesying and pompous bragging. Power is only to be earned by courage, insight, determination and strength of character. Earn the respect of others and you will gain power without convulsively and greedily seeking it.

A few electoral victories, gained by every means of corrupt practice, have sufficed to turn the heads of the German Social Democratic Party. Their arrogance has been such as temporarily to unite the most antagonistic political groups. Vain arrogance on the part of the powerful is a sign of a vulgar character. But what betokens arrogance on the part of those who have no real power, who are so intoxicated with the mere prospect of power that they can scarcely contain themselves? "Heaven forbid!" answered a German Socialist Democrat, when asked whether Social Democracy could take over political dominion. This prayer will be widely re-echoed.

An empty, barren mediocrity, a dull stupidity, with just sufficient intelligence to repeat in due order certain poll-parrot phrases they have learned by rote, runs through more than nine-tenths of the German Socialist literature, making its perusal a tiresome torment. Every attempt at original thinking is as anxiously avoided as if it were punishable by death. No new thought, no expression of manly indignation, through all its desert waste. Its writers seem to have attained the height of their bravery when daring to contend that the Government is but the paid clerks of the possessing classes. Or when, as if seeking a martyr's death, they venture to declare that the neck of Society of today must be twisted or its neck broken. Then they turn over and go to sleep once more.

But what good can be expected from a party which seeks its mental nourishment from an incomprehensible, cabalistic wilderness of incoherent words, and turns away scornfully from every new thought that comes to them from more reliable sources? How can Germany be set free by a party which would fetter the mind with heavier chains than those ever forged by an infallible Church, and which during a generation of incessant activity has inspired no work which will stand the test of time.

Russia has ever been the most fertile soil for Socialism. The aimless brooding which characterizes the Russian people found a welcome satisfaction in the vague, confused and confusing, thought of Marxian Socialism. In Russia the feeling of the unassailability of the institution of property is far weaker than in the countries of Western Europe. Therefore the doctrine that property was nothing but legally acquired and legally protected plunder, found congenial soil. But a short time ago a group of Revolutionary Socialists in Poland was broken up because, according to the testimony of some of its members, their group, by experimenting with "the expropriation of the ex-propiators," had evolved into a band of ordinary robbers.

The war in Manchuria gave the Russian Socialists an opportunity little likely to recur again for centuries, and proved of what stuff these people were made who speak so slightly of society as it exists. For a time they persuaded themselves that the Russian Empire was to be the first field for Socialist dominion. A noisy shriek of joy over the so-called Russian Revolution was daily voiced in the Socialist press of all countries. The writers were apparently inspired by the hope that their Russian comrades were to pull the chestnuts out of the fire for them all. Idle dream! The so highly praised Russian Revolution soon proved itself nothing but a swindle, a veritable bomb-swindle. Even the most corrupt and discredited Government in Europe had an easy victory over the movement which daily proclaims its invincibility.

It is tragic when a human being is killed for his convictions. But it is almost impossible to have any sympathy with people in whose heads brood such boundless crudity, urging them to deeds of such useless and criminal frenzy. It is not surprising that such people who had an incomparable opportunity to emancipate the Russian nation could only make use of it to their own ruin and undoing.

During the last few years the French Socialists have united; that is to say, they have followed the example of their German comrades, and their inevitable brawls are carried on within the limits of one and the same party. In the meanwhile, however, Parliamentary methods have become too slow and boring for some of their enlightened leaders, and these have devised other means to destroy "the mad capitalistic system of production." According to them Trade Unions are to be the instrument of solving the Social Problem, and the means, the General Strike, Sabotage, Syndicalism, and direct action. What is then to take place is still unrevealed. The French Trade Unions are still young and weak, easily influenced and easily led, or misled. That the well-led, long experienced and well disciplined British and American Trade

Unions have never yet hit on the elevating and sublime ideas of their French prototypes, is easily explicable on the ground that they are only narrow-minded bourgeois ignorant of the modern class-war. That the results of these new tactics have been mainly negative is attributed to the fact that the "capitalistic murderers" have command of the military forces of the State. Therefore militarism must be abolished! Iron logic. If only there were no guns, you could smash windows to your heart's desire. But if you attempt to do so today, there is a great risk of getting a bullet through your head. Murder! Murder! they cry hysterically when, in consequence of their own senseless fancies, some poor devil, carrying out their ideas, is shot down. But when the "murderous Capitalistic Government" dares to withhold its pension from one of their number, then the picture is slightly altered. Limitless indignation that the "cursed band of murderers" should dare to withhold the payment of pensions. Capitalistic money doesn't stink. Paris is doomed to darkness through a two hours strike of electricians. "Darkness arising from the depth of the capitalistic system of production," as eloquent Comrade Jaures announces prophetically. After taking this dreadful revenge on the "mad, capitalistic, murderous society," things are allowed to go on as usual.

Socialists prefer to describe the military forces as the watch-dogs of Capitalism. And just as beggars are always more concerned to get rid of watch-dogs than with the restoration of their rights as men, so, too, Socialists are far more concerned with the abolition of militarism than with the restoration of the equal rights of all to the use of the earth.

(To be continued.)

THE DESTRUCTION OF THE POOR IS THEIR POVERTY.

(Prov. 10, 15.)

(For the Review.)

By ARTHUR H. WELLER.

One Sunday evening I heard an address on poverty by a preacher whose sympathy with the victims of social injustice is beyond question. He took for his text a verse from Proverbs "The rich man's wealth is his strong city: the destruction of the poor is their poverty," and he based his remarks on "Round About a Pound a Week," a book that describes with great wealth of detail the conditions under which respectable, sober people live in Lambeth (London) whose incomes average the sum of 22s. a week. The dreary streets were portrayed—the awful monotony of which is rarely relieved even by a drunken brawl—and the daily tragedies of poverty within the wretched, cramped, insanitary houses, where the most rigid economy cannot save the children from the inevitable penalties of insufficient food, air, clothing and

42 THE DESTRUCTION OF THE POOR IS THEIR POVERTY.

warmth. We were told how many of the children per thousand die during infancy; at what rate these little victims of injustice (nearly all of whom are born healthy and normal) become defective: how the murderously inadequate income, supporting sometimes eight or more persons, works out at less than 1s. 6d. per person per week for food (except in the case of the father whose wage earning capacity depends upon a certain degree of physical efficiency); and many other ghastly details. How I hate these statistics of human agony! They remind me of nothing so much as the horrors of the vivisection chamber where all the pangs of the wretched victims of human cruelty are carefully classified and tabulated for the nice regulation of future torture. But I bore the text in mind and waited hopefully.

Here is a poverty that is not officially recognized—the fathers are in regular employment and the weekly bills are duly met—and that is not in any sense picturesque. Everything is sordid, dreary and terrible, and it was told as the book was written—a dispassionate statement of facts which does the investigators of these horrors much credit. People around me were visibly impressed. The premature aging of young men and women and the wholesale slaughter of the innocents that were described perhaps touched the hearts and awakened the sympathies of many of the hearers. As for me, my blood boiled with indignation, partly, perhaps, because I know Lambeth, its people and their lives, and I know the story to be no exaggeration of the terrible truth, and partly because I also know such poverty to be unnatural and unnecessary, and therefore damnable rather than pitiable. There was only one gleam of brightness in the sad picture, the love of these people for their children. They remain human under inhuman conditions. And that love is tested as never in the experience of parents in better circumstances and as human love never should be tested—by daily sacrifices and cruel self-denial, ungrudgingly endured, in the vain attempt to supply the things that love prompts and that nature demands as part of the price of health.

After these harrowing details, told with a self-suppression and calmness that I envied, the preacher proceeded to suggest some means of dealing with the problem. In passing he alluded appreciatively to the boon these poor women are deriving from the maternity benefit of the Insurance Act, and then he showed what might be done by establishing school clinics, the provision of meals for the children, and a scheme of subsidizing the wages of these deserving men. This would strengthen their independence, we were told, and would enable them to make a bold, combined fight for better conditions, which they cannot do to-day because they dare not risk even the temporary loss of their meagre incomes. And they should be better housed. The State would be able to do its duty to these people by providing houses when land had been made available for such purposes. And that was all! My discomfiture was complete. I had listened with what patience I could command to a heartrending account of the hopeless struggles of the poor souls who live in the hell of respectable poverty, hoping to the end that the preacher would express my own burning anger in a scathing exposure and

denunciation of the cause of poverty. But I had hoped in vain. Perhaps he did not know; perhaps he thought that was not the time or place. The service closed with the hymn "When Wilt Thou Help Thy People, Lord?", a most fitting conclusion, I thought, to a discourse that could not fail to impress one with a sense of human helplessness in the face of man-made disaster.

When will good people recognise the fact that poverty is the result of human maladjustments? that God has provided for all his children a globe richly stored with everything that is necessary to the sustenance and comfort of every living soul, but that some have taken possession of those free gifts (land) and therefore some are unwholesomely rich while many are degradingly poor? If "The destruction of the poor is their poverty" it seems to me that the only way to end the destruction is by removing the poverty. To make the lot of the defrauded poor a little less intolerable by feeding and medically attending the children and by doing the many other things these people would do for their own children if they were not poor, is but to perpetuate their poverty, because such measures can only make the good people who advocate them feel a comfortable consciousness of having discharged their obligations to the unfortunate, and also lessens the unrest of those whose murmurings are disturbing respectable society and making people think.

Who can doubt that the poverty of the poor is their destruction, physical, mental or moral? Who in these days dare attribute that poverty to "a mysterious dispensation of providence?" Involuntary poverty is the result of robbery. It is robbery that is producing poverty and disease among the submerged millions, that is slaughtering the thousands of little children who die in Lambeth and elsewhere, and that blasts those who do not find release in early death. Involuntary poverty in all its horrible features and effects—unemployment, low wages, slums, sickness, hunger, vice, degradation, and crime—is the result of the great social injustice of land monopoly, and that evil thing, enormous and powerful though it be, can be destroyed by the progressive taxation of land values.

Wages are low in Lambeth because men are cheap. In Christian England to-day labor is a marketable commodity which varies in price as the supply is great or small in proportion to the demand. There are many more men than jobs and that is why men are cheap. The first thing to do is, therefore, to so increase the demand for men as to absorb the surplus labor, or to reach the same end by expediting the murderous elimination of the "unfit." Until that is done no real improvement can be secured, whatever may be attempted by Trade Union action or parliamentary palliatives. The taxation of land values will force millions of acres of land in town and country into good use and thereby create an enormously increased demand for labor of every kind that will soon make men dear. Their independance will grow with their value. Does it sound too good to be true? Certainly none who

have learned the inspiring truth taught by Henry George in *Progress and Poverty* can be tormented by such doubts.

Who, believing that "the destruction of the poor is their poverty," and knowing poverty to be caused by robbery, dare rest until justice is done?

THE SINGLE TAX—A DEFINITION.

HEREAFTER IN ALL ISSUES OF THE REVIEW THERE WILL APPEAR A DEFINITION OF THE SINGLE TAX FROM THE EDITOR.

The Single Tax has for its purpose—it being an instrument only—the opening up of all natural opportunities included in the term *land*.

It is designed to effect the extinction of poverty by giving to the unemployed the opportunity to apply their labor to the land, and by removing competition for employment to make the wage-worker independent of the hiring employer, save to the extent that work—*production of wealth*—includes a mutual interdependence of laborer and capitalist.

The Single Tax is an instrument for effecting the resumption of social wealth for social needs—not merely for the needs of government as now administered, but going beyond it, if necessary, in order to take all the land value. It therefore has nothing in common with "the Single Tax limited," save as *political steps* to the ultimate goal.

The Single Tax aims at the taking of all the value of land because such value is a social creation and is due to the presence of population—the value of land being in a very real sense *population value, or community value*. Other values being due to labor should be held sacred, and at all events are not needed for community purposes. The Single Tax upon the value of land, and laid according to its value, will give the only solution of the labor question, the problem of the unemployed, and allied problems.

We have described what the Single Tax as an instrument is designed to effect. As to the instrument itself, or method of effecting what has been described, that takes the form of the tax already applied in part, for we now take some land values in taxation. This will be increased until all land values are absorbed. With its gradual application will go the abolition of all other taxes, thus making this tax "single," or the only method of securing public revenue. But it really involves the abolition of all taxes, since the annual value of land, if not paid to the State, must be paid to some individual who holds the title deed, either in annual rent or purchase price.

We need not trouble ourselves as to the validity of land titles, or the metaphysics of the right of land ownership. Land will continue to be owned in the sense that undisturbed possession will continue. But land has never been regarded in the same light as other property, and the primitive percep-

tions of men are in accord with the conclusions of the highest authorities in law and morals among the most advanced civilized communities.

This is the Single Tax, understandable if not yet understood by all bright children of nine years and upwards, and honest men and women of all ages.

It is opposed by land speculators, and many of those who years ago bought of the Stillcrest, or Lonesomehurst Land Company, a lot at four times what it was worth in the hope of selling it some time in the future at four times what they had paid for it.

It is opposed also by university and college professors, whose ingenious absurdities give rise to speculation as to whether these are meant "on purpose," or are purely congenital.

JOSEPH FELS.

Busy in sordid mart, in grubbing ways,
He might have lived through all his length of days
Had not a great Truth set his soul ablaze.

And then no creed or country held him in,
Wide as the world, his soul leaped to begin
The war we wage with Poverty and Sin.

He bore our standard high from shore to shore,
And from his treasure gave unstinted store,
But gave himself tenfold—can man give more?

And now he lies asleep with folded hands,
Whose sword of Faith has answered all demands,
Our fiery Galahad of many lands!

Who with high hopes, defiant, bold and strong,
Flung down his challenge to a mighty Wrong,
Goes now with glad Thanksgiving and with Song.

When God would build our social world anew,
As many times before, he sent a Jew—
This man was of them—the annointed few!

JOSEPH DANA MILLER.

NEARLY all of the land, forests and mines, and all of the industries in the country are the property of a handfull of the nation's inhabitants.

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EDITORIAL NOTES.

WHOEVER receive the ground rent of a
community are its masters.

WE are reminded by J. K. Musgrave of
Bedford, England, that we were in error
speaking in our last issue (page 51) of "the
late Ignatius Singer." Our apologies are
due to Mr. Singer for what Mark Twain
would have called this exaggerated re-
port of his condition. Mr. Singer is alive
and well, and recently visited the United
States on business. But few knew of it,
which fact is to be regretted, for American
Single Taxers would have delighted to
welcome the author of the Story of My
Dictatorship.

APROPOS of Mr. Joseph Fink's account
in our last issue of the attempts of the
police of this city to suppress our meetings
in this city, Mr. Dooley in the N. Y. Times
of Feb. 15 says, in his discussion of the
duties of Police Commissioner addressed to
Col. Goethals: "It will be your privilege to
raid the unwholesome Single Tax meeting."
Dooley will have his joke.

REFERRING to the measure to halve the
tax rate, Prof. E. R. A. Seligman says that
it is a measure least suited to a referendum
because it "involves considerations that

the ordinary man in the street utterly fails
to grasp." The way the professorial class
grasp it is a caution if Mr. Seligman is a
sample.

JOSEPH FELS.

Joseph Fels died in Philadelphia at the
home of his closest friend, Earl Barnes, on
Sunday, Feb. 22, after a brief illness that
developed into pneumonia.

Mr. Fels was born at Halifax County,
Virginia, and received his early education
in Baltimore. While still a young man he
came to Philadelphia and started with his
father and brothers in the soap business.
In 1891 he married Miss Mollie Fels, a dis-
tant relative, of Keokuk, Iowa. Through
the growth of his business and land specu-
lation he amassed a great fortune. He was
the pioneer in the profit-sharing system.
He is survived by a widow and three broth-
ers. These are the simple facts of his life.

He was buried from the home of his
brother, Maurice Fels, on Wednesday, Feb.
25. The ceremony was an extremely sim-
ple one. The body lay in the front parlor,
and very life-like seemed the quiet face in
its last repose, the arms folded across the
breast, the busy brain done with its work,
the active, eager spirit hushed in its final
sleep. Standing on the stairs the Rabbi,
Dr. Henry Berkowitz, delivered the funeral
address, simple and beautiful and very ap-
propriate to the occasion. This appears
elsewhere in this issue.

Lincoln Steffens then spoke as follows:

"A great light is breaking upon the world.
All of us see it; a little, as from afar. It
shone directly upon, it filled the whole be-
ing, of that great man whose little body
lies there before us. And it filled him with
joy. We shall think of him always, not
with sorrow, but with joy, as a joyous, joy-
giving spirit.

There is joy in the truth which burns in
this great light that he bore. For this is
that truth: Wherever there is an evil in the
world, there is a cause for it; a removable
cause; and we can remove it when we shall
want to do so really, all of us, as he did.

This is the simple, scientific truth which
illuminated our friend, and as long as that

light shall live, he will live; he and his gladness."

The burial was at Mt. Sinai Cemetery, Frankford, Pa. The honorary pallbearers were Lawson Purdy, Lincoln Steffens, Frederic C. Howe, Bolton Hall, S. G. Rosenbaum, John T. McRoy, Benjamin W. Heubusch, Henry George, Jr., Warren W. Bailey, Louis F. Post, Francis Fisher Kane, Earl Barnes, Francis I. duPont, Daniel Kiefer and Samuel Milliken.

Others who went from New York to the funeral were William Lustgarten, Hon. John J. Murphy, Benjamin Doblin, Edward Polak and J. D. Miller.

Single Taxers know the history of the Joseph Fels Fund, they know of Mr. Fels' lavish gifts to the movement, amounting to something in excess of a hundred thousand a year. But he gave more than his money, as so often has been said—he gave himself. Without that his money would not have so greatly counted as an influence. But he threw himself into the movement with heart and soul and with all the tremendous energy of which he was possessed. It was not so much that he had got hold of a truth as that the truth had got hold of him, and would not let him go. His influence in England was perhaps even greater than here, and even Lloyd George himself is said to have derived much of his inspiration from the fiery little American. Certainly he was greatly feared by the friends and organs of privilege on the other side of the water. If ever a man was possessed of what the Greeks called a *dæmon* it was the little manufacturer from the city of Philadelphia; the warmth of his conviction fairly radiated from him; it consumed his very soul; it communicated itself to others with whom he came in contact. His was a very potent influence. His contribution to the cause outside of the money he gave was signal and lasting. His name will be associated in history with the movement which gave us George and Johnson. It was his ambition to be so remembered, and he has earned it in generous measure.

W. S. U'REN has announced that he will run as an independent candidate for Governor of Oregon.

JOHN SHERWIN CROSBY.

There has never been a more thrilling voice, a more benign and impressive presence, a more luminous countenance on any Single Tax platform, perhaps on any platform, than were presented in the person of John S. Crosby. His soul was played upon by all the calls of a suffering humanity, and his sensitive spirit answered the call with an eloquence that swept with manifold emotions the souls of his hearers. It has often been said that he was a born actor, and his personal appearance has many times been compared to that of Edwin Booth. While the histrionic talent was plainly manifest, his was the art of the actor who lives his part. At no time was there even a hint of the meretricious, which even in the qualities of great actors at times affects us unpleasantly.

His was the sweetest and bravest soul whom it was ever our privilege to know personally. His geniality was most unaffected, his temper most even, his charity so boundless that I do not believe any of us ever heard from him a caustic criticism of any man's personality. His denunciation often rose to the very height of Demosthenic passion, but it was not the denunciation of men, but of evil systems, and when it was necessary for him to refer to persons rather than conditions he lapsed into that playful humor with which his most transcendent flights alternated with a rapidity that made his oratory an art of constant surprises.

What a voice was his! Few who heard can ever forget the words, and the majesty with which they were spoken, when the great leader lay in state at the Grand Central Palace. The words and manner were fitting to the great occasion.

"This man had a theory—was said to be a man of one idea. If that theory be false, that idea a mere vagary, why, as he passes away, does the world rise and stand uncovered in honor of the man who proclaimed it? It is the natural, universally spontaneous recognition of Henry George's theory as an essential part of God's eternal truth. One word about this theory of his. Much has been truly and eloquently said in regard to the probable effects of its

adoption. He believed that when put into practice it would by removing the cause, eventually result in the abolition of involuntary poverty. There are those who say that he was over sanguine as to results, which they assert could not be so beneficent and far reaching as he thought. But it matters not, my friends, what the result would be. That is not your business or mine. Shall we stop to discuss results before doing what we know to be right? If so, how long? Henry George has demonstrated beyond all question that what he demands, that all he asks, is simple justice. It has been said that he threatened established institutions. Threatened? He has not only threatened them; but has shaken them to their foundations. Threatened your institutions, has he? To whom have you built statues in your cities but to men who threatened your institutions?"

John S. Crosby is gone, dying February 24, after a lingering illness, cheerful, brave to the last, and sending many a message from his bed of sickness to the comrades whom he loved. When we were preparing the New York City number of the *REVIEW* the request for a biography elicited the response that he had no biography "worth while." Let it be told in the words he gave us then to illustrate his portrait. "Practised law in Kansas City for a number of years. Has spoken and written without cessation for the cause. His 'Primer,' published in 1884, was perhaps the first Single Tax periodical."

Let that suffice, for his biography is written in the hearts of those who loved him. His work is done, rounded out to full completeness. For the seventy years of a life so spent there can be no regrets, and surely there can be nothing but satisfaction in contemplation of a repose earned by a life of such majestic service.

EDWARD L. HEYDECKER.

Mr. Edward LeMoyne Heydecker, Assistant Tax Commissioner in the Department of Taxes and Assessments of the City of New York, died on February 10th in Mt. Vernon, N. Y. Mr. Heydecker was appointed Assistant Tax Commissioner in

1907, on account of his eminent fitness for the position. He was a graduate of Columbia University and of the Columbia Law School, and was admitted to the Bar in 1885. Even during his college days he was a careful student of administrative law under Professor Burgess and was a student of economics as well.

Mr. Heydecker occupied many positions during his active life. He was Assistant Tax Commissioner of the City of New York from 1907 to date; secretary of the second and third N. Y. State conferences on taxation, and chairman legislative committee of above conferences; chairman committee of city revenue of the National Municipal League. He was the editor of Bender's edition of the General Laws of New York.

Four days before he died, while talking to a friend, he said: "There is one favor that I want you to do for me. If I should go, I want you to ask John S. Crosby to read part of the last chapter of *Progress and Poverty* at my funeral. I want Crosby to do this for me because I heard him read it at Henry George's funeral. Crosby was in his prime. His face was beautiful and his superb voice made such a moving appeal that then for the first time I really saw the light." Here he sat up in bed, and though not strong began to quote the passage. The next day Mr. Heydecker was told that he could not recover, and that Mr. Crosby was ill and might not be well enough to do what he asked. He said his next choice then was John J. Murphy.

There was a simple funeral service at his former home on Lincoln's Birthday. The Manhattan Single Tax Club, of which Mr. Heydecker was a member for over fifteen years, were all represented; the City Tax Department sent a delegation, composed of several of the commissioners, deputies and clerks to whom he had greatly endeared himself. The Hon. John J. Murphy read as part of the services passages from the last chapter of *Progress and Poverty*.

THE memorial meeting in honor of John Sherwin Crosby, Robert Gunn Bremner and Edward Le Moyne Heydecker, which took place on March 29 at the Hotel Astor, this city, will be duly noticed in next issue.

CONGRESSMAN BREMNER.

Congressman Robert G. Bremner, known widely to his intimates as "Bob Bremner," died February 5, of cancer, after an illness that had occasioned wide newspaper comment because of the repeated attempts to eradicate the poison by radium, and the hopes that were aroused of the probability of a successful operation, a hope indulged even by the brave and uncomplaining sufferer almost to the last.

At the bedside when the end came were his wife, his constant companion in his illness, his brothers, and a few friends. When the news of his illness reached Washington President Wilson, who had shown an unusual admiration for him, and who when Mr. Bremner was a nominee for Congress and unable to leave his bed had visited Passaic and made an address in his behalf, sent a large bouquet to the sanatorium where he was confined.

Mr. Bremner was born at Caithness, Scotland, and came with his father to Canada, where he acquired the rudiments of a public school education. He began his industrial career as an electrician. While in Canada he became a convert to the Single Tax through the reading of *Progress and Poverty*, and when he arrived in New York he made his way to the rooms of the Manhattan Single Tax Club, where he met James R. Brown, who had only recently come from Canada, and this was the beginning of a long friendship. Later Mr. Bremner began his newspaper work in the city of Paterson. He served in the Spanish-American war, but saw no active service, his regiment being stationed at Jacksonville, Florida. Later he became proprietor of the *Passaic Herald*.

He did much to instil into the politics of Passaic the genuine democratic spirit, and he was an earnest admirer of the ideals for which Woodrow Wilson stood. He was the unanimous choice for Congress of the democratic voters of the district, and though the district is strongly republican, was elected by a handsome plurality.

Cheerful, fun-loving and devoted to the cause of humanity, Congressman Bremner fought the good fight. He did so with a smile on his lips and great physical pain,

of which he made no complaint. He leaves a host of friends, and the world is richer for his having lived in it.

WOMEN'S LINCOLN DINNER

On Lincoln's Birthday the annual dinner of the Women's Henry George League was held at Reisenweber's Hotel, Columbus Circle, New York, Amy Mali Hicks, president of the League, presiding.

The guests of honor were the prominent suffragists, Mrs. John Winters Brannan, Miss Mary Garrett Hay, and Miss Bertha Rembaugh, the lawyer who defended the girls in the now famous shirtwaist strike.

Dr. John Lovejoy Elliott, of the Ethical Culture Society, associated in an interesting way Lincoln's ideals with present day problems.

Miss E. Elma Dame gave a clear and concise explanation of the Single Tax philosophy.

The subject of the evening's discussion, "The Functions of Government," was presented from two widely differing aspects by Mrs. Alice Thacher Post and Mr. Frank Stephens.

Mrs. Post took the standpoint in her speech that the functions of government were practically whatever the people chose to make them. In other words that there were no functions of government which did not depend on the will of the majority in any community. There were no inherent functions which could scientifically be determined.

Mrs. Post used as an example of this theory a small Michigan town where the municipal income derived from taxing all the inhabitants, had been voted by the majority to the running of a municipal moving picture show.

Mr. Frank Stephens assumed that the science of political economy attributed inalienable functions to government. He said that the primary are: That all persons are absolutely entitled to themselves, consequently to their own particular product,, and equally entitled to the common product, land values.

That to make a social or governmental function of anything which was not in its

nature a protection of individual rights was to eventually extend the functions of government until they became a tyranny.

Mr. Stephens held that the function of government was to maintain a social state where opportunity was equal to all and not for the majority to create expenses for religion, or shows or anything else, which all must be taxed to pay.

FAREWELL DINNER TO MR. WEDGEWOOD.

At the Hotel Grenoble in this city on the evening of March 16 a farewell dinner was given to Mr. Wedgewood "by his American friends" at which Mr. John T. McRoy was both host and toastmaster. It was an occasion long to be remembered. Mr. McRoy began by introducing Hon. J. J. Murphy, who paid a high compliment to our British comrades and to *Land Values*, the organ of the movement on the other side. He also intimated that we could borrow something of the great earnestness of the English and Scottish Single Taxers, and said that here we had lost something of our belligerency.

Joseph Dana Miller said that the loss of this belligerent spirit could be traced to the fact that the nearer Single Taxers come to political office, the more timid they grow, and that it was many years since we were permitted to listen to the kind of speech that Mr. Wedgewood had favored us with a few nights before.

Mr. Doblin spoke of the work of the New York State Single Tax League, and said that it would be the purpose of the League to preach the pure unadulterated doctrines of Progress and Poverty.

Hon. Samuel Seabury, Supreme Court Justice of this State, and once president of the Manhattan Single Tax Club, said that it had not been his good fortune to hear the speech of the guest of the evening at Cooper Union. The editor of the organ of the movement had spoken of the diminution of interest among Single Taxers who approach political office. If this is so, the lessening of interest must be even greater with those who hold office. But the first concern of one who holds a public

position must be the duties he owes to the office and to the people who elected him. It ought not to be necessary to say to a gathering of Single Taxers that once a Single Taxer always a Single Taxer. Once a man has accepted the Single Tax he can never discard it. Nor do I believe that the movement is lagging behind as compared with other countries. We have great problems, and among them always that of the unemployed. A remedy must be found. Of course the world will not at once accept our remedy, though we know there is only one way the question can be solved, which is to unite the idle hands to the idle lands. It may be that we will not see the question solved exactly in our way, in the removal of all taxes. But the taxation of land values will come. I am anxious to hear the guest of the evening, and I am sure that he will take back with him the good wishes of American Single Taxers."

Hon. Lawson Purdy said he was glad to be present, and to bear testimony to the great truth. Some progress we must see by the very logic of events. There was a totally different spirit now than prevailed in the 80's. Mr. Purdy hailed with delight the declaration that the New York State Single Tax League will confine its efforts to preaching the pure unadulterated doctrines of Progress and Poverty..

Charles Frederic Adams paid a high compliment to Mr. McRoy, and echoed the praise of *Land Values* given by Mr. Murphy, and said he often stayed up late nights that he might read every line of it. Mr. Adams said that as a half-Spaniard he was intensely proud of the progress made in Spain under the leadership of that admirable civil engineer, Antonio Albendin.

Lincoln Steffens, referred to by Toastmaster McRoy as the "new Ali Baba who smashed the forty thieves at a dollar a line," paid his respects to Mr. Wedgewood, and said his speech had appealed to him because it was calculated to reach the workers. Workingmen do not find in the average Single Tax speech what they want. Let me tell you that there are lots of labor leaders at present high in the organizations who have our philosophy. What we need to know is how Mr. Wedgewood has con-

trived to reach the workers and how to state our philosophy in their terms. I have had workers, socialists too, who heard the speech of our guest at Cooper Union come to me and say that it was the first speech in which they had succeeded in getting an inkling of what the Single Tax was about. Labor is fighting the employer; it must be made to see the landlord. How did Mr. Wedgewood learn to state the Single Tax in the way that tells the British workman how to get what he wants?"

Frederic C. Howe said that to him the Single Tax meant liberty. Congressman Crosser, of Cleveland, said that he never denied the fact that he was a Single Taxer, that every member of Congress who knew him knew that he was a Single Taxer. He told of the work of the Committee for Taxation in the District of Columbia on which committee he served with Henry George, Jr. He said that if there was a danger of the springs of our emotion drying up a reading of the last chapter of Progress and Poverty, and a walk through the poorer districts of the city would revive them. We would need no other inspiration.

Other speakers were Mr. Frank Stephens and Whidden Graham. The first named was splendidly eloquent, and the word picture he drew at the conclusion was an inspiration to those who heard it.

In answer to Mr. Steffens Mr. Wedgewood described how Single Taxers had secured the confidence of the workers of Great Britain. They had come to realize that the Single Taxers were the real liberty men. Because of this they were invited to address meetings of the workers. That first difficulty had been got over. They want to hear us; they are sympathetic when you preach liberty. When you preach freedom in all matters you will find the workingmen with you.

It was after eleven o'clock when the friends left for their homes. The late entry of Daniel Kiefer who had been detained resulted in calls for a speech from the chairman of the Joseph Fels Fund, and Mr. Kiefer read a few significant statements from a letter he had received from J. J. Pastoriza, of Houston, telling of the

wonderful results secured in that city from the tax exemptions introduced.

The dinner was a splendid testimonial to the affection with which Mr. Wedgewood had inspired those who have been permitted to see and hear him.

RICHMOND PLANT, President of the Los Angeles branch of the California League for Home Rule in Taxation, died February 5, making one more Single Taxer to die in that month. Mr. Plant was known for his long and self-sacrificing work for the cause.

EFFECTS OF EXEMPTION IN HOUSTON.

The effect of the Houston Plan of Taxation, which exempts personal property entirely and buildings partially from taxation, has been magical.

The first six months of 1913 building permits amounted to \$2,636,425.00 as against \$1,702,905 for the first six months of 1911, an increase of nearly 55 per cent.

The City, County and State tax rate for 1913 will amount to \$3.00 per \$100.00 valuation. This tax rate upon the full value of land will naturally have the effect of causing owners of land to put it to the best use, instead of holding it indefinitely for speculation.

MR. BOREMAN BUSY.

Mr. W. I. Boreman has a letter in the Parkersburg, West Va., *Sentinel* in opposition to Governor Hatfield's proposal to impose a tax on coal production and the *Sentinel* comments editorially as follows:

"Mr. Boreman's note rings true. The item of undeveloped coal lands alone which is now assessed at an infinitesimal fraction of its value or not at all, would bring in enough money for forty Panama Expositions and clean up the prospective license deficit were it placed on the duplicate at the same rate at which most other property is assessed. They talk of a tax on coal and a tax on gas and a tax on this, that and the

other thing, all penalizing industry and calculated to soak those most useful elements of society, the producer and the consumer. Yet the speculator who holds back development for future profit is allowed to go scot-free.

ANOTHER GOOD STORY.

The story vouched for by Jos. H. Newman and printed in the Nov.-Dec. REVIEW reminds Mr. R. A. Scott, of Worcester, Mass., of another with which he favors us. Mr. Scott loaned a copy of Protection or Free Trade to a man, and on meeting him several weeks later he asked him how he was getting along with the book and he said "Fine." He asked him if he had got as far as the bull tied to the stake. He said "No, he had not got as far as that yet," but "it was fine reading and he enjoyed it."

A GREAT MEETING OF SINGLE TAX PEOPLE.

The Joseph Fels Fund Commission which meets once every year at some convenient place for the people to attend, held its fourth meeting in Washington city, on the 15th, 16th and 17th of last month. There was a large attendance all three days, of Single Tax people from nearly every State in the Union, and much important business, mostly of a financial nature, was disposed of. Of course the literary features of the Conference were exceptionally interesting, as was to be expected. It would simply overwhelm our space to undertake to go into details of everything that transpired, and we must rest content with the simple statement that it was a brilliant gathering of many distinguished men and women who really believed that there could be such a thing in human affairs as a Reign of Justice, if men would only will it.—*Country Home Journal*, Washington, D. C.

I DO NOT think things can be cured except by a wide equalization of private property, especially in land.—GILBERT CHESTERTON in *Century Magazine*.

NEWS—DOMESTIC.

RHODE ISLAND.

The *Providence Daily Journal* gave a brief report of the Public Hearing given at the State House on March 17 as follows:

"Former Governor L. F. C. Garvin of Cumberland and a number of others appeared before the House judiciary committee yesterday morning at a public hearing given on the bill providing for the exemption from taxation of improvements and industries.

The former Governor predicted great results if industries were untaxed.

Charles Sisson also urged the passage of the bill. 'I am not a convert to the Single Tax theory,' he said, 'but I do realize the good results which would follow the untaxing of some of the State's industries.'

A. J. Thornley of Pawtucket also advocated the passage of the bill. He did not understand the Single Tax theory, he said, but he thought the act under consideration a good one.

'The burden of taxation is growing so heavy upon our industries,' he said, 'that they must soon have some form of relief.'

Charles Kelly of the James C. Goff Company urged a report upon the measure.

Zechariah Chafee, Jr., said he was not a Single Taxer, but he believed in giving to the cities and towns the rights proposed in the bill.

He believed that land should be taxed at a heavier rate than improvements."

Of the adjourned hearing held on the 18th the same newspaper reported:

"At a continuation yesterday of the hearing on the bill providing for the exemption from taxation of improvements and industries, given by the House judiciary, O. L. Preble of this city and John H. Powers of Pawtucket, both labor men, and David S. Fraser of this city spoke in favor of the measure."

Mr. Sisson and Mr. Thornley hold high positions, both in the community and as responsible heads of great manufacturing establishments in Pawtucket. Mr. Charles M. Kelly is manager of the James C. Goff Co., dealing in brick, lime, etc. He spoke emphatically in favor of the bill and said

if that was the Single Tax he was a Single Taxer.

Zachariah Chafee, Jr., is a lawyer, the son of the principal owner of the Builders' Iron Foundry, who is a supporter of local option in taxation.

Others spoke in favor of this Act, among them Mr. J. W. Bengough of Toronto.

At the adjoined hearing organized labor was well represented in the persons of Messrs. Preble and Powers, officials of the labor unions of Providence and Pawtucket. Mr. Fraser is a business man of Providence and a Single Taxer. At the first hearing a number were present to speak who could not be heard for lack of time.

On March 10th Mr. J. W. Bengough, the famous Canadian cartoonist, arrived in Rhode Island and has been kept very busy ever since. He has given his wonderfully illuminating "chalk talks," demonstrating the principle of the Single Tax, on the following occasions: March 10th, the Mothers Club of Providence, over 300 present; March 11th at 9 A.M. at State Normal School, several hundred pupils present; at noon, luncheon at the Town Criers; evening, in a parlor at Lonsdale; March 12th before members of Carpenters' Union and other labor men in Loom Fixers Hall, Pawtucket; March 13th before Royal Order of Moose, 1,000 men; March 14th before the British Club in Providence; on Saturday evening the 15th he addressed the Peoples Forum, of Providence, all seats filled; March 16th, at noon, the Congregational Clergymen, and in the evening a large and select audience at Newport; March 17th the Young Men's Hebrew Club and the Public Hearing at the State House. On March 18th he filled two engagements in the evening, to wit, the Unitarian Club and the Olneyville Business Men's Association. He has begun a series of "Noon Day Chalk Talks" to be held in the hall of the Peoples Forum, on the 18th, 19th, 20th and 21st.

Other engagements are: the evening of the 20th, D. K. E. Fraternity at Brown University; the Southern New England Textile Association on the afternoon of the 21st; Women's Political Union on Sunday evening the 22nd. The 23rd is Mr. Bengough's last day in Rhode Island. He speaks to the Baptist Clergymen at noon,

and to the Providence Carpenters' Union in the evening. For the 24th he is billed for the Progressive Club in Lynn, Mass.

Mrs. Bengough accompanied the lecturer on his first visit to Rhode Island and was welcomed by us all. She gave effective assistance to the active campaign for Woman Suffrage, now being conducted in this State.

L. F. C. GARVIN.

SOUTH AUSTRALIAN NOTES.

Since last writing, two polls under the Land Values Assessment Act have been taken in South Australia. On December 6th, at Wallaroo, the ratepayers were given an opportunity of saying whether they wished to exempt improvements from taxation. They decided by 299 votes to 272 to continue under their present system. We shall continue our educational work in this town, and we are hopeful that in the near future we shall be able to secure a majority of ratepayers in favor of revenue being raised from land values only.

Special interest attached to the poll taken at Thebarton. This municipality was the first in South Australia to adopt the principal of land values rating at a poll in 1907. The system came into operation in 1908 and immediately the land speculators commenced to unload. During the past year opponents of the principle secured control of the Thebarton Council, and at once set to work to discredit the principle. Instead of taking advantage of the Amended Land Values Assessment Act which gives Councils power to make their own valuations, the Council preferred to work under the Government assessment which was very much out of date as to values. The result was there was a shortage in the amount of revenue required to meet the needs of a growing town. Towards the end of the year the Council gave instructions for a new assessment to be prepared. When completed it was condemned both by friends and opponents of land values rating. The ratepayers petitioned the Mayor and asked that a public meeting should be convened so that the

matter of the new assessment might be discussed. The petition was turned down by the Mayor, although the assessment was full of anomalies; some values being too low, others being too high. Then six ratepayers, whose rates were increased under the land values rating system, petitioned for a poll of ratepayers with a view to returning to the old system of rating improvements. This request was at once granted. Two days before the poll an announcement was made that tenants would not be permitted to vote at the rating polls, the reason for same being that the Council were anxious to see the principle defeated. Our League interested itself in the fight, and issued a special leaflet. Steps were also taken to have evidence for a test case in the Courts in the event of the poll being lost on account of the disfranchisement of the tenants who had voted at all previous polls under the Act. It is gratifying to know that when the people were appealed to, they reaffirmed the principle of land values rating by 695 votes to 360. This was a great victory. After the system had been in operation for five years, the majority in favor of the principle had increased from 268 to 335; and that at a poll where some 300 tenants who had previously voted, were disfranchised.

Not only did the ratepayers reaffirm the principle at the rating polls, but every candidate for Mayor, Aldermen and Councillors opposed to land values rating was defeated by big majorities, and a sympathetic Council returned. It is not at all likely that the opposition at Thebarton will ever again ask for another poll. They were routed all along the line.

We have just had a by-election for the Federal Parliament. The death of Representative Roberts caused a vacancy in the Adelaide Division. The Labor candidate was Mr. G. E. Yates, secretary of the Labor Party. The Liberal Union did not put up a candidate. The Single Tax League decided to again run me for the seat as a protest against party politics, and because the policy of the Labor party is a policy of Protection. Under the present tariff the people of Australia are called upon to pay £15,000,000 a year. The

landlord only pays £1,300,000 a year. As good meetings can be obtained at election times it was regarded as a favorable opportunity for propaganda work. There was never any hope of victory, but it was a splendid chance for preaching land values taxation and free trade. A good number of meetings were addressed and a lot of literature circulated. As a result of our work the vote received this time was nearly double that secured at the general election last May. Considering that the district is a strong labor one, and a hot bed of protection, we are well pleased with the result. We shall continue to preach the glorious gospel of freedom until the people recognize that only by the application of Single Tax principles can justice be done. —E. J. CRAIGIE, Adelaide, South Australia.

RECENT ECONOMIC ERRORS.

In an address at Springfield, Mass., Secretary of Labor Wilson said:

"The problem of production has been practically mastered, but methods of equitable distribution still are to be devised."

The socialists also think distribution depends on a "device" or an invented system. Under freedom, distribution will be automatic. Besides transportation, distribution involves only exchange. People want to trade what they do not want for what they want, need no system or device, hence there is no "problem" of distribution. Abolish exploitation, then each will receive his due, and exchange will be left to personal choice. The chief causes of exploitation are: High prices due to taxes; High land rent due to land monopoly; and low wages.

Prices will drop to labor cost when taxes are abolished, and land rent is taken in their stead. The best no-rent land is the basis of wages. Give to labor land now vacant, and ALL wages will rise. Henry George says (Prog. and Pov. Book V. chap. II.)

"Suppose there should rise from the English channel or the German ocean a No-Man's land on which common labor should be able to make ten shillings a day,

and should remain of free access. What would be the effect on wages in England? Common wages must soon increase to ten shillings a day."

This may seem like a claim of magic, but it is the truth. Opportunity raises wages, and abundant opportunity is all about us.

In a debate in *Everybody's Magazine*, Morris Hilquit, socialist, says:

"To the trusts belongs the credit of having perfected the most pernicious method of financial malpractice—the watering of stocks. In creating by THEIR MERE FIAT new income bearing securities, they impose a heavier tax on the people than the combined organs of government ever dared to exact."

Trusts possess no such power. As is usual with socialists, the cart is before the horse. The income must appear BEFORE the stock shows "water," and the excess income is the result of some legal monopoly. If "mere fiat" of a trust could create an income, why do different trusts yield such different incomes; why should not each share yield as high as six times normal interest, as does Standard Oil? Why did not "mere fiat" keep up the price of express stocks, after parcels post began? The price of such stock fell more than half, because the income was threatened; rates had to be reduced; the legal power to charge high rates was gone, and the "water" went likewise. Like the price of a title to land, watered stock is capitalized income, and nothing else.. Free the land, and such incomes will be further reduced by higher wages.—C. F. HUNT.

OUGHT SINGLE TAXERS TO UNITE POLITICALLY.

Single Taxers all know that theirs is the only all-embracing, the only really fundamental reform. They all know, too, that no political party is giving its attention to this fact. Everywhere they see this, that and the other puerile proposal to cure the ills of society, with the result only of diverting attention from the cause of the ills. "Boxt quotations" like this are sent out from the "boiler-plate" factories to the newspapers all over the country:

SOCIAL UNREST.

The condition of the industrial classes is distinctly better today than ever before. In Great Britain as a result of recent social legislation enacted to meet and to allay this unrest, there are 14,000,000 of workers who are insured by the government against unemployment and disability caused by accident or sickness. There are hundreds of thousands of aged men and women drawing pensions from the State, while 500,000 people every week receive medical relief for which the government pays the bill, and during the past year 250,000 mothers not only received free medical care in giving birth to their children, but in addition were granted a considerable cash bonus. Yet in the face of these facts the demands of the proletariat grow apace and employers are kept in constant dread of labor troubles.—REV. J. A. MCCALLUM, Philadelphia.

A result on one hand of all this sort of thing is apathy on the part of those that know the truth and, on the other, an amazing growth of the Socialist parties. This growth should teach us the value of political organization. The mass of the people know that some thing is wrong; and the Socialists being organized, are able easily to persuade them that they offer the solution. We know that the solution offered by the Socialists is not the true one; that it is impossible of accomplishment; and that if any part of it were accomplished, save that part of true Socialism we offer, the resulting collapse would be only the greater.

We know also that the disintegration of big business that is attempted by both the prominent political parties can effect no good.

On the other hand, we offer the true solution. The least step in the direction we point serves to prove that it is the right direction; and we can proceed step by step without any need to wait till we can secure control of the National Government, or even of all the parts of any government. And now we are offered the

means of joining our forces in a new political organization.

Is there any broader or any more coherent base for a political party than the Single Tax? Is there any good political desire of any consequence whatever that we can not show will follow naturally from the enactment of the Single Tax? Let all Single Taxers stand on the platform of the Land Value Tax Party. Join it. Enlist for justice.

"He who will hear, to him the claims of the battle call. How they call, and call, and call, till the heart swells that hears them! Strong soul and high endeavor, the world needs them NOW."

S. W. SIMPSON.

HENRY GEORGE'S "POLICY."

"We know what we want and we know how to get it. Policy! We have nothing to do with policy. Our policy is the right."—Henry George in "God Wills It." (Anti-Pov. Soc. Address, 1887).

So spake the man who deliberately published "Protection or Free Trade" and alienated thereby half of his support and "destroyed his party."—BOLTON HALL.

THE NEW YORK STATE SINGLE TAX LEAGUE.

It is an ambitious and far-reaching programme that the officers of the New York State Single Tax League outline in the circulars that have been sent broadcast throughout the State. The work suggested calls for an outlay of \$7,000 a year, with a paid organizer. It has been estimated that this sum will be required for the salary of the organizer, advertisement of meetings, hall-hire, and a systematic offering of prizes in schools and colleges. One member of the League has already pledged \$1,000 a year to this work.

The organizer will visit every point in the State where there are one or more Single Taxers. He will deliver lectures with lantern slides, and during the summer months where practicable he will engage a motor van for speakers. Ministers of

churches will be invited to take part, and asked to open their churches for economic discussions. Names will be taken of those who evince any sympathy with the work, and a thorough "follow-up" system instituted in the distribution of literature. Collegiate Single Tax Clubs will be formed, and this work has been assumed by Mary Boies Ely, of the Ely School, Greenwich, Conn. Prizes are now offered by the League for the best essays on the Philosophy of Henry George by pupils of the High School grade, girls or boys, enrolled during any part of the year 1914 in the schools of the State. The first prize is \$50, and there are fourteen prizes in all. Here is an opportunity for the bright young minds who are to determine the future of our country.

A WARNING.

The unwary citizen is hereby warned against an organization calling itself "The New York Association for Improving the Condition of the Poor," which has recently published advertisements in the newspapers soliciting contributions to its work. The officers of this association are R. Fulton Cutting and Cornelius N. Bliss, well known names in New York. The first is a lady-like reformer of long standing, by which no reference is intended to the purely superficial personal traits of the gentleman, but only to the patchouli-like character of those reforms with which his name is identified.

It is the character of the organization against which the prospective contributor is to be warned. It is *not* "an Association for Improving the Condition of the Poor." Its officers do not want to do that; at all events, they know their methods will not do that. They propose merely to help a few of the poor whom they can reach; they are representing their clientele as far too numerous and inclusive and are thus soliciting your dimes under false pretenses. Some of them—Mr. Cutting himself, for example—are far too intelligent not to know that you cannot improve the condition of the poor save by improving conditions—and few of them want to do that

in the only way it can be done. For then there would be no poor, and the conditions that furnish exercise for kindly—if somewhat ostentatious—charity, would have disappeared.

Either Mr. Cutting should change the name of his society to avoid confusion with movements that really seek improvement in the condition of the poor—meaning all the poor—or confess frankly its fraudulent character.

CAPITALIZING ANOTHER'S SUCCESS.

A merchant on a lower Broadway corner, who had been paying \$25,000 a year for the ground floor store space, opened the question of a renewal with his landlord's agent as the ten year lease was approaching expiration: "Forty thousand dollars will be the rental for the next term," was the response. "But," reasoned the tenant, whose long tenancy had made the site valuable to him, "I am not in business to earn rent alone, and my business will not stand an advance of 60 per cent. in rent." That was the end of the argument. The tenant went up Broadway not more than five blocks, rented a whole front for \$17,000, bought out another merchant, who had the corner store, at a good deal less than his old rental and had as good a location as before. The attempt to capitalize a tenant's business standing and popularity which he had built up through nearly a quarter of a century had, so far as the landlord was concerned, signally failed. Meanwhile the old stand has been empty for a year at least.—*Wall Street Journal*.

On Sunday, March 16, Hon. J. B. McGauran, of Denver, spoke in the Unitarian Church of Colorado Springs, his subject being "The Effect of the Single Tax on Commerce and Industry." The occasion was a great success.

THE Shovelcrats, a Satire on the Monopolistic Theory of Land Ownership, is a pocket sized pamphlet of 40 pages advertised elsewhere in this issue. It is a delightfully amusing *tour de force*.

BOOK REVIEWS.

A WORK IN THE SPIRIT OF GEORGE AND DOVE.*

Here is an elaborate and scholarly work of 680 pages. It looks formidable, but the title page is reassuring, Taxation and the Distribution of Wealth, by Frederic Matthews. Note that the author if he occupies a chair in any university makes no boast of it, so we may therefore take up the work without apprehension in spite of its 680 pages.

And as we begin we find again that one may write engagingly on economics if he think straight, and he will think straight if he has no professorial nonsense to unlearn. How well Mr. Matthews has done his work the reviewer may now indicate by saying that outside of Mr. Louis F. Post's luminous treatment of the subject here is the best refutation of the Balance of Trade theory which we remember to have read anywhere—probably the best between covers; here is the best reply to the Infant Industry argument, which has the unfortunate weight of John Stuart Mill's great authority, and which on page 60 inspires the following weighty statement of Mr. Matthews: "It would be interesting to know the total effect of Mill's influence in connection with Protection; it would not be surprising, owing to this single passage, if the total net result of his writings had not been much in favor of the protective system rather than the reverse, although the entire tendency is diametrically opposed to it."

The writer's poise is admirably judicial. The positions of the protectionist authorities are stated with every conceivable addition of plausibility, only to be disposed of in a manner which leaves nothing to be desired in irrefragability and clearness. As the author is fair to the point of extremity in his statement of an opponent's position, he is merciless in following the demonstration of a fallacy to its conclusion. And this he does without unnecessary rhetori-

*Taxation and the Distribution of Wealth. By Frederic Matthews. 8vo. Cloth. 680 pp. Price \$2.50 net. Doubleday, Page & Co., Garden City, L. I., and N. Y. City.

cal flourish and with the imperturbable calmness of an inquisitor.

In the whole range of economic literature there is no more interesting exposition and rebuttal of the theory of the tariff as a weapon, or retaliatory measure, than is set forth on pages 99-102. There is no more thorough and detailed examination of various forms of direct and indirect taxation than is contained in this book.

How he clinches an argument in a few words may be illustrated. What can be better than this conclusion following illustrations drawn from a variety of historic instances: "A study of these and analogous facts in every country shows that the only thing essential to the subjugation of labor is a fiscal system which keeps land out of use." And here is a thought of value. Following George he concludes that if land values exceed the needs of revenue (and this, so far as present needs are concerned, Mr. Matthews proves in a chapter in which the subject is ably treated) he advocates the distribution of this surplus if any remain in the form of old age pensions. And he adds this thought to Mr. George's: "Such a system might have an effect upon administration. When every individual has a direct interest in maintaining land values at a maximum and social expenses at a minimum, administrative extravagance and waste might not be so common as at present."

Though Mr. Matthews is an uncompromising advocate of the resumption of social wealth for social needs (in other words, a Single Taxer) he carefully considers the period of transition, and proceeds here with his customary caution and nicety of calculation. He avows candidly the difficulties which confront us. But he says: "All land values under a direct fiscal system would be registered. The mere fact of registration would in the course of time act as a method of establishing values of all kinds from the value of the franchise of a great railway to the site of a house." And further on, after suggesting many difficulties, he says: "It seems scarcely worth while to multiply difficulties and counter considerations; the process may be continued indefinitely. No radical modifi-

cation of existing fiscal methods, such as the liberation of industry and the use of social wealth for social needs, could be adopted without meeting an endless array of practical complications." How wisely falls this seasoned advice upon those perplexed by the real difficulties in our way! But we can be quite as confident as Mr. Matthews, whose sagacious penetration enables him to weigh these difficulties with the fineness of an apothecary's scales, that if our principles are correct their practical application can present no difficulties not finally soluble.

There is even an important proposition advanced involving a kind of compensation which I believe to be new, and which it may not be wise to reject without more consideration than can be given it here. It suggests classification of land values for purposes of taxation which would divide small and recently acquired holdings from land bought at earlier periods, and the writer suggests perhaps ten classes representing ten periods of tenure, the duration of such classification to be temporary, of course. Mr. Matthews is not blind to the difficulties in the way of this proposal, and he reviews them with his usual caution.

We are not disposed to quarrel with Mr. Matthews for his use of the word "profits," for he uses it always in a single sense. In the same way his use of the word "rent" is not confusing, for when he means land rent he says so and when he means improvement rent he says that. Perhaps his discussion gains rather than loses in lucidity by these means.

We do not believe that the reader will find it easy to follow the author in that portion of the work entitled *Progress and Politics*, nor through his discussions of evolutions and systems of philosophy and religion, and particularly in the chapters on *Aristocracy and Democracy*. This difficulty will not be because of obscurity of treatment, for here as elsewhere he is clear, but because the reader will wonder where he is being led, for so strongly are certain positions stated that one wonders where are the writer's sympathies, or if he has left them behind him in that part of the work which deals with *Taxation and Dis-*

tribution. But let the reader be patient until he comes to the chapter entitled *Natural Society*.

But the general criticism that might be made is that the author has attempted too much. His own mind is so swift in generalizing that he imagines his conclusions can be embraced by the reader with the same rapidity of survey. Nor does the author seem to move among these philosophic speculations with the same surety of step. But it must be remembered that he has set for himself a tremendous task, which is no less than to afford a realization of man as a social, reasoning, worshipping being, with the laws of progress to which he is subject. It is, as we say, a tremendous task. Only two others have attempted it in the same spirit—Dove and George. The greatest praise that can be given Mr. Matthews is to say that he has swung the door a little wider through which we may catch a glimpse of the profoundest problems that can engage the intellect of mankind. And it is the same door that Dove and George unlocked for us. That he, any more than Dove or George, has wholly succeeded in the task he has set himself would be too much to say. But through an uneven performance he has made a great book.

J. D. M.

THE STATE.

This is a work by Franz Oppenheimer, of the University of Berlin, translated by John M. Gitterman, of the New York bar. It is a volume of 300 pages published by Bobbs-Merrill Company, of Indianapolis. It is a work of originality and scholarship, even though the writer permits himself to speak of the Japanese as "a mongol race," which there is every evidence to believe they are not, neither ethically, nor indeed intellectually by contact, as we sometimes assume.

The author's thesis is set forth on page 15: "What then is the State as a social concept? The State, completely in its genesis and almost completely during the first stages of its existence, is a social institution, forced by a victorious group of

men on a defeated group, with the sole purpose of regulating the dominion of the victorious group over the vanquished, and securing itself from revolt from within and attacks from without. Teleologically this had no other purpose than the exploitation of the vanquished by the victorious."

Following this explanation of the origin of the State, and rejecting the current theories which account for its origin, beginnings and development, the author traces the rise of the State from the pastoral, nomadic, feudal, maritime, to the perfected constitutional form in which we of today know it. And in the chapters treating of this development, while there are many conclusions at which we might stop to disagree, there are also many valuable reflections and citations of little known facts from the erudite fund of material at the author's command.

The State and Society represent to the writer's mind two very different organisms, the State standing for a higher species of union than that of the family group, but changing the golden age of the free community of blood relations to the iron rule of State dominion. "But the State by discovering labor in its proper sense starts in this world that force which alone can bring the golden age on a much higher plane of ethical relation and happiness for all." And he quotes Schiller's words: "The State destroys the untutored happiness of the people while they were children in order to bring them along a sad path of suffering to the conscious happiness of maturity." (Page 87).

He rejects with characteristic independence the explanation of every historic development from the qualities of "race," and shows the enormous ethnic amalgamations which have accompanied the progress of States, placing this indeed as the second distinctive mark in the rise of States, which leaves us in place of *race* differences *class* differences.

Perhaps the author over-emphasizes these class divisions. But he is a democrat, and believes the death of class distinctions will result from the process of development whose beginnings he has traced, and the law of which he believes he has discovered. This will take place when "the

content of States heretofore known will have changed its vital element by the disappearance of the economic exploitation of one class by another," which was the motive determining the birth of states. He is a splendid optimist as to the future. Heretofore State and Society were indissolubly intertwined; in the future there will be only "a freeman's citizenship."

As to the form of the future society he ventures no prediction. Nor should he be required to do so. He has performed his task; he has presented his thesis, and to many readers will have demonstrated his concept of the State as a means of securing the exploitation of the vanquished by the victors. Out of the State, and contained within it, economic society will emerge as a "Freeman's citizenship," retaining only so much of the State as may be necessary to secure stability. Surely this is to hint at the ideal of a competitive State, or if the author prefer, as he probably would, a competitive economic fraternity, a "Freeman's citizenship"—the ideal of the Single Taxer. Of this prognosis Prof. Oppenheimer says that it contains the "progress from warlike activity to peaceful labor" of St. Simon, as well as Hegel's "development from slavery to freedom," the "evolution of humanity" of Herder, as well as the "penetration of reason through nature" of Schleiermacher. (Page 276).

He speaks of Henry George but once, but then in a reassuring connection. Conceiving the evolution of a society without class dominion and class exploitation, he says: "That was the *credo* of the old-school liberalism of pre-Manchester days, enunciated by Quesnay, and especially by Adam Smith, and again taken up in modern times by Henry George and Theodore Hertzka." (Page 278).

The thought of this book has an important bearing on economic speculation—it ought to clear the mental pathway of many a thinker for the acceptance of the Single Tax as the first necessary step to a society composed of a citizenship of freemen.

But as we close the book with a grateful feeling toward the writer an ungracious thought occurs to us. This man is really professor of economic sciences in the University of Berlin! His work is assertive,

bold in its generalizations, and though dealing with a subject that makes no easy reading, simple and clear in thought. There would be no place for this courageous thinker in the political economy chair of any American university.

J. D. M.

A BOOK OF HELPFUL PHILOSOPHY*

This little work is the best of Mr. Hall's books, the one by which we imagine he will be longest remembered. There is many a helpful admonition carefully developed, and much consoling philosophy set forth in plain and simple language. We desire especially to commend the argument against earthly immortality, the contention that ignorance or neglect of natural laws causes all deaths save those due to extreme old age, and the chapter devoted to the Persistence of Life. There is some original thinking in that part where the author permits himself some guesses about conditions that must prevail in a continued existence. Some of this is *naïve* enough, especially when he says, assuming the absence of all physical experiences: "There is undoubtedly a chance—a better chance—if existence goes on."

Lowell has said:

"Not all the preaching since Adam
Has made death other than death."

But we cannot help thinking that even in the presence of sorrow caused by the death of those near and dear to us the words of the opening sentence of the preface of Mr. Hall's book embody a truer philosophy. "If there is order in the world, if malice does not rule the world, there must be such understanding as will minister to our needs in time of trouble."

There is much quotable material, especially in the admirable chapter entitled Science and Immortality. But this we must forego, and content ourselves merely with commending it as a sane and useful work, full of a calm, rational, loving phil-

*The Mastery of Grief. By Bolton Hall. 12mo., 243 pp. Price \$1. net, by mail \$1.10. Henry Holt and Co., N. Y. City.

osophy designed as a corrective of the sorrow that embitters.

The longest quotation in the work not too full of quotations, is from Progress and Poverty.—J. D. M.

WE acknowledge receipt of a Hungarian translation of Progress and Poverty, by Robert Braun, whose attractive personality was made known to us by his visit to America a few years ago.

NEWS NOTES AND PERSONALS.

THE land occupied by the Northern Pacific in Spokane is worth five million.

A NEWS item says "500 Realty Owners Dance." And we fiddle.

THE Omaha (Neb.) *News* of Jan. 30 printed a picture of George Knapp's Single Tax dog, as well as reports of his addresses in that city. Mr. Knapp is the young man who carried the Single Tax in Pueblo, Colo. The *News* said of Mr. Knapp's address to the Commercial Club in a leading editorial under the heading, "Not Only Single Tax; Also Common Sense."

W. C. MORRIS, for several years cartoonist at Spokane, Washington, whose work has been made familiar to a wide circle of readers through the *Review of Reviews*, is now a resident of this city. Mr. Morris is a strong advocate of our cause, and has given generously of his time and purse to its promotion.

ON February 10th, Kingsley M. Fleming, the veteran Single Taxer of Wayne County, N. Y., gave a "Liberty Talk" in the school building in District No. 2, at Sodus. It was straight Single Tax for over an hour. The forty farmers present were very attentive and after the address showed their interest by plying him with questions.

MISS COLBRON in one of her lectures thus very neatly indicates the relation of religion and economics:

"Some men say," she began, "that religion and economics have nothing to do with each other. That very wrong belief is at

the bottom of the trouble that afflicts the world today. Religion strives to bring man closer to his Maker; economics tries to bring man closer to man. The one is the Fatherhood of God; the other is the Brotherhood of Man. The two cannot be divorced. It would be as though the soul of man were separated from the body. The soul and body together make the perfect human."

COL. WM. C. GORGAS has been created Surgeon-General of the U. S. Army.

MR. JAMES R. BROWN is doing splendid work lecturing in the Maritime Provinces.

A SINGLE Tax Club has been organized at Dayton, Ohio, with fifty members to start. The officers are: Dr. Paul Tyner, President; L. S. Davis, Vice-President; Mrs. Alice Kile Neibel, Secretary, and W. W. Kile, Treasurer.

What Is The Fels Fund Commission Doing?

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issued monthly by the Commission. It will keep you posted. It tells what money is being raised and informs you concerning the activities supported thereby. Besides it has other items of interest to Single Taxers. Only ten cents a year. Send subscription to

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