
The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Who Owns the United States, by W. B. Northrop; A Word on Socialism (continued), by Gustave Büscher; The Real Cause for the High Cost of Living, by Henry H. Hardinge; A Modern Gulliver, by Benjamin F. Lindas; Bi-Monthly News Letter; News Notes, Correspondence, etc., etc.

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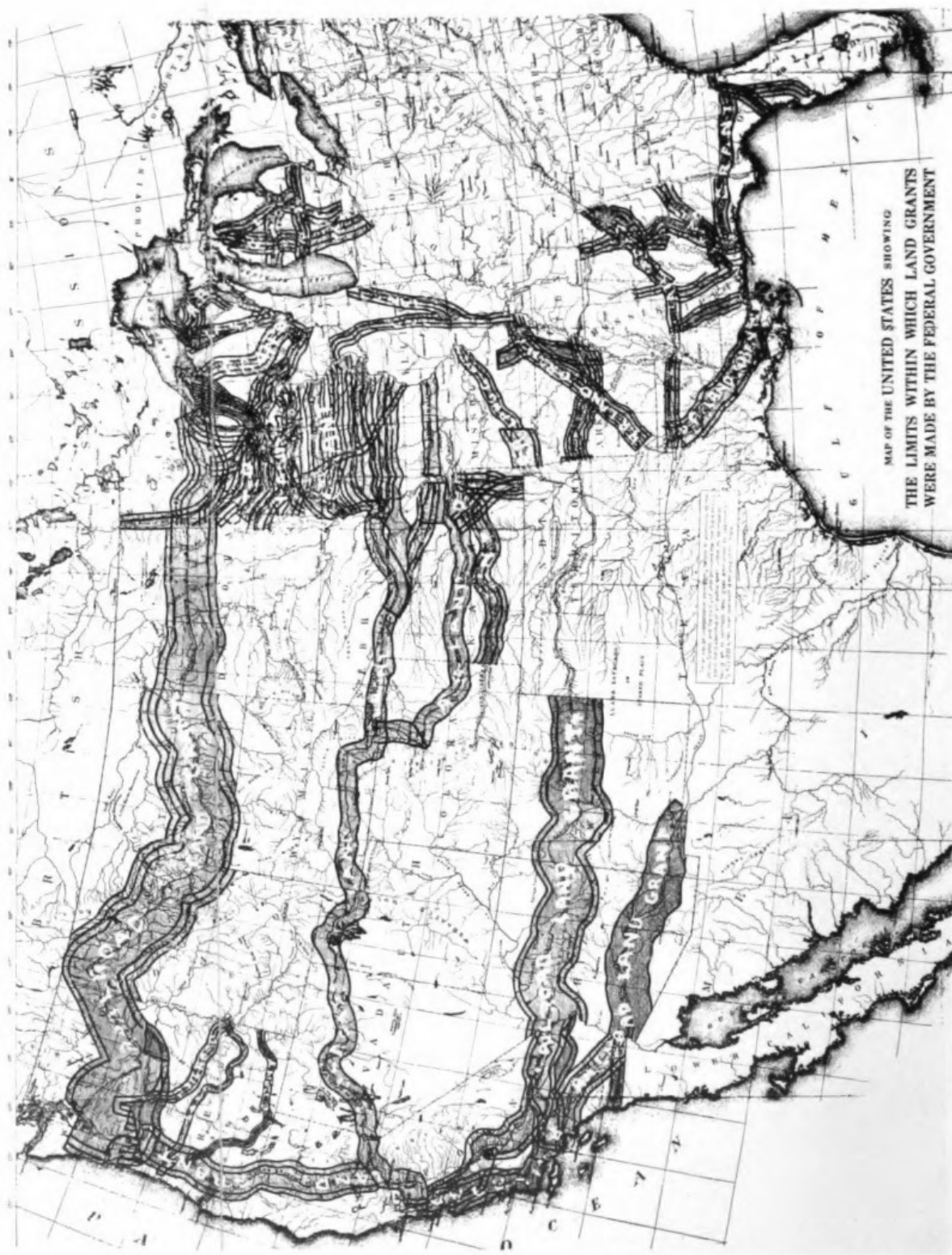


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WHO OWNS THE UNITED STATES?



Railroads Now Hold More than 200 Million Acres of Our Best Lands, as shown by above Government Map.

Railroads own not only the enormous Federal Land Grants shown on Map, but now hold vast State Land Grants, amounting to millions of acres more. Tax them on the full market price of all their land (including terminals) and make them restore these values to the people, who rightly own them. Private ownership of lands means the slavery of "hands."

THE SINGLE TAX REVIEW

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

WHO OWNS THE UNITED STATES?

(For the Review.)

By W. B. NORTHROP.

Searching for vestiges of the Public Domain is like looking for owls in Iceland. There are no owls in Iceland. The Original Public Domain, according to Professor John Bell Sanborn, consisted of 1,835,017,692 acres of land exclusive of Alaska. Out of this vast total, 741,702,365 acres have already been "appropriated" and 132,441,774 acres "reserved." In 1899, 591,343,953 acres were supposed to be "vacant."

It would seem from the figures that the country still has some of the Public Domain left. There is some: It is at the bottoms of the lakes and on the tops of the mountains; places hardly fitted for pioneering enterprise. I forgot to mention that there is a little arid land left here and there—mostly there.

Railroads of the country have absorbed enormous tracts of our public lands, both Federal and State. Considerable of this railroad land has been sold, but the corporations still retain sufficient land to carve out for themselves, if they so desired, an extensive empire. However, as their land and transportation monopolies practically give them the empireship of the United States, there is no reason why they should set up for themselves a more limited domain.

The Federal grants (according to a remarkable report entitled, "Lumber Industry, Part 1, Standing Timber, January 20, 1913, Department of Commerce and Labor, Bureau of Corporations") given to railroads amount to 190,000,000 acres of land—considerably more than the entire area of the States of Pennsylvania, Ohio, Indiana, Illinois, and several of the New England States. In addition to the generous Federal land grants which the railroads of this country have received, individual States have donated to the railroads other enormous tracts. For instance, Texas has kindly given to railroads 32,400,000 acres of its best lands. The State of Florida, the entire area of which is less than 35,000,000 acres, has given away 19,000,000 acres. In Min-

nesota, the State has parted with 5,670,000 acres. Other States have given away separate batches of additional millions of acres.

It seemed to be a pleasant pastime of our early legislators to indulge in the game of separating citizens from their birthrights. Today our people have as little access to the natural opportunities of this country as have the landless Helots of Mexico who dwell in the peon barracks of the Haciendas.

The original idea of giving to railroads such vast allotments of our national lands was ostensibly to encourage these benefactors of the public to build railroads. It is a curious commentary on the whole system pursued by our government in this respect, that the railroads which did not get a slice of public land pie completed their road construction with more alacrity than those who did. Again, many railroads received public land grants for the purpose of building roads and then quietly—very quietly indeed—forgot to build the roads. In their forgetfulness, they omitted to return the lands which they had obtained under false pretenses.

There is a very significant map published in the report above referred to, which is printed in this number. This map outlines the land grants given to railroads in this country by the Federal government. It does not include the millions of acres more given by separate States. If these latter figures were added, they would considerably swell the total land grants already mentioned. The Union and Southern Pacific systems have received together 90,000,000 acres of Federal lands, not to mention State grants. The strip of land given by our government to the Union Pacific and Central Pacific Railroads from Nebraska to California comprises an area the width of which along that entire distance is 40 miles; that is, 20 miles on each side of the railroad track. Another strip of land granted to the railroad running through Northern New Mexico and Arizona is 100 miles in width, or 50 miles on each side of the railroad track.

There seems to have been a mad desire on the part of our legislative Solons who solicitously safeguarded the welfare of the country during the years 1850-1871, to part with lands for which they were the trustees, handing these properties over to railroad corporations. In 1842 Asa Whitney modestly asked Congress to give him 100,000,000 acres for the purpose of building a railroad from the Missouri River to the Pacific Ocean. He only wanted a strip of land 60 miles wide along the entire distance. A compliant and complacent Congress used its best endeavors to give him his little strip, but the negotiations fell through owing to some financial difficulty. But it wasn't Congress's fault that he didn't get it.

In 1845, there was a strenuous agitation of the question of nationalizing railroads, and a strong sentiment existed among the people for retaining our public lands as national assets. But the government of that day ignored the public will and weal and thus merited the Anarchist's definition of all government as being "a conspiracy against the people."

The Southern Pacific Railroad in its various land transactions did not

pretend to adhere to the terms of its agreement with the government when it received these grants. It violated its contracts on every occasion and in every particular. It established a land monopoly throughout California which is one of the most conspicuous examples of corporate greed in the world today. This railroad, it might be said in passing, has the greatest monopoly of timber land in the Northwest, owning 106 billion feet in Northern California and Oregon alone. This is even larger than the famous Weyerhaeuser timber holding which comprises 96 billion feet in the Pacific Northwest. A billion feet of timber would fill a freight train 417 miles long or build 65,000 six-room houses. If the Southern Pacific Railroad loaded all its timber on freight cars and placed them end to end, they would extend 44,202 miles—almost twice around the earth. The Southern Pacific Railroad in Oregon owns 2,895,595 acres of land. The government is now engaged in a suit against this railroad for alleged violation of the conditions attached to its land grant requiring that the land should be sold to actual settlers only, at a price of not more than \$2.50 per acre. It is charged by the government that vast tracts of land have been sold to timber monopolists and land speculators. Another violation of the grant charged against the railroad, is its retention of 2,074,454 acres of land and its refusal to sell the same to settlers. Most of this land has been entirely withdrawn from the Oregon market.

Another great land octopus is the Northern Pacific Railroad. Its steel tentacles have grasped 57,920,000 acres of land on its main lines and an additional acreage of 42,500,000 acres on its branch roads—102,000,000 acres in all.

In most of the grants of lands to railroads, the Federal government imposed a specific condition: that the roads should be built within a certain time. Otherwise, the grants would lapse and automatically become government property again. Though many roads failed to comply with these conditions, the government has never brought suits to reclaim the lands in question.

Though much of the railroad land has been sold, there yet remains an enormous acreage in the hands of the various companies—estimated at at least 200,000,000 acres, including State as well as Federal land. On page 233 of the Government Report on Standing Timber above referred to, this sentence appears:

"The fact that today out of 17,000,000 acres of land granted nearly 50 years ago to several then distinct corporations as much as 13,888,000 (or about 80 per cent.) is still retained in a single ownership is of great significance to the public—for its one holder, by virtue of its retention of land grants, is today the largest owner of timber in the United States."

Instances of large railway holdings have been cited here to show what has become of our Public Domain and to demonstrate how the interests of the people have been betrayed by their representatives at Washington. The government report already quoted points to the evils which have followed from the policy pursued by our early statesmen, so called. It says: "Instead

of securing a wide distribution of the Public Domain in the hands of a large number of independent owners, as apparently contemplated, the practical result of this legislation has been a high degree of concentration of ownership. When such lands become concentrated in a comparatively few hands, there is a serious public danger."

It looks as if our early forefathers wanted to wash their hands of the Public Domain. What they could not give away to the railroads, they sold at from 16c. to \$1.25 an acre, parting with these lands not to individual pioneers but to corporations and land speculators. Much of the land sold at 16c. an acre is now worth \$200.00 an acre, or more. H. H. Schwartz, former Chief of Field Service of the General Land Office, stated officially in 1909 with reference to the sale of certain lands: "These lands brought to the people or general government a gross sum of \$30,000,000. *At the date of sale they were reasonably worth \$240,000,000.* The profit of over \$200,000,000," continues Mr. Schwartz, "went, not to the needy settler engaged in subduing the wilderness, but to the wealthy investors."

The Government Report further states:

"There has been created not only the framework of an enormous timber monopoly but also an equally sinister land concentration in extensive sections. This involves a great wealth in minerals. The Southern Pacific has 4,318,000 acres in Northern California and Western Oregon and with the Union Pacific, which controls it, millions of acres elsewhere. The Northern Pacific owns 3,017,000 acres of timber land and millions more of non-timber land. In Florida three holders have 4,200,000 acres, and the 182 largest timber holders have over 16,990,000 acres, nearly one-half the land area of the State.

"Finally," says this Government Report, "to timber concentration and to land concentration, is added a closely connected railroad domination. The formidable possibilities of this combination," continues the Report mentioned, "in the Pacific Northwest and elsewhere are of the greatest possible importance. This formidable process of concentration in timber and in land certainly involves grave future possibilities of impregnable monopolistic conditions, whose far reaching consequences to society it is not difficult to anticipate fully or to over-estimate. . . . The underlying cause is our public land policy, resulting in enormous loss of wealth to the public and its monopolization by a few interests."

* * * * *

We might well ask ourselves, therefore, who owns the United States? The answer is plain: Mostly, the railroads.

Who owns the people of the United States? As ownership of land means ownership of those who must have land, the answer is equally simple.

There is another question which is even more vital: Is there any way out of the difficulty for the people? Can they recover the lost empire? Is a way open to the Promised Land?

There is: Tax these great land holdings on their present market value.

There are in the United States at this time 359,030 miles of railroad track. These tracks rest on land. This land has a value. Tax it on its full value. Railroads have terminals, usually in the most central portions of the cities which they enter. Tax to the full these terminal values.

If the vast land holdings of the railroad corporations, their rights of way, the land of their terminals, the value of their timber and mineral and coal lands were taxed to their full value, a mighty step forward in the way of progress would be made. The stolen birthright would be restored.

ADDRESS OF FRANK W. GARRISON AT THE JOHN SHERWIN CROSBY MEMORIAL MEETING.

PHILADELPHIA SINGLE TAX SOCIETY, PHILA., MARCH 12, 1914.

John Sherwin Crosby belonged to a generation of reformers whose lives may be said to have fallen within the classic period, when the eloquence of Henry George was enlisting the world in the new crusade against unjust taxation. I cannot speak of Mr. Crosby as one of his intimates, but even my inadequate tribute is not without a certain fitness as offered to one who took part in a similar meeting held in New York in memory of my father.

I have heard it whispered that reformers are rather given to memorializing one another and basking in the sunshine of mutual admiration, and as I desire not to err in that direction, I shall not attempt a eulogy. Suffice it to say that John S. Crosby was a man whose charm of manner and intellectual equipment put measurably within his reach the higher prizes in his profession, and he might have excused himself from assuming the handicap of an unpopular agitation. But, responding to a generous and compassionate nature, he hastened to sustain a brief for all who suffered from oppression and misery under a false and cruel economic system.

Times have changed since then, and it is no longer considered a sign of mad eccentricity to confess the Single Tax faith. The world is growing dangerously tolerant, and has almost ceased to brand us as "anarchists," "socialists," or "communists," in the sense that we are thirsting for a sort of French Revolution and an opportunity to despoil the rich. Henry George is almost universally spoken of with respect, and even our opponents are apologetic at not having read *Progress and Poverty*.

Only in the very fastnesses of monopoly does the name Henry George still evoke a figure of terror. It was Josiah Wedgwood who said that "To the House of Lords 'socialism' means something ridiculous about 'promiscuous love,' something merely immoral, but the word 'Henry George,' suggests actual robbery. In the House of Commons he was only 'a half-educated fanatic,'

but in the House of Lords characterization was unnecessary, he was 'a man called Henry George,' in every accent of horror."

Very much this sort of thing was customary in New York when John S. Crosby threw the prestige of his distinguished abilities on the side of justice. Such unhesitating obedience to an enlightened sense of duty comes with added grace from a professional man, for nowhere so thoroughly as in the professions does a man become impregnated with conservatism and conformity to current ideas. Froude might have had him in mind when he said, "That which especially distinguishes a high order of man from a low order of man, that which constitutes human goodness, human greatness, human nobleness, is surely not the degree of enlightenment with which men pursue their own advantage; but it is self-forgetfulness—it is self-sacrifice—it is the disregard of personal pleasure, personal indulgence, personal advantages remote or present, because some other line of conduct is more right."

If we need an illustration of the work accomplished by such dedicated lives, we have only to realize that the real estate interests of New York are now using as a weapon to fight the Single Tax principle embodied in the Herrick-Schaap Bill a proposal voluntarily to surrender a part of the future unearned increment. They hope by inoculating themselves with the Single Tax virus to escape the full force of the malady of justice. And while New York is giving very earnest attention to a once-despised doctrine, Boston is given a lesson by the little city of Houston, Texas. A certain Prescott, writing from the State House in Boston, offered to supply the names of personal property owners in Houston whereupon a certain Pastoriza replied for the Board of Assessors as follows:

"I have your letter offering to secure assessments of personal property and charge \$1.00 per name for same. In reply will state that this city has ceased to act in the capacity of a thief. We do not tax personal property; we consider it common, every-day stealing to take in the form of taxes any part of that which a man earns himself. The land values of Houston produce more revenues than we need and we don't have to subject our citizens to the ordeal of the seventh degree, or put them in a position where they will have to lie, perjure themselves, and send their souls to Hell. If you will read Progress and Poverty by Henry George, you will get a line on what I am talking about."

If such changes have come about during the short life time that we are here to commemorate, the work of Crosby and his associates must have been faithful and efficient. It is because of them that we can say that

"... the pure law
Of mild equality and peace, succeeds
To faiths which long have held the world in awe;
Bloody and false, and cold."

And it behooves us, who accept this tradition, to bring to the work as much energy and unselfishness as we can draw from such examples. The

words of John S. Crosby, uttered over the body of his great leader, are as pertinent as ever: "The struggle in which Henry George spent his life was one for the benefit of all mankind. I call upon you to keep up that struggle and to carry on that fight until victory is won."

LAND VALUE TAXATION.

By **MRS. HENRY MARTYN BRIGHAM.**

The cause of almost all present poverty and distress is to be found in the inequality of opportunity to use land. The Jews by their laws made a periodic redivision among the different families—the time being the Jubilee year. Most primitive people had similar land laws, either prohibiting alienation or providing for redivision. Many years before Christ, Tiberius Gracchus, the tribune, foretold the people of Greece what would happen if the lands became concentrated in the hands of a few, while the many became tenants. Pliny complains that large estates ruined Italy. Bishop Latimer, in the reign of Henry VIII, inveighed against the encroachment of the nobility upon the common land, and pointed out the dangers to the people. Turgot and Quesnay during the old regime in France, prescribed a nationalization of land as the only cure for the ills which they saw overwhelming the land. But these men were too far in advance of their time, and they and their followers were but voices crying in the wilderness; and, indeed, while they appreciated the fact, none had a sufficient practicable remedy to suggest. The Greek and Roman laws, ceding to each soldier's family a few acres of land or the French proposal to make land national property—all these were either futile makeshifts or impossible of execution without a fearful upheaval of the existing state of things.

HENRY GEORGE'S BIG IDEA.

It was not until an American realized that the cause of the increase of poverty with the advance of progress was the monopolization of land, and began to bend his tremendous constructive intelligence to the task, that a method was proposed, just, expedient, practicable, to lead men out of bondage into freedom. That man was Henry George.

His reasoning was simple: Man is a land animal, and can draw his subsistence only from the land. All that we consider as wealth is taken from the earth, and is transmuted by the skill of man into its final shape, for the satisfaction of some human requirement. Thus, all wealth is the result of labor acting upon the land, and if every man could apply his labor to land, following his peculiar talent to produce some particular object, then it would follow that all the wealth wrung by him from the ground would be his, call it wages,

salary, profit, or what you will. But just as soon as this man has to get permission of some other man—the land owner—to produce this wealth, and must pay for this right, then the result of his labor is not all his own. It is divided into two parts, the one which he must pay for the privilege of using the land, commonly called rent, going to the landlord, and what remains for him is wages, salary, profit, or what you will.

It is, of course, quite obvious that the greater the need for land the higher the rent, and correspondingly, the less the wages, as proportions of the wealth produced. And it is equally obvious that this applies not only to the farmer who works directly upon the soil, but to the manufacturer, the storekeeper, and the ultimate consumer, all of whom help to pay this rent.

Now, if the owner of the land is justly entitled to this land and to this profit, then, of course, there is no help for it—he must get his pay. But is he? Can any man be said to have the exclusive right to any portion of the earth's surface? Can any man be said to have exclusive ownership in something that was here long before him, and that will remain here long after he has gone, that he has not produced, and that no man before him has produced? Shall we not find, upon tracing back the title of any man to any parcel of property, that it rests, as Spencer put it, upon force or fraud, through bloodshed or cunning?

The many landed proprietors of England are getting a large share of the results of the labors of others, because one of their ancestors happened to please King Richard or Queen Elizabeth. Right here on Long Island there are families still in possession of land that was granted one of their ancestors by King James II. Did the Indians who sold Manhattan Island for a few baubles have the right to expatriate their descendants?

PRIVATE OWNERSHIP NOT JUST.

So we see that private ownership in land is not grounded upon any principle of justice or equity, but that it is merely a conventional right—really no right at all, but a great wrong. Henry George reasoned further along these lines. He gave the historic example of slave ownership. Every argument that can be adduced for the sanctity of private ownership in land was adduced to perpetuate slavery. But when the public intelligence and conscience had been sufficiently awakened to see the enormity of the thing, the injury not only to the slave, but to the slave-owner, it did not take long to banish slavery from our land.

The remedy proposed by the French statesmen of taking land away from the individual and making it national property did not appeal to Mr. George. He realized that to get the best use out of land it must be under the management and control of the individual, and that there must be security to the individual for the improvements which he puts upon it; and every furrow that is driven through the land is an improvement. So he evolved his great theory of taxation, which, while leaving the untrammelled enjoyment of land to the

individual, would give to the community the same benefits as though the land were owned by it.

Land has two values, a sale value and a use value. The use value is always inherent, and can be used for whatever purpose it is available. The sale value comes only when more than one person desires it, and the two or more persons are willing to bid against each other for the privilege of using it. The highest sum which is bid by these two or more becomes then the rental value, or, if they wish to purchase, then the rental value capitalized. If, instead of two persons, a thousand persons desire to use the particular plot, its rental and sale value will consequently be enormously augmented, and where, as in some of our metropolitan areas, tens of thousands need a plot, there is almost no limit to the amount of the rental and consequent sale value.

This value, therefore, is not created by the person who happens to be the owner. It would retain this value, no matter who owned it, because of the need for it by the public and the population gathering about it.

Nothing can be fairer, then, than to insist that this value, created by the public, should go back to the public, for the purpose of defraying public expense.

For this reason Mr. George proposes that the land only be taxed its full rental value, leaving to the owner all his improvements, and giving him all benefits to which he is entitled, merely making him give up to the community that which the community and not he has earned; that is, the increase in the value of the bare land. The only person who could suffer by this would be the one who has purchased large areas of land, not with a view to using them, but with a view to holding them until the demand for them would bring him profits which he has not earned. This, then, is the great proposal, to defray the entire expenses of government by absorbing the ground rental value, and by taking the burden of all other taxation from industry.

BROOKLYN, N. Y.

A BOY'S ESSAY ON THE SINGLE TAX.

(Following are extracts from the concluding speech of a joint debate on the Single Tax between "teams" of the Wichita and Wellington (Kansas) High Schools, in which the former upheld the Single Tax. The speech from which these extracts are taken was delivered by James J. Carney.)

One of the most important and beneficial of the reforms accomplished by the Single Tax will be the elimination of land speculation and speculators. The Kansas merchant, manufacturer, and farmer must employ men to operate their respective concerns, or these enterprises will cease to live—the land speculator hires no men, loses no money on account of it, letting his land lie idle and undeveloped until the laborers are forced to work at his price or starve, while in the meantime he reaps as his reward for his oppression the benefit of

the community's growth in the increase in land values. The land owner who allows his property to lie undeveloped and unused, denying to his fellow man at the same time his equal right to make a living on that natural resource, the speculator in land who buys and then holds his purchase idle and beyond the community's use, are the parasites on commercial society who lessen the demand for labor. The man who produces and hires labor and laborers, who puts his capital at the disposal and use of the community, is taxed under the present system for the blessings he brings to humanity, and the man who appropriates the natural resources of nature for himself is rewarded by the community's growth for the curse he brings to society. It is true that under the Single Tax one man or a coterie of men could own large areas of land in Kansas, as they do now, but under the Henry George theory it would be impossible for them to own that land and allow it to remain idle, because the tax on it would pauperize them. This tax will, therefore, eliminate the disastrous evil of land speculation and the gaining of individual fortunes from the results of the community's labor and growth. It would destroy land monopoly and benefit labor, because these men would of necessity build improvements on that property worth much more than the land itself, the construction of those improvements would increase the demand for labor, the use of those improvements when finished would mean employment for hundreds, the added population would provide a larger and readier market for the products of the Kansas farmer, and the wealthy man and land monopolist would not be putting in his coffers the increase in land value and the economic rent from that land which belongs to the community and which the community has produced!

* * * * *

God has provided for us a storehouse from which all means of life is produced—and as long as a certain class are owners of the earth and the largest class live on it only by the permission of the few—as long as men are denied access to this storehouse, no reform will relieve the present condition; yet our worthy opponents support and uphold a system which denies to the majority of men all right of access to this storehouse we call land; but—were that storehouse open, as the Single Tax would open it by the elimination of land monopoly, the natural demand for labor would keep pace with the supply, and the laboring men and farmers would not be compelled to sell their labor and products in the cheapest market and buy in the highest as they are forced to do under the present system. There is but one kind of real property—that is land; and but one distinction between property of any kind, natural resource or gratuitous property, and earned property, and therefore the tax should fall lightest upon earned property to encourage its production, and heaviest upon natural property, or land, because it is given to all, must be used by all, and a tax will not decrease its area.

* * * * *

My worthy opponent has endeavored to put us in the class of Socialist propagandists by telling you that the Single Tax would deprive man of the

individual right to land and its production; also that private ownership of land is a root of our civilization and necessary to our modern existence. We know full well that if a man had no security or assurance of a permanent location on earth and a guarantee to all the products of his labor, there would be no incentive to use or cultivate the soil because he would not be sure of the results. My worthy opponent has tried to convince these honorable judges that if the Single Tax means the confiscation of private property in land that such insecurity would result. Do not confuse the wrong of private ownership with the right of private possession! The Single Tax does not mean the confiscation of land, because a man under that system would have secure, and if he desired it, *by using it*, permanent possession of the land with the right to buy, sell, give or bequeath as he sees fit. It *would* mean the abolition of exclusive private ownership of land, a thing as fundamentally wrong as private ownership of any natural resource, water, air, or sunlight, as wrong and as indefensible as ownership of slaves; but it would not do away with private possession of land for it would secure and guarantee to a man **all** the fruits of his labor on that land, to which and only to which he is entitled, which the present system does not do, and it would give to the community, as we have stated, what belongs to the community—the rental value and increase in site value of the land. A man is justly entitled to all the fruits of his labor and the present system deprives him by taxation of a share of his production, and a man is not entitled to exclusive ownership of land to hold it in disuse—a thing that the present system permits.

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 VI.

SOCIALIST POLITICS —(Continued.)

If we turn to other countries we find much the same condition of things as in those we have already briefly reviewed.

In great Britain some six years ago a few dozen labor representatives dusted with socialism were returned to Parliament. The term "dusted" is advisedly used, since for the most part they were returned as Liberals or owed their seats to the liberal votes, and the socialism of the majority of these members is very easily brushed off. However, on their election the socialist trumpet resounded throughout the world. In all socialist and semi-socialist

papers were long leading articles on the question whether British Trade Unions would or would not now accept the socialist shibboleth of the nationalization of all the means of production and exchange. For the present, of course, little or nothing was to be expected; for, as now everybody knows, Socialists always defer their heroic deeds to the future; but of the future the oracles with their usual lavishness prophesied the greatest things. The former socialist leader, John Burns, became a Minister of the Crown, and distinguished himself by a strict impartiality towards his previous comrades, and a marked lack of enthusiasm for any really progressive measures. Over six years the Socialists have sat in Parliament without committing the unpardonable sin of bringing to light a single new and useful thought—vague talk about a right to work seems fully to satisfy their legislative ambitions. Recently a short-sighted comrade made a scene in the House of Commons on the question of the unemployed, and was thrown out with the scarcely veiled approval of his socialist comrades.

Surely it is no mere coincidence that we find among the Socialists of all countries the same idle, senseless doings, the same disproportion between outward appearance and inner reality. It almost seems as if some evil spirit had blinded these people, making them see things of no value as big and important, and really important things as little and futile. And it is further no mere coincidence that socialism pleases least the most free and most verile nations of Europe. Self-respect is incompatible with the begging tendencies of socialism. The Swiss people for the most part will have nothing to do with socialism. Even though many Swiss workmen may vote for the socialist candidate, socialist methods of thought are seldom to be found among them. If socialism were openly to call upon the Swiss to vote on the question of the nationalization of the methods of production, or any other of its avowed ideals, its supporters would desert them in shoals.

The learned men of socialism, of course, explain this somewhat differently. They declare that the aversion of the Swiss to socialism is due to the fact that the capitalistic system of production is still insufficiently developed in Switzerland; and in secret they hold the Swiss to be too stupid for socialism. The Swiss, they say, have no proletarian "class consciousness"; they are still petty and reactionary in their political sentiment.

Still, the dim confused feeling that they are wronged and disinherited by the existing order of things accounts for the fact that socialism has gained an entrance even among the Swiss. From Germany Switzerland has been flooded with political refugees and industrial workers who with real zeal have been its apostles. In spite of this, however, the success of socialism in Switzerland has been markedly less than in other German speaking countries.

The aspiration for personal freedom and independence, the political discipline and intelligence of the Swiss, have ever hindered its progress. Too generous promises only make the Swiss people suspicious. Things forced upon them they are apt to resist. According to the progress hitherto made,

socialism seems little likely to conquer Switzerland within the next four or five hundred years.

In the meanwhile we shall continue to work practically for the welfare of the Swiss people, the Socialists assure us. Let us place the practical work they have hitherto accomplished under a microscope—it is of a kind that unless largely magnified can hardly be looked at at all.

In Switzerland Socialists have succeeded in establishing a Secretary for labor, who is assumed to promote the well being of the working classes. To this end he has been given an office in just that part of Zurich which is least frequented by the workers. Six other Socialists have been attached to this office, who are well paid by the State, and who work at the solution of the social problem by preparing for publication the most important documents which never see the light. In Zurich four Town Councillors have been elected who have thus secured a good living wage, but only for themselves. Furthermore, the town of Zurich is building houses and letting them almost as cheaply as private owners, which does not bring any very great advantage to the working classes. As, despite this forward movement, the poor still lack bread, the town is to organize a municipal milk-supply for babies. Babies nourished on anti-capitalist milk will surely more easily swallow any and all socialist theories. As, according to the testimony of the socialist papers, the needs of the people are growing daily, the party is strenuously working for proportional representation.

In Basle the Socialists are advocating the imposition of a tax on any further increase of the "unearned increment" to the extent of 30 to 40 per cent., but think secretly that 5 per cent. would be a result with which they would be well satisfied. In Genoa a University Professor has written a book full of praise of Social Democracy, and is consequently acclaimed as one of the leading and most enlightened spirits of humanity. From Shaffhausen, St. Gallen, Biel and other places where Socialists have been elected Town Councillors, we hear that the socialist cause continues its victorious careers, but that the working classes are very badly off. In Berne the bourgeois law-makers passed a strict law for the protection of working women, which the socialist Town Councillors of Biel have at once set at naught. Thereupon a occurred a little domestic quarrel among the local Socialists, which was ended only with great difficulty. Scarcely has the war hatchet been buried in Berne when a socialist member of the Government in Zurich brands one of the most talented and self-sacrificing associates of the party as "a cowardly liar." The comrades on the opposition side are indignant with the vulgar State Councillor, whom they denounce as a traitor; the comrades who support the State Councillor wax indignant over the "perfidious attack" made upon him—until at last both sides agree to suppress their mutual indignation, and save it all for their bourgeois opponents.

Some Swiss persons decide energetically to take part in the Social Struggle, to make speeches and to write books on things on which innumerable speeches

have already been made and innumerable books have already been written. To demonstrate to the rich that some people are still poor, and that consequently socialism is not yet quite unnecessary, a Swiss Home Work Exhibition is arranged. Bourgeois journalists feel themselves compelled to write most sympathetic articles, socialist journalists the most scoffing and poisonous articles—and so those responsible for the Exhibition received from both sides their “deserved recognition.” But the working men and women, whose needs were used to advertise the exhibition, remain just where they were.

And this is what the Socialists are pleased to call their class-conscious and end-conscious social politics. Words, words, nothing but words and empty nothings, by indulging in which one need take no risk—such is the practical politics followed by the much vaunted Socialist Party in Switzerland, as elsewhere. It is simply untrue to contend that such politics have been or can be of any real use to the people. The people are right not to trouble themselves much about it. But the Socialists say they are the only ones who really want to serve the people; the other parties would serve only the classes.

A policy such as the Socialists follow is not a policy of men who are dead in earnest. They would help the poor! Yes; but only in some dim remote future, after the capitalistic system has passed away, when it may no longer be difficult or dangerous. They would secure us a thousand fine things long after we are dead and gone.

In Switzerland it would have been comparatively an easy matter for the Socialists to help the poor, if only it were possible by their methods. For in Switzerland all those hindrances have already been removed which are supposed to obstruct their progress in other countries. Even against the will of the Parliament and the Government the Swiss people have a constitutional power to adopt any legislative measure demanded by 30,000 citizens. Moreover, in almost every Canton the people can remit and can make any law without troubling themselves about the Government. Therefore the Socialists need not even have concerned themselves in conquering the whole country; they need only have selected the District which seemed to them the most promising. But what have they accomplished? As good as nothing. They have not even dared anywhere to ask the judgment of the people on their platform, which is supposed to offer the one road to social salvation.

An end followed in dead earnest is seldom missed. History teaches us that every party has attained that which it most earnestly desired. The Liberal Party of the Canton of Zurich, though temporarily overthrown by a Conservative revolution, secured the people freedom of religious belief and freedom of industry. The Democrats of the Canton of Zurich have overthrown an apparently all-powerful government, and converted a Canton hitherto ruled despotically into the most democratic republic in the world. And the Socialists? Well, though everywhere in a minority, they have managed to place nearly all their leaders in well-paid offices in both States and Municipalities! The legislative records of the Canton of Zurich may be sought in vain

to find a single important measure bearing the impress of the spirit of Socialism.

Instead of walking uprightly and openly the straight path leading to the realization of their avowed ideals, the Swiss Social Democracy follows a shifty and evasive policy, which only fills the majority of the Swiss people who are attentive to politics with anger and indignation. In their attitude toward public affairs they unite everything most contradictory and offensive. They have no guidance to give the workers, and vainly attempt to make good its absence by flattery and deceptive promises. They cry aloud about the wickedness of the bourgeois, but welcome to their camp those discarded by every self-respecting citizen. They sneer and scoff at the two great Parties for their competition to occupy the Government benches; but for themselves they cannot get enough of the well-paid offices of the Class State of today. They pillory "the capitalistic idler;" but they do not remind their own leaders that they are treating as sinecures offices avowedly created for the benefit of the working classes. They indulge in the most threatening words about the growing anger and indignation of the proletariat, but desert any and every movement, like anti-militarism, which requires courage and strength of character. They pompously brag about the freedom of criticism in their own camp, but when an unpleasant truth has to be told their supporters, they indulge in a dance on eggs which would do credit to the most accomplished performer.

By means of the General Strike they are preparing for the Great Revolt; but in the meantime they remain the best of friends with those in power, so as not to lose their well-paid posts or to be refused some trifling favor. No wonder that Social Democracy arouses no respect; that the passionate hysterics of their press is answered only with contemptuous silence by the press of the rich.

"Where would the workers begin if we did not hold before them the ideal of the Society of the Future?" emphatically shouted the leader of the Swiss Social Democracy. Socialism alone, we are further told, makes it possible for the workers to preserve a belief in the future. Always ideals, always future, always hope and faith! This has ever been the inheritance of the disinherited and dispossessed. What scoffs and sneers have not Socialists poured out upon those who so generously promise the poor their inheritance in Heaven, but who so carefully keep to themselves their inheritance of the earth and all that it contains. But pray tell us, you Socialists who occupy such well-paid offices in the Bourgeois Class State of today, is not your party doing exactly the same thing? Are you not attempting to put off the claim of the industrial classes to immediate relief by promising them all sorts of fine and alluring things in the Socialist heaven of the remote future? Your practical policy has long since converted your party into a Society of Place Hunters, to which every scoundrel is welcomed provided only he possesses some political influence. If there be a party ready and willing to play the part of Tammany in Switzerland, no gift of prophesy is needed to say which party that will be.

If the issue involved were not so serious, it would be humorous to find a party avowing such fine sentiments falling so low. It is almost inconceivable how a party containing so many good and well-intentioned men should continue to follow such a petty, paltry, degrading and disgraceful policy. It would be impossible were not the spiritual kernel of Socialist theories and teachings utterly lacking.

A confused theory will confuse even the most highly principled minds. Even the strongest character cannot withstand the evil influence of the teachings of Socialism. What guidance to moral or political action can a Socialist obtain from the vague theory of surplus value, or from any other of the innumerable theories Socialism brings forth on every opportunity? Can any of these theories tell him what is right and what is wrong, what he should do and what he should avoid doing? Theories Socialists have for everything, but they never seem to know what they ought to do.

It is no mere accident that almost every Socialist who attains office treads his principles ruthlessly under foot. It is no mere accident that every socialist movement of which we have any record has only resulted in evil to its followers. It is no mere accident that concurrent with the growth of Socialism the forces of Reaction have been strengthened, and so-called Protective Tariffs have increased, tariffs which by means of taxes upon the necessities and conveniences of life rob the masses of far more than is likely to be returned to them by all the many different so-called social reforms. Protective Tariffs and Socialism are, in truth, carved out of the same wood. Both are based on the assumption that the State must interfere with the economic life of its citizens; that it must take something from one class to give to another.

Through its avowal to help the poor, Socialism has known how to attract to its standard many fine and humane characters. But its policy, teachings and attitude toward public questions have not thereby been made any better. For Socialism is the offspring of confused thinking, not of coherent, logical thought, of truth and clearness. Hence everything relating to it is sham; its avowed confidence in ultimate victory is but bragging, self-glorifying verbosity; its brave defiance is but the mock-heroics of the ranting tragedian.

The results of Socialism in Zurich are symbolical and significant. This Canton is the chief centre and fortress of Swiss Socialism. Here its most talented leaders have almost incessantly agitated for over forty years. And what have they accomplished? Have they secured for the people a single right or even privilege of any real value to them? Only the privilege without punishment to kill the child in the mother's womb! Such is, indeed, the one privilege the heated efforts of the Socialists have succeeded in securing to the people of the Canton of Zurich! To conquer for the children of the proletariat the right to life, those men, who are so lavish with their bravery over small, pettifogging, useless things, have never yet had the courage.

In all times and in all countries has Socialism been tried and found wanting. When prayerfully and earnestly tried during the era of primitive Chris-

tianity, it proved itself abortive; again during the era of the Anabaptists; by the Jesuits in Paraguay, as in the quite recent New Australian settlement in the same country, it once more proved its uselessness; again during the Digger Movement in England in the 17th Century, by the conspiracy of Baboeuf in France in the 18th Century, once again at the time of the much feared International, at the time of the Paris Commune in 1871, and the most disgraceful fiasco of all during the so-called Russian Revolution. Every attempt at the realization of Socialism has failed miserably, disgracefully; even temporary success has only been possible where religious influence managed to keep the masses disciplined into a machine-like order. But modern Socialists still boast of their historic mind, of their assumed infallible interpretation of history, of what had to happen in the past, and of what must inevitably happen in the future, irrespective of the doings and desires of mankind.

(To be continued.)

SOME INTERESTING EVENTS IN THE HISTORY OF THE MANHATTAN SINGLE TAX CLUB. 1886-1900.

(Continued.)

(For the Review.)

By BENJAMIN DOBLIN.

This series of memoranda, as we explained in our last issue, is 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.

1899.

Samuel Seabury, President.

January—Dinner to Edward McHugh on his return home. It was on this occasion that Tom L. Johnson, accompanied by August Lewis, unexpectedly marched in during the dinner and in response to the urging by the chairman that he address the diners, declared that he was settling his business affairs so that he might be able to devote all his time and energy to the furthering of the Single Tax cause and he exclaimed, "You watch my promise."

February 28th—George P. Hampton elected to membership.

April—Copies of the May issue of the *Single Taxer* sent to all the assessors throughout the State. Still pushing for Home Rule in Taxation.

May 4th—A committee of 3 appointed to call a State Conference of Single Taxers to meet on Labor Day, September 4th, for the purpose of effecting a State Single Tax organization and to observe appropriately the birthday of Henry George. (Upon motion, it was decided that a committee be appointed

to confer with the proper authorities as to whether a bronze bust of Henry George would be accepted by the trustees of the New York Public Library and placed therein.) Mr. James R. Brown moved the appointment of a committee to confer with Mr. Thomas G. Shearman about placing a bronze bust of Henry George in the Congressional Library at Washington, D. C.

April 24th—Oscar H. Geiger elected to membership.

June 1st—156 letters sent to charitably disposed persons asking them to consider the Single Tax as a measure that will abolish the awful needs of poverty.

Resolutions passed at this time:

RESOLVED, that the Manhattan Single Tax Club condemns unqualifiedly the war that the President of the United States is carrying on against the Phillipine Islands inasmuch as the principles of the Declaration of Independence are being violated and the rights of man transgressed.

We hold it a safe and sane principle of government that the just powers of government are derived from the consent of the governed and not from the cannon's mouth, and that these principles are equally applicable to the people of the Phillipine Islands as well as to these of the United States.

Still agitating the evil of unequal assessments.

June 27th—Graduates from schools and colleges of the City to be presented with Single Tax literature.

June 12th—Manhattan Single Tax Club incorporated.

July 24th—Dinner in honor of Edwin Markham, author of "The Man with the Hoe," at Hotel Marlborough.

September 3rd—Celebration of Henry George's birthday at Grand Central Palace.

December 21st—Mazet Committee has bill drawn by Club in 1895 dealing with land withheld from use by speculation.

December 14th—E. L. Heydecker elected a member.

1900.

William D. McCracken, President.

January 4th—Rev. Dr. Edward McGlynn elected honorary member. The Women's Henry George League entertains the Club with a reception and refreshments upon the inauguration of the newly elected officers.

Saturday night meetings in Association Hall of the Y. M. C. A. Building, 4th Avenue and 23rd Street. Attorney General F. S. Monnett of Ohio spoke on Trusts.

Resolutions adopted on the Boer War:

"WHEREAS, We recognize in the war which the British Empire is now waging against the South African Republics, a violation of that important rule of international law to which all civilized states should be subject, that no government has the right to interfere with the internal policy of another; and

"WHEREAS, the Boers are contending for the same right of self-government

for which the founders of the American Republic fought in 1776, and inasmuch as the insincerity and inconsistency of the British claim, that they desire to secure merely the rule of the majority, is apparent from the fact that a few Englishmen now absolutely control and dominate the government of 300,000,000 in India; and

"WHEREAS, We regard the plea, that the Anglo-Saxon is 'Carrying the White Man's Burden' to enlighten and establish justice and liberty among inferior races, as one of profound duplicity and hypocrisy which is urged merely to enable land grabbers and monopolists to deprive other people of the right to use the land; therefore be it

"RESOLVED, That we, members of the Manhattan Single Tax Club of the City of New York, in meeting assembled this 4th day of January, 1900, condemn the action of the British Government as unjust and infamous and in violation of the rights of man, and declare it to be only equalled by the aggression of the United States in its murderous warfare upon the inhabitants of the Philippine Islands,

"FURTHER RESOLVED, That we extend our heartfelt sympathy to the patriots of the Transvaal Republic and wish them success in their efforts to resist British spoliation, and that we sincerely hope that British defeat may be followed by the establishment of a great South African Republic dedicated to Liberty, Fraternity and Equality among men."

This resolution gave rise to differences and provoked the resignation of Thomas G. Shearman from the Club.

April 12th—Thomas Jefferson Dinner held at the Hotel Marlborough, William D. McCracken, President of the Club, presiding; the speakers were Andrew McLean, Bird S. Coler, Christine Ross, Dr. Takamine and John J. Lentz.

Club sends women delegates to Women's Tax Conference at Washington, D. C. The delegates were the Misses Colles, Fay, Ross and Mrs. Crosby, Mrs. Stirling. and Dr. Hussey.

A lecture tour of the United States by John S. Crosby carried on under the direction of Henry C. S. Stimpson.

The following letters were sent respectively to Tolstoy and the Emperor of Germany. They are introduced here as a matter of record.

COUNT LEO TOLSTOY,

Yasnaia Poliana, Toula, Russia.

Dear Count Tolstoy:—The Manhattan Single Tax Club, of which Henry George was a member and whose object it is to advance the cause for which he lived and died, wishes to express to you its deep appreciation of the assistance which you have given to this cause in your new book, the "Resurrection." While so many are making the great Christian principle of love for neighbor lead to nothing but vague sentiment and impracticable schemes for the benefit of humanity, it is refreshing to find a man who from the same unassailable

stand-point, is able to see the pre-eminent economic importance of the land question and to understand clearly the simple method by which justice in the distribution of the gifts of nature may be attained. The great influence of your art will reach thousands of readers who otherwise would never have heard of the land question, or of the Single Tax, or of Henry George, and it cannot fail to do much in the way of preparing the mind of the world for practical progress in the direction in which our Club is facing.

We regret extremely that the first appearance of your book in this country should have been the occasion for a shameful exercise of the power of censorship by an American editor. In the name of free speech and of common hospitality, we repudiate his action and ask you to accept the apology of our country in so far as we have the right to express it. That a fellow countryman of Henry George should have found it possible to mutilate your clear and sound assertions on the subject of the land, is past our comprehension.

With the sincere hope that you may be spared many years to the cause of truth and justice,

THE MANHATTAN SINGLE TAX CLUB.

TO THE EMPEROR OF GERMANY:—

Dear Sir:—The Manhattan Single Tax Club, composed principally of citizens residing in the City of New York, U. S. A., desire hereby to congratulate you upon the introduction of a notable reform in taxation in Kiautschou, the new colony of the German Empire on the coast of China.

This reform consists in imposing taxes upon land values alone, irrespective of improvements. It fulfils the definition of what is known as the Single Tax. Under its beneficent working, the land values which the community creates ought to return to the community in the form of taxes, while the improvements which the individual produces, ought to remain his own, free from taxation.

In introducing this reform, the German Government has consciously or unconsciously, followed the teaching of our lamented leader, Henry George, as set forth in his great work, "Progress and Poverty." For this reform he lived and died. Under your constitutional sanction, it has become an actuality in Kiautschou, and therefore the members of The Manhattan Single Tax Club desire to express their thanks to you.

Further, they (the members of the Manhattan Single Tax Club) venture to hope, that after the Single Tax has proved itself to be beneficial in Kiautschou, you will use your influence to extend the same system to other colonies of the German Empire and finally to Germany itself.

In conclusion, the members of the Manhattan Single Tax Club submit that the reform, for which they stand, can alone avert the threatening encroachment of Socialism, and that they look to Kiautschou as an object lesson for the whole world to study.

Yours respectfully.

President.

The Manhattan Single Tax Club and Peoples Institute join in memorial meeting for Rev. Dr. Edward McGlynn.

September 6th—The following report was made:

The chairman of the committee having in charge the celebration of the birthday of Henry George reported that the affair was held in the club rooms on Sept. 3rd. The following speakers delivered addresses: George L. Rusby, William Lloyd Garrison, Samuel Seabury, Franklin Garland, John DeWitt Warner and Henry George, Jr. The President of the Club, Mr. W. D. McCracken, presided. During the progress of the meeting a cablegram from Liverpool was received.

On motion a committee of two consisting of Messrs. E. M. Klein and Louis B. Parsons, were appointed to draft a response and the following was cabled to Single Tax Cottage, Birkenhead, England: "Manhattan Club returns reciprocal greeting."

During the progress of the meeting, the rooms were taxed to their severest capacity; many stood the entire meeting listening with rapt attention to the speakers. On motion, a vote of thanks was tendered to the speakers by a unanimous vote and after refreshments had been served the meeting was adjourned. The committee when appointed, having received power to add to its numbers, made Mrs. J. S. Crosby and Miss Minnie Clark members, these representing the Women's Henry George League and co-operating with the Club.

The following delegates were appointed to attend Anti-Trust Conference in Chicago: Henry George, Jr., Bolton Hall, John S. Crosby, John A. Whitfield.

Club rooms now located at 27 West 42nd Street.

October 4th—Resolutions adopted on the death of Thomas G. Shearman.

October 24th—Grace Isabel Colbron elected to membership.

November 8th—Seabury and Heydecker appointed committee to secure passage of revised charter and instructed to represent the Club at the hearing in Albany.

(To be continued.)

PLAIN TALK WITH FARMERS ON THE SINGLE TAX.

(For the Review.)

By CHAS. HARDON.

To have the exclusive use of the land constituting a farm is a privilege, the same as it would be to have the exclusive use of a fall of water on a stream, where you could build a dam, put up a mill and saw boards or grind corn. This we call a water privilege; the other is a land privilege though not generally so called.

The same may be said of a mountain containing iron that you could get out and work into steel rails, or a vein of coal where you could sink a shaft and get out coal to burn or sell.

You have a piece of ground, a number of acres we will say, where you can raise hay, or grain, or stock, or plant an orchard. Sometimes the government will give away such a privilege, or sell it very cheaply, perhaps a dollar and a quarter an acre, but sometimes and in some places such a privilege becomes very valuable as for instance where a city is growing up, or where coal, iron, salt, gold, silver or other metals, or granite, marble or fertilizer may be got out and used or sold.

Now in many cases these privileges, when first acquired, have but very little market value on account of the scarcity of population. Later they become more valuable; but it should be remembered that they do not cease to be privileges; and to retain them you need the defence of government. It has been the almost universal practice in this government to require a settler to pay for a privilege for a few years after first receiving it, and then allow him to treat it as his own and later to sell it to another man or bequeath it to his children. The Single Tax calls a halt on this practice. A government-defended privilege should be paid for annually, to the government that grants it and defends it. The Single Tax is this annual payment, or tax, which is the annual value of the privilege, and this whether it be farm land, a water-power site, a vein of coal, a deposit of salt, a city lot, an oil or gas-producing piece of territory, an original forest, an iron or granite mountain, a region of gold, silver or lead-bearing rock or an oyster-bearing river.

The Single Tax is the annual value of the *privilege*. If this value is paid for to the government, then everybody is treated alike; no one has a special privilege over another so far as land is concerned. If this value is paid to some other man then that man has a special unpaid-for privilege over other men.

An eminent example of a special privilege is that of a railroad company which is allowed the exclusive use of a strip of land through the country for railroad purposes; another is that of a manufacturing company which has the exclusive use of a fall of water on a river; another a tract of country underlaid with coal; another, though in a far less degree, one who has any ordinary piece of farming land. This last is one of the least valuable privileges and of course would be subject to the least tax.

We must have special privileges in these different lines of labor and enterprise, and if their value, as special privileges, were paid into the public treasury no injustice would be done.

Government must have revenue. It can easily be shown that if taxes were assessed on this just principle no other tax would be needed; no income or inheritance tax, no tax on buildings, machinery or stock, or improvements, or personal property of any kind, and the expense, injustice, inequality and uncertainty attending all attempts to assess taxes on these things would be done away with.

This is called a tax on land; but the farmer should bear in mind that

farming land is the least valuable land in use. A city lot is not farm land, but land the size of an ordinary house lot, in Boston, New York or Chicago, is often worth more than any farm land there is in an average county or state anywhere in the country. And what shall we say of land where coal, oil, and the metals are found, the water-power sites on the rivers, the original forests and the lands granted to powerful railroad and other interests?

There is one trouble about this matter and one only. The government has allowed these special privileges to be held as private property. Consequently when a man sells a farm he sells this special privilege with it and he puts this value into his pocket which should have been taken in taxation, and the man who buys a farm has to pay to the former owner not only the value of the improvements on the farm but the value of the privilege also. Under the Single Tax, neither the farmer nor the owner of a city lot could sell this privilege. The incoming occupant would pay for the land privilege in an annual tax to the government instead of paying it in a lump sum to the former owner. This of course would be a temporary loss to the former owner, the same as it would be in the case of the emancipation of a slave; but the general condition would be made better and, in the end, the former owner himself would be a gainer thereby; and though he could not pocket the value of this privilege as heretofore, he could, if he wished, get another farm on the same terms as the purchaser of his own.

It will be seen therefore, that every farmer is now paying the Single Tax though not under the name of a tax, and on top of it he is paying an additional tax on his personal property and improvements.

How many young men would be immediately drawn to the farms if the land could be paid for in instalments, in an annual tax paid to the government, and he could be assured that whatever improvements he made on his place would not add to his tax!

This change is not expected to be brought about completely by some sudden movement. It would be accomplished probably with the least friction by gradually lessening the tax on improvements, and increasing it on the bare land, until after a few years all taxes were removed from personal property and improvements and that on land increased, not indefinitely, but to its annual, or rental, value. The general taxation would be reduced at least by the removal of tariff taxes and the enormous expense of our present assessment system.

According to the report of the Department of Agriculture for January only twenty-seven per cent. of the tillable land in the United States is under cultivation. Is not our present system of taxation which practically fines a man for every improvement he makes on his farm, for every increase in his stock and for every addition he may make to his personal property, enough in itself to account for the fact that three-quarters of the land of the country goes untilled?

THE SINGLE TAX—A DEFINITION.

By THE EDITOR.

A friend of the Editor, not a Single Taxer, but a brilliant man whose mind has been given to other things, said to the writer: "When next you furnish a definition of the Single Tax make one for the man who has never heard of it, who knows nothing of economic terms, and to whom even the nature of a tax is unknown."

Here then to begin: Men have a right to land because they cannot live without it and because no man made it. It is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. It is, if you please, a natural right, because arising out of the *nature* of man, or if you do not like the term, an *equal* right, *equal* in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). It is recognized by such widely differing minds as Gregory the Great and Thomas Paine (the religious and the rationalistic), Blackstone and Carlyle (the legal and the imaginative). All points of view include this conception more or less dimly—the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

This is the *philosophy*, the *principle*. The end to be sought is the establishment of the principle—equal right to land in practice. We cannot divide the land—that is impossible. We do not need to nationalize it—that is, to take it over and rent it out, since this would entail needless difficulty. We *could* do this, but there is a better method.

The principle which no man can successfully refute or deny even to himself, having been stated, we come now to the *method*, the Single Tax, the taking of the annual rentable land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—schools, fire departments, public lighting, libraries, etc., etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a *value of community advantage*, and the price asked for a piece of land by the owner is the *price of community advantage*. This advantage may be an excess of production over other and

poorer land determined by *natural* fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers) or because of superior fashionable attractiveness, (residential centers). But all these advantages are *social, community-made, people-made*, not a product of labor, and in the price asked for its sale or use, a manifestation of *people-made value*. Now in a sense the value of everything may be ascribed to the people, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot turn out more land in answer to demand, but can turn out more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all *people-made advantages* (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.

From this reform flow many incidental benefits—greater simplicity of government, greater certainty and economy in taxation, and increased revenues.

But its greatest benefit will be in the abolition of *involuntary poverty* and the rise of a new civilization. But it is not fair to the reader of a definition to urge this larger conclusion, the knowledge of which can come only from a fuller investigation and the dawning upon his apprehension of the light of the new vision. But this conclusion follows as certainly as do the various steps of reasoning which we have endeavored to keep before the reader in this purely elementary definition.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

Beaten in the first engagement the Lower Rents Society of this city now plan a more radical attack. They have started a bright little paper the name of which is the *Tenants' Weekly*. The committee appointed by the mayor to inquire into and report on the methods of taxation in this and other cities is as follows:

Alfred E. Marling, Robert S. Binkerd, secretary of the City Club; George Cromwell, ex-Borough President of Richmond; Frank Harvey Field, John N. Francolini, Frederick C. Howe, director of the People's Institute; Hamilton Holt, editor of the *Independent*; Prof. Jeremiah W. Jenks of New York University; Walter Lindner, Frederick C. Leubuscher, Cyrus C. Miller, ex-Borough President of The Bronx; Louis Heaton Pink, David Rumsey, Oscar R. Seitz, Robert E. Simon, E. R. A. Seligman, F. R. Tomlin, Delos F. Wilcox, Lawson

Purdy, Charles C. White, John J. Halleran, Collin Woodward, ex-Mayor Ardolph L. Kline, Frederick B. Shipley and George V. Mullan.

There are names on this committee which are reassuring, and all we can do is to hold our judgment in abeyance and await the report.

The Society will not relax its efforts, and a so-called Memorial Meeting is announced to be held on May 23rd at the band stand at Union Square "for the half million people who have lost their lives because of bad housing conditions and from preventable diseases during the past quarter century." The speakers announced are Rev. John Haynes Holmes, Hon. Frederick C. Leubuscher, Mr. Meyer London, Rev. J. Howard Melish, Prof. E. O. Perry, Mr. Lincoln Steffens, Miss Grace Isabel Colbron, and Miss Amy Mali Hicks. The Society will hold out-door meetings six to ten times a week during the coming Summer, urging upon all political parties that they include in the platforms referendum local option on the taxation of land values.

In California, as our readers know, the following constitutional amendment will be voted on in November:

"Any county, city and county, city or town, may exempt from taxation for local purposes in whole or in part any one or more of the following classes of property: Improvements in, on or over land; shipping, household furniture, live stock; merchandise; machinery; tools; farming implements; vehicles; other personal property except franchises. Any ordinance or resolution of any county, city and county, city or town, exempting property from taxation, as in this section provided, shall be subject to a referendum vote as by law provided for ordinances or resolutions. Taxes levied upon property not exempt from taxation shall be uniform."

Single Taxers and tax reformers of California have carried on a vigorous campaign of education for this amendment. This amendment was fathered by the League of California municipalities and has been endorsed by about twenty city councils, including those of Alameda, Chico, Palo Alto, San Jose, Santa Cruz, Vallejo and Tulare.

The bill for Home Rule in Taxation in New Jersey is being vigorously urged by the Tax Exemption Association.

In Pennsylvania Gifford Pinchot is making an active campaign for United States Senator. Michael J. Ryan, city solicitor of Philadelphia, candidate for the gubernatorial nomination of Pennsylvania, has addressed the following letter to the Philadelphia Single Tax Society:

"I hope to deserve your continued confidence. Men like you who struggle for the triumph of truth and 'who share her wretched crust, ere her cause brings fame and profit and 'tis prosperous to be just,' have a joy in life denied unto others whom the world may regard as more practical and your disinterested commendation is therefore to be all the more highly prized. I have seen in my own day Michael Davitt's cry of the 'Land for the People' proclaimed as 'Anathema,' and yet it is now conservative if not Orthodox. The great doctrines given wider currency and more attractive form through the splendid

diction, superb eloquence, and dauntless courage and self-sacrifice of Henry George are sweeping triumphantly over the earth; and the intellect of mankind, as evidenced particularly by the declarations of Asquith, Lloyd George and Churchill in Great Britain, is fast giving them adhesion."

The Maryland Legislature adjourned in April. The House put the finishing touches upon three most important Constitutional amendments. The first gives an excellent Referendum. The Initiative failed only because of one vote short in the Senate.

The second amendment provides for local Home Rule for Counties and the City of Baltimore, and with some enabling legislation which will come at the next session. If the amendment is adopted, Maryland will be in the most advanced position, in this respect, of any State in the Union.

The third amendment provides for classification of personal property and improvements, and equality of taxation within such classes as the taxing authorities may declare shall be the subject of taxation, thus granting Home Rule in taxation in the fullest measure, if the amendment is adopted by the people.

Mayor Campbell, of Houston, has issued a defence of the Houston system of taxation, saying the city has prospered as never before. He makes it clear that no reason exists for complaint save on the part of those who desire to profit by the city's growth without commensurate contribution. Commissioner Pastoriza has announced that with the coming fiscal year Houston will tax land values at 100 per cent. and improvements not at all.

In Washington, D. C., one of the District Commissioners, Oliver P. Newman, has urged that the district revenues be raised by a tax on land values alone, and in this he is known to have the support of another member of the Commission, F. L. Siddons. The Commission consists of three members.

At the National Conference of Charities and Correction held at Memphis in May a Committee on Social Legislation was appointed, to discuss at the Baltimore Conference, next year, (a) Taxation Reform as it Relates to Congestion and Poverty; (b) Social Insurance.

The members of the Committee are:

Henry R. Seager, Chairman; John R. Commons, Vice-Chairman; Roger Baldwin, Frederick L. Hoffman, John B. Andrews, Louis D. Brandeis, Mrs. Florence Kelley, Rev. Harry F. Ward, Rev. Edwin V. O'Hara, Benjamin C. Marsh, Alexander Johnson, James Mullenback, John Mitchell, John H. Ferguson, Jean Gordon, Charles P. Neill.

Some of the names in this list give cause for hope.

Tax reform is again beaten in the Ontario Legislature, notwithstanding the overwhelming majority given by the Toronto tax payers in 1913. The Single Tax Association of Ontario with headquarters at 79 Adelaide Street, Toronto, is circulating a petition for the taking over by the government of the Canadian Northern Railway.

Perhaps the most notable happening in Canada has been the extraordi-

nary lecture tour of James R. Brown in the provinces of Nova Scotia and New Brunswick. Mr. Brown has made more than fifty speeches in these provinces, and has frequently returned to the same city to repeat his address. His addresses have been before Boards of Trade, legislatures, chambers of commerce, and churches, to interested and in many cases large audiences. In New Glasgow Mr. Brown lectured on "Christianity and the State," and the *Evening News* gave a three column report of this address. At St. Johns, N. B., a lecture on taxation was twice repeated, and the *Evening Times and Star* of that city said:

"If all the members of the board of trade had realized the manner of man Mr. James R. Brown of New York is, the board room would have been far too small to hold the crowd that would have been present at last night's meeting. It is safe to say that when Mr. Brown next appears here to discuss the question of taxation the largest auditorium will be none too large."

Vancouver, B. C., has decided that there will be no taxation of improvements this year. It took the City Council just six minutes to come to this conclusion, without a dissenting voice.

The recent triumph of the Labor Party in the Transvaal is a fact to be noted with interest. One of its first planks is as follows:

(A) Taxation of the Unimproved or site value of all land in the Transvaal; mineral, urban and agricultural.

(B) Local option for each municipality to rate Land Values only.

Agricultural land in the Transvaal almost wholly escapes taxation, with the result that large tracts are held out of use at fictitious prices. Land is abundant enough, and fertile. Large tracts of mining land also are held idle. The Transvaal Consolidated Land Company alone owns nearly one-twentieth of the whole of the Transvaal.

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

FREE TRADE NOT ENOUGH.

Free trade is not enough. It fails to check the inflation of land values. It does not allow the wealth-producer to carry on industry free from the most severe private tax; the toll taken by land monopoly, in the form of economic rent. While some people have grown rich in Britain by free trade, the vast majority have remained poor—because most of the workers' share is taken by a non-producing class, landowners. Many British leaders and statesmen have learned why free trade is not enough. The movement to free industry in the United Kingdom from landlordism is beginning to take form.—*Evening Citizen*, Ottawa, Canada.

SOMETHING WRONG WITH DISTRIBUTION.

There may be under-production of food. But production is very closely associated with distribution. Production may become unprofitable when distribution is faulty. Not only so, but those who require food may not have the means to buy food, though they earn it or are willing to earn it. The shadow of want, and especially of want of food, hovering over these lands of plenty, is a terrible and unnatural spectacle; and it will not be removed by any temporary or superficial remedy.—*Daily Star*, Toronto, Canada.

OKLAHOMA CITY NEEDS THE SINGLE TAX.

If Oklahoma City was in a position to announce to the outside world that productive industry here was exempt from taxation, do you not imagine we would be able to attract a great many more factories than we now have? Don't you also think that our population would increase correspondingly and there would be more business, more prosperity, for everybody?

The Houston system of taxation involves the exemption of productive industry from a large share of the burden of taxation and placing the same upon real estate held for speculative purposes. It seeks, in a word, to convert the "unearned increment" from a private to a public use. Inasmuch as the "unearned increment" is the value which society as a whole gives to real estate, it will have to be conceded that the system is not half so unjust as the large holders of real estate for speculative purposes would have us believe.—*Oklahoman*, Oklahoma, Okla.

IMMENSE VALUE OF LONDON LAND.

Land in the City of London is more valuable than almost anywhere else in the world. Not that merely as land it is any better than other land—it is probably worse—but it enjoys the advantage of being in the centre of the greatest city, and the benefits of situation are such that fabulous sums are paid for the right to occupy these sites. The proposed re-assessment of some of the sites on which is built the Bank of England and the Royal Exchange Assurance Association shows that with a rateable value of £109,000 three acres of this land, if sold at a twenty-five years' purchase would be worth £2,725,000, or nearly a million pounds per acre. Land in the neighborhood has been sold for £60 and £70 per foot; that is, at the rate of over 2½ and three millions per acre. Here is a huge value, but to whom does it belong? Actually it is in the possession of private individuals who as such have done and do nothing to maintain it. It is the presence and activities of London's toiling millions and the situation and importance of London as the capital of the Empire, that is responsible for this value—it is a product of communal energy and enterprise, and in justice should be taxed for communal needs. Ever and anon the cry

goes up for a relaxation of the excessive pressure of rate burdens on industry. Here surely is a fund which in justice and expediency should be tapped for relief.—*London Chronicle*.

WELL, WHO OWNS THE LAND ANYHOW?

The late Frederick Weyerhaeuser was a remarkable man who from poverty rose to the possession of a remarkably large fortune which was acquired in a remarkable way. When he started out to pick up forest lands and timber supplies, three-fourths of these natural resources of the country were publicly owned. When he died, four-fifths of what had been publicly owned were privately owned. He made the most for himself of the neglects of law and of the betrayals, by law and administration, of a far-sighted public policy.—*N. Y. World*.

PITTSBURG REFORM TAX SYSTEM.

Pittsburg, Pennsylvania, is one of the first two cities in the United States to cut the tax rate on buildings to a point radically lower than the tax on land. The movement for this reform was markedly stimulated by the report issued by the board of trade department of the British Government on the cost of living in the United States, since it showed that workmen in Pittsburg paid higher rates than in competing cities. These rents were higher by 19 per cent. than in Philadelphia; by 47 per cent. over Cleveland, and by 75 per cent. over Baltimore. Further enquiry showed that Pittsburg manufacturers were paying from 60 cents to \$1 per square foot per year for floor space, while space in competing interior Pennsylvanian cities could be had for from 20 to 30 cents. These figures are given by Mr. Allen T. Burns, secretary of the Pittsburg Civic Commission. Further in his economic survey of the city for 1912, Prof. J. T. Holdsworth figured that the average value of land per acre in Pittsburg was \$19,000, a trifle less than in New York, but higher than in any of the other ten largest cities of the United States.—*Toronto World*.

THE CAUSE HE HELPED WILL GROW.

In the death of Joseph Fels, an account of which is recorded in another column, the Single Tax cause loses an able advocate and a very liberal contributor. We had the pleasure of being personally acquainted with Mr. Fels and know him to have been in sympathy with the poor and down-trodden of the earth. Nevertheless the cause which he so ably espoused will grow and some day be in operation all over the world.—*Piedmont (West Va.) Herald*.

WE HAVE NEVER BURIED OUR WEAPONS.

With the influence of the Canadian increment taxes so strong in the north-western States (several communities in Washington have already adopted them) and this new Single Tax movement radiating from Texas, it would seem to be high time for the ancient opponents of Henry George to resurrect their weapons.

The fact that one-third of the members elect of the lower house of the next New York legislature are definitely pledged to support a reduction in the tax rate on buildings shows that the east is not far behind the south and west in the inclination to place the burden of taxation upon land.—*Milwaukee (Wisc.) Free Press.*

DAYS OF THE LAND SPECULATOR NUMBERED.

Congressman Bailey of Pennsylvania proposes a radical change in the method of taxing District of Columbia real estate. His plan is embodied in a bill, which has appeared in the *Journal*.

The measure's evident purpose is to promote the use of land by reducing the assessment on improvements. In that respect it is similar to the bill pending in New York's legislature, which proposes a gradual reduction of improvement assessments until they reach a maximum of 50 per cent. of their true value.

The New York proposal, followed by the Bailey bill in Congress, is indication that the land speculator's days are numbered. He has survived on profits made by others. He has smugly refused to improve his holdings, confident that the improvements of others would enhance the value of his land. In plain language, he has been a leech upon the community.

There is no reason why improved real estate should be required to carry the burden of speculative holdings. Land is of no use unless it is used.—*Portland (Ore.) Journal.*

HOME RULE IN TAXATION.

Several times in the last few years the legislative assembly of Victoria, Australia, has passed a bill for Home Rule in Taxation, like the home rule tax amendment now before the people of California, but the senate regularly killed the bill. But last fall there was an election in Victoria, and a new senate was elected, and the home rule tax bill has been passed by a vote of more than two to one.

Victoria wants immigrants, and the people know that one way to get immigrants is have a better tax system. They have learned that from the experience of Western Canada, which has had home rule in taxation for more than thirty years.

The Victoria home rule tax law is just like the home rule tax laws of

Western Canada. It allows cities and towns to exempt improvements from tax, but does not compel any city or town to make exemptions. The law does not say anything about taxing personal property, because no city or town in Australia is allowed to tax personal property.

The Victoria law is now like the home rule laws of New South Wales and South Australia. The cast-iron tax laws are abolished in those three Australian States.—Santa Ana (Calif.) *Register*.

THE REAL CAUSE OF THE HIGH COST OF LIVING.

(For the Review).

By HENRY H. HARDINGE.

From every section of the United States comes the cry about the high cost of living. Many writers, editors, and economists have attempted to explain it with very poor success or no success at all. It is still an unsolved problem to the mass of mankind, despite the weird array of attempted explanations which really explain nothing. It is the modern riddle of the sphinx and the economic riddle of the ages. To talk of the high cost of living in the 20th century is another way of saying "Progress and Poverty" in the 19th; they both mean the same thing and one explanation will fit them both.

This is preeminently the age of invention and the inventor is the greatest of revolutionists. In the production of wealth he is every day performing wonders and in trade and exchange doing today what yesterday was impossible; and in transportation he is working miracles. Modern science is the real alchemist and wonder-worker of all the centuries.

This is preeminently the age of the automatic machine. Add to this, steam and the waterfall, the electric current and compressed air, artificial and natural gas, high explosives, specialized machinery, educated brains and organized muscle, and in spite of the fact that these vast forces are organized co-operatively and producing wealth on an unheard of and unexampled scale, yet, from all parts of the world and particularly the United States comes the insistent complaint of the high cost of living. Verily here is a paradox and also a problem.

The utilization of these vast and inexhaustible forces and materials have resulted in the production of the four great necessities of life, food, clothing, shelter, and fuel, on a scale so vast as to be almost incomprehensible when stated in round millions. No human mind can really grasp and absorb the figures, yet in spite of these obvious facts and that the object and effect of machinery is to produce abundantly, and that modern chemistry utilizes hundreds of millions of dollars' worth of by-products which formerly went to

waste, wealth for the average man is not any easier to obtain, nor is it within reach of the poor.

Consider the contradiction. Chemistry, machinery, organization, specialization, transportation, trade, and the weaving of all of these together in one great industrial fabric by and with the vast invisible and almost incredible powers of nature, have resulted in unparalleled abundance, and this by every rule of logic, should spell cheapness; yet in spite of all this the whole world is complaining of the high cost of living; that is to say, of dearness.

Now it can be readily seen that none of the current explanations will fit this case.

Extravagance is one of them, but it is only an extravagant explanation; it evaporates when the "acid test" is applied. It will be observed that extravagance stimulates production instead of lessening it. Things have to be made before they can be used up, wasted, or thrown away. War is extravagance at its best, or worst, but it does not throttle production. Monopoly alone can do that, and it is one of the characteristics of monopoly that it can do this; indeed, it is the great leverage with which and by which it pries wealth loose from its producers. If monopoly could not extort wealth from producers as a condition of production, there would be no advantage in it, and it is precisely because monopoly can do this that it is created by law and maintained by it. Monopoly is the creature of government and it should in turn sustain government. Its revenues are ample.

One of the favorite explanations of some alleged economists is the increasing volume of gold, which by reason of its redundancy and constantly diminishing value causes the price of everything else to advance. It would be difficult to imagine a sillier explanation than this. If the statement relative to the decreasing value of gold is true, what has become of the gold standard? But is it true? Is it not a fact that when a man mines or finds an ounce of gold, he can today as well as twenty years ago get twenty dollars for it in the market, in money or anything else?

If the logic of these theorists is sound when gold becomes twice as plentiful as now, the cost of living will be twice as high, and if gold were suddenly to evaporate and disappear from the earth, the cost of everything else would go down to zero and we could all live without effort, because values according to these theorists would have disappeared. This may sound nonsensical but it is no more so than this explanation as related to the high cost of living.

This theory is only equalled by the "free coinage of silver lunacy" of twenty years ago and the "crime of '73," the criminality of which was not discovered until twenty years after the alleged crime was committed. This diaphanous explanation was used to account for the poverty of farmers in the West, whose luckless condition was caused by purchasing land on the very edge of civilization at inflated prices, and encountering four successive years of bad crops, bad weather, bad grasshoppers and bad mortgages. "Sweet are the uses of adversity," however, if it teaches men to trace effects back to causes and not to mistake the one for the other, a very common error.

In the year 1901 the aggregate capitalization of the trusts of this country was the very modest? sum of \$784,000,000. Today it is largely in excess of \$31,000,000,000, more than 70 per cent. of which is water, and this so-called water is simply twenty-two billion dollars' worth of legalized stealing power, capitalized.

It means just so much capitalized sovereignty, for without sovereignty, no government can levy taxes, and it is the delegation of this power to private corporations and individuals that constitutes the fortified fortunes of the few. Without the aid of civil government the privileged classes of all countries would be helpless. They are as dependent upon it as the desert farmer is dependent upon water; but, while the farmer doesn't get the water unless he pays for it, the privileged classes not only get their privileges without paying for them, but they shift the burden of taxes for the support of government upon the poor by taxing consumption. This explains the strenuous opposition to any reduction of the tariff taxes upon the necessities of life, all of which lends color to the assertion that if the victims of our present system of taxation understood its evils one-tenth as well as its beneficiaries understand its intimate relation to their own good fortune, there would soon be an end to this vast organized iniquity.

The high cost of living is caused by the legal but wholly irreligious alliance among big business, civil government, and private monopoly. This precious trinity has been living together in polygamous intimacy for many, many years, and the vast and multiplying progeny of this tri-union has reached the proportions of a widow and orphan asylum of colossal and scandalous dimensions. For proof, note that any attempt to lessen the exactions of these social mendicants will at once be met by the cry that every widow and orphan in this country will at once be impoverished if any blow is struck at "innocent investors." Of course these jug-handled moralists lose sight of the countless victims of present day injustice, but their copious tears are always on tap for the widows and orphans who own practically all of the watered stock and are the sole proprietors of our "infant industries."

"The power to tax is the power to destroy," said Justice Marshall; it is, it is also more than that; it is the power to enthrone monopoly and to impoverish industry, and the taxing powers of our governments, National, State, and Municipal, have always been and are still used today to build up monopoly and to tear down industry.

Every dollar taken from industry in taxes upon production, consumption, or exchange, or any of the intricate processes of industry, is simply a cash present of a dollar to some monopolist, and there are billions of dollars so taken; and, while taken by impersonal processes, and institutional means, the evils engendered are not lessened. It is a perpetual violation of the wholesome commandment, "Thou shalt not steal." There are more evils, crimes and injustices incorporated and involved in our present system of taxation than in all the other branches of our civil government ten thousand times multiplied.

It involves almost everything that assembles under the head of malad-

ministration. It is the great universal corrupter of politics. You can gauge the value, morality, justice, utility and economic status of a government more accurately by the way in which it levies its taxes than by any other known method; it is an infallible index. Nearly all of the social and political revolutions of human history have had their foundations laid in barbaric taxing methods, and we promptly escort to our jails the men and women who resort to methods of private revenue-getting not half so disreputable. We even arrest those who try to evade this rotten system and we brand them smugglers.

We sneer at Turkey for farming out the taxes, yet in every custom-house in this country you can every day in the year (including Sundays) see the same system in active operation on a gigantic scale, and you may know that for every dollar so collected, private interests get four. Yet, there are people who talk about our Christian civilization with smug complacency.

The high cost of living means that the easier it is for society to produce wealth, the harder it becomes for the average member of society to get it; what a strange contradiction! It is because monopoly carries with it private taxing powers that monopoly is valued by its owners. This is why people struggle so fiercely to get hold of it.

To own a monopoly means that food, clothing, shelter, fuel, and the personal services of all kinds of men at all times, day or night and all over the world, are at your disposal and almost at your elbows. This is why monopoly is so universally desired, and it is because of its power to lay the mass of mankind under tribute that those who have wish to retain, and those who have not envy those who have. Envy is not wholesome, but monopoly is even less so. The great majority of men cannot profit by it. It is characteristic of all bad systems, that the majority are bound to suffer; only a relatively few can wear purple and fine linen and fare sumptuously every day without working. This system invariably involves poverty for a multitude of people. Justice alone will benefit every one and injure no one.

We have tried monarchy, tyranny, and bastard democracy; almost every other form of social organization, except a just one, all in turn have been tried many times and they have all been weighed in the balance and found wanting, and now at plutocracy's feast the handwriting can again be seen upon the wall, in characters fixed and clear. Monopoly has also been tried, on a vast scale, covering many centuries of time. It has had a fair trial and like all other false institutions incorporated in human society, it is slated for eventual extinction. It has not, does not, and cannot serve the superb and supernal purposes of progressive democracy.

Practically one-third of everything produced in the forests, mines, farms and factories of the United States, is taken in the course of exchange to pay interest upon the capitalized value of the monopolies of this country, and the basis of all monopoly is the monopoly of raw material. It is the fruitful parent of all the others. It appears upon the market as shares in mines, railroads and industrials, and elsewhere as capitalized land values.

The productiveness of a country appears upon the market as capitalization; so does the power of monopoly. But with this difference, that the one represents useful work and the other represents useless parasitic absorption; the one gives, the other takes; and yet both functions are blended like the colors of a rainbow, and this is what hides the real character of monopoly in general. If it were listed separately and the taking of monopoly distinguished from the earnings of industry, the people would at once see the real character of the problem and the obvious remedy, which is, to destroy, absorb, or neutralize monopoly. It hides behind a legitimate, useful and necessary thing, and the object of this paper is to expose it to the public gaze.

Monopoly produces nothing. It is entitled to nothing and under a sane and just system, would get nothing. Under the present system the tendency of monopoly is to absorb a large and ever larger share of the grand total produced, and this is the real explanation of the high cost of living. This tribute comes from those who buy things. It is tacked on to the price of every pound of coal, every pound of rice, every bushel of wheat, and every dollar's worth of goods sold upon the market. It is the delegation of the sovereign powers of government to the base uses of the private tax gatherer. It is the negation of equal rights, the flagrant denial of justice, and because it takes its toll the working people cannot see the impersonal, invisible, institutional and automatic thief, which by intangible means absorbs their hard earned dollars.

Institutional evils are the most difficult to remedy because they are the hardest to see, and this evil is invisible to the naked eye.

The real foundation evil in this country is not illegal combinations, but legal, ancient, and very respectable monopolies, and until the people of America are sufficiently wise, patriotic, unselfish, and just, to take issue with the private monopoly of Columbus's great discovery—the Western Hemisphere—the cost of living will increase every year, because land is a fixed quantity, while population is not. As population increases so will the tribute exacted increase, and it will be levied in a thousand ways, always finally to appear on the market in the price of things, because the higher the value of land, the higher the price of everything brought forth from it. This is true because the rent of all land can be collected only when the goods are sold which are made or traded upon it.

Rent, either in the city or country, will absorb at least one-third of the wages of labor, either of factory employee or tenant farmer as a direct charge and of the remaining two-thirds, a large fraction of it will be absorbed in paying ground rent indirectly when goods are bought upon the market. Ground rent is always publicly or socially produced, and when it is privately appropriated as now, it operates as a huge sponge which stealthily absorbs everything the workers produce but a bare living. It is in effect, a huge debt of gigantic proportions which the workers have never contracted but upon which they have to pay an ever increasing interest charge on a capitalization so colossal that no human mind can grasp the total when stated in round billions.

Add to this about fifteen hundred millions of federal taxes which fall

almost entirely upon consumption instead of monopoly as it should, and on top of this a sum of private taxes levied upon consumption by tariff, railroad, banking, and patent monopolies, running into the hundreds of millions more. It can be readily seen that the cost of living cannot be cheap under existing conditions.

Here, then, is a system of public and private taxation whose exactions are limited only by the ability of labor to produce wealth.

Production has a limit and there is always a point beyond which it cannot go at any given time. Capitalization has no limit. It consists merely of ciphers and of them there is an inexhaustible supply. The wealth-absorbing power of mere ciphers is illimitable, inconceivable, and almost unbelievable. In themselves they are quite innocent, but when they appear upon the market as capital and draw interest as such, as they do now, it can be readily seen that it amounts to a perfectly automatic system of spoilation.

Here, then, in the 20th century is the logical consequences of a system which England borrowed from Rome and which we imported from England with the first shipload of emigrants that sailed up the James River in Virginia more than three centuries ago—a very striking case of the economic sins of the fathers descending upon the children unto the twelfth generation—and they brought this institution over in their heads, the real lodging home of all human institutions, both good and bad.

The remedy for this galaxy of evils is simple; it consists of absolutely free commerce, free production, the abolition of all tariffs and the utter extinction of taxes upon industry, and in place of these legalized exactions, to simply use the social machinery of taxation for collecting the socially-created value of land, placing it in the social treasury, and using it for social purposes.

Our national debt, as ordinarily understood, is a very small affair compared with this. It differs from all other debts. It wears a perpetual mask which hides its real character. It is not a war debt, but a peace debt. War will diminish it; peace will increase it.

Its wealth-absorbing capacity is as boundless as the spaces between the stars. Its power to keep a people in economic subjection is simply wonderful and resistless. It was not hatched in conspiracy nor brought about by persons of evil intent.

On its face, it is as innocent looking as life's morning, but its potency for evil is almost incalculable. It is the heart and core of our social inequalities. It is nearly as old as superstition. It is almost as respectable as a saint. It has the harmless exterior of a church, and the attractiveness of a good dinner.

The real estate man is its agent, the market place the scene of its activities, and human desires its motive power.

It possesses the stealth of a burglar and performs the function of the vampire. It is an invisible, impersonal, institutional and irresistible force which must first be understood before its economic rigors can be abated.

Finding fault with middlemen is useless; talking nonsense equally so;

nothing short of careful study, and the application of definite well-known laws of economic science, can cope with it. When properly understood the remedy is simple and can easily be applied. It is simply a question of an enlightened public opinion, and the law of self-preservation will operate to do its perfect work.

Economic freedom is not only the key to the solution of the high cost of living. It is the only way to settle the labor question; for when the question of monopoly is settled, the question of labor and capital will disappear. It is the only scientific method of getting the people back to the land. The land must come back to the people. It is the prohibitive price at which land is now held that has cheapened men and driven thousands away from it, and keeps them away from it now. The higher the price of anything, the harder it is to get and to use, and this is true of land.

There are a thousand collateral and related questions which will automatically settle themselves when once the Single Tax upon value of land is applied in any reasonable measure. It is the one simple yet sovereign remedy that will abolish both thieves and beggars at one bold and noble stroke, dry up the sources of special privilege and tap the everlasting well-spring of equal rights and equal opportunity.

This system will strike from the arms and limbs of labor the shackles which now hold it in subjection, and it will build up and vitalize a nation of free men and women, who are self-respecting, self-supporting, self-sufficient, self-confident and self-contained.

It is a philosophy that will realize the best dream of the socialist and melt the opposition to civil government of the anarchist. It is a system that will give us the liberty, equality, and fraternity that Jefferson dreamed about. It is the finished philosophy of Henry George. It is the Single Tax.

LETHBRIDGE, Alberta, will no longer assist churches to engage in land speculation. All vacant land held by churches will hereafter be assessed the same as other land.

FORTY thousand citizens in Texas have signed a petition, asking for a tax equal to full rental value on land held for speculation.

JOHANNESBURG, South Africa, City Council has passed a motion ten to seven in favor of exempting houses and taxing land values only.

PARAGUAY has adopted a graduated land tax, ranging from \$2.50 per \$1,000 up to \$4 per \$1,000 on estates of over \$70,000 value. The Act also provides for an additional surtax on vacant land. The tax will be strictly on land values only and not on improved value.

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PUBLISHER'S NOTES.

THOSE new subscribers who are entitled to the premium Progress and Poverty and have not yet received it, are asked to notify this office.

THERE are no better propaganda documents than the Special Vancouver, Edmonton, British and New York City numbers of the SINGLE TAX REVIEW. Send \$1, for any 10 of these.

THE MEXICAN FIGHT FOR LIBERTY AND LAND.

Slowly but surely the underlying cause of the Mexican revolution is coming out. Had it been left to the newspapers the real facts of the struggle might never have been disclosed. But happily we are not altogether dependent upon the newspapers nor upon the Associated Press for information and enlightenment. The future history of Mexico may yet place Caranza, and Villa the "bandit," high among those who have made a heroic and victorious struggle for liberty.

A glimpse of the real cause for which the despised peon fights is partly revealed in the following paragraph from the *Mining and Scientific Press*:

"All of the arable land is held by 7,000

families. One single landlord holds an area of 16,000,000 acres, an area one-third the size of Great Britain, and this has been assessed for taxes at \$200,000."

And recently a work has been issued through the press of Doubleday, Page and Company which gives more than a glimpse of conditions in Mexico. "The Mexican People, Their Struggle for Freedom," by Guiterraz de Lara and Edgcumb Pinchon. Senor de Lara is a Socialist, but this need not prejudice us, for he has a very intimate knowledge of conditions and a real love of liberty. He reviews the railroad land concessions and land grabbing which went on uninterruptedly under Diaz, and interruptedly before. He shows us the real reason for the Mexican hatred of the foreigner who with the aid of native politicians have pillaged by the refined methods known to modern financiers the unhappy country to the south of us. He helps us to remove what Professor Charles A. Beard, of Columbia, calls "a current American myth that thousands of brave men are laying down their lives in Mexico for the sheer love of folly and tumult." Senor de Lara gives us the appalling history of the evictions, the destruction of the agrarian democracy, and the re-establishment of peonage. It is a work which should be in the hands of every Single Taxer who wishes to keep his mind straight on the Mexican situation.

If the occupation of Vera Cruz by the American sailors and marines has hastened the downfall of Huerta and the triumph of Caranza and the splendid specimen of a "bandit" who is fighting the cause of Mexican freedom, then those who yielded up their lives in the fight that followed the landing have not died in vain. But it must be remembered that any liberty that is worth winning must be won by those who are to exercise it. It cannot be given or imposed.

And who would expect the N. Y. *Times* to say, as it said in its issue of April 3, "A land tax is the first essential toward peace and good feeling in Mexico." But let us see. Was it not the N. Y. *Times* that in its issue of Jan. 25, 1889, and Jan. 10, 1890, advocated the Single Tax for New York City?

THE COLORADO SITUATION.

It is well enough to urge in Colorado and elsewhere such movements as are now on foot in Colorado Springs, as well as the agitation and campaign which resulted in the victory at Pueblo. But in the mining regions of the same great State there is going on at present a tremendous struggle which originates in the same denial to men of their right to the use of the earth which is the real basis of the great Single Tax movement. Our cause is a revolutionary one to which the cause of rational reform in taxation is but the method and the incident. Putting it boldly, Single Taxers claim that the disinherited miner working for a pittance a week has the same right of inheritance in these riches stored in the earth as the so-called owners, that this right cannot be successfully denied, and that the failure to assert it in the law is responsible for the state of war now existing in the mining centers of Colorado.

Let the Single Taxers of Colorado, who alone of all the friends of the miners have the true solution of this grave question, follow the advice of the Land Value Tax Party of this city, which at its last executive committee session passed a resolution urging upon the Single Taxers of the State to place candidates in the field for legislative office on a Single Tax platform and appeal to the miners to change this war of bullets for a war of ballots for the recovery of their lost inheritance. Whatever reasons may elsewhere exist for doubting the feasibility of independent political action, there are none in Colorado. Here, it seems to us, the course we should pursue is fairly marked out for us.

If the miners and their organizations wish to inspire real terror in the ranks of their oppressors, here is the way.

A TRADE PAPER IN PARIS ON PROGRESS AND POVERTY.

In the April issue of the *French Hotel-keeper*, a trade paper published in Paris, semi-monthly for the benefit of hotel-keepers in the capitol and provinces, there appears under the heading of "Economic

Truth" an announcement which cannot but deeply interest Single Taxers everywhere. We cannot easily think of a trade publication in America doing what Mr. M. C. Rocass, the editor, announces in this issue. It is nothing less than a re-publication in serial form of Henry George's "Progress and Poverty," translated by Madam Maud Noel, an American artist, now resident in Paris.

The following is the article in which the publication announcement is made:

"We judge that France has nothing to gain by continuing to proscribe economic truth. The infatuation and todayism which now hold us in our present road and which inspire us with absurd enthusiasms for doctrines which embody venality and absurd philosophies, must henceforward give their place to better considered principles. Our very national life demands that we abjure our errors, drive out those who have deceived us and brand those who now divide us so that we may see that the solution of our pending problems depends upon the true love of truth. Have our perversity and the economic errors with which we proudly decorate ourselves killed in us all genuine interest in economic clearness and light? Are we going to permit disintegrating discord and hatred, growing daily more bitter, to precipitate us into a condition which can only be compared to that of the expiring Roman Empire under Byzantine rule? Is this splendid French race which combines in itself the choicest stock of European peoples going to surrender itself to a hopeless decadence and forget that great mission of redemption of which it gave so manifest an example a hundred years ago? Can we permit the present to ignore the past and permit ourselves to forget the glorious heritage of the men who shook the earth with their tread and made the tyrants of the ages blanche with fear. It should not be that at the hour when universal suffrage has become an instrument to give new mandates to its chosen ones, that we should remain indifferent to the supreme truth in economics. 'Tis needful for our salvation that that admirable champion of mankind, the American Henry George, should be better known in France. There is strong need that the incomparable

critical faculty of our race should be applied to test the fundamental truths of the new physiocratism of the Single Taxers of the Anglo Saxon world. This is the philosophy whose light has illumined the vividest intelligences of our epoch. In the midst of personal and party quarrels, we demand to know not merely what seems to us to be truth, but what is in reality the truth and the only truth in the domain of economics; a field which up to the present has been consigned entirely to the interested interpretations of soulless speculators and their hypocritical sycophants. In another part of this issue we begin the translation of the master work of Henry George, *Progress and Poverty*, giving our readers in this issue his introduction in which they will find already vouchsafed the moral beauty and the high sincerity of the work itself. We will print as much of the text in each issue as the space at our disposal will allow. May we be permitted to here publicly thank our colaborer, Madam Maud Noel, an American sculptor who unites with the most exquisite, esthetic theory, a passion for the welfare of mankind and a very genuine literary talent. The best apology of the great American Economist is the translation of his works. We are certain that the French people will be grateful to us for offering it this primer of liberal philosophy while excusing us for any short-comings which our relative weakness of expression makes inevitable in the presentation of the great Economist in all his splendid force, his concise style and his clear thought.

EDITOR."

The following note appears in the same issue:

"On February 25th, 1914, the obsequies of Mr. Joseph Fels, the greatest disciple of Henry George of his time, took place in Philadelphia. In spite of the simplicity of the funeral service, the ceremony took place in the midst of the most imposing gathering. Impressive discourses were pronounced over his bier by Messrs. H. Berkowitz, Lincoln Steffens, Eli Mayer and Louis F. Post. The example of this life of a man, depriving himself of his possessions for the purpose of accelerating the coming of jus-

tice upon earth is not lost to the world. The love for truth and justice is contagious. The torch will pass into other hands who will revive its flame with renewed ardor. For our part like faithful vestals, we will watch that the sacred fire does not go out. The memory of Joseph Fels will remain associated with this great historic idea whenever its triumph comes."

THE WORK OF THE JOSEPH FELS FUND COMMISSION.

The Joseph Fels Fund Commission has added to its membership Mrs. Carrie Chapman Catt, one of the foremost intellectual leaders of the suffragists in the United States. The Commission could hardly have obtained a more valuable accession.

In a letter to the Commission Mrs. Joseph Fels postpones her formal statement to the Single Taxers of the United States, saying that after a few months she hopes to carry out her husband's part and "fill all your present expectations."

Mrs. Fels says:

"The delay is due in part, to settling the estate; but also it is my desire to comprehend, personally, the policy, plans and personnel, not only of the United States Commission, but of similar groups and commissions working toward the same end in England, Denmark, Germany, France, Spain, and other countries, where Mr. Fels was giving support to our cause, his and yours and mine. It seems right for me to look over the whole field; then, to resume the work everywhere at about the same time with a clear, personal knowledge of the movement, in all its parts and as a unit. And I may then have a suggestion for all the commissions, for some loose sort of co-ordination and active interchange of ideas and experience.

"There is another reason for my wishing to begin by getting into close touch with all parts of the movement. I do not want to give money alone; I want to give myself to this cause of justice, as my husband gave himself. It was a happiness to him to work for it; it will be a happiness to me. And if I give personal service thus, it may put me in a position to plead for personal

service from others also; and not as a duty either, but as a happiness.

"That, as I understand it, is why you of the Commission are so urgent in your appeals for a large number of small contributions of a dollar or less. You want the contributors. From my heart, I approve that policy. It is human; it is democratic; it is good politics. If every man and every woman, if every giver of a dime would give himself or herself also; if each self-giver would then go out and get others; and having their dimes or dollars, would send them on to get yet others in the same spirit, we would soon have this country girdled with living chains of living people all devoted happily to a happy cause.

"I shall sail for England on April 28th. I am going there to work. While I am working there you will be working here to continue the movement started spontaneously by the contributors to "match their own dollars as Joseph Fels did." The results already achieved indicate that it may succeed. If it does, it will indeed be a monument to Joseph Fels, for that was his spirit.

"I shall be glad to be reduced to merely one of equal contributors and workers in our cause; equal, not in amounts of money but in the heart we all put in our work. In a word I would like to match you all, but especially the humble givers, not only dollar for dollar, but man for man, woman for woman."

In a letter sent out by the Commission they say:

"One of our contributors suggests that a request be made of each of our present subscribers and of all interested, that he constitute himself (or herself) a committee of one to collect all small subscriptions from a nickel up, the smaller contributor finding it troublesome and expensive to remit such amount."

The REVIEW will act as a collecting agency for any who wish to contribute their small change, and will forward such sums to the Commission.

THE Saskatchewan Province Municipal¹ Convention overwhelmingly endorsed the Single Tax.

MR. FILLEBROWN, HENRY GEORGE AND THE ECONOMISTS.

It is a real pleasure to read anything that Mr. Fillebrown writes, and in a little pamphlet, "Henry George and the Economists," we mark the same delightful grace of expression which informs all that is written by the distinguished Boston advocate.

There is a reiteration of Mr. Fillebrown's well known views on the private "ownership" of land and public right to land value — (all of it?) — a distinction which to discuss has always seemed to us a delightful but profitless exercise.

But in this pamphlet Mr. Fillebrown essays to do more than this. We pass over because it would entice us into too broad a field the question as to whether Mr. George was justified in his assault upon Herbert Spencer in the "Perplexed Philosopher." But Mr. Fillebrown's pamphlet is chiefly interesting because it is an apology for, or rather to the professors of political economy. Incidentally it makes a reflection upon Mr. George's attitude which ought not to be allowed to pass without inquiry as to its soundness. For example, Mr. Fillebrown speaks of his (George's) "sensitiveness to the indifference of the professors." Was Mr. George indeed so poor a student of history and human nature not to know that teachers in institutions endowed by privilege would not be anything else but indifferent when they were not actually hostile?

As a matter of fact, Mr. George had discovered what most of us have since found to be true, that professors of political economy are not teaching systematized knowledge, but the merest forms of involved fancy, speculation, artificial systems, charlatanisms and conceits, matched only, if they are matched anywhere in the written word, in the theological disquisitions of a century or more ago.

Why pretend any longer? Go into some great public library and examine the political economy shelves. Every generation has added its quota to this literary lumber from the pens of political economy professors high in educational institutions. Not even the theological shelves contain tomes quite so dead. They are dead be-

cause they were still-born. They contributed nothing to the knowledge of the time—and were not meant to. They are for the most part dreary defences of institutions as they existed, with all the evils sanctioned by custom and upheld by privilege. Smith and Mill are the exceptions, and it was the glory of these men that they disclosed the worthlessness of everything that had gone before and nearly all of what followed.

Mr. Fillebrown's apology to the professors for the rudeness of Single Taxers comes too late. What is needed is not grave and graceful courtesy, but some appropriate epitaph for a World of Dead Books.

THE BROTHERHOOD OF THE COMMONWEALTH.

At the last meeting of the Supreme Council of the Brotherhood of the Commonwealth, Mr. Carl A. Moor, 273 Eleventh St., Brooklyn, was elected General Secretary in place of Charles Frederic Adams, who has been secretary since the organization was formed, and which now numbers about 2,000 members.

The Brotherhood, as is known to most of our readers, has for one of its objects the providing of a pension fund, or increasing income for old age. It now has a fund of \$10,000, and it is hoped that from now on an increased interest will be taken in the organization. As the nucleus of this organization is composed of Single Taxers it ought to be a gratification to all the followers of Henry George to become members. The dues, one dollar a year, will keep no one out. Any further information can be obtained by writing to the secretary.

THE SUIT AGAINST THE FAIRHOPE CORPORATION.

In the suit filed in the chancery court of Mobile, Alabama, for the dissolution of the Fairhope Single Tax Corporation some of the newspapers have pretended to see a failure of the Single Tax to work. Whatever the result of this suit no one can honestly pretend that the Hen. v George theory

is discredited. If the corporation is dissolved it will be because its administration is adjudged in violation of existing State laws.

The REVIEW has never been partial to colony experiments as a means of popularizing the Single Tax, for reasons not necessary to present at this time, but the dissolution of the Colony will furnish enemies of our movement with ammunition, of which they are sorely in need at this time.

We shall let Mr. Gaston, Secretary of the Colony, speak for himself:

"The suit gives the Colony no uneasiness. It welcomes the opportunity to put to the test its legal right to administer its property on the basis of its voluntary and mutual contracts with its lessees.

"While the Colony does not approve of the principles or methods of taxation followed by the State, it has in no way attempted to interfere with the same or do otherwise than comply with them in good faith, as becomes all good citizens. It only seeks to illustrate what it believes to be a better system of securing public revenue, by using the land rents which, as a private land-owning corporation, it might legally divide as dividends among its members, to relieve its lessees of taxes upon their improvements, by paying such taxes to them.

"That our community has, under this policy grown more rapidly and enjoys a larger public fund, than any other community in its vicinity, enjoying the same natural advantages, is so patent as to make one who denies it ridiculous where the facts are known. And every land-using lessee can also be shown to be an individual beneficiary of the policy.

"The net result to the lessee of the Colony, of the success of the suit, would be to compel the members of the corporation to take for themselves the land values which they are now using for their lessee's benefit."

Of course this was to be expected: The *New York Times* speaks editorially of "The Failure of the Single Tax" in commenting upon the Fairhope suit. As it had only a few days before presented the facts in its news columns with some regard to accuracy of statement, the only verdict possible is that editorially the *Times* is just an ordinary liar.

NEW YORK'S TRIBUTE TO OUR DEAD.

A memorial meeting for John Sherwin Crosby, Robert Gunn Bremner and Edward Le Moyne Heydecker was held at the Hotel Astor, New York, on March 29th. Hon. George L. Record of New Jersey presided. About 400 attended, filling the Ball room in which the gathering was held.

Mr. Record said that in the course of time many ancient and long sanctioned institutions were changed as to their morality by a small and courageous minority. These institutions grow peculiarly sacred when known as property. They are not believed by the masses to be ethically wrong; on the contrary they are believed to be the foundation of social morality. The motives of those who assail them are misunderstood. Few can imagine how men will work without price and freely spend their incomes, in order to bring about something which may not reward them personally. Consequently social ostracism and at the least estrangement and mockery are the treatment accorded those who differ with the established order of things. They naturally are brought more closely in touch with those of their own faith. A sense of comradeship, yes, of brotherhood develops between the workers in a common cause. So, when we lament the death of these three men, it is with the feeling of personal loss—of a family loss. These men are mourned by those who must carry on the great work which they did not live to see triumphant. Their reward will come when society finally recognizes that their cause was right.

Mrs. Carrie Chapman Catt said that she vividly remembered her first meeting with John S. Crosby. At a protest meeting in 1901 against the alliance of politics and houses of ill repute, she had been warned that she was not to speak on suffrage. Mr. Crosby was the last speaker, and said that without Woman Suffrage this problem would never be solved. After the meeting I told Mr. Crosby that I had been warned to avoid suffrage and he smilingly replied "Well they told *me* to say nothing about Single Tax."

Mrs. Catt went on to describe the spread-

ing of light from candle to candle, from the holy altar at Jerusalem which in a short time is carried all over the world. Thus reforms spread. John Sherwin Crosby was a priest at the Holy Altar of justice.

He worked not alone for Single Tax but for democracy. Reformers do not want their immediate objects. They care rather for the vision beyond the specific measure. He saw the vision and worked ceaselessly for it.

Mr. Lawson Purdy began by briefly sketching Mr. Crosby's life.

He came to New York and was admitted to the bar in 1897 and shortly after took an active part in the campaign that Henry George was then making. It was his good fortune to make one of the addresses at the funeral services of Henry George, which were held in the Grand Central Palace. The great auditorium held 10,000 people. Lyman Abbott, Dr. Gottheil and Dr. McGlynn spoke. Rising to a burst of eloquence, Dr. McGlynn said that "there was a man sent from God, whose name was Henry George," and the 10,000 people burst into applause, though the body of the man they revered lay there. It seemed as if no man could make an address and start at the point where he left off. And yet Crosby did it. He said—Those men have spoken of George, the man. I know that if George spoke, he would have me speak of the doctrines for which he stood, which were the rights of men, the brotherhood of man and justice to all men. After all, Crosby went on to say, George could not have had the following he had in his life time; men would not have hearkened to his teachings, had he not preached brotherhood and democracy.

Just as Crosby spoke then of the doctrines of Henry George, Mr. Purdy said he would talk of the doctrines of John Sherwin Crosby. "In 1896 Mr. Crosby published a little book called 'Government—an Inquiry into the Function of the State.' Before he died he had finished another book, the 'Orthocratic State.' I have not read it, but I have read that first book of his published 20 years ago and I know that little book expresses the views he held a few weeks ago and probably holds today.

"I believe that in that little book of Cros-

by's there are statements of the real principles that underly things, and he having seen them once could never see them otherwise. For example, he says—"What is the basis of government? The basis of government can only be that of keeping the peace. No man can govern another unless it be for the preservation of the peace, for without peace men cannot enjoy their natural rights. Its second function is to preserve the natural rights of man, and the third is to perform those services desirable for the preservation of the peace which men cannot do without the aid of the government." He then gave Mr. Crosby's views on corporations and banking.

Mr. Purdy concluded by saying that Crosby always had faith, hope and charity. If any man's actions were criticised he would say, "Well, after all, he did the best he knew."

Mr. James G. Blauvelt was next called upon to speak.

Mr. Blauvelt spoke of Congress and Robert Gunn Bremner, who recently passed away. Though a member of the Manhattan Single Tax club, many of the audience never came in contact with Bremner, and the speaker referred to him as "an exceptional young man," for he passed away in the fortieth year of his life, when he had the splendid powers of his mind at full command. He was born on the shores of the North Sea in Scotland, his parents immigrating to Canada and locating about 50 miles from Toronto. While in Canada Bremner had read *Progress and Poverty* and had accepted the ideas of Henry George. He became a school teacher and decided to seek his fortune in New York. When he came to this city, he joined the Manhattan Single Tax Club. Mr. James R. Brown, then living in East Rutherford, N. J., took him home with him and secured him employment. It was at this time that he became a great friend of J. H. Adamson, and the friendship was only broken at death. While working as a carpenter in New Jersey under Mr. Adamson he got the journalistic fever and became a reporter on a Paterson newspaper. Bremner steadily rose in his profession until finally he acquired the control of a newspaper. The speaker told of "Bob's"

high journalistic ideals and of his advocacy of measures that would give the people economic justice. When "Bob" was stricken with cancer, the interest in his case was nation-wide. Mr. Blauvelt then read a vigorous editorial by Mr. Bremner declaring the fundamental cause of poverty to be land monopoly.

Hon. John J. Murphy spoke in honor of Edward Le Moyne Heydecker. He related how Mr. Heydecker took his office as a lawyer at 111 Broadway and how Mr. Lawson Purdy also located there, converted him and later made him an assistant tax commissioner.

Heydecker was not a great orator. He belonged rather to the red cross of our service than to the artillery. As a tax craftsman he had been unexcelled in the United States. Before he had died, Heydecker had asked that the passage beginning "What then is the meaning of life, etc." from the last chapter of *Progress and Poverty* be read to him by John Crosby, but Crosby's deathbed illness prevented him from complying with his request. Mr. Murphy thought it would be most appropriate to read that passage on an occasion like the present, and the impression was unanimously voiced that his rendering of the sublime words of the Single Tax prophet showed the scholarly orator at his best.—JOHN T. McROY.

THE following appeared in the 1912 Brooklyn *Daily Eagle* Almanac under the heading of "Information for Tax Payers" page 458.

"Each person added to the population by birth or transfer of residence adds to the existing land values \$915.; creates a demand for building operations requiring an expenditure of \$533.; creates a demand for public utility services, transportation, light, heat, etc., that adds to the value of the privilege of using highways (special franchise assessment,) \$96. The annual increase in population is about 250,000."

FORMER Mayor George F. Cotterill of Seattle, Wash., will be a U. S. Senatorial candidate at the Democratic primary.

OPEN LETTER TO MR. RAYMOND ROBINS.

MR. RAYMOND ROBINS.

Dear Sir and Brother:—With profound appreciation of the disinterested work you are doing in The Men and Religious Forward Movement by giving your hearers a quickened understanding of the Fatherhood of God and the Brotherhood of Man, but making use of a liberty which of right belongs to those who share in the perception of a great truth which the world at large is ignorant of, or indifferent to, I ask you: Why do you not make perfect and complete the magnificent climaxes you attain to in your addresses by *showing the way from, the remedy for*, those unjust conditions in society which you have so eloquently pictured?

In failing to deliver the vital message at the right time you place yourself on a level with those exceedingly religious men who, substituting modern fanaticism for the teachings of Jesus, have much to say of the next world but very little of practical value concerning this. When by the splendid eloquence with which you are endowed you arouse vast audiences to enthusiastic desire to do something for their fellow men, instead of following the lead of George, Tolstoy, McGlynn, Johnson, Garrison, Post, White or Fels in showing the way, as you could so splendidly do, you turn away your thousands of listeners to guess the riddle or to forget it. Your procedure, it seems to me, may be likened to that of a great general who would bring a mighty army across an arid desert nearly to a place of refreshment known to him alone and who, keeping the secret to himself, would let his famished hosts perish when within easy reach of succor.

The professional revivalist plays upon the sacred emotions of the human heart to suit his own perverted conception of God's laws; he creates fear of artificial sins and makes virtues of those things which are inconsequential. How different is the process of attraction exerted by those great truths set forth by Henry George, and to which you and I have responded!

In coming into a full realization of the Single Tax philosophy you yourself ex-

perienced a true conversion, not of the maudlin variety, but a new faith in God due to an appreciation of what this world might be under natural law. When you, as when I and every other Single Taxer, were privileged to comprehend the full significance of the proposition, a curtain was lifted and a vision presented of conditions as they might be in place of what had seemed hopeless before. And our propaganda work has been in consequence, for such is the power of truth. Why suppress this great truth—why keep your light hid under a bushel?

HENRY WARE ALLEN.

LET THE FELS FUND AID ORGANIZATION.

The most important work for the Joseph Fels Fund, it seems to me, would be to help the development of a plan of nationwide organization that would insure centers of Single Tax activity in every city and village, federated together in a truly democratic manner into county, state, and national bodies, with the national body a part of an International Council. With a plan fundamentally sound, administered in the broad, sympathetic universal brotherhood spirit of Henry George, I believe we could avoid all misunderstandings and cross purposes, and give to our propaganda the strength that comes from perfect co-operation—a co-operation that incites each and every individual to intense activity in his own way and multiplies his strength.

GEO. P. HAMPTON.

A TAX FABLE.

Once upon a time there was a little kingdom in which the principal industry was growing figs. The king needed more revenue, so he issued a proclamation, levying against each fig tree a tax of one piece of silver. The growers of the fig trees looked for a way to escape the tax. Soon hatchets were laid at the roots of the trees, and the industry was a thing of the past.

Across the bay lay another little kingdom whose industry was also the growing

of figs. This king also wanted revenue, and he issued a proclamation levying a tax of one piece of silver against each block of land. The people tried to avoid the tax, but they could not do away with the land. So to raise the tax, they planted more fig trees, and the industry thrived, and the people grew rich; so that the people from the first kingdom crossed the bay to the second kingdom where industry was encouraged. And its fame went to all the countries roundabout.

JOHN W. DIX.

JOHN D. ROCKEFELLER, JR., REFUSES TO SEE MOTHER JONES.

The 82 year old organizer of the miners of the strike region of Colorado, Mother Jones, addressed the following letter to John D. Rockefeller, Jr., by registered mail. It was returned "refused."

John D. Rockefeller, Jr., Esq., 28 Broadway:

Dear Sir—As you may have noticed in the newspapers, I am visiting New York for the purpose of directing public opinion to mining conditions in Colorado.

Before going before the public in a series of meetings now being arranged before civic bodies, trade unions, Single Tax leagues and other representative societies, it occurs to me that, in fairness, a personal visit to you for the purpose of laying before you the exact facts in the entire matter would be in order.

I feel quite sure that I have in my possession facts and data which you have not been provided with, and which I would take great pleasure in laying before you in the course of an interview, if you make an appointment within the next day or two.

No "demonstration" is intended, and I merely wish to present to your fair-minded consideration the entire truth of the Colorado situation.

As evidence of my intentions and good faith—should such be required—I will be accompanied by Hon. Alfred J. Boulton, a well known Brooklyn official and Hon. William Lustgarten, the distinguished Single Taxer and real estate investor. I

would like them to be present at our interview.

Trusting you will see fit to make this appointment, preferably for 11 o'clock Wednesday morning next, I remain, very truly yours,

MOTHER JONES.

This letter was also sent to 21 newspapers in the metropolitan district, and was printed by only one, the *Call* (socialist).

Mother Jones lectured at the Manhattan Single Tax Club on Sunday, May 17, and her picture of conditions in the strike region from which she comes were graphic and appalling.

HON. GEORGE FOWLDS VISIT TO AMERICA.

Hon. George Fowlds, former minister of education of New Zealand, now in England, will sail from Southampton on July 22 for New York. His stay in this city will not be for more than three or four days. He will visit Boston, Montreal, Niagara Falls, Detroit, Chicago, and Cincinnati where he will see Daniel Kiefer. Mr. Fowlds has no definite plans, but hopes to make a few days stay in Milwaukee where reside some of his wife's relations. He can be sure of a warm welcome from Single Taxers where ever he goes. He is accompanied by his daughter.

THE judges who will act in the award of prizes to high school pupils offered by the New York State Single Tax League (See March-April number, pages 56) are as follows: Amelia E. Barr, the well known novelist, Ella Wheeler Wilcox, John J. Murphy, Wm. D. Rawe and Henry G. Leupsiger.

THE *Nation* of March 19, of this city, has one of its customarily supercilious reviews of Mr. Frederic Matthews' "Taxation and the Distribution of Wealth" (Doubleday, Page and Co.) noted at some length in our last issue. The *Nation* does injustice to a work that requires a sympathetic reviewer.

ADDRESS BY HON. GEORGE FOWLDS
OF NEW ZEALAND.

Following is an abstract of an address delivered by Hon. George Fowlds, now in England, at a dinner tendered him by members of Parliament last month:—

My first duty is to express my keen appreciation of the great kindness which you have shown to me in asking me to dine with you tonight. I have reports of the lavish hospitality which you have extended to Ministers of the Crown and Members of Parliament from the Dominions beyond the seas. But I can lay claim to none of these distinctions. I am only a plain citizen of New Zealand, and therefore I appreciate all the more highly the honor you confer upon me.

I presume that I may take it that your entertainment is partly in recognition of the work I was able to do when I did hold official rank, and partly a compliment to the loyal Dominion from whence I come.

The achievement of useful work is in itself a great reward for the arduous and worrying life of a public man. The slings and arrows which are directed against public men in New Zealand as elsewhere require some compensation. I feel glad that I had the opportunity of useful service to the dominion of New Zealand.

I was able to materially improve and extend our splendid system of national education, to leave the teaching staff more content with their status and remuneration, and the people more generally satisfied that they were getting value for their large expenditure.

Mr. Fowlds here spoke of home rule in New Zealand and the Transvaal, and said "I believe that more freedom coupled with justice is the great solvent of all social and political troubles. I have heard people say that our great empire has blundered into greatness. Don't believe it. Our great empire is great because of its fundamental belief in the principles of liberty and justice. Cunning, knavery and force are opposed to the great moral principle that govern the universe.

I am an imperialist. I glory in the greatness of the British Empire. But just as our empire, in spite of its mistakes,

has been built up on the principle of freedom, so will the maintenance and extension of its greatness in the future depend upon its adhesion to that great principle. Any attempt to bind it together by inflexible iron bands will tend to its dissolution. The union of justice with freedom is essential to true national greatness.

History teaches us that a nation may have great accumulation of wealth yet be tottering to its fall. I am strongly of opinion that our civilization is approaching a crisis in its history.

The schoolmaster has been abroad to some purpose for the past four or five years.

If you want to keep the masses of the people in servitude you must keep them in ignorance. Our forefathers struggled valiantly for political liberty and equality. But even that partial liberty we have secured cannot long survive alongside the growing inequalities of conditions which we find in every so-called civilized country.

We have tried to be just and sometimes generous to the subject peoples which have come under our control. We need to give expansion to our ideal of justice and extend it to the brethren within our borders. Equality of opportunity is quite as important as political equality. Our ancestors have fought and have partly secured the latter. Let us hurry and complete the work of political equality without delay to acquire economic equality.

So long as the mother earth, the great store house of nature, is monopolized by the few, political liberty may be both dangerous and cruel; so long also will want and misery haunt the land and practical slavery remain the lot of the many.

We have done something in New Zealand, but not much, to secure the establishment of social justice, and I am glad that you in Great Britain are making a beginning by the taxation of land values to liberate the land for the people. The proper adjustment of Man's relation to his Mother Earth is the great problem which civilization must solve in the coming years, or it will perish like the civilizations of Greece, and Rome, and from the same cause.

We are all land animals and can only live

on and by access to the land. If we are denied that we perish.

New Zealand in 25 years has created £140,000,000 unimproved land values, and £126,000,000 of this has gone into the possession of not more than 22,500 families. When Persia perished one per cent. owned all the land of Persia. In Rome 1800 persons owned all the known world. In the United States the richest one per cent. of the people have a larger income than the poorest 50 per cent.

These conditions cannot continue. New Zealand has done something to blaze the trail for the taxation of land values throughout the empire, and in doing so she has made a larger contribution to the preservation and consolidation of the Empire than she did when she presented the Dreadnaught.

JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

On April 18 the Manhattan Single Tax Club celebrated its 27th Annual Dinner in honor of Thomas Jefferson at the Hotel St. Denis, this city. William C. De Mille acted as toastmaster, and introduced Mr. F. C. Leubuscher as the first speaker of the evening, who made an appeal for the *Tenants' Weekly*. Western Starr spoke on "Jefferson Democracy and the Single Tax," and made the somewhat questionable statement that George had added nothing to democracy, but had given democracy its instrument." In a single generation the philosophy of Henry George had imprinted its stamp on civilization. Not in four hundred years after the advent of Christianity had the teachings of Christ permeated so far and so wide. Mr. George's philosophy was never so near its triumph. There was never so much cause for hope.

State Senator Charles O'Connor Hennessey, of New Jersey, spoke on the new freedom and New Jersey, and quoted from President Wilson's work and told of progress in New Jersey. Thirty-one members of the Legislature had voted intelligently upon the subject of home rule in taxation.

Mary Garret Hay spoke on the justice of women suffrage and Chas. Frederic Adams on Jefferson and the Judiciary. Mr. Adams contended that the Supreme Court has no powers other than to decide cases that come before it, and that there is no word in the Constitution which establishes that body as a court of final resort. Our Judiciary system was borrowed from England, and the English Judiciary system establishes merely the settlement of controversy. The court has nothing to declare officially; it speaks only when its decision is asked by a litigant. Mr. Adams set forth with great lucidity his well known views on the place occupied by the Supreme Court in our scheme of government. Mrs. E. M. Murray closed the evening's entertainment by explaining the Single Tax. She spoke in high terms of the wonderful work of James R. Brown in the Canadian maritime provinces.

ALLAN ROBINSON AND THE NEW YORK STATE SINGLE TAX LEAGUE

In the March-April issue of the *Single Tax REVIEW* (page 56) we commented upon the programme of the New York State Single Tax League as set forth in their circular announcements. In these are outlined the activities which have been undertaken by the League—lecture work and propaganda, systematic distribution of literature and organization plans.

This evidence of activity in the State has not been overlooked by the indefatigable and resourceful Allan Robinson, president of the Allied Real Estate Interests of the State of New York (Inc.). He has been sending around to his real estate friends some of this literature of the League which has been freely supplied him, to impress upon them that they must be up and doing if the work of Single Taxers in the State is to be successfully opposed. With this goes the following letter signed by Mr. Robinson, and the *REVIEW* reader is asked to note several significant statements in the letter, such as "These plans make the socialistic propaganda pale by comparison," and "Have you ever realized how much easier the Single Tax could come than So-

cialism?" But here is the entire letter, kindly placed at our disposal by a real estate owner, one of the recipients:

ALLIED REAL ESTATE INTERESTS OF THE
STATE OF NEW YORK (INC.)

New York, April 30, 1914.

Dear Sir:

Enclosed is a statement issued by the Single Taxers telling their plans for New York State. These plans make the socialistic propaganda pale by comparison, yet the National Civic Federation is spending thousands of dollars to counteract Socialism, and no one, except the Allied Real Estate Interests is doing anything against the Single Tax.

"Have you ever realized how much easier the Single Tax could come than socialism? All that is necessary is to increase taxes upon land until they absorb the entire ground rent, and the land loses all its selling value. This, in effect, would be socialization of the land, and with that step accomplished, the entire socialistic programme would move measurably nearer.

Josiah Wedgewood, the foremost English Single Taxer, says:

"If the destruction of land monopoly did not carry with it the destruction of capitalism, it would be insufficient, the land reform would be preached in vain."

The best way to fight socialism, is to fight the socialization of land, but it is hard to get the anti-socialists to see it that way; so it is left to the anti-Single Taxers, and chiefly to this association to fight not only their own battle, but the battle of socialism as well.

There has been some response to our appeal for funds. Out of a membership of 576, there have been 64 contributors. Those who have contributed are the ones that can always be counted upon to help. The ones we want to reach now, are those who can be counted on if they will only take the trouble to read the communications that I send to them.

I hope this communication will escape the fate of others and will be read.

Yours very truly,
(Signed) ALLAN ROBINSON
President.

P. S.—The election of Senators, Assem-

blymen and delegates to next year's Constitutional Convention takes place this fall. There must be a good deal of education done between now and then, unless we want the Single Taxers to write Single Tax doctrines into our organic law. In Ohio last year, the president of the Constitutional Convention was a radical Single Taxer.

THE EARTH NOT THE ONLY SOURCE OF WEALTH.

"We no more believe that the land is the source of all wealth * * * than we believe that labor alone creates value," says a writer in the *Live Issue*, a paper published in this city "Advocating Christian Social Reform." This writer therefore contemptuously rejects the Single Tax. Perhaps Bird S. Coler, whose name appears as treasurer of the *Live Issue*, and who once for political purposes flirted with the Single Taxers, or Hudson Maxim who is quoted in this issue as calling the speeches of Joseph Fels "hot air," but who is himself a reputed Single Taxer and the author of an excellent Single Tax story, may enlighten the writer. At all events, if he has discovered some other source of wealth outside of land it is the most notable discovery of any age since Adam, who at least, did not dream of any other source. But perhaps the writer is like the highly intelligent person who was surprised to discover that his back yard was part of the surface of the earth.

HON. HENRY GEORGE, JR., M. C., sailed for Weisbaden, Germany, Tuesday, April 1st., where he will remain until his health is improved. The wishes of hundreds of friends go with him.

THE *Motorist*, official monthly of the Ohio State Automobile Association, in its April issue has an article on "The Wheel Tax and Streets benefits," by Henry P. Boynton. Mr. Boynton is a Single Taxer who can make even a wheel tax serve as an object lesson for the complete principle.

THE PAST.

(For the Review.)

Doomed were old nations built on blood,
As mushrooms growing on decay;
Their power, human hardihood,
Their only bulwarks, valiant clay.

What though forsaken temples stand
In pillared wealth of corpse-like stone?
Though solemn ages may be spanned,
The breath and song of life are gone.

Yet onward flow the human streams
O'er long-lost chiefs, forgotten kings,
Whose cities are as empty dreams,
Their empires vain imaginings.

Pity a passing glance implores
For mighty ruins sadly mute,
While Man, the Spirit, higher soars
From far ancestors, savage, brute!
GEO. W. PRIEST.

PRIVATE PROPERTY IN LAND.

EDITOR SINGLE TAX REVIEW:

In a consideration of the apparent divergence of views among sound Single Taxers and of seeming contradictions in Henry George's own writings it seems to me that the first thing is to realize that the word "ownership" (in the phrase private ownership of land) covers and includes two separate ideas and is used at different times to mean one or the other or both. "Ownership of land" may be split up into—

1—"possession of land" which Henry Georgeism leaves to the individual.

2—"property in land" which under the full Single Tax is discounted by the tax and passes to the community to whom the value truly belongs.—PERCY McDougall, Manchester, England.

VICTORIA.

Progress locally is encouraging. The Municipal Rating Bill will be finally dealt with when the State Parliament re-assembles on the 20th inst. The Legislative

Council inserted a few amendments which have improved the bill, and they, no doubt will be accepted by the assembly. As the measure leaves our system optional, we will have many opportunities for useful work in securing its adoption by the local councils.—R. F. LOFVEN, Melbourne.

WHO GOT IT? WHO MADE IT?

During the past ten years land values in this city increased at a rate almost equaling the total cost of the city's government. Who got this increase? A few landlords. Who made it? All the people of Cleveland—every newly born child added \$500 to the total of the speculators' gains.

This toll upon industry is being driven like a wedge through every city in the land, uplifting a few to unearned luxury, crushing the many to lower depths of want.—Cleveland (*Ohio*) Press.

AMY MALI HICKS, author of "The Craft of Handmade Rugs," was one of the founders of the Guild of Arts and Crafts of New York, and also of the National Society of Craftsmen.

STATEMENT of the Ownership, Management, etc., of the SINGLE TAX REVIEW, Bi-Monthly, published at 150 Nassau St., New York City, at New York, N. Y., required by the Act of August 24, 1912.

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Business Manager—Joseph Dana Miller, 150 Nassau Street, New York City.

Publisher and Owner—Joseph Dana Miller, 150 Nassau Street, New York City.

Known bondholders, mortgagees, and other security holders, holding 1 per cent. or more of total amount of bonds, mortgages, or other securities: None

Sworn to and subscribed before me this 18th day of March, 1914.

SOLOMON FAAS,
(Seal) Notary Public,
New York County, No. 1215.

A MODERN GULLIVER.

(For the Review.)

BY BENJAMIN F. LINDAS.

One day while rummaging through the shelves of an old book store I came across an odd looking and moth-eaten volume, the leaves of which were yellow with age. I took it from the shelf, examined it carefully and found it to be an old print entitled, "Depopulation—The only Cure for Poverty," written by Methuseiah in the year 899 of his age.

This was indeed a find. I immediately purchased it and carried it to my room with the greatest care. You can imagine my surprise that evening when upon opening the book a number of loose pages of manuscript filled with an incomprehensible jumble of numbers, letters and odd characters fluttered to the floor. It was undoubtedly a cipher message of some kind, and my curiosity being aroused I determined to discover its meaning. For a time I was completely baffled, until finally I discovered at the bottom of the last page a simple phrase in English that gave me the necessary clue. It read, "As the mind of a politician worketh." I, therefore, started in the middle, and by working towards the opposite ends at the same time came into possession of the almost unbelievable story that I am now going to tell you. A story that had been first related years and years ago by A. Swift Dean. This is the literal translation of the manuscript:

"I had now been home for several years; one day in the early spring while strolling along the beach I met an old mess-mate, and soon, in answer to the old lure of the sea, and the urging of my companion, I agreed to ship the next day on the good ship Polly for a last cruise through the South Seas.

The weather, for the first few days of the voyage, was ideal, but on the evening of the fifth day a terrible storm arose; the waves dashed mountains high; the old vessel groaned and trembled at every plank, until shortly, with a sickening roar and a deafening crash, a terrific wave

washed over the deck; the hull crumbled together like kindling, and the next thing that I can remember, I was in the trough of the raging ocean lying across a broken spar. With daylight the gale subsided; the sun broke through the scurrying clouds, but as far as eye could see no object of any kind broke the dreary expanse of water. I had given myself up for lost, when suddenly in front of me I saw a dark green object rapidly approaching. At first I took it to be an immense green raft; then it began to appear like a wide expanse of tangled seaweed, but when it reached me I found it to be a veritable floating island, and I hastily clambered ashore.

The place seemed completely deserted, but the odd part was that all the natural objects seemed dwarfed and small; the tallest trees scarcely reached to my waist, and I could look over the tops of the highest hills with ease. I had, however, taken but a few steps inland when my further progress was arrested by what had been to me up to this time invisible, a hard transparent substance. I examined this phenomenon closely, and then, for the first time, discovered that this strange island was enclosed in a vast case of glass. This first surprise, however, was as nothing to the sensational disclosure that were soon to be made. Slowly I walked along on the outer fringe of land, and, whether you believe it or not, there spread out before my eyes one of the most wonderful scenes that ever appeared to the startled vision of man. A whole world in miniature; cities, rivers, and plains; out of the chimneys of countless buildings smoke was pouring; through the tiny windows I could see the whirling wheels of the factories; along glistening rails, small toy-like objects were spinning across the open fields drawing behind them boxlike houses from the windows of which protruded the heads of the diminutive people. I walked along fascinated by the ceaseless change of scene until soon I was in a position to overlook what must have been one of their great cities. In the canyon-like streets the people were clogged like cattle, while strange looking vehicles whisked along propelled by some unseen power. In one large section, where like bees in a

hive, the tiny people swarmed, the huddled houses seemed ready to tumble down with decay.

In every respect, save one, these people seemed counterparts of our people, but slung from the backs of each one of them was what looked like a soldiers knapsack from which a tiny hose extended directly over the nostrils of the wearer.

A few days after making these wonderful discoveries, I was walking along the shore on the opposite side of the island when I came upon a small, cave-like opening in the side of a hill, and upon investigation found that it would furnish me an entrance into the country of these little people. I crawled through the opening at once but found that so scant was the air in this enclosed land that, at first, I could scarcely breath; by standing upright I found that I could reach a better supply of air, and having become accustomed to the rarified atmosphere after frequent visits I was finally able to stay in the case for a considerable length of time.

Almost daily I made land trips through this miniature world, and passed many towns and villages that were scattered over the hills and in the valleys. Whether the inhabitants took me for part of the landscape, or the very hugeness of my bulk made me invisible to them, the fact of the matter is, that I roamed around their world unnoticed and unmolested. Strange to say, the language of these people was my language, and in the rarified air in which they lived I could understand every word that was spoken. I could not help but notice as I trudged past their homes, how down-hearted and discouraged were these little people, and most of them seemed more poverty stricken than any I had ever seen in my own land. A strange history had these tiny folk. From the earliest time they lived in this glass case. The air was brought to them through myriad of tubes that ran to the outer rim and that tapped the earth in every direction. In every community, however, a few prominent citizens controlled the supply of air. Before a house could be built arrangements had to be made with an airdord for a supply of air;

before a farm could be cultivated air supply had to be leased, so that the nitrogen and oxygen, necessary to the growth of the plants, could be supplied. In the cities as the people increased in numbers the price of air went up so rapidly that the unfortunate inhabitants had to huddle together in their tumbling down houses, where they dropped like flies in the poisonous air. I could stride over, what to these people must have been immense distances, ground that as yet was never trod by their tiny feet, but the airdords refuse to supply the air necessary to make it habitable. The packs that I had noticed on the backs of the people were reservoirs which supplied them with air when they left their homes. In fact, so scant was the air supply, that when breathed into the surrounding atmosphere horrid gases were generated that poisoned the whole community—even the great airdords themselves, who held the destiny of these little people in the hollow of their hands. The fair land seemed withering and decaying under the blight of lack of air.

One day as I was walking along the shelf of land outside this case within which the people seemed trapped like rats, I noticed a great hubbub in the public square of the adjoining city. The factories were closed, and the streets were black with people all hurrying toward the square. I crawled through the opening that I had discovered just as one of the little men climbed on a platform that had been erected and began to speak. "Friends he said, "You and I know that we cannot longer stand the conditions under which we live. Everything that we earn must be given up to pay for the use of the air; all that we need is air. If we had it we could live in comfort and luxury; we could till the vacant fields; we could build houses; we could all have homes of our own; we could dispel this pestilential air that is debilitating the whole nation. Why don't we get it? A thin piece of glass is all that keeps us from an illimitable ocean of this precious fluid that will make a garden of our land. Why do we have to pay these airdords for the air? Did they make this air? Are they making it now? And how easy it is to get.

A few well directed blows and the artificial barrier will crumble into a thousand fragments and never rise again."

As he started to speak absolute silence fell upon the throng. Then as the full purport of his passionate words reached his auditors a confused murmur arose. Those on the outskirts of the crowd began to slink down the side streets and alleys. "T'is treason," said one; "Blasphemy" muttered another; "Contrary to the immortal constitution" remarked a third; "Nothing in our union about that" cried a man with a bundle of tools under his arms; "Overturning our precious institutions;" "Subversive of our rights;" "Confiscation;" "Destroying the incentive to save;" these and many other similar remarks I heard as the toilers hurried away, soon leaving the speaker alone in the deserted square.

The authorities must have heard of the uproar, for soon through the streets large posters were displayed announcing that a number of the nation's most prominent citizens would speak that night in the great auditorium on ways and means of alleviating the condition of the poor and destroying the prevailing discontent.

From my vantage point on a neighborhood hill I could see everything that transpired. It was a beautiful night; a crescent moon sent a flood of soft, mellow light over the tiny metropolis. The whole city was astir; crowds poured through the streets, and the hall was soon packed with the late comers massed in the surrounding streets. A hush fell upon the assembly as a fine looking man arose to speak. "Friends" he said, "Unscrupulous agitators have brought distress upon our fair land. Capital has been scared and the men with money have hidden it away. Something must be done to restore confidence; what it is you shall soon hear, and I now present to you as the first speaker of the evening, the Honorable Slippery Loudnoise, one of the wisest legislators from our National House of Play.

The orator was greeted with deafening shouts. His long flowing locks were brushed from his forehead; his massive frame seemed perfectly at ease as he ma-

jestically raised his hands, palms outward, to quiet the uproar.

"Fellow citizens," he began, "I love the laboring man." His full, rich, melodious voice reached to the very edge of the vast concourse, "Let me tell you what this great party of mine has done for this great, grand, and glorious country, and for you, my friends, the finest, most intelligent, most moral, honest, industrious, fair-minded, economical, far-seeing and cultured people upon whom the bright orb of day has ever cast its splendid and refulgent rays." A shrill cheer interrupted him. "Here are a few things that we have done; we said that the workingman shan't be enslaved by the grinding capitalist and we passed a law to keep you from working more than eight hours a day." "I can't get eight hours' work a week" interrupted a shrill voice, but the remark was ignored by the speaker. "We found that the owners of the three mills in this town had combined their offices and were transacting all the business from one office, but monopoly being an abhorrent practice that sets my blood on fire, I stood up in the face of all the world and fought for your rights like a Spartan of old, and now business is transacted from three offices again and three bookkeepers are working where only one worked before!" Wild huzzas rent the air. "Then" he shouted, now worked up into a perfect frenzy, "We passed last year over 7685 laws for the good of the people; we compelled women to cut down the size of their hat pins; we placed a tax on bachelors; we appointed 67 committees to investigate the condition of everybody and everything, and these committees will start to work the year after next if all the members are re-elected; and then, greatest and grandest of all, we have made it a crime, a heinous, criminal crime, for any member of the gentle sex to stray from the paths of virtue!"

"How about the men" shouted someone but he was quickly quieted.

And then with a startling climax, the orator shouted, "The destiny of the nation is safe in the hands of our party" and sank, perspiring, into a chair.

Again the dignitary who was in charge of the meeting advanced to the center of the stage. "Ladies and gentlemen" he said, "The next speaker needs no introduction to you, the secretary of the united, amalgamated and consolidated order for the prevention of unnecessary laziness among the poor workers, will now speak to you."

A solemn visaged man, who, in comparison with his companions, was unusually tall, advanced to the footlights.

"Brothers and sisters" he said, in a long-drawn, high-pitched, peculiar nasal drawl, "I must speak plainly to you; you are to blame for the distress in which you find yourselves. Day after day I go among you and tell you that you should not live five and six in one room, yet you refuse to move from your hovels; I explain to your wives and your girls what food is nutritious, and how it should be cooked, yet on my next visit I find whole families making a meal out of stale bread and evil smelling coffee, and when I retire to my library in the evening I lay my head upon my arm and weep over the perversity of my brothers. I send shoes to your children and every holiday season I send a basket of provisions to all of you; but now you will have to all join hands and contribute something to our society if you intend this good work to go on. Last year I collected \$1800 and I can account for every cent. \$1200 I retained to slightly reimburse me for the time I spend. \$300 I paid for the rent of our offices, \$100 went for stamps and stationery used in securing this money, and every cent of the balance I used to lessen your distress. If you will but let me, I will always be your friend."

Slowly he turned, and gracefully slid into his chair.

I was rather startled by the event that followed this. From a cluster of palms in a corner came the shrill tones of what sounded like a bag-pipes, and with mincing steps, an elderly man, clad in a beautiful plaid kiltie, came upon the platform.

"I was on my way to my bonnie Highlands when I received the invitation to come here tonight and tell my formula for bringing back the good old times and

restoring contentment in the land. I sympathise with you, for once I was a laboring man myself, but the Creator in his infinite mercy gave me great wealth so that I could do good for you. What have I done, you ask? Hardly a village or a hamlet but can proudly point to the beautiful architectural gems, poems in marble and stone, that I have erected as an inspiration for the budding artists and sculptors of tomorrow. I am on my way now to dedicate a magnificent edifice in the mud-hut village of the Hulu Hulu's.

The men of great wealth are few, while the poor number millions, and if you can by your respectful and appreciative demeanor, and your pliant and submissive manners soften the hearts of these opulent ones, they may do as I am doing, and soon you will all be comfortable. One might give you hams with his name stamped on it. A pastry king may give you pies. Another may give you houses as I give libraries. Another may give suits of clothes with the name of the giver worked across the front. In fact, there is no limit to the generosity that may follow, if I can only impress on you the necessity of observing the proper humiliation and respect."

The next speaker advanced rapidly to the speakers stand and without the formality of an introduction began to speak. He was a thin, cadaverous man, with a hawk-like nose, and hard grey eyes. "You all know me," he began, "I am not going to waste any time in telling you what the trouble is—it is caused by your own careless and shiftless habits. You won't pay your rent! Day after day I have to run after you for what you owe me; how do you expect me to build houses, to repair houses, to pay my taxes if you don't pay your rent. I believe in helping others when it doesn't do any damage to me; one of my rules of life is "Never let sympathy run off with your purse" and if you think me hard and mean remember this motto, 'You must be just before you are generous' and when I am just to myself I have nothing left to be generous with. Why one time I can remember I let one of you go two weeks before going after the rent—I was sick. You forget these favors,

for 'Eaten bread is soon forgotten.' You must learn to do without things that you can't get. And you all must work harder and harder; all of you must work; men, women and the children. You must by all means pay the rent. If you are poor it is God's will. Don't you remember the good Book says, 'Well done my good and faithful servant you have been faithful over few things, now I make you faithful over many,' that applies to me. Then it also says, 'the poor ye have always with you,' that applies to you. It is all divine law and can't be changed."

The next, and the last speaker, was evidently the star of the evening. A solemn hush fell upon the assembly. The chairman arose to introduce him and spoke as follows:

"It is our good fortune to have with us tonight, the most brilliant intellect, the greatest scholar, the best trained logician, the crowning star of that glorious array of wonderful minds, that has shed such a luster on our world of letters, art and science; the renowned author and statesman, the Hon. Sir Herbert Artful Dodger, the author of that great work in 57 varieties entitled, *The Unsympathetic Philosopher—Or A Dissertation on the Transcendentalism of Human Vagaries*.

Slowly and deliberately the great man arose; adjusted his long coat; rearranged his tie; brushed back a few scant hairs from his bulging brow; stood in silence a few minutes as if lost in deep meditation and began to speak. "Fellow creatures, or, I might just as correctly say, fellow animals, for that is what we all are, made from the dust and children of the ape. If I could only impress on you the wonderful truths that I have discovered. How we all came from nothing, are nothing, and will finally dissolve into nothing. That all our supposed troubles came from nothing, are nothing, and why should we worry about anything that amounts to nothing. Do you know how this world was made? Not by a Supreme Being as so many of you suppose; not by an all-embracing intelligence. Simply like this: Here is a universe of nothing; small particles of nothing attracted to other particles of nothing causes an immense whirl-

ing as all this nothing seeks a common center; this whirling generates terrific heat and all this nothing is soon a vast fiery globe. As this globe of nothing condenses it throws off other fiery globes; these condense and soon a crust is formed of land and water, from the water creeps the ameba, the protozoon, the shell fish; then follow the reptile, the bird, the mammal and finally man. Some day this vast globe of nothing, with all its crew of air bubbles that we call human being, will crash into another globe of nothing and back to nothing we all will go. Then of what difference does it make whether you have a large supply of what you call good things or not. Everything is but a feverish dream.

"I want to take advantage of this occasion to refute the slanderous statements of unscrupulous critics who accuse me of saying that the air-lords have no ethical right to the air; that they are little better than robbers. Suppose I did use these words, do you think I was speaking of such puny wretches as you? I was speaking of another country that in my imagination I had conjured up. I was thinking of the world as will be millions of years from now. I was simply engaged in the esthetic pleasure of exercising the convolutions of my cerebrum, and deducing from the meditations of my leisure hours the evolutionary finalities that would necessarily result from the conjunction of the *Cerastes horridas*, and the *seratophiallacera*, influenced by the concomitancy of the *Dinosaurie* and the *hypanisognathous Dioscoreacea*. You can see from this lucid explanation that what I plainly meant was that you have no right to take one tube of air from these respectable gentlemen without compensation."

So interested had I become in this little assembly that I forgot where I was, and standing suddenly upright I came in contact with the glassy film that covered the island and it dashed into a million fragments and was carried out to sea by a strong wind. In an instant the whole city was in darkness. I could hear confused murmurs and shouts and cries. I was fearful for what I had done and anxiously awaited the coming of the day to see the

Results of my unfortunate carelessness.

As the first rays of the morning sun brightened the tops of the little houses another wonderful sight was in store for me. It seemed as if the entire country had been transformed over night. People were streaming from the cities in every direction; some were pitching tents on the unused grounds. Others were going father away. Never had I seen such a happy people. The elders romped and tumbled over the ground like little children while the younger ones laughed and shouted as if possessed. In front of the factories were the owners frantically beseeching their former workmen not to desert them; from other buildings large signs were displayed offering fabulous sums to all who would remain and accept the invitation to work. The little puffing toys were spinning along the rails crowded with people, and every where it seemed that an entire nation had been released from bondage and were enjoying a national holiday."

Here a break occurred in the manuscript. But I have often wondered just how these liliputians used their newly found freedom; whether they guarded it as a priceless heritage, or whether they exchanged their glass case for the prison that we have erected for our people with bars of paper deeds.

A BRIEF ESSAY ON LAW.

(*For the Review.*)

BY CHAS. H. PORTER.

All knowledge is relative. Whether derived inductively or deductively all our conclusions are based upon acquired conceptions. If the latter be contrary to right reason the former cannot be faultless. "A conclusion is the absolute and necessary result of the admission of certain premises, and sound premises, together with their necessary conclusions, constitute a demonstration."* For the purpose of correct conclusions nothing is more important than proper conceptions, or sound premises,

for upon them depends the progress of mankind.

It is my purpose here to suggest that possibly our accepted ideas of law are erroneous. If so they are not keeping us in the path of truth and are retarding progress. It is not now my object to trace the particular results of this possible misconception, but merely to state my conception of the law, leaving to others who may have the inclination to make use of it in their own deductions.

There are almost as many conceptions of law as there are relations between animate beings and inanimate things. Montesquieu says,† "Laws are the relations subsisting between it and different beings, and the relation of these to one another." Assuming that the translation is correct, it is incomprehensible why he should use the term in the plural and in the same breath personify them with a singular pronoun. His treatise, however, leaves no room for mistaking his conception of law, which is that of plurality. This conception reduces law to anarchy, separate and distinct laws regulating or governing each special condition. Thus conceived there are divisions of law or laws. Thus we have divine or spiritual laws, of which nothing can be positively known. More or less included in this division are the so-called moral laws. Then come natural or physical laws, or those pertaining to matter and motion. Still another division is that of human laws, a patent impossibility. These embrace numerous subdivisions, such as political or international laws; civil, military, maritime and municipal laws, so that it might almost be said that there are both natural and artificial laws, as well as positive and negative laws. Montesquieu further says that "law in general is human reason, inasmuch as it governs all the inhabitants of the earth." Manifestly, then, this conception of law even though here spoken of as a unity, is something not independent of man, but a part of and in a manner emanating from him, a conclusion which the veriest tyro must reject.

It may be a convenient way of covering up our lack of knowledge to allow such a

conception of law, while on the other hand it may in a measure aid as in a hypothesis in treating special subjects to designate uniform occurrences under the same conditions as special laws, but to my mind the term should have a more definite meaning, and the operation of law under manifold conditions should be expressed in other terms.

To my mind law is something positive, as constant and persistent as it is positive, and in itself not subject to division or variation. A pebble sinking into the stream is governed by the same law as the bubble which arises, even though when one is not the sequence of the other. The rushing torrent, the ruthless cyclone, the raging fire, is each subject to the same law as still waters, the created vacuum, or cold ashes; and this law is just as imminent in the moral and mental sphere. Thus conceived law is a unity and can be spoken of only as such. As an entity it is the unknowable, transcending human comprehensibility, to which all things are in direct relation, exhibiting variation in phenomena, which, within spheres of manifestation, are uniform. The observation of phenomena arising from changed relations, the attempted classification or systematization of these within limited spheres of action, have given rise to a nomenclature which creates a division of law, while the fact seems to be that these "laws" are but manifestations of the operation of a single law. Law can not be set down by definition. It can not be analyzed or explained because no one can know just what it is or comprehend its nature. All that can be known of it is the resultant phenomena, and these come by discovery alone. This observation obtains universally so far as we can see. It is as applicable to what is called legislation as it is to so-called laws in other spheres of action. A legislature does not make law. It attempts to discover the manifestations of law. It formulates rules the observance of which is expected to induce certain changed relations. These are necessarily subject to the operation of constant law, bring up about new conditions that are the manifestations of law. A scheme of human legislation is thus only

a system of experimentation for the discovery of proper relations in order to realize through the operation of Law that which we call good government.

There is no constancy except it be of law. In that domain we are not permitted to enter. We can only discover and classify some of its manifestations. All else is change, whether in mind or matter, and these arise through differentiation under uniform law operating incessantly. Progress is change but all change is not progress. That which distinguishes progress and retrogression is not so much the law as it is the relation into which mind or matter is brought with the law, these being the conditions of differentiation. Progress is fruition of intelligent adaptation of conditions of differentiation, conscious effort to so place things in happy relations that change shall be progress, but whether it be progress or retrogression it is the product of the same uniform and constant Law. The so-called laws of physics, of psychology, or of any other science, are not laws at all, but are the varied manifestations of a single law, one and indivisible. There is but one law of the universe and of the infinitesimal. We understand only such of its manifestations as come within experience, but do not understand the law itself. As in psychology faculties have been spoken of as acting independently of, and in opposition to, one another, so laws have been distinguished with no stronger basis for support. There is no more a special law for gravitation, for the conservation of energy, or for any other condition or thing, than there are special faculties controlling cognition, the feelings, or the will. Psychological classifications are of psychological elements and not of laws. By psychological elements we understand the different sides or qualities of the states or of the phenomena of consciousness. By manifestations of law are understood all the effects of its operation under the varying conditions of mind and matter upon which it operates. These manifestations are always uniform when the conditions are uniform, and are as variant as the conditions are variant. To classify these as special laws is unsatisfactory and mis-

leading. From our conception of the unity of law is deduced the relativity of knowledge, and progress based upon discovery and not upon mandate.

*English Synonyms by Fernald.

†Book I., Chap. I.

‡Hoffding's Psychology, page 88.

great ancient graft, the Nemesis of nations, the terrible curse that has followed close on the heels of every civilization that arose on this earth since our tree swinging and cave-dwelling ancestors, gibbering and chattering in the tropics, huddled together for mutual protection.—BENJAMIN F. LINDAS.

GIVE THE FLOWERS MORE LAND.

That a man who keeps an attractive lawn and home surroundings should, for that reason, be taxed higher than his indifferent neighbor next door, is all wrong. It should be the other way around.—*The Florists' Exchange*.

A GLANCE BACKWARD

We review the achievements of that mighty nation that once ruled the world from Imperial Rome on her seven hills. When it was at the height of its power we find its citizens scarcely superior to serfs. A few wise law makers recognized the danger and sought to limit that land that an individual might hold. Laws with these ends in view were passed and then systematically ignored. Tiberius Gracchus sought to secure their proper enforcement and was murdered; during the existence of the Republic practically all the land of the nation had been absorbed by the capitalistic group. Agriculture declined; vast estates were farmed with slave labor; productive farms were turned into pleasure grounds; the homes of the sturdy Roman who had conquered the world gave place to parks and ponds and play-grounds for the rich. Well was it said that "Great estates ruined Italy." And so it has ever been. Egypt is now but a name; Babylon and Nineveh are desolate ruins; shattered pillars and ruined temples are all that is left of the once all-conquering Greece and Rome. All these nations were founded on a lie, and so could not endure; nations that legalized the monumental graft that robs the worker and brings unexampled splendors to the few and untold misery to the many; the

THE TRUE RIGHT OF PROPERTY.

The world has yet to recognize some all important truths. Let me call your attention to two great fundamental principles. What God furnished for humanity He furnished as a gift for the equal enjoyment of every one. What man earns from these opportunities he earns for himself. Thus there are two distinct kinds of property. The ignoring of this distinction is the source of much confusion. Prudhon said, Property is robbery. This statement is true or false, just as we interpret the word "property." If I make for myself a home, that home is mine. Let any man try to dispossess me, and I resent his action as robbery. I built it and therefore it is mine. From the forest that God gave I should be allowed to take enough timber to make myself a shelter, just as I have a right to appropriate the light of the sun or to breathe the atmosphere. But when I take my share of the timber, that gives me no right to charge my fellow-man for access to that forest. That is the gift of God, for every one equally. In the same way I have a right to the crop I raise, and I have a right to charge for that crop. But that gives me no right to charge my fellow-man for the opportunity to live, move and have his being on the face of the earth.—W. A. DOUGLASS, from address before the Ontario Educational Association.

WILL PRESIDENT WILSON BE ANOTHER LLOYD GEORGE?

"In Mr. Wilson," he says, "the country has at last given birth to a thinker," and "I don't know, but I believe from what I have read of Mr. Wilson's messages and addresses, what I know of his honesty of

mind and his genius (and it is a genius!) as a learner, that when the time comes Mr. Wilson will be as progressive on the question of land monopoly—whether of coal lands, iron lands, timber lands, water power lands, or any other kind of land monopoly—well, as Mr. Lloyd George.”—RAY STANNARD BAKER in *American Magazine*.

NEWS NOTES AND PERSONALS.

NEW Hampshire lists its personal property for taxation under 21 different heads.

BARNEY HAUGHEY, of the Colorado Single Tax Association, and a tax expert of long experience, is engaged in preparing a comparative assessment sheet for each Denver tax payer, what his taxes are now and what it would be under the Single Tax.

GEORGE P. KNAPP, whose splendid work for the Single Tax in Pueblo, Colorado, has made him famous, will start on a lecture tour through Kansas, Nebraska, South Dakota, Montana, Minnesota and Wisconsin.

A PORTRAIT and sketch of Mark M. Dintenfass appears in the *Moving Picture World* of March 9. “This sketch is not about Mark M. Dintenfass, the film man, but it is about Mark M. Dintenfass, the Single Taxer.” Mr. Dintenfass does not hide his Single Tax light under a bushel and is known to his associates in the moving picture business in which he has attained a coveted position, as a strong advocate of our principles. His recent gift to the Screen Library of a set of Henry George’s works is commented upon in this sketch of our good worker.

CONG. Warren Worth Bailey, of Johnstown, Pa., and Tenement House Commissioner John J. Murphy, were two of the speakers at the recent conference in Harrisburg, Pa., on Housing and Farm Planning. The *North American*, of Philadelphia, said that it was agreed upon at all sessions of the conference “that the burden of taxation should fall upon the holder of

vacant lots rather than upon the property owner who improves his land by erecting dwellings.”

THE English Land Values Press Bureau reports for 1914, 282 newspapers making, regularly, agreement use of its Press Bureau service, to which is to be added 223 making occasional use of articles sent out, a total of 505. 130 letters dealing with various phases of the question have been sent out to the newspapers. Over a million readers by moderate calculation have been reached by these agencies.

CHARLES P. ADAIR, of Ohio, well known lecturer, will visit the following places on the dates named. The Single Tax is given a share of prominence in these lectures.

June 1st., Fayetteville, Tenn.

June 8th., Jackson, Tenn.

June 13th., Paris, Tenn.

June 19th., Vincennes, Ind.

July 1st., Frankfort, Ky.,

July 7th., Mt. Sterling, Ky.

A SERIES of cash prizes have been offered by a member of the Detroit Board of Commerce through the Board for the best essays on taxation written by pupils of that city’s high schools. The offer has met with an astonishing favorable reception. The principal of the Central High School says there will be two hundred contestants from that school alone. We shall hope to print one or more of the winning essays.

AN article in the *Survey* of this city on the status of the Movement for a Single Tax on Land Values by Charles H. Ingersoll reviews the progress of the cause throughout the world.

E. C. CLARKE, of Cleveland, N. Y., in the Oswego (N. Y.) *Palladium* in a communication entitled “Common Sense in Politics” says it is not change of officials that is needed so much as a change of principles to remedy the evils of which people complain.

REV. FATHER HUNTINGTON, whom Single Taxers will remember with gratitude and affection, recently delivered a series of

noonday sermons in the City of Denver. On March 25 he addressed the Single Tax Association.

JAMES B. MCGAURAN addressed a large and representative audience in Colorado Springs in March.

FRANK WILLIAMS, of 2428 Cypress Ave., San Diego, Cal., has compiled and printed a small edition of Songs of the New Freedom for use at meetings of Democratic Democrats and Progressives. They are sold for 5 cents each, 6 for 25 cents, or 25 for \$1.00.

ELLA WHEELER WILCOX in a recent list of the achievements of Thomas Paine, says "he was the first to propose the land for the people (Single Tax)." Hardly the first; the honor due him, however, is none the less.

GEORGE KNAPP, who made a winning fight for the Single Tax in Pueblo, Colo., is now carrying on a struggle for the same measure in Colorado Springs.

W. T. WEIR has an article on The Unearned Increment in *Wallace's Farmer* of March 20.

HON. JAMES E. FERGUSON, candidate for the Democratic nomination for governor of Texas, is making speeches on the land question, with the best of intentions no doubt. Mr. Ferguson cannot seem to understand it.

SECRETARY of the Navy Josephus Daniels paid this compliment to the late Tom Johnson in a recent speech at Cleveland:

"Human liberty was threatened from a different direction when Tom Johnson was raised up to champion the weal of the masses. He incarnated the spirit of Jefferson. Jefferson was not more forgetful of himself in his thought of his countrymen than Johnson, and in the latter's use of his wealth for the community."

On May 23 William Lustgarten, John J. Murphy, Benjamin Doblin, and August Weymann sailed for Europe. They will

visit England, Scotland, Ireland and France and will meet the representative Single Taxers of those countries. We wish our friends a pleasant voyage and a joyful meeting with all Single Tax comrades across the great water.

THE Industrial Tax Exemption Association of New Jersey has been formed with George White, Hackensack, N. J., as provisional secretary.

JOHN Z. WHITE's candidacy for United States Senator is beginning to be taken more seriously by some of the newspapers of Illinois. In view of the general situation there is more than a fighting chance.

HERE is the latest economic *bon mot* of John J. Murphy: "In the English language there is no word for charity."

What Is The Fels Fund Commission Doing?

If you don't know you must not be a subscriber to

The Joseph Fels Fund Bulletin

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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