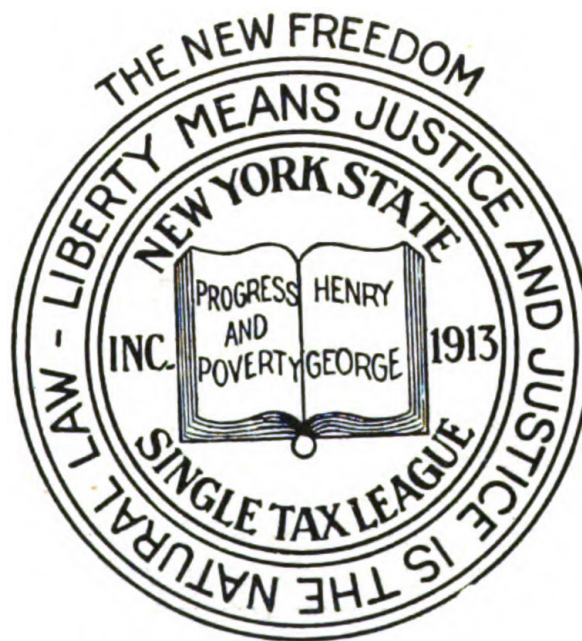


BUFFALO CONFERENCE

THE SINGLE TAX REVIEW

A Bi-Monthly Record of the Progress of Single Tax and Tax Reform Throughout the World



EMBLEM OF THE
NEW YORK STATE SINGLE TAX LEAGUE

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SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



TABLE OF CONTENTS

REPORT OF BUFFALO CONFERENCE.....	1
THE BANQUET OF THE BUFFALO CONFERENCE.....	17
PROPAGANDA IN RURAL COMMUNITIES..... <i>LeBaron Goeller</i>	22
WORK AMONG COLLEGIATES..... <i>Mary Boise Ely</i>	26
READING CIRCLES..... <i>Oscar H. Geiger</i>	27
ORGANIZATION..... <i>Prof. Lewis H. Clark</i>	30
VISUALIZED PROPAGANDA..... <i>George R. Macey</i>	35
SOWING THE SEED OF THE SINGLE TAX..... <i>Katharine Eaton Bradley</i>	38
SINGLE TAX ACTIVITIES IN BUFFALO..... <i>F. P. Jones</i>	40
THE QUEENSLAND SYSTEM OF SINGLE TAX MUNICIPAL RATING (Concluded)..... <i>H. F. Hardacre</i>	44
SOME INTERESTING EVENTS IN THE HISTORY OF THE MANHATTAN SINGLE TAX CLUB..... <i>Benjamin Doblin</i>	53
BI-MONTHLY NEWS LETTER..... <i>The Editor</i>	55
THE ANTI-SPECULATOR MOVEMENT..... <i>W. H. Kaufman</i>	57
CAUSES AND REMEDIES FOR THE HIGH COST OF LIVING. (Con- cluded.)..... <i>William A. Wood</i>	62
PROPORTIONAL REPRESENTATION AND THE SINGLE TAX <i>R. B. Brinsmade</i>	67
A PARABLE..... <i>Douglas P. Boatman</i>	70
PUBLISHER'S NOTES AND EDITORIALS.....	71-74
NEW YORK'S RECEPTION TO HON. GEORGE FOWLDS.....	74
GEORGE BIRTHDAY DINNER OF THE MANHATTAN S. T. CLUB.....	76
ORIGIN AND PROGRESS OF THE DENVER SINGLE TAX MOVEMENT <i>George H. Phelps</i>	77
FRENCH APPRECIATION.....	78
OFFICERS AND ACTIVE MEMBERS OF THE N. Y. STATE SINGLE TAX LEAGUE.....	79
LETTER OF EDMUND VANCE COOKE.....	87
CLUB MAKING..... <i>Bolton Hall</i>	88
IS RENT A PART OF PRICE?..... <i>H. H. Hardinge</i>	90
NEWS NOTES AND PERSONALS.....	91
LIST OF SINGLE TAX ORGANIZATIONS.....	94
SINGLE TAX JOURNALS.....	95





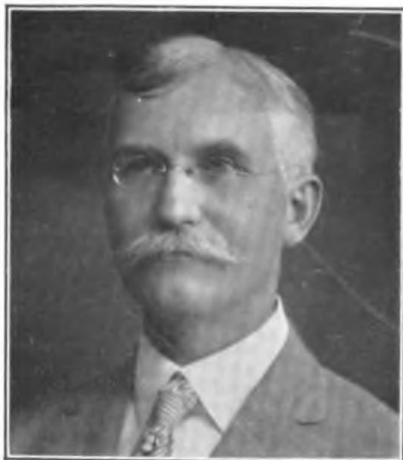
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See Biographies, page 79

THE SINGLE TAX REVIEW

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

SECOND ANNUAL CONFERENCE OF THE **NEW YORK STATE SINGLE TAX LEAGUE** AT **BUFFALO, SATURDAY, SEPTEMBER 5, 1914.**

Editors throughout the State to whom this issue containing the report of the Buffalo Conference is sent are at liberty to use any part of the matter contained herein, with or without credit.—EDITOR SINGLE TAX REVIEW.

MORNING SESSION.

It was not a large but certainly a representative gathering of Western and Central New York Single Taxers that met in the Sunday School room of the Calvary Presbyterian Church at the invitation of its progressive pastor, Rev. John Wilson Ross, to take part in the Second Annual Conference of the New York State Single Tax League, on September 5. It was 10.45 when the conference was called to order by the president of the League, Mr. Horace Sague, of Poughkeepsie. Joseph Dana Miller acted as Secretary of the Conference.

President Sague spoke as follows:

ADDRESS OF PRESIDENT SAGUE.

We are assembled on the seventy-fifth anniversary of the birth of our guide and leader, Henry George, to council together how we may most effectively diffuse a wider and clearer understanding of the truths he so convincingly expounded in his great book, *Progress and Poverty*.

Were he still with us in the flesh I am sure he would deprecate any attempted glorification of his name, and be greatly elated over every sincere effort to propagate the philosophy he labored all his life to popularize and clarify. Therefore, we pay our tribute of respectful love to our great mentor by greater consecration in the work of Single Tax propaganda.

On July 4th we completed our first year's existence as a State Single Tax League. Through the kind services of our Single Tax co-worker, Frederick C. Leubuscher, of New York, the League was incorporated September 24th, 1913. Our first year's success encourages the belief that this year's activities will be even more fruitful. We have made a good beginning, and expect an increasing, active, supporting membership. Already our membership numbers 946, of whom 134 are paying dues and making donations. In time, the League's extending activities will assuredly win the apathetic part of our membership to enthusiastic cooperation.

To Mr. Wesley E. Barker, our active, efficient secretary, until his removal to Toronto necessitated the surrender of his office, is due the thanks of this organization for faithful, effective work. Before resigning his office he had carried to success the organization of the League through the difficult preliminary and earlier formative stages. His position of secretary has been willingly assumed by our assistant secretary, Mr. Joseph Dana Miller, editor of the *SINGLE TAX REVIEW*.

Mention should be made, and credit accorded to many of our members for good work. I wish my information was comprehensive enough to include all who have been active. Some have modestly gone about the work without reporting their activity, and I must, therefore, acknowledge our appreciation of their efforts without mentioning them individually. But I may speak a word of thanks for good local propaganda done by Mrs. Katherine E. Bradley, of Olean; Z. K. Greene, of Middletown; Andrew Hutton, of Schenectady; Charles M. Crook, of Catskill; Charles H. Flewwellen, of Ossining; Charles Le Baron Goeller, of Union-Endicott; Thomas H. Work, of Buffalo; Grace Isabel Colbron, of New York City; E. C. Clark, of Cleveland; Ellen A. Freeman, of Troy; J. Healy, of Brooklyn; Larry Henry, of New York; Bolton Hall, of New York; C. A. Lingham, of Lockport; W. B. Northrop, of Brooklyn; Charlotte Schetter, of Orange; S. W. Simpson, of New York and Miss A. Youngman, of New York. Mr. H. B. Maurer, of Brooklyn, has printed and circulated at his personal expense, a reproduction of a cartoon originally published in the *Public*, entitled, "The Creator only can give title to the land, as He only can give a bill of sale for a slave." Copies of this cartoon are sent free on application; quantities sold at cost. He also sends a copy to every letter writer whose published communication in the newspapers gives evidence of an intelligent idea of social problems. All Single Taxers should adopt this individual method of propaganda. Wherever you see a published letter that indicates the writer is interested in economic questions, send him a tract. It would be well if, in addition, you enclose a personal note.

On October 25th a meeting was held in the hotel Touraine by the Buffalo Single Taxers to welcome Single Taxers attending the National Tax Conference in session at the hotel Iroquois, October 23d to 25th.

November 3d the League membership was apprised by letter of the

prospective lecture tour of Miss Grace Isabel Colbron. As a result Miss Colbron addressed many meetings, but to do justice to her work, I consider it best to read her report of the trip. Before doing so, however, I shall read the announcement of her prospective trip, so that you may appreciate the difficulties under which these dates were arranged.

"Miss Grace Isabel Colbron, of the Henry George Lecture Bureau, addresses the State Federation of Women's Clubs on the Single Tax, Buffalo, November 12th. Miss Colbron is a cultured woman of note, a well known literary and dramatic critic, playwright and translator. She speaks to gatherings of both men and women, city clubs, church organizations, schools, colleges, etc.

"I urge you to join with your fellow Single Taxers in arranging a meeting to be addressed by Miss Colbron. She has consented to speak for the State Single Tax League. Interest the principal of the High or Normal school or college in your town to invite Miss Colbron to address their scholars either in assembly or class room, find out what church clubs, woman's clubs or civic clubs have meetings during the time Miss Colbron will be in your vicinity, and ascertain if there is a place she can fill on the programme. Arrange meetings in town halls or lyceum halls. See the editors of local papers. Miss Colbron is good for interviews, and makes good 'news' material.

"We are pressed for time, therefore, you should notify me by November 6th, or not later than November 7th whether you can arrange a meeting to be addressed by Miss Colbron. Telegraph me your date, send details by letter; this is necessary to arrange tour. You may arrange tentatively, for dates between November 13th and November 24th, as Miss Colbron leaves Buffalo November 12th on her trip back to New York city.

Miss Colbron is accustomed to speaking two or three times a day, so do not be afraid of making that many dates."

I read now from her report:

REPORT OF LECTURE WORK OF GRACE ISABEL COLBRON.

"In Buffalo, the first stop, our energetic comrades had arranged a very full programme for the two days and a half to be spent in that city. Tuesday morning, November 11th, at 8:30, I addressed the entire student body, one thousand in number, of the Central High school. The principal, Dr. Vogt, expressed himself as greatly interested by my talk. I asked him if he had ever had Single Tax speakers before. He replied that he had not, but hoped that he might for the future. He expressed a wish that the Buffalo Single Tax club would notify him when any of our prominent speakers passed through the town

"That evening Mr. John Mc F. Howie, proprietor of the hotel Touraine, and a good Single Taxer, invited the Buffalo Club to a dinner in the hotel. The dinner was given in honor of Mr. W. S. Rann, newly elected Corporation Counsel for Buffalo. I was kindly asked to make the principal speech of

the evening. There were between thirty and forty present, most of them Single Taxers of long standing. Mr. Rann made a short but very interesting speech, giving as clear and concentrated a definition of the theory of just taxation as it has ever been my good fortune to hear. The city of Buffalo is to be congratulated on having, in an important post, a public official of Mr. Rann's ability and power of clear thinking.

"On Wednesday morning, November 12, I spoke on taxation before the New York State Confederation of Women's Clubs. Without having the exact figures at my disposal I should say the audience, delegates and visitors to the convention numbered between three and four hundred. That afternoon I addressed the two hundred pupils of the Nichols school, a large private school for well-to-do boys. The attention given me by the pupils, even the little fellows of twelve and fourteen years old, was most gratifying. Mr. Allen, the principal, said that several of the boys had come to him after the lecture and asked him how they could read up on the subject.

"That evening one of our Buffalo comrades, Mr. Jackson, of North Tonawanda, captured the prayer meeting in his church and turned it over to me. There was quite a good attendance, and while the occasion did not allow of open discussion during the meeting, we had, at least, twenty minutes of formal discussion afterwards.

"On Thursday morning, I spoke at the State Normal school before the student body of five hundred, mostly girls, with some few boys. The principal had chosen a talk on the 'drama', but expressed himself as so pleased that, in order to have me talk to his pupils again, he would ask for a talk on Single Tax at some future time.

"At one o'clock on Thursday I had the honor of being invited as chief guest of the Rotary Club luncheon. From the composition of the audience this was easily the most important Buffalo engagement. The Rotary Club, which has about two hundred members, is composed of representative business and professional men of the city. Each business or profession is represented by one member only who must have a good reputation in his profession or, if a business man, be at the head of his own business. It was, therefore, an audience representative of the most important commercial and professional interests in the town. They had never had a woman speak to them before, nor had they ever had a Single Tax talk given them. Some of them, indeed, seemed to find the line of argument quite new and rather interesting.

"Most of the Buffalo engagements (excepting the State Federation Convention) had been secured by the untiring effort of Messrs. Thomas K. and H. H. Work, who are indeed the live 'wires' for Single Tax work in Buffalo. They had had but a very short time after being notified of my coming to Buffalo to address the State Federation, and the fact that they had secured six other engagements for that two and a half days, and all of them engagements of considerable importance, was proof of what a really energetic Single

Taxer can do when a proposition is put up to him. Thanks are due also to Mr. Jackson for the Wednesday evening engagement in North Tonawanda. Buffalo is fortunate in having in these gentlemen, in Mr. Howie, Mr. Sylvester Croll and several others, Single Taxers who are ready and willing to work for the cause and to make sacrifices of time and money for it. Also with Mr. Rann in so important a position as that of corporation counsel, Buffalo ought to be a starting point for innovations in the line of progress.

"From Buffalo I went to Cleveland, N. Y., a little town on lake Oneida. The engagements were secured by the energy of Mr. E. C. Clark, a veteran Single Taxer who has lived in Cleveland for several years. He arranged for an address to the high school pupils and hired halls for two meetings in Cleveland and one in Bernard's Bay, a short distance away. Besides entertaining me in his home Mr. Clark bore all expense of advertising, handbills, etc. Cleveland is also the home of another veteran in the cause, Mr. M. B. Dwyer, and owing to the constant proselyting efforts of Mr. Clark and Mr. Dwyer some of the more able men and women of the little town are becoming interested. Mr. Clark hopes to start a debating club or study club among the high school pupils as a basis for organization in Cleveland.

"The next stop after Cleveland was Sodus, a town about thirty-five miles east of Rochester, near the lake. Here we are fortunate enough in having a 'live wire' in the person of Mr. Lewis H. Clark, for many years a teacher in the high school in Sodus. Another good Single Taxer, Mr. King Flemming, a prosperous farmer, lives in or rather near Sodus. The two together manage to keep a little something doing all the time. Mr. Clark arranged a public meeting in the auditorium of the high school on the evening of Monday, November 17th. Next morning I addressed the entire high school in assembly hour and was then asked to talk to the German class in German and to return again in the afternoon for a short talk to the class in American history. As the high school is really a centre of community life in Sodus, these engagements were of considerable importance. Professor Clark bore the expense attached to the Monday night meeting as well as entertaining me in his own home. He is trying to start an organization in Sodus but thinks very well of a rather wider plan of district chairmen, along the line of political organization. Local organization in Sodus itself, Professor Clark thinks, had better take the form of a study club, whereas, the propaganda organization should be put in some such shape as would unite some ten or fifteen towns which cover all that rich fruit growing district of New York State. Mr. Clark promised to put his ideas for district organization on paper and send it to the State League. Any suggestions of his would be well worth listening to, as he knows that part of the State, its needs and possibilities, thoroughly well. It is also valuable to have as our representative in any district, a man who possesses high cultivation as well as the ability to think clearly.

"From Sodus I went to Albany, where I spoke to the newly organized

People's Forum on the evening of Wednesday, November 19. Mr. J. Erskine Ward, of the Excise Department, arranged the opportunity. Mr. Ward is doing much to keep Single Tax sentiment alive at the State capital, and his political position enables him to speak with authority on the subject of taxation. It is encouraging to find such thorough-going Single Taxers in office, or otherwise in positions of importance, throughout the State.

"Thursday afternoon I spoke in the high school at Marlborough, on the West Shore, opposite Poughkeepsie. Mr. Charles H. Baildon, a member of the Board of Education, had secured that engagement. Mr. Baildon is a convinced Single Taxer of long standing, ready to keep the cause alive in his town as much as he can.

"I was to have spoken in Poughkeepsie that evening, but through some mistake concerning the hall to be engaged, the meeting had to be postponed until Friday. This made it impossible for me to accept the engagement as I was scheduled to speak in Cooper Union, in New York City, on that evening.

"From what little I could see on so short a trip, visiting so few towns, we have already in New York State the material to hold together an organization which may be of much good for the cause. I certainly think that it is of great importance for some speaker to make a tour of the entire State as early as possible. There is nothing like the personal contact in arousing Single Taxers to the understanding of the need for, and the possibilities of, concerted action. Whether it is expedient to endeavor to organize clubs in all the towns, banding them together in the State League, or whether some other plan would be better, would have to be discussed. Personally, I think the center organization, after the plan of a national party committee, and district chairmen everywhere, might be the better way to hold the State together. It could be left to these district chairmen to start local organizations in the form of study or debating clubs in their towns. In this way many could be drawn in who are not yet ready to announce themselves Single Taxers because they know so little about it. They could come in and learn and then take their choice of confession. Meanwhile the organization would be held together by the district chairmen, who would be responsible for sending out literature, for canvassing their neighborhoods and standing ready to furnish lists of names to the central State committee whenever needed by the latter. This, of course, would have to be threshed out in a meeting of the executive board of the League. At all events, it seemed to me as if the time was ripe for some definite work in organizing the entire State. With the forces we have in this city, and with the very encouraging outlook in Buffalo, it should not be difficult to make other towns also live centres of work."

This concludes Miss Colbron's report.

On December 15 the membership of the League was circularized from headquarters urging individual activity, with suggested plans of how to

conduct meetings—methods of propaganda, and how to organize Single Tax clubs. Also a copy of Rusby's Single Tax exposition, entitled, "Smaller Profits, Reduced Salaries, and Lower Wages" was enclosed.

March 10 the League membership was again circularized from headquarters with a tentative report on the proposed activities, which included a State organizer, the formation of collegiate Single Tax clubs and a proposed high-school essay contest. The high-school contest is the only activity actually consummated, and of that I shall speak later.

June 3 there was mailed to our members a postal card printed in our National colors, red, white and blue, designed by W. B. Northrop, entitled "Who owns the United States," showing by a reduced government map that an extremely large portion has been granted to the railroads of the United States. These postals were also mailed to members of Congress.

Altogether, 4,085 pieces of literature, consisting of books, booklets, tracts, illustrated postal cards and clippings were sent out from headquarters, not counting in this the League's own circulars and letters.

An effort was made to hold meetings within fifty miles of New York City in places where we could send volunteer speakers at nominal expense. The Rev. Dr. John J. Hallimond, Superintendent of the Bowery Mission, famous throughout the world for its bread line, consented to fill such engagements as we could make, not over fifty miles from town. Once the way is open there are many others willing to be drafted for this kind of work. This year a more systematic cultivation of this line of propaganda will be instituted. Charles H. Flewwellen, of Ossining, secured a moving picture auditorium for a Sunday night meeting to be addressed by the Rev. Dr. John J. Hallimond, and had completed all arrangements when the Doctor was, unfortunately, stricken with a serious illness from which he now is slowly climbing back to what we hope is robust good health. This attempt is mentioned to indicate what can be done by other live Single Taxers in their own section of the State. Buffalo can cover a great deal of territory, as can other centres of activity. Moving picture theatres are splendidly adapted for Sunday lectures. These theatres, if not open for free lectures on Sunday, would be dark, therefore owners would be perfectly willing to grant their use for lecture purposes, as it advertises their place and accustoms possible patrons to visit their theatre. I cannot urge upon you too emphatically the advantages of the picture houses for lecture use. This work, if properly pushed, will lead to the development of centres of neighborhood propaganda, and make possible the placing of eminent speakers for a State tour.

All due paying members, not at the time (January, 1914) subscribers to the National Organ, the SINGLE TAX REVIEW, were put upon the subscription list of the magazine, and advised of the League's action, together with the added information that they were privileged to send the subscription price of one dollar per year to the publisher, but if they failed to do so, it would not cancel their subscription, as the League would pay it. Our pur-

pose in this is to develop a medium of communication among the League's members, which will serve to keep the membership informed of the League's activities at closer intervals and at less cost than is possible through circulars sent out by mail. I am glad to report that a large number remitted their subscription, as requested, to the publisher. Headquarters' operations can be gauged by calling attention to the number of letters received and sent out. From September 15th to July 16th the office received 192 communications and wrote and mailed 283 letters.

Our expenditure for propaganda literature over the same period of time was:

5,000 Copies of Rusby's Booklet.....	\$50.00
4 Copies of "Progress and Poverty".....	1.00
5,000 Copies of "Who Owns the United States," (Postal Card).....	20.00
100 Copies of the "Shovelcrats".....	5.00
	<hr/>
	\$76.00

Donations by Joseph Dana Miller, editor of the SINGLE TAX REVIEW:

- 400 Copies of a 1913 Single Tax Catechism.
- 15 Copies of "Better than Socialism."
- 75 Copies of "Moses."
- 60 Copies of "My Dictatorship."
- 15 Copies of "Not a Single Tax."
- 100 Copies of "The Philosophy of the Single Tax."
- 35 Copies of "Rusby's Booklet."
- 90 Copies of "The Labor Question."

In addition, from Mr. William Lustgarten, 100 copies of a reprint from the *Times*, entitled Find Single Tax Success.

We have on hand 7,494 pieces of propaganda literature.

For printing circulars and for stationery we expended \$139.22. For postage, \$122.73, indicating that there were over 6,000 letters addressed and mailed from the office.

Miss Eva Goldstein, with the consent of her employer, Mr. William Lustgarten, did most creditable work, without compensation, as stenographer, typist and accountant. It would be a fitting recognition of her unselfish volunteer work for the Conference to acknowledge by vote their appreciation of her services. Mr. William Lustgarten is entitled to our heartiest thanks for unremitting watchfulness over the League's activities, and rent-free office and office equipment.

Probably the most engrossing activity is the High School prize essay contest on the philosophy of Henry George, open to all High School scholars in this State. The contest is not yet closed. The educational effects are already quite apparent in the many newspaper notices received. The preparation of the conditions of the contest and its effective launching was the work, in great measure, of Professor Charles A. Downer, of the College of

the City of New York. Under his direction a special committee on High School Essay Contest was organized, consisting of Poultney Bigelow, Historian; Arthur H. Folwell, Literary editor of *Puck*; the Rev. George R. Lunn, ex-Mayor of Schenectady; the Hon. Thomas Mott Osborne, ex-Mayor of Auburn; the Hon. William S. Rann, Corporation Counsel of Buffalo; Professor Charles A. Downer, Secretary. The Committee of Awards consists of Amelia E. Barr, famous authoress; Dr. Frederic C. Howe, director of the People's Institute; Professor Henry M. Leipziger, of New York, supervisor of lectures; Dr. Walter Mendelsohn, trustee of Columbia University; Hon. John J. Murphy, Tenement House Commissioner of the City of New York; Ella Wheeler Wilcox, poet and essayist.

To afford ample time for the contestants to prepare essay sduring the vacation period, it was decided to defer the submission of essays until October 1st; it is too early at this time to report the result.

To all principals of high schools in the State there was mailed a copy of the terms of the contest, along with a letter requesting that the project be submitted to their students. Forty-four replies were received from principals, of which thirty-eight were favorable—some of them enthusiastic. A selection of extracts from these letters will, probably, give you a clearer idea of the interest aroused. "Will be pleased to enter some of our students in competition." "We thank you for the opportunity." "It will give us pleasure to direct the attention of our high school students to this contest." Another endorses the project "O. K." "We shall be very much pleased to submit the proposition to our school." "I shall be pleased to call the attention of our students to the prize contest." "I have taken pleasure in giving notice to the high school of your essay contest." "Regarding the Henry George contest, I am glad to see sufficient interest being taken in this topic to induce boys and girls to write on this subject by offering prizes." "A number of our boys expect to enter the Single Tax essay contest." "I have been very glad to receive your circular. I will post the notice in school, and see that it is sent to the local papers, and send copies of same when printed." In one place a local paper printed an interesting offer of a resident business man agreeing to double the prize if awarded to a contestant from the local high school.

We also sent to the editors of all the local papers throughout the State, copies of the circulars giving details of the contest, accompanied by a note stating that any publicity they gave would be greatly appreciated. Our method of collecting the newspapers in which announcements appeared was not calculated to produce the best results, for we had to put the burden upon the publisher of not only donating a copy of the paper, but also the trouble of wrapping, addressing and mailing a copy to us. Despite this handicap, we received thirty-six newspapers and one magazine which published announcements of the contest; not one of them was unfavorable. The smallest notice occupied three inches of space, and the largest

was sixteen inches long. Some accounts were made conspicuous by large display headings. The total newspaper space, of which we have record, announcing the contest, amounts to 258 inches.

The educational value of this contest cannot be adequately computed. No doubt, it will be productive of great good a long time after we have thought its influence spent.

ACTIVITIES OF THE REAL ESTATE INTERESTS.

One of the many interesting unexpected effects of the contest is evidenced by the action of the Allied Real Estate Interests, an organization which combines the real estate interests of this State under the direction and presidency of Allan Robinson, a resourceful man, who is largely interested in real estate. He is adroit and persistent in his opposition to the Single Tax, serving without pay, seriously apprehensive of danger threatening privilege by the success of the Single Tax. He has attacked the Single Tax savagely in frequent essays in a magazine he projected largely for the purpose of combating the Single Tax, which magazine he calls *The Real Estate Magazine*. He gives his time and ability unstintingly, and will go anywhere, any time, where an audience can be gathered to hear him attack the Single Tax. On April 30th he addressed the real estate interests of the State with this statement:

"Enclosed is a statement issued by the Single Taxers telling their plans for New York State. Their 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 would come than socialism? All that is necessary is to increase the taxes upon land until they absorb the entire ground rent, and then land loses all its selling value. This, in effect, would be socialism 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 the destruction of land monopoly did not carry with it the destruction of capitalism it would be insufficient, and 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.

"The election of Senators, Assemblymen 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 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."

This statement he followed on May 11th with another letter from which I quote:

"A real property owner who received my letter of April 30th said that it stated the case too strongly, and that if the Single Taxers are as determined to win as he should infer from their printed plan for their State campaign, real estate owners would have hard work in trying to combat them. This is the counsel of discouragement. Why should we be discouraged? When we first started this fight three years ago, the City Club, the Citizen's Union and the Federation of Churches were against us. The first two are opposed to 'halving the tax upon improvements', and the third is quiescent. Wherever we have met the Single Taxers in a fair fight, we have beaten them."

With supreme satisfaction we accept this evidence of the invincibility of the Single Tax philosophy shown by the futile opposition of the Allied Real Estate Interests of New York State.

And now it is my sad duty to report that since our last conference we have suffered the loss of those sterling Single Taxers, Henry L. Hinton, October 8th: Edward L. Heydecker, February 10th: John S. Crosby, February 25th and William K. Austin, March 4th.

I cannot hope to adequately express the full measure of good work these men have accomplished. Our prophet has already phrased the euology of our soldiers in the cause:

"Beneath things, he seeks the law; he would know how the globe was forged and the stars were hung, and trace to their origins the springs of life. He turns his back upon the feast and renounces the place of power: he leaves it to others to accumulate wealth, to gratify pleasant tastes, to bask themselves in the warm sunshine of the brief day. He works for those he never saw and never can see; for a fame, or may be but for a scant justice that can only come long after the clods have rattled upon his coffin lid. He toils in the advance, where it is cold, and there is little cheer from men, and the stones are sharp and the brambles thick. Amid the scoffs of the present and the sneers that stab like knives, he builds for the future; he cuts the trail that progressive humanity may hereafter broaden into a highroad."

Anyone of the most distinguished citizens of this State would consider it a high privilege to be asked to welcome a gathering of Single Taxers. We felt we could chose from among the greatest, and selected one who is a robust Single Taxer, the Corporation Counsel of Buffalo, the Hon. William S Rann, to welcome you to this beautiful city—

Single Taxers, I present to you one of our faithful members, Mr. Rann.

REMARKS OF HON. WILLIAM S. RANN.

Mr. Rann welcomed the visitors in behalf of the Single Taxers of Buffalo. He commented on the growth of the movement and said that it required a high order of intelligence to recognize all the effects of the Single Tax, yet

the prospects of the cause are very cheering. We have only to compare conditions prevailing now and when Progress and Poverty first appeared. The aims of the New York State Single Tax League, as I understand them, are very practical. We want to reach the men and women and children of the State. This Conference started late and I am going to cut my remarks short. When we see what has been accomplished in England, in New Zealand and Australia, in the German cities and in the principal German colony, Kiauchau, in China, we can congratulate ourselves. In the name of the Single Taxers of Buffalo I welcome you all.

REMARKS OF THE HON. JOHN J. MURPHY.

On behalf of the visitors to Buffalo I want to voice the sentiments of the last speaker. We find men like him holding high official positions in every city of the Union and keeping alive this propaganda of ours. Our opponents find more in our cause than the strength of numbers. Mr. Murphy spoke of the efficient leadership of Allan Robinson of the opposition in New York. The fact that Mr. Robinson's organization, as noted by the president, is taking heed of the League's activities is a tribute to our work. Perhaps much can be done from your end of the State, for suspicion seems to be attached by communities such as Mr. Sague represents to any proposition that originates in New York. But movements that originate in Buffalo seem to have a savor of ruralism! Mr. Murphy spoke of the possibility of systematizing the work that had been outlined in the president's address. This work can be enlarged and extended. We cannot have always with us propagandists of the power of Henry George. But because this movement is a democratic one we must have many men of average abilities to expound our doctrines. Mr. Murphy thanked Mr. Rann for his address of welcome.

Mr. Benjamin Doblin as treasurer of the League said that financial reports of Single Tax organizations were usually very distressing considerations. But contrary to the usual custom he was glad to report a surplus instead of a deficit. He then presented the following report, which was adopted.

TREASURER'S REPORT.

DISBURSEMENTS	RECEIPTS.
Printing.....\$139.32	Balance received from Mr.
Postage..... 122.73	Barker..... \$38.77
Literature..... 76.00	Dues..... 29.00
Subscription to SINGLE TAX	Literature..... 6.81
REVIEW sent to a number	Dinners..... 112.00
of members..... 37.05	Refund Subscription, SINGLE
Dinner to Fowlds..... 148.75	TAX REVIEW..... 11.30
Miscellaneous..... 14.50	Donations..... 450.27
Total disbursements.....\$538.35	Total receipts.....\$648.15
	538.35
	Balance on hand.....\$109.80

Moved by Mr. Lustgarten that a committee of three on resolutions be appointed by the chair. President Sague then appointed the following committee on resolutions: Ryan, of New York; Clark, of Sodus; and Howie, of Buffalo.

Moved by Mr. Murphy that a committee on nominations be appointed. Carried. The chair appointed as such committee Lustgarten, of New York; Clark, of Cleveland and Doubleday, of New York.

REMARKS OF REV. JOHN WILSON ROSS.

Mr. Ross said: It is a pleasure to have you come to Calvary Church and use it for your Conference. Mr. Howie and Mr. Rann and Mr. Work know that we are not altogether strangers to the Single Tax movement. The first one I met was Peter Witt, of Cleveland. I was so impressed with the speech of Mr. Witt that I heard him deliver at the Ad Club that I invited him to make a speech at our Forum. I then saw Mr. Witt under fire in his replies to questions. I heard his splendid tribute to Tom Johnson. I never knew Tom Johnson, but I had a younger brother who corresponded with him and who was gladdened by his splendid achievements. Back of your gathering is the enthusiasm for an idea that is beginning to make its way. I have never realized as I do now the deep significance of so many of these economic movements.

On the conclusion of his remarks, the pastor gave permission to the Conference to make use of the telephone service and the conveniences of the school room, and to go and come as they pleased during the sessions.

Moved by Mr. Rann that any of those having resolutions to offer hand them to the Secretary to be tendered to the committee.

Mr. Miller read the paper entitled Rural Propaganda, by Le Baron Goeller, which appears elsewhere in this issue. Mr. Le Goeller was formerly a resident of New York and a member of the Manhattan Single Tax Club, and is the editor of the *Union-Endicott News*, of Union, N. Y.

President Sague now called upon Mr. E. C. Clark, of Cleveland, for a short address.

REMARKS OF E. C. CLARK.

Mr. Clark said that whenever he rose to speak on the great movement he became confused though he had spoken many times and before all sorts of audiences on many topics. He said that the few gathered here were no indication of the thousands who are engaged in solving this problem. In Mexico, as elsewhere, it is the perplexing problem to which the men who have just realized political freedom must endeavor to find a solution. Caranza was right when he told the A B C mediators that they must leave Mexico to solve her own land question, saying to them in effect, How can you solve the land question for us when you have not yet solved it for yourselves?

Mr. Clark told interestingly how he had said to Henry George that men

who complained that he had not provided for compensation in his great work to those whose land would lose in selling value were in error; that he had not only declared for compensation, but had shown the landowners how they might obtain it, and when Mr. George had asked him to explain, pointed to the truth indicated in *Progress and Poverty* that they would gain much more than they would lose in security for themselves, their children and their children's children, and in exchanging a faulty civilization for a better and higher one.

Mr. Clark told of his first meeting with Henry George during the Greeley campaign when Henry George was a delegate to the National Democratic Convention. He heard Henry George advocate free trade, meeting the attacks of the members of the delegation who were sitting with him, at every point. I was immensely interested in the way this little man routed his critics, and I told them that he had done them up finely. I said that I would like to be able to meet the arguments of the opponents of free trade as he had done, and he told me that he would send me some tracts when he got to Brooklyn as the Iroquois Club was putting out some of the Cobden Club literature.

Mr. Clark paid an eloquent tribute to *Progress and Poverty*. It had done more for humanity than all books put together. "One has to read between the lines to get the real message of the work. *Progress and Poverty* is the bible of a great religion. When I die, just say of me that I died in the religion of Henry George."

The Conference here adjourned till 2'clock.

AFTERNOON SESSION 2.30 P. M.

The session began by the reading of a paper from Mary Boise Ely by Rev. Dr. John F. Scott, which appears on another page.

Rev. John F. Scott spoke of the Ely School of New York and Greenwich, Conn., as the representative girl's school of the eastern seaboard. Even Bostonians admit that. And nothing is more remarkable than the attachment shown by the pupils for the elder Miss Ely.

George R. Macy, of New York, read a paper on Visualized Propaganda. (See elsewhere in this issue.)

Professor Lewis H. Clark, of Sodus, read the paper on Organization. (See elsewhere in this issue.)

Oscar H. Geiger, of New York, read a paper on Reading Circles. (See elsewhere in this issue.)

The paper of Mr. Geiger was the signal for a discussion as to methods of propaganda. In answer to an inquiry from Mr. Bengough as to how to proceed in the organization of Reading Circles, Mr. Geiger amplified what he had set forth in his paper. He explained that the Reader would read set questions from *Progress and Poverty*. He should be qualified to answer

questions, and to make the interest general he should begin with the easy questions.

Mr. Fink said that he had an idea how the Single Tax could be actively propagated. He suggested that a man should be sent out from headquarters, going into the smaller towns. On his arrival he should visit the newspaper office, and say, my name is Brown, or Smith, or Jones. I am going to speak on the street corner tonight. He might revisit the town, for the thing to be effective should be repeated, and in this way in all these towns the nucleus for a great State organization could be formed. The expense would not be much. Fink had great faith in street corner meetings. It was street corner meetings he declared that elected Henry George to Congress.

Mr. Doblin said Mr. Fink's proposition was intensely interesting, but we didn't have fifty men who could afford the time. The idea was practical if we had the men and the money. But we hadn't. Mr. Geiger's proposition was a practical one. I was very much interested in this proposition when I first heard of it.

When the first meeting is held and found to be enjoyable, there will be those who will start others on their own account. A dozen circles may result from one. Mr. Doblin told of the meetings at the late Dr. Gafney's house in Newark, and an occasion when a paper was read by some fool professor who argued that economic laws were the laws passed by legislatures, and who seemingly knew no better. But even though this was a fool paper it led to a profitable and interesting discussion. These affairs were not much but they showed what could be done. The same objection that I have made to Mr. Fink's proposals applies to the recommendations in the admirable paper of Prof. Clark, of Sodus. What he proposes is just what we ought to do if we had the means. Mr. Doblin made a plea for more team work. He spoke of the work of the League and pointed to the fact that it had cost, as the Treasurer's report had shown, less than \$600 for the year. Of course the reason that we have a surplus is the liberal donations of a single individual. But we ought not to ride a willing horse to death. Mr. Doblin closed with a few words regarding the prize essay offers of the League.

Mr. Lustgarten, chairman of the committee on nominations, now made his report, offering the following nominations.:

For President, Horace Sague, of Poughkeepsie; for Treasurer, Benjamin Doblin, of New York; for Secretaries, Thomas H. Work, of Buffalo, and Joseph Dana Miller, of New York.

For Vice Presidents: Katherine A Bradley, Olean; Professor William H. Drew, Ithaca; Hon. Henry George, Jr., New York; Hon. Fred. C. Howe, New York; Byron W. Holt, Brooklyn; C. A. Lingham, Lockport; Hon. John J. Murphy, Bronx; Hon. George Foster Peabody, Lake George; Hon. Thomas Mott Osborne, Auburn; Rev. John F. Scott, Mt. Vernon; Hon. Wm. Rann, Buffalo; Hon. Edward Polak, Bronx; Z. K. Greene, Middletown; Ella Wheeler Wilcox, New York; Charles H. Flewellin, Ossining.

For Members of the Advisory Board: August Weymann, Bronx; Theodore H. Miller, Poughkeepsie; Hon. John J. Hopper, New York; Herbert A. Jackson, Tonawanda; Dr. J. W. Wiltse, Albany; C. H. Baidon, Marlboro; Evanetta Hare, Troy; Charles M. Crook, Catskill; E. J. Shriver, Richmond; E. S. Doubleday, Brooklyn; Robert Schalkenback, New York; Prof. Lewis H. Clark, Sodus; Andrew Hutton, Schenectady; John McF. Howie, Buffalo; C. H. Fuller, Middletown.

Regularly moved and seconded that the Secretary cast a single vote for these nominations. Carried.

Mr. Scott nominated Mr. Lustgarten for vice president, but the latter declined the nomination.

Moved by Mr. Geiger and seconded by Mr. Miller that a vote of thanks be tendered Miss Eva Goldstein for her self sacrificing labors in behalf of the League. Carried.

Mr. Ryan, chairman of the committee on Resolutions, now reported the following resolutions, which were adopted, after discussion in which Messrs. Howie, Rann, Ryan, Jackson and Fink took part.

After the passing of a resolution of thanks to Mr. Ross for the use of the Sunday School room, the Conference adjourned.

Following are the resolutions adopted by the Conference:

RESOLUTIONS ON THE WAR.

Be it Resolved, That it is the firm opinion of this Conference that the cause of war now devastating Europe is land monopoly, and that we are more than ever impressed with the principle laid down by Henry George that all wars are caused by the monopoly of natural resources. And be it further Resolved, that our hearts go out in fraternal sympathy to the men, women and children who are innocently suffering from the horrors thrust upon them; and

Resolved, That we give our hearty approval to the heroic and successful efforts of President Wilson to maintain peace in our sister republics in America.

RESOLUTION OF THANKS TO PASTOR, ETC.

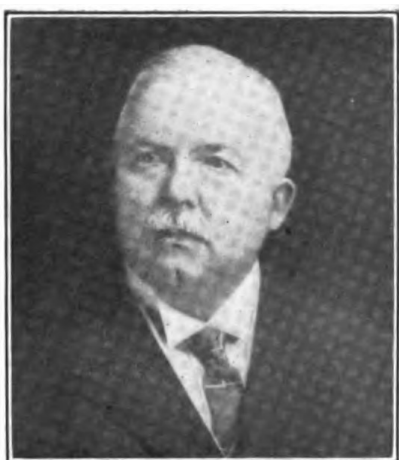
Resolved, That we express our appreciation of the hospitality of the Rev. John Wilson Ross, the pastor, and Board of Trustees of the Calvary Presbyterian Church in placing at the disposal of the Conference this church for our Conference; and

Resolved, That we thank the Buffalo Single Taxers for their efforts in behalf of the Conference; and

Resolved, That we express our appreciation of the hospitality of the Hotel Touraine management in making pleasant our stay in Buffalo.

ON PRINTING PROCEEDINGS.

Resolved, That we recommend that the officers and the executive com-



HON. JOHN J. MURPHY



HON. HENRY GEORGE, Jr.



KATHARINE E. BRADLEY



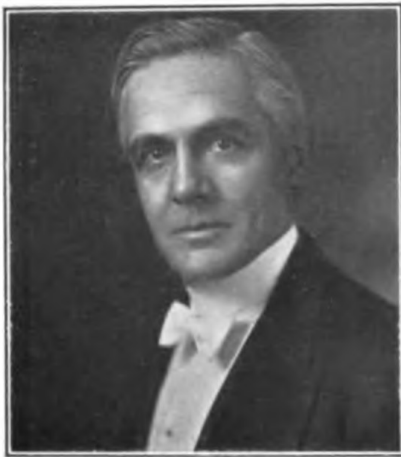
HON. EDWARD POLAK



HON. JOHN J. HOPPER

VICE-PRESIDENTS NEW YORK STATE SINGLE TAX LEAGUE

See Biographies, page 79



Z. K. GREENE



ANDREW HUTTON



JOHN McF. HOWIE



BENJAMIN DOBLIN, TREAS. N. Y. S. S. T. L.



CHAS. M. CROOK

ACTIVE WORKERS NEW YORK STATE SINGLE TAX LEAGUE

See Biographies, page 79

mittee of the League consider the feasibility of printing the proceedings of this Conference for distribution, and to make such charge for same as seems reasonable and desirable.

The following resolution was referred to the Executive Committee with power:

TO INCREASE CIRCULATION OF "THE PUBLIC."

RESOLVED, That, at the expense of the New York State Single Tax League, we place the influential local newspapers of the State on the subscription list of *The Public*. That a sub-committee of three, under the direction of the Executive Committee, be appointed and instructed to ask the selected publishers to send us their paper in exchange for *The Public*.

Reported favorably.

THE BANQUET, EVENING OF SEPT. 5, AT THE HOTEL TOURAINE.

About a hundred Single Taxers sat down to a dinner in the small but recherche dining room of the Hotel Touraine on the evening of September 5. President Sague introduced the genial host of the Touraine as Toastmaster, who said in part:

REMARKS OF JOHN McF. HOWIE.

It is a great privilege to address Single Taxers. A friend has asked me to read the chapter of Progress and Poverty, the "Inferences from Analogy," the chapter which, however one may controvert, makes the almost inevitable convert. Mr. Howie read that part of the chapter beginning, "The demand for quantity satisfied, he seeks quality, etc." At its conclusion, Mr. Howie said: "Isn't it marvelous, these wonderful words from the Prophet of California. How nearly he comes in his words to Him of Nazareth. Wonderful, that book!"

REMARKS OF REV. JOHN F. SCOTT.

Once a preacher, always a preacher, and in the tremendous suddenness of being called upon in this way, it may not be an inappropriate thing to start off with a Bible story. Mr. Scott told of the last meeting at which Henry George spoke, when some one in the audience said he was for laboring men, and Mr. George's answer, "No, I am not for laboring men—I am for men." There are others here who will speak and who will follow me, and who may speak of our great leader, but none who loved him more and none who render more earnest thanks to Almighty God for having known him.

REMARKS OF HON. JOHN J. MURPHY.

At the meeting in New York to wish Hon. George Fowlds a successful trip through the United States and God speed on his journey home, I was called upon to say something of our visitor. I have never met Single Taxers who were not interested in the distinguished brothers who come to our shores. It will be recalled by some of you that Messrs Doblin, Lustgarten, Weymann and myself spent our vacation in Great Britain, and here we saw something of Mr. Fowlds as well as many others of our over-seas comrades. We were royally entertained by our British brothers in the faith. We had it forcibly brought to our attention that affairs in England are not very clearly understood by us here. The Single Tax, or even the absorption of any great part of the land values of the country, is not an issue in Great Britain. But there is an attempt to bring the English system of taxation to the point it occupies here. Mr. Murphy explained the English system under which vacant property pays no taxes. He had been asked if the New York system of tenement house regulation and inspection could be introduced into Great Britain and he had replied that it could not. For if a tenement here should fail to conform with the laws it is closed, and the landlord, because of continuing taxes, has something to worry about. Not so in Great Britain. I found instances where property had been unoccupied for twenty years and because of this had been exempt from rates and taxes. When I was in Dublin in June I found a tract of land that had been unoccupied for twenty years. Not a single house on these four squares had been occupied for that time, and not a dollar had been contributed during that time to the city. Dublin paid £47,000 for property that had been vacant for twenty years and not contributed a dollar or a shilling to the rates. You can see why there are slums in Great Britain.

Mr. Murphy spoke eloquently in praise of Hon. George Fowlds. Never, said he, had the milk of the word been more forcibly expounded. Mr. Murphy expressed the gratitude we should feel to Scotland and particularly to Glasgow. If there is a land values movement in Great Britain today it is due first of all to Henry George's visit and after that to the splendid army of devoted Scotchmen in Glasgow. There is the gallant McHugh who for thirty years has had no other thought so close to his heart as this movement of ours. There is Frederick Verinder who for the same length of time has been the devoted and self sacrificing secretary of the English League for the Taxation of Land Values. Then there is John Paul, that little giant of the movement, another Scot, who combines two qualities we rarely find in combination, enthusiasm and sanity. This man has been largely the source from which Lloyd George drew his inspiration for the land clauses of the British Budget. These men are looking across the Atlantic with hopefulness, and I wish we could justify more the confidence they have placed in us.

Mr. Murphy made a plea for the entrance of the young men into the movement. There is no reason why this cause should be left to men and

women born in the '60's. The speaker referred feelingly to the late Mr. Heydecker, who, facing the operation that he knew might end in death, expressed the hope that John S. Crosby should read the last chapter of *Progress and Poverty* over his remains. But when Mr. Heydecker passed away John S. Crosby was already at death's door through which he followed the younger man only a few days later. When we contemplate such things in these supreme moments are we not justified in terming this our religion? Are we not justified in calling upon men to come with us if at their last moments they would have something to recall with satisfaction? To attain as near as possible to the highest concept of justice is the supreme duty of man. This is the ideal that Henry George taught us. We hear of the Englishmen's, Frenchmen's and American's love of freedom, but this is freedom for themselves, and not for all men. Lincoln put it on the high plane when he said that he who would cease to be a slave must have no slave. Mr. Murphy said that he and his three companions came back from their trip abroad with the spirit of fraternity burning more strongly within them. Mr. George had said that when we see a star we are glad that others also see it. When we told our brothers in England that we were to have a gathering in this city later in the year they asked us to convey their greetings to those who on this side were working for the same cause. We want the New York State Single Tax League, even though as yet they are a handful of men, to carry on this work of necessary education. We ought not, it seems to me, force prematurely into politics this great issue before the minds of men are prepared for it. We must carry on this work of education that men will see what it means and will be able to intelligently apply it.

REMARKS OF REV. BERNARD C. RUGGLES.

"I am one of those younger men in the movement of whom Mr. Murphy has spoken. I am only a student and a very immature student at that. Last night I had to explain the Single Tax, and I am now reminded of the proposition of Miss Ely and what a splendid thing it would be if a copy of *Progress and Poverty* could be placed in the hands of every seminary student. I offer this as a possible suggestion, for it seems to me if the seminary student could read this message of Henry George he might soon learn to unite it with that of the Carpenter of Nazareth."

Toastmaster Howie told of Franz Oppenheimer, professor of Political Economy in the University of Berlin and author of "*The State*," who said that he had placed in the hands of his 1400 students a copy of *Progress and Poverty* because that was the only book on political economy that would interest anybody. Mr. Howie now called upon Mr. W. E. Barker.

REMARKS OF W. E. BARKER.

Mr. Barker said that he did not know why the toastmaster should introduce him with a Scotch joke since he was only Scotch by marriage. "I left

New York with the best wishes of my friends. I went to Toronto and found a splendid lot of fellows there. I thought I was going to get out of politics when I changed my residence, but I found on my arrival that our young friend Farmer was running for assessor. And he was running on a platform in which the planks were "Tax Land Values and Abolish the Bar." The result was this; Farmer lost though he ran ahead of his ticket, and we did not abolish the bar.

I was mighty glad to meet our old friend, Jim Brown. The Central Committee sent him to stump the Tamiskaming district, in which lies the great Cobalt mines, and he stumped so successfully for Arthur Roebuck that the result was in doubt for a long time, notwithstanding the enormous funds used by the opposition. We went into that campaign and urged, along with our own ideas, the abolition of the bar with great stress and an amazing amount of eloquence. It would astonish you to hear how very eloquent some of our speakers were to have the bar abolished—you would never have believed it of some of them—though none of them, with all their earnestness to have the bar abolished forgot to ask for the abolition of the tax on improvements.

I believe this League was right when a year ago we laid it down in our platform that we should confine ourselves strictly to educational work. I am over the line. I do not know where I shall be when the next conference is called. I agree with Mr. Murphy that we are not getting young men. But if we are not getting them it is our fault in not bringing the Single Tax to young men. Mr. Barker closed with a message of good cheer from the workers of Toronto.

REMARKS OF REV. JOHN WILSON ROSS.

"If I have been useful in any movement in Buffalo it was because of the men who are behind me. During the last few years I have been privileged to hear several of your representative men expound the doctrine, and in every speech I have listened to the note of optimism has been vibrant. That note of optimism is justified by the progress that is being made. I have noted, too, the sentiment of brotherhood. It is a great thing to come into different worlds of thought from that in which you were brought up. I have come to realize that outside of the church in which I live there is a sphere of religion. You yourselves have impressed me with the spirit of fraternity that is yours, and also with that note of intellectual freedom that seems characteristic of you."

REMARKS OF ASSEMBLYMAN THAYER.

"The last Single Tax meeting I attended was twenty years ago in this city and it was addressed by Father McGlynn. That meeting kept up till 2 o'clock. I was a young man then and I had a young girl with me and I had to cross lots to see her home. The occasion is impressed on me, for-I was

never out so late before. I was your representative in the Assembly. I am glad that you approve of my course on the Herrick-Schaap bill. I consulted with Mr. Schaap about the advisability of pushing the bill to a vote and we came to the conclusion that it would be unwise to force the bill and get only two votes for it and one hundred and forty-eight against it. Here was a conservative measure, but it had little chance of receiving the support that its importance deserved. Because it hadn't the votes behind it it had little support. There are no idealists in the legislature.

"It seems self-evident to me that men who control the land control the sources of supply. It seems self-evident to me that to put taxes on improvements is to discourage improvements. How human reason can get around such propositions seems to me a mystery. I did not expect to speak on the Single Tax—I know so little of the movement. But I am glad to be among those who follow great causes regardless of whether these can be immediately successful or not."

The musical entertainment now followed. A quartette consisting of Mr. H. H. Work, 1st tenor, T. H. Work, 2d tenor, J. W. Work, 2nd bass, and John Work, 1st bass, sang "The Earth Was Made For All" to the tune of the Anvil Chorus, and responding to an encore gave "The Sandman." Mrs. Gould provided the piano accompaniment.

Mr. J. W. Bengough was now called upon by the Toastmaster and said that it would be inappropriate to deliver even a lecturette on such an occasion, so he would give a little pictorial allegory. He followed with his most interesting chalk talks, drawing with swift and sure touches on the blackboard those striking caricatures that have made these entertainments of his so popular, and punctuating them with inimitably funny comments. Drawing a picture of a dude casting a shadow, which he called "land value," the dude "population," and behind a hill a landlord, he explained that the owner of the hill would try to collect from the dude the value of the shadow, which he called "population value." But if the dude went away he carried his shadow with him. Land value is the shadow of the people, so instead of speaking of land value we might call it "population value."

Mr. Bengough expressed sympathy with Robinson Crusoe, he said, not for being wrecked, for sailors are often wrecked, he said, but rather for being wrecked on such an island as Juan Fernandez. Manhattan Island and Juan Fernandez are about the same size, and were worth just about as much. But if Robinson had landed in Manhattan Island he and his heirs and assigns forever might have claimed the island, which is now worth about fifteen hundred million just because of population.

Mr. Bengough closed by reciting "Little Orphant Charlie," a parody on "Little Orphant Annie," which has come to be well known to most of our readers.

At the request of Toastmaster Howie, Mr. Doblin dismissed the diners. Mr. Doblin said, "This meeting ought to be dismissed with a song, but a speech

from me is in the nature of an anti-climax. You have a poor instrument to express the thanks of us all to our genial host." Mr. Doblin spoke of the responsibility that all must feel rests upon us. "We need not worry if the full Single Tax does not come in our time. Perhaps if it should come now before public opinion was educated up to it we would not know what to do with it. I shall now dismiss you all with the hope that we will all meet at the next Conference, but before doing so I want to make an appeal for the support of our work. Napoleon said armies moved on their bellies. More emphatically still a movement like ours moves on its belly. So I ask your moral and financial support, and with renewed thanks to our host and others who have helped to make this affair a success, I dismiss this Second Conference of the New York State Single Tax League."

Thus the Second Annual Conference came to an end.

PROPAGANDA IN RURAL COMMUNITIES.

By CHAS. LE BARON GOELLER.

(Read at the Buffalo Conference of the New York State Single Tax League.)

Our first consideration should be the present temper of the farmers and other rural dwellers toward the Single Tax. The attitude of practically all of these people is hostile, which is a fruit of the intense opposition to Henry George when Progress and Poverty appeared.

The writer can illustrate this by his own experience, having come from the city of New York to a village of 1500 inhabitants. In May, 1910, we purchased the Union-Endicott *News*. At once we seemed to be on the outside of things. We had difficulty in getting the news. Word had been spread that we were Socialists and Anarchists (a Single Tax man is always called a Socialist here) and people gave us a wide berth. A few months after we received what was practically orders from the political throne to say certain things in the paper. We refused and printed something distasteful to the rulers, and then war was declared. We were told that we would be run out of town, our paper ruined if we would not sell out cheap. We determined to fight it out, and a year or so later a paper was to have been started to oust us, but we told a thing or two to the man who was imported to run the office, and the paper was dropped. This we speak of because it occurred on account of our being Single Taxers. In the early '80s my father preached Single Tax when he was here visiting, and in that way we were at once spotted. It is impractical for a country paper as yet to say much about the Single Tax. The one worst thing happens. The subscribers just drop the paper. The best thing for a paper to do is to print contributed articles.

These articles should almost always be anonymous for it is about all a man's business is worth to write such an article and sign his name to it. Such a man would be boycotted. In our own case we were boycotted and lost hundreds of dollars worth of work, all for political reasons. We know only about six men in these twin villages, of about 7000 people who dare to say anything of what they think. The mass of the people seem to be afraid that the big business men will move away, etc., if they are opposed, and the town will be ruined. A general spirit of fear seems to be upon people, a feeling that I never heard of in a large city. Around here people who might think that there was some merit to the Single Tax would hardly dare espouse the cause for fear of losing business. A minister even told me, "You must remember that this is a country of free thought, but *not* of free speech." This shows a condition to be met, and it will need millions of tracts and letters to papers to let in even a little light.

The conception of the Single Tax that the average farmer has should be noted. The general idea seems to be that we propose to confiscate all land to the State. And this idea is so ingrained that emphatic denials do not seem to have any effect. Much propaganda work must be done before these people are fitted to work for the Single Tax. Education is needed first. This brings us close to a pet subject, and that is a Single Tax newspaper. We have been working toward such an end for years, and now seem to be upon the verge of the attainment of it. We want to publish a weekly four-page paper that will be cheap enough for the average man to buy, and above all to give away to his neighbors. We believe that we can successfully establish such a paper, and think it can be made to be one of the most efficient propaganda means in the United States. Such a paper, treating the Single Tax in its relation to the farmer, which might be done at intervals, would accomplish the most, we believe, to finally show the farmer that he would be greatly benefited. The newspaper seems to us the very best means of propaganda in the world. The newspaper must be cheap, so that it will reach the people we want to help, and the constant word should be "Pass this paper along."

One criticism we might make about most Single Tax literature is that it is usually gotten up too expensively. The condition is very much like the condition described in England, in the life of Henry George. A member of the English Parliament, Labouchere, could publicly say without meeting any refutation, "That he was not such a visionary as Henry George." He did not propose to take the land from the landlords and rent it out again. What he was in favor of was putting a tax on land values." Tolstoy, speaking of this incident says, "Thanks to the collective efforts of all those interested in defending the institution of landed property, the teaching of George, irresistibly convincing in its simplicity and clearness, remains almost unknown, and of late years attracts less and less attention." This was written nine years ago. Yet this is largely true in the section of the State that the

writer is acquainted with, and we believe, from conversation with others that it is well nigh universal. We need propaganda literature in vast quantity. An immense number of people must be reached and the cheaper the paper and form of pamphlet, or newspaper, the better.

Mark Twain in his famous book, "A Connecticut Yankee in King Arthur's Court," recognized the primary need of education along lines of progress as the only sure mode of progressing. In his inimitable way he tells how he sent certain people to what he called "the man factory" to educate them up to the revolution grade. "I know," he wrote, "that the Jack Cade or the Wat Tyler who tried to get up a revolution without first educating his materials up to the revolution grade is almost absolutely certain to get left." It is well to bear in mind that a reform that will be of benefit cannot be forced. People must be educated up to wanting to do the right thing rather than the wrong, otherwise not understanding the reform it will not be put into operation effectively. A great reform like the Single Tax will take a comparatively long time, and it must be presented in its simplest form. The farmers believe they are large land owners and that to touch the land is to threaten their livelihood. We must show them by our newspapers, lantern slides, etc., that while they hold large areas of land they are holding the least valuable land. The Single Tax, by turning monopoly and speculative rent into the pockets of the laborers, will reduce the relative value of farm land, or its price, so that such land as is situated a few miles from centers of population will pay *practically no taxes at all*, and all other taxation will be abolished.

It is to our mind poor policy to try very much to get legislation through at Albany by influencing legislators. The application of such laws is very likely to fail for want of adequate understanding on the part of the people. It is sometimes thought best to try to influence merely the most prominent men of the land, as they are many times leaders. This however will be less effective than in former times because of the many sources of information that the people now have. More and more people try to get information on which to base their own conclusions. The greatest leaders come from the ranks of the common people. We should direct our attention to spreading the light very widely.

Another form of propaganda activity would be the illustrated lecture system, by stereopticon slides. We believe that the League is about to produce such a set. We have a standing invitation to give such pictures in two Churches in the city of Binghamton, and believe we could easily get permission to give the same in the Y. M. C. A.'s and other places. As to the content of these lectures, they should be very simple. It is surprising how little the average person, whether minister, doctor or lawyer knows about Political Economy and our reform. We have published a few things in our present paper, all of which seemed simple enough to us, and several well educated men said they couldn't make head or tail as to what we were driv-

ing at. We never seem to get the thing simple enough, though we thought that was just what we were doing.

Aside from a prejudice that we would confiscate their lands, a large problem is this, to show that there is really need for a reform. We had never before resided in a small community and it took us some time to get acclimated, so to speak, and it seemed hard to find any common ground on which to stand with the people. For the most part they do not think there is any problem to solve. There seems to be no conception of what the word "slum" means to the dweller in the city. Everything is all right because we are comfortable. The very poorest class is irresistibly driven into the city and not as some might think drawn into it. The poorest haven't even a fighting chance in the country. They have in the city. Almost all who successfully hold out to stay in these small communities, do so through relatives. This applies of course to the poorest. The rich are worshipped everywhere.

To show people the need of reform, the illustrated lecture should show the condition of the cities at their worst, because even then some will say "I don't believe it." A newspaper should likewise print stories of the actual conditions under which so many people are forced to live. A reform can make absolutely no progress if nobody believes there is anything to reform.

This brings a larger question. Much of what might be called the successful Single Tax work has been to introduce the Single Tax "Limited" in cities and villages. The proportionate amount of elementary education that we might expect to have been given to the farmers in propaganda, seems to have been neglected. Yet this neglect in educating the farmers reacts against the limited application of our reform in centers of population. The object of the Single Tax is to raise wages, and produce a just distribution of wealth. Wages depends, as you all know, upon the produce that labor can obtain at the highest point of natural productiveness open to it without the payment of rent. Thus as the poorest land is affected, will wages respond and we will see the desired results from the Single Tax. The Single Tax Unlimited must be inaugurated.

It is easier to handle people in a village or city, and so this reform is often urged in these localities as a way to raise the taxes. Instead of that we might better say, that we propose to abolish all taxation, and raise revenue for government by collecting ground rent through a Single Tax on land values. It may be easier to work the field in little isolated places, but I feel that in the long run a general, wide propaganda through a National weekly newspaper will do the most good by presenting the philosophy in its entirety, and keeping everlastingly at it. There are several ways in which the Single Tax may be presented, one of which is as a Tax Reform, and another as a moral reform. On which of these is adopted the result largely depends.

For our own part we always take the latter. This reform is truly a moral reform, and of such importance that to deny it is to condemn our civilization.

WORK AMONG COLLEGIATES.

(Read at the Buffalo Conference of the New York State Single Tax League.)

By **MARY BOISE ELY.**

No longer do young men and young women accept without question the religious or political opinions of their parents. They are thinking for themselves. To the colleges in every State come an increasing number of young men and women. They come from every social, religious and political class in our country. The college is the great rostrum in which to tell the good tidings of peace and good will to men. To preach the gospel of Henry George.

The young are unusually open-minded, especially unprejudiced and untrammelled along economic tradition. They are susceptible to ethical standards and values. They also are practical and eager to change conditions and sure that they can do so. Therefore, I feel, that it is through the young men and young women in our colleges that the future of the land movement rests. The simplicity and the practical working of the Single Tax, as well as its lofty and far-reaching philosophy—the true brotherhood of man and the fatherhood of God—would appeal to the young mind. There is hardly a college in this country where the Single Tax is intelligently and sympathetically presented in the economic classes.

I would present to the Conference the desirability of the Single Taxer of New York trying to sow the seed in this fertile field already prepared for us and to begin an active campaign of educational work in the colleges in New York State.

There are many ways in which this work could be done—and in submitting my plan I do it only by way of suggestion. This work could be done under the direction of each Single Tax League in the State, where each local league would be responsible for the colleges in its district. It is not so much how we reach the young people and present to them the way, and the only way, that poverty and inequality can be abolished, as that we begin the work in the colleges.

My plan is to organize in all the colleges in New York State, College Leagues. Have an initiation fee of \$1.00 and no dues. Have these leagues under a State governing board who would plan the work—sending lecturers from time to time to each college to arouse interest among the students and an organizer who would enroll members and assist in the electing of officers and all the preliminary work, and keep in touch with each league until it was strong enough to stand alone.

To stimulate interest and create enthusiasm sufficient to carry on the work, offer prizes for the best essay on the Land Question. I should favor one prize and have it of a large enough amount to make it seem worth while

to work for it. I believe that in a few years this movement would grow so that the amount collected from initiation fees would amount to a sufficient sum to make it self supporting. But if the entire amount collected from initiation fees could be paid back in prize money it would add great vigor to the movement.

The work must have an organizer who goes over the ground of each of these colleges and keeps in touch with the needs of each league. Young people in college are busy and even the sports that they love so much need constant oversight, and in each college there is a salary paid for this work. So one must expect that it would require pretty intelligent supervision to start this work and keep it going after being started.

If the movement were successful in New York State, my hope would be that we could organize the same work in every State in the United States.

READING CIRCLES.

By OSCAR GEIGER.

(Read at the Buffalo Conference of the New York State Single Tax League.)

Fundamental Social Betterment, to be lasting, must come in response to a demand from the people, and the people must understand before they can demand. If we are ever to get the Single Tax on the statute books so that it will stay there, we must first get it into the minds of the people. We must get the people to want it and to get them to want it we must first get them to know it.

It is proper for us to try to get whatever measure of justice we can by such legal enactments as with the present state of the public mind we are able to obtain, but we must not delude ourselves into believing that merely direct effort toward legislation in the people's present state of mind will secure fundamental justice, or if by chance it does, that it could be maintained. The people themselves would soon undo or sanction the undoing, passively if not actively, of any law, however just or right it may be, which they did not understand. Vested interests would soon proclaim the sacredness of contract, the inviolability of predatory and time-honored institutions, and successfully show how their sacred rights were being violated.

The people are not proof against resounding phrases, against the wiles and cunning of the political boss and the corporation hireling. They must be educated. There is no enduring short cut to freedom. The path of democracy lies through education.

This accepted, there remains only the selection of effective methods of educating the people. There are many ways, most are expensive, while many are fraught with the requirement of undue effort, and therefore wasted energy.

Most methods of educating the people are a sort of hit and miss affair, more often missing than hitting.

This wasted energy we should try to overcome, and I believe the method I am about to propose in great measure does this. I hope you will give it your consideration.

Our propaganda should be separated into two component parts. First, publicity, by which the Single Tax is brought to public attention sufficiently to stimulate the curiosity and the interest of the individual to want to know something about it; and, secondly, educating that aroused interest.

How publicity can best be promoted is not my purpose to explain in this paper. We have among our membership experts in the art of publicity, who, I am sure, if called upon to do so, will ably and willingly plan a State-wide campaign of publicity that could be carried out with economy and produce results.

My purpose is to interest you in one method of educating the individual. Like the fellow who wanted fried fish and conceived the happy idea that he must first catch his fish, so to educate the individual we must first get him.

Individuals merely are not hard to get, but not all individuals will serve the purpose of our propaganda. We must get the individual who wants the light and having got the light is able and willing to spread it. The Single Tax cannot be forced on anyone. When we think we have accomplished such a feat we have merely wasted energy. We must draw from the ranks of those who want to learn, and I believe the Reading Circle lends itself as the best instrument for the purpose.

One's willingness to join a Reading Circle is also the touchstone of his quality; of his fitness for the Single Tax. This man is willing to learn. He is willing to go somewhere to listen, to ask questions, to argue, perhaps to read and then in turn to instruct. In short, it is his action that proves his quality. Our duty is to supply the place to which to go, the things to hear, and the person of whom the questions may be asked. I know of nothing that so effectively supplies these as the Reading Circle, conducted, of course, as is intended with subject matter and formula carefully prepared.

Furthermore, the reading circle soon becomes the meeting place, the clearing house of idealism and philosophies, and what attraction is there greater than a crowd mutually met to talk?

One of the great advantages of Reading Circles as a method of propaganda is the ease with which they are started, and, once started, the ease with which they are kept going. In fact, once started, they cannot be stopped.

As in describing any circle, however, we must have a centerpoint, a place from which to start, so in a Reading Circle we must have the point around which the circle can be described. This point is the reader or leader of the circle. These readers must at first be chosen from ourselves, nor should the choice be limited. These readers must be ourselves.

We are not teaching a philosophy merely. We have a gospel to spread,

and we should not delay longer what should have been done years ago.

What a difference it would make to-day if Progress and Poverty were known and understood throughout this State as only Reading Circles can make it understood. What would be the possibilities at the coming Constitutional Convention if for twenty years the Single Tax had been systematically and positively taught. It is not too late now. This League has been organized for the purpose of bringing about the Single Tax. It has among its members those who have done much for the Single Tax, many who want to do more, all who can do something. Each and every one can help. Holding meetings and conventions is not enough. It is the work that we do among the people that counts. And nothing will bring us closer to the people than the Reading Circle, and I have spoken on street corners for years and button-holed people wherever I could find them.

The Reading Circle gives you a grip on your audience that nothing else can give. It creates a feeling of fellowship that tends to break down the bars of prejudice and bigotry, and puts the reader into sympathetic relation with his hearers.

Perhaps the most important advantage of the Reading Circle as a method of propaganda is that it does not require great skill, or in fact, any previous practice whatever on the part of the leader. Of course, any experience in public speaking that the reader may have is that much gained but no previous practice in teaching or public speaking is necessary. What most likely will result is that not only the reader but also the other members of the circle will eventually be able to express their thoughts in public if they were not able to do so before.

Not least among the advantages of the Reading Circle as a propaganda method is the fact that money is not an essential requirement for its success. Meeting halls are not necessary. Meetings can be conducted in the home of the leader or of one of the members. In fact, the home as a meeting place has many decided advantages. Some may prefer school rooms, where such can be obtained.

The only thing that is needed to successfully conduct Single Tax Reading Circles is a guide, a primary book such as Rusby's *Smaller Profits, Reduced Salaries and Lower Wages*, or *The Story of my Dictatorship*, followed by some such book as *Social Problems* and leading eventually to *Progress and Poverty*. Or as has been suggested, starting with a series of questions and answers made up from such a book as Rusby's, and filling a session of about two hours. These questions and answers are intended to direct the discourse and not necessarily to be used in stereotyped fashion, unless that method for obvious reasons may be deemed the best.

All that is needed is a beginning. The League, or some one authorized by the League, should prepare and have ready new matter for this purpose, and be ready to direct and advise when such advice is needed.

There is no limit to the possibilities. Men congregate naturally. It

is in the nature of things for them to do so. Our mission should be to use this tendency to induce men to gather to talk the philosophy of Henry George.

I believe Single Tax Reading Circles can be made a custom. The reading circle spirit, once properly inoculated, is catching, being both infectious and contagious.

The possibilities are unlimited. Each Reading Circle will, in the natural course, draw to it some person from a more distant neighborhood, who in time will form the center of a new neighborhood circle himself. Whoever has once been part of a Reading Circle will readily serve as the nucleus for another.

It will be part of the work of this League to keep in touch not only with the readers or leaders of the various Reading Circles, but also with each member of such circles, and to help and encourage this work. It will give the League a list of names (if indeed not a list of members) that could not be otherwise obtained. And who does not see the possibility of an endless chain of circles each ever prolific of further increase?

I can see only one outcome to the proper expenditure of effort in this direction on our part. The people will respond if we are in earnest and our work will be crowned with success. We will lay the foundation of justice and democracy so firm and true that it will not be dislodged, and that Freedom, Social and Economic, will be served.

ORGANIZATION.

By **PROF. LEWIS H. CLARK.**

(Read at the Buffalo Conference of the New York State Single Tax League.)

Having been invited, quite to my surprise, to read a paper on the subject of organization, I respond gladly to the call, not because my experience justifies the invitation, for it does not, but because it is both a pleasure and a duty to serve our cause in any possible way. In my home town will be found the reason for my interest in this subject. Those of us there who have grasped to an extent that truth of "Progress and Poverty" are very few in number and are quite isolated from other disciples of Henry George. Until Miss Colbron discovered us, we had had no connection with the outer world. We have known you only by seeing your names in print, and in whatever we have done for the Single Tax, have been like lone guerrillas, fighting without the inspiration of numbers, or the advantage of an organized force. And while we feel that in any case the responsibility of spreading the truth in our own locality rests upon us, I, for one, am sure that I could work with more courage and effectiveness if I knew that I was one of a great organized host

systematically fighting the same battle shoulder to shoulder. Those also whom we would win would be more quickly attracted if they knew that we represented a large and growing band of workers. It is for these reasons that you are invited to listen to a few thoughts on this important subject.

Before giving my conclusions as to the best form for an organization of the Single Taxers of our country, I will take up briefly the subject of its general character and purpose.

At the very beginning let me venture the opinion that a Single Tax association should devote itself *chiefly* to *educative* work and very little to *political* activity. As the tide of sentiment favoring a reform rises higher and higher, existing political parties are *forced* to take it up and enact it into law. The chief duty of the advocates of the reform is to see that the tide keeps rising. Of course there is abundant political work for Single Taxers as *individuals*. They must, for example, use all their influence for the cause of *direct legislation*—a reform that is absolutely vital to the success of our own cause. They must petition, regularly and unitedly, for the passage of Single Tax measures, question candidates, cast their votes where they will do the most good, and use all other legitimate political means to advance their cause. Nevertheless, it is highly important for their organizations to avoid all partisan entanglements. Nor can I agree with those who would have Single Taxers form a party of their own. The party Prohibitionists have given us a good example of the mistake of such a move as that. For forty years they have struggled—valiantly, it is true—but vainly, and are now no nearer a party triumph than they were at the beginning. Meanwhile, temperance legislation has made wonderful progress, not by their efforts, but by the non-partisan privilege of the direct vote. We should learn a lesson from this and cease to dream of a Single Tax political party sweeping the country. Our triumphs will not come in that way. Our hope lies in the initiative and referendum. Where they can be secured, victory will be ours as soon as the educative work has been done. As the initiative and referendum have already been established in a fourth of the States of the Union and the Single Tax not fully enacted in any of them, it should be perfectly evident to all that the opportunities are coming faster than we can use them, and that the educative side is the one for us to attend to.

In the second place, our organization should be simple, flexible and adaptable. It should be so simple and adaptable as not to disturb seriously any existing organizations, but even to include them. It should be a federation or extension of associations already existent. If any are disposed to ask, "What's the use of it? Why unite independent associations already doing successful work?" let them reflect upon the strength that comes from *union*, the possibility of a greater esprit de corps, the enthusiasm of numbers, the advertising value, the stronger front, the better heart.

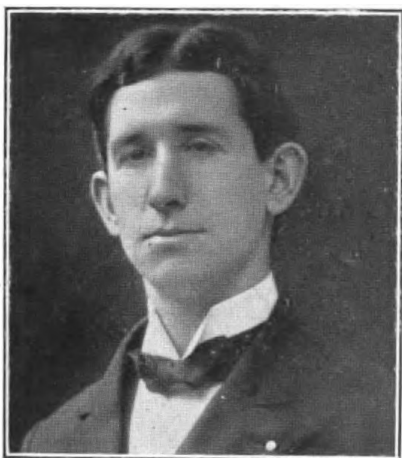
Thirdly, our organization should cover all parts of the country, and not merely the large centers. The societies in the large centers should see to it,

so far as possible, that there are workers in all the country towns as well as in all city wards. This may not impress you all as an important point, but right there is where the law of diminishing returns ought to apply. That law is that beyond a certain point increase of labor and capital will not give proportionate increase of product. In every place there are certain people, who because of temperament or education, can be won over to the Single Tax more quickly than others. People of that sort are already won over in places that have been organized for some time. Why, then, is it not good strategy to go out into other places and gather all such to our standard and set them to work? Would not their assistance make the remaining work easier? It may be objected that that would be diffusion of effort and that we ought to concentrate on particular localities. To this it may be replied that some kinds of concentration are not advisable. The spreading of truth is like the sowing of seed. The kernels must be at proper distances and not too many at one point. So with Single Tax sentiment. We cannot tell where it will flourish best. While we are centering our efforts on Delaware or Seattle, an unexpected Houston or Pueblo is fully as likely to place itself on the Single Tax map. Let us then distribute our labors more evenly and widely, until every village, town and city has its workers.

Leaving now the general character, let us consider more particularly the form of organization best suited to our needs.

Of such organization the principal feature, in my opinion, should be a complete set of committees and chairmen in all suitable divisions of the country; that is, an organization resembling in some respects that of a political party. I think, however, I have already made it plain that I would not under any circumstances have such an organization used as, or turned into, a political party. On that account our organization could be even simpler and more compact than that of a political party. For example, there would be no need of organizing senatorial, congressional or judicial districts. The plan as outlined in my own mind would be as follows:

First, there should be a basal unit, preferably the election precinct. The town would not be so suitable for such unit as it varies too much in population, while the precincts are fairly uniform. If found desirable, the precincts in a town or city could unite their efforts and engage jointly in public meetings and other propaganda. Nevertheless, it would seem important that each unit of population be represented in the higher bodies and remain separately organized, but for propaganda and correspondence purposes only. All questions of importance must of course be decided by direct vote of the enrolled Single Taxers. It would ordinarily be considered unfair for the chairman of a precinct having only a half dozen Single Taxers to have as great representative power as that of a precinct having sixty, but he must be looked upon as a missionary representing in part the interests of the unevangelized members of his community and in part the larger body of Single Taxers in places where the work is farther advanced.



HERBERT A. JACKSON



REV. BERNARD C. RUGGLES



WM. LUSTGARTEN



E. C. CLARK



THOS. H. WORK, SEC'Y N. Y. S. S. T. L.

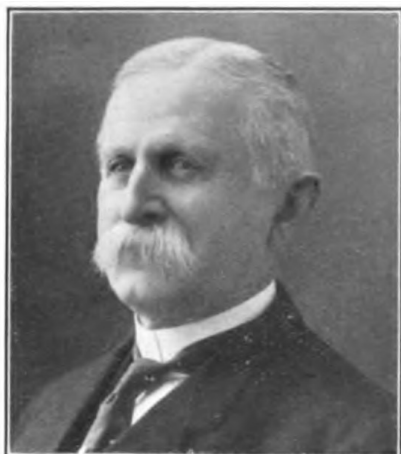
A FEW OF THOSE WHO HELPED TO MAKE THE BUFFALO CONFERENCE
A SUCCESS (See Biographies, page 79)



ROBERT SCHALKENBACH



AUGUST WEYMAN



E. STILLMAN DOUBLEDAY



EDWARD J. SHRIVER



C. H. FULLER



HON. WALLACE THAYER

OFFICERS AND MEMBERS NEW YORK STATE SINGLE TAX LEAGUE

See Biographies, page 79

Starting then with the election precinct, there should be a Single Tax association of some kind in it, either fully organized with a president or chairman and holding regular and frequent meetings, or a mere enrollment with only a chairman and an annual meeting. The second unit would be the assembly district, as called in this State. Its organization would consist of a committee composed of all the precinct chairmen in the district, 40 or 50 in number. The third unit would be the State whose committee would be composed of the district chairmen, making in this State a committee of 150 members. The fourth and last unit would be the nation with a committee consisting of the 48 State chairmen. These committees should be chiefly advisory in character and charged with the carrying out of the plans of the association. Thus would be formed a very simple association of forces in the form of a pyramid, with four strata or layers, the associations in the precincts at the bottom, then the district committees, the State committees and lastly the national committee, the chairmen of each stratum forming the committee of the next higher. Such an organization appears to me sufficiently simple, compact and well coordinated; and it provides for aggressive work in every township of the nation, however thinly populated.

Secondly, as to the rules for membership, or the question of enrollment. My suggestion is that there should be two lists in every precinct—one of regular paying members, the other of associate members having no vote and paying no stated fee. The one condition of associate membership should be an expressed willingness to sign petitions to the legislature for separate assessment of land values, and for the privilege of a direct vote of the people in city, county, and State, on exemption of improvements. Thus the associate members would not commit themselves to the Single Tax but merely to fair play for the Single Tax. This point should be strongly emphasized. Men who want to see fair play for the Single Tax are only a short step from becoming out-and-out Single Taxers. It is quite worth while to make a list of their names and to have them even slightly connected with us. From them will come our recruits.

Thirdly, as to the *government* of the association. There should, of course, be a constitution, and it should provide a thoroughly democratic system with responsibility centered strongly on the chairman of each unit. The constitution and all important measures should be adopted by the direct vote of the entire membership.

Fourthly, as to *finances*. A stated fee, paid annually and divided equitably between precinct, district, State and national associations, would seem best. In addition to this, frequent opportunity for voluntary contributions should be afforded.

Lastly, may I speak briefly of the *functions* of each division? Among the duties belonging to the national association would be the influencing of national legislation, the publication of a national bulletin, and the holding of large national conferences. The national conference should be an event

of great importance. Its membership might best consist of all the district chairmen or their proxies. If this did not prove practicable, it might consist of the national committee and as many others as could attend. The State association would look after State legislation and carry out various other lines of work, as already admirably outlined by our own state league. The chief work of the district committee would be to hold annual conventions in one town after another for the purpose of arousing the people and encouraging the workers. The local or precinct associations would do the hand-to-hand work among the people. The best methods of work are too well known to need lengthy discussion. One plan that promises good success in my own town may deserve particular mention; that is to gather a small company of men at a private house, give them a plain talk on the Single Tax, afford them an opportunity to ask questions and to buy literature. A few congenial spirits at a private house will feel more at ease and talk more freely than a larger number in a public place. Another duty that devolves upon the local association is just before the legislature convenes, to secure the signatures of all regular and associate members to a petition for separate assessments and the privilege of the direct vote. In thus asking from the legislature merely a square deal, Single Taxers take a strong position that must appeal to every right thinking man; and when the concession of a square deal has been granted us, the victory will be more than half won. With so reasonable a proposition, it ought to be possible, in a short time, to fill our rolls with the names of a host of fair minded men.

This finishes what few suggestions I have to offer, and they are offered, not as in anywise of superior merit, but in order to add one more voice to those that are calling for a better correlation of our forces. Never more than today has the world of toiling humanity needed the remedy for social wrong that we have to offer. Suffering millions are blindly groping for relief, are beginning fiercely to demand it. But for "lack of knowledge" they are "destroyed." "Lo! Here! Lo! There!" they say, "comes our help." Often deceived, they little believe or realize that within our hands has been placed the magic wand of justice. Upon us, therefore, rests greater responsibility. Much splendid work, it is true, has been done by isolated workers and the progress of our cause is extremely encouraging; but we are not yet welded into one great army. As scattered groups, we still lack the strength and burning enthusiasm, that comes from united effort and conscious, nation-wide cooperation.

No thrift of owners created this value; but the coming of population, the development of commerce and industry and the perfection of the arts and sciences—these agencies have brought into existence unearned incomes more princely than that which enabled Crassus to unite with Caesar and Pompey in the control of the Roman Republic.—The late F. Townsend Martin, Social Leader and member of the 400.

VISUALIZED PROPAGANDA.

By **GEORGE R. MACEY.**

(Read at The Buffalo Conference of The New York State Single Tax League.)

Visual propaganda is just plain advertising.

Advertising consists largely in familiarizing the public with the name of an article and if the name is kept prominently before the people it will be unconsciously impressed on their minds and sooner or later they will purchase the advertised goods. After that nothing counts but the quality of the goods and if they are as represented and the best of their kind, all other things being equal, they will get a foothold very difficult to dislodge.

No method of education on certain lines of physical development has been so successful in making impressions on the young mind as the very interesting moving pictures which are constantly being shown in the larger cities.

I refer to the development of plant life and fish culture and kindred subjects, all of which had been taught in the schools but which being visualized on the screen are made clear and understandable, in a way almost, if not quite impossible by any other method.

The introduction of a philosophy by the printed word is probably the only true and effective method of propaganda but there is work to be done in the creation of a desire to read what is printed.

Joseph Fels made the statement that throughout Denmark he saw in the public schools portraits of Henry George. Yet here in the country of his birth, in how many such institutions can his picture or his bust be found?

I believe no better propaganda can be instituted than the arousing of the spirit of inquiry into the matter of his identity and what he taught.

For it is lamentable, the extent to which the general public is ignorant on both points.

The branch of visualized propaganda to which I have devoted some effort and which so far as it has been tried, has proved successful, is the arousing of public interest in the Single Tax through the raising of a public subscription in communities which have either a public library or a high school or colleges for the purpose of presenting to those institutions a life size bust of Henry George and a set of his works.

The more subscriptions that can be obtained the better, no matter how small, because the very fact of asking for a contribution and the statement of the object is in itself an opportunity to present the doctrine, and is calculated to arouse the desire to know what there is in the philosophy taught by a man considered worthy of being immortalized in public institutions, and furthermore every subscriber feels that he has a personal interest in the bust and will introduce the subject to his friends.

Then the presentation, which is generally publicly made by a prominent person in the locality, calls attention of the whole community to the author and his doctrine, and the newspaper notices, almost all of which are headed by an electrotypes cut of the bust, are again a source of disturbance to the inquiring mind, largely, as is known to all advertisers, because the eye has been attracted by the picture.

Then again every visitor to the library or seat of learning is confronted by the bust and it is impossible to pass it by without consciously or unconsciously saying to oneself, "Henry George; who was he?"

We all know the man who once sets himself to find out what the Single Tax philosophy really is, is a Single Taxer in the making and his end is as certain as sunrise. Selfish motives may deter his declaration for a time, but he will see the cat and in the end he will declare for the taxation of land values.

In my opinion a picture of Henry George should be in the home of every believer in the true doctrine, if only as an incentive to his friends to ask questions and give him an opportunity to state the case.

This I call visualized propaganda and is in the line of general advertising to the extent that it familiarizes the public with the features of the man whose philosophy we are doing our best to make popular.

Every bust being located with a wide spread announcement becomes a centre of distribution of knowledge which will grow until it meets the ripple from another centre, just as the ripples around two stones thrown into the pool will spread until they become one disturbed surface, but unlike the ripples in water, once started they never subside.

Richard George and I walked through the New York Public Library to find if possible a precedent for asking the directors to accept a bronze cast of the bust of his father and on leaving the building I asked him what he thought our chances of success were. His answer was "Not one in a thousand."

Nevertheless we decided to make the attempt, and through the assistance of the Hon. John Biglow, who was one of the trustees, our proposal was favorably received, and although neither John Biglow nor Dick George lived to see it, the bust, having been subscribed for by upwards of one hundred persons, was delivered and accepted and now stands in the room devoted to works on economics.

This gave us an opportunity for visualized propaganda which was really worth while.

Most of the New York papers gave it a notice, but none of them gave it sufficient space for the picture which was supplied them, and for a time I was disappointed until about two weeks after I was in the office of a country newspaper and there saw a boiler plate cut which had been supplied by the American Press Association to whom as an off chance I had sent a photograph.

On application at the Association office I found they had published the

cut in three sizes, one small one for magazines, one for weekly papers which was a 9 inch two column cut, and one for daily papers throughout the country, which was a 10½ inch three column cut. I was informed that the two latter appeared in not less than five hundred papers.

If there were time I should like to read to you extracts from letters I have received from those who have organized or taken part in the various presentations of this bust in many libraries and you would agree with me that they have been the instrument of arousing public sentiment for our cause; and in no one case has there been a discordant note.

The first bust presented was to the Cornell Public Library at Ithaca, N. Y., and with it went letters from prominent citizens, among others being one from Professor W. L. Drew, professor of law at Cornell University. I am proud to see his name as one of the vice-presidents of the New York State Single Tax League.

One letter in connection with the presentation at Topeka, Kansas, I consider very important, as it came from a man an entire stranger to me but holding the prominent position of Secretary to the Governor, and from this I quote:

"About ten days ago I was present when Mr. George Hughes of this city presented to the Y. M. C. A. of Topeka, a bust of Henry George as well as a complete set of his works. I have heard that you are in some way connected with a movement to spread the light which radiated from the great brain of Henry George upon the economic thought of his country, and I am writing to tell you how the little event we have just witnessed in Topeka has already made an impress upon thoughtful minds.

I went to the meeting out of my great personal regard for George Hughes, and for the general admiration I have had for his great father, Thomas Hughes of England, for more than thirty-four years. He was a great teacher of the things that make for the advancement of justice among men. I got other State officers to come to the meeting with me—men who had not until then given any thought to the Georgian philosophy—and when they left they were complete converts.

I talked with practically all the leading persons who were present and every one of them expressed their enthusiasm over the light they received.

The presentation of the bust and works of George was to my mind, a very great event and it pleased me greatly to be anticipated by David Bowie, President of the Y. M. C. A. and a man of large influence in the business world, in offering a rising vote of thanks to Mr. Hughes, which was responded to with a great sense of his earnestness in the promotion of right and useful ideas.

Very sincerely,

DAVID D. LEAHY,

Secretary to the Governor."

Now in conclusion I want to impress on you what I fully believe that there is no better method of arousing discussion of our doctrine than by visualizing the author, and there is no more satisfying work than organizing groups for the purpose of distributing in public places the bust which is such a true likeness.

SOWING THE SEED OF THE SINGLE TAX.

By **KATHARINE EATON BRADLEY.**

(Read at the Buffalo Conference of the New York State Single Tax League.)

The seed sower in the fields of land value taxation must ever be an idealist. Amid social injustice, involuntary poverty and war, although his "soul is cast down and disquieted within him," yet his hope is in God and he is sustained by a vision of a better world, in whose making it is his joy to have a part. He believes that people are not as indifferent as they appear, that they will become convinced of the justice and practicability of the philosophy of Henry George, and that thereby good shall come to all mankind.

As the seed-sower looks about, he finds much to cheer him: the plowshares of our brilliant, dauntless periodicals and the Fels Fund Commission, the disc harrow of the National Conference, and the drill and seed dropper of the State League. Some of the local organizations have equipped themselves with cultivators and are doing valiant work. Later, when we shall have electric-power cultivators, we shall make more rapid progress. As yet, we in Olean lack the local league, but are receiving most efficient help from the State officers. If a new convert be lukewarm, we say, "See William Lustgarten, he will kindle in you an abiding enthusiasm." If another gardener reports blight or army worms, we say, "Write Benjamin Doblin, our Crop Improvement Expert."

Do we realize what a large amount we have of *tested* seed? The words of our great leader are supplemented by books, leaflets and periodicals which will furnish replies to every possible question. How shall busy, wayfaring people believe if they have not heard of our philosophy? We must bring it before them in all opportune ways. Often a book like "The Good Ship Earth" will introduce the subject better than something wearing the Single Tax label.

As a suggestion to workers in every community, my experience in regard to our literature being placed where it will be seen, may here be given. For many years after reading "Progress and Poverty" I longed to know what progress was being made in our cause. While a visitor at the public library of Louisville, Ky., my eye lighted upon a current number of the SINGLE TAX REVIEW. I hungrily read every word of it, my mind and heart were "warmed and filled," and I was in touch with comrades throughout the world.

I was informed that the REVIEW had been donated by a resident of the city, Mrs. Avery, then more than ninety years of age. Incidentally may I add that the REVIEW led to my acquaintance with the Brotherhood of the Commonwealth and its founder, Charles Frederick Adams, with the result that my entire family became members of the Brotherhood.

In Washington last winter I was unable to learn at the German Embassy the account of the application of Single Tax principles by Dr. Schrameier in the German province of Kiauchou, China. Visiting the Library of Congress it was found that neither the *SINGLE TAX REVIEW* nor *The Public* were indexed in the Guide to Periodical Literature, and this omission was made known to Mr. Kiefer of the Fels Fund Commission. In the Periodical Department these publications were not to be seen upon the Sociological rack, as "they were not called for often enough to warrant it." It was suggested that the Single Tax Conference would bring more inquirers, and it was hoped that current numbers of the above mentioned publications would be kept in sight. Five years of back numbers of the *REVIEW* were finally brought me in which the desired information was obtained. Among scores of books on political economy in the open shelf reference rooms, there was but one book by Henry George, although "it was probable that there was a full edition of his works in the stacks." My spirits rose when I found a most admirable exposition of the Single Tax in the *Encyclopædia Britannica*.

There is no doubt but that the prize essay contest inaugurated by our State League has created a demand in libraries for George's books. However, the inquiries of our high school students had not increased the number in the Olean Public Library until a personal appeal was made by my showing the librarian the announcement printed of this contest. Then and promptly, to "Progress and Poverty" were added several others in a travelling library. I placed on the periodical racks, *Land Values*, *The Square Deal*, *THE SINGLE TAX REVIEW* and *The Public*. Recently permission has been obtained to take out back numbers for seed-sowing work, Mr. Bowman, of the *Public*, sending me each week several extra copies of the *Public* for free distribution. Probably one hundred names have been sent the *Public* in response to its offer, to mail copies as especially requested for these persons. This offer is still open.

Of great importance in our educational work is newspaper publicity. As Frank Stockbridge told us at the Washington Conference, editors will rarely refuse articles provided they are brief, and of value as local news, or have the element of a human interest story. Another condition is frequently made; the writer must assume responsibility by signing his name. Our papers took an article which, after speaking of the new magazines on the Single Tax in the library, mentioned and refuted some erroneous impressions held by the public regarding land value taxation. They also printed quotations from some of the addresses given in memory of Joseph Fels. Later, while asserting that the people did not wish articles on the Single Tax, they courteously gave space to an account of its progress throughout the world and of an explanation of the tax system in force in Houston, Texas.

Rusby's booklet, "Smaller Profits, Reduced Salaries and Lower Wages," was given to a number of the labor unions, men's clubs and lodge rooms.

The Improved Order of Red Men, with 525 registered delegates, met in State Convention in Olean during the past summer. Fifty copies of the Rusby booklet were furnished by the State League, which, with the Land Song and Rockefeller Idea slips, were handed the men as they entered their place of assemblage.

Many forceful leaflets, such as "Moving Toward Single Tax," and "Workingmen and the Single Tax," by John T. McRoy, can be kept on hand in quantities. They can easily be placed in one's letters, or in borrowed books, given to professional men and women, to artisans and delivery men and boys who come to one's house for any purpose whatsoever; the eyes of the unemployed and of the tramp will light up with hope if after they have earned a meal they are given a brotherhood thought and a sandwich of Single Tax literature.

Next week our city has its annual fair. We certainly should make an effort to circulate literature and, if possible, have speakers at all State, county and local fairs.

There are many ways by which women can be reached: during college life, in granges, clubs, reading circles, parlor meetings, and by the personal loaning and giving of information on the subject to many whom we meet day by day.

"Sowing the seed by the wayside high,
Sowing the seed on the rocks to die,
Sowing the seed where the thorns will spoil,
Sowing the seed in the fertile soil—
Sure, ah, yes, sure, will the harvest be."

SINGLE TAX ACTIVITIES IN BUFFALO.

By F. P. JONES.

(Prepared for the Buffalo Conference, but not read, owing to the illness of the author).

It would obviously be incorrect to limit the report of Single Tax activities in Buffalo to the brevity of the celebrated essay regarding the snakes in Ireland, although to the Buffalo Single Taxer, reading of activities in other quarters of the world, it seems that we are not making the most of our opportunities. May the spirit and enthusiasm of this Conference inspire us in such a manner that when next called upon to give an accounting of ourselves, we may come to the front with pride and confidence.

We have, at the present time, a local association of about forty active members, and are laying plans to do some educational work the coming Fall and Winter, in the way of supplying lectures to clubs and associations that may give us a hearing; the distribution of literature, letter writing and any other form of propaganda which may commend itself to our membership. We have not, in years past, constantly maintained a formal organization in Buffalo, but we have not been entirely inactive at any time and it would seem to me, perhaps, not improper or ill-advised, at this time to place on record a sort of summary of Single Tax history in Buffalo as I have known it since 1888, when the outlines of "The Cat" were first pointed out to me by a young machinist whose name I have forgotten, but who loaned me a copy of that great "eye opener," Social Problems.

At that time the dozen or so Single Taxers were members of a lodge of the Knights of Labor, which met in a hall on Clinton street. There I met Sam Rogers, Charles D. Blackhall, Harry B. Buddenbourg, Dr. Thomas M. Crowe, Robert White and some others whose names have gone from me, and who were "Johnny on the spot" every meeting night, ready to give the proper tinge to the proceedings, and show their brother lathers (I think it was a lathers union we belonged to) what course was to be followed to secure Life, Liberty and Happiness, or whatever else they might be after at the moment. I remember that there were very few public questions coming before the people of Buffalo at that time regarding which the Lathers Union did not have a very decided and emphatically expressed opinion.

BUFFALO STICKERS.

Ten million of these little messengers were put out by Mr. Charles D. Blackhall during the years between 1885 and 1890. They were sold in the form of books and sheets, and orders were received from all parts of the world. Blackhall sold stickers, pasters, envelopes and printed slips for enclosing with other mail, all good Single Tax material. The stamps or "stickers" were of sizes from that of a postage stamp to about three times as large and were printed on gummed paper and with perforations between them, like postage stamps, and were intended to be used, like a postage stamp, by wetting the back and sticking it where it could be seen. Some of the sticker mottoes follow:—

"A natural right to life, but only a purchasable right to the natural opportunities that sustain life; what a farce."

"Private ownership of land is wrong. Private possession is right and necessary. Study the Single Tax and learn why."

"Tax dogs, they become scarce. Tax windows, houses darken. Tax wealth, it disappears. Tax land values and more land is offered for use."

"There are a thousand things hacking at the branches of evil. The Single Tax is hacking at the root."

The "pasters" were of larger size (5" x 6"), printed in large type, and varnished on the face to resist the action of the rain. They were suitable for decorating fences and buildings, telegraph poles, etc., and were often placed in position during the "wee sma' hours," when honest folk were supposed to be abed. Blackhall sold a pasting brush which could be carried in the pocket ready for instant use, and pasting "clubs" were organized and did their work, like a celebrated, or much advertised medical commodity, "While you slept." Some of the "paster" mottoes follow:-

"Notice. Anyone erecting a building on a vacant lot, or constructing a factory to produce goods, shall be treated as an enemy, and punished according to law, by an increase of taxes."

"The Single Tax will bring about the improvement of this lot."

"The Single Tax would destroy the vacant lot industry."

"A laborer turns a desert into a garden, and then we increase his taxes. The speculator turns a garden into a desert and then we diminish his taxes. Verily, we are a great people."

The mottoes used in this matter were selected from a thousand or more sent in by individuals throughout the country, whose names were on a list furnished by Henry George, and who were written to on the subject by the Buffalo men.

Charles D. Blackhall, Samuel C. Rogers and Robert White are the men whose names should go on record as entitled to the credit of preparing and issuing the "Buffalo stickers."

Another creditable piece of Single Tax work produced in Buffalo, one also highly approved by Mr. George at the time, was a demonstration based on official estimates, that the application of the Single Tax in Buffalo would not increase the tax rate. Dr. Crowe and H. B. Buddenbourg were the authors of this pamphlet, and in the preparation of it considerable ingenuity was exercised by these gentlemen; particularly in getting on record what would be generally accepted in Buffalo as reliable authority as to the actual value of the land.

At that time one of the leading real estate firms of Buffalo, James Mooney & Co., received a complimentary and alluring communication from one "Kuhn," (pronounced *Coon*, note the significance!), inquiring about land prices in various parts of the City of Buffalo, with a view to making investments of certain funds which said "Kuhn" was supposed to control. Mooney & Company furnished all the information asked for, very fully and completely, and somehow Crowe and "Bud." got hold of the correspondence. They prepared a map of the city patterned after one in the City Hall, showing the layout of the city in concentric circles or rings one mile wide, with the City Hall as a center.

Deducting the area of streets, parks, public property and other property

which was exempt from taxation, they arrived at a pretty close estimate of the actual taxable area of each section. The books of the Assessor's office showed the actual assessment, and the Mooney correspondence showed the actual value of the land. A careful comparison was made and the result arrived at was to the effect that the tax rate of the City of Buffalo could be reduced about 20% and still raise the same amount of money, exempting all improvements and personal property. This was a valuable contribution to Single Tax literature at that time, for the opponents of the system often raised the objection that the Single Tax would not produce enough revenue to run the government.

The "Demonstration" circular was printed in *The Standard* and thousands of copies distributed by Mr. George.

"The Farmers of the Revenue" is the title of a book written by one of our faithful Buffalo Single Taxers, Hon. W. S. Rann, now Corporation Counsel of the City of Buffalo. It was published about 1901, by Frank Vieth of Cedar Rapids, Iowa. It is a careful study of the growth of land values in the State of New York, and the western portion in particular, showing how the burdens of our predecessors and ourselves were increased through special legislation which gave to favored individuals so-called *rights* in our highways, forests, mines and streams.

To enumerate in detail or in consecutive order all the interesting things I think of, relating to the Single Tax in Buffalo, would string this paper out too long, and therefore I will mention just a few matters.

There was Sylvester Croll, editor of a Buffalo paper in 1896 or thereabouts, and still with us. James Malcolm, once editor of the *National Single Taxer*, for a long time on the *Buffalo Courier*, the terror of the gangsters in the City Hall and now doing noble work for God, Home and Country, on the *Knickerbocker Press*.

There was the time Henry George came to Buffalo to address the National Association of Real Estate Agents. Again Mr. George spoke here at Music Hall, under the auspices of the Buffalo Single Tax Club, and we filled the hall with people who paid a quarter each for seats. We had another visit from Mr. George in 1896 when he was reporting the Bryan campaign.

We have had several visits from John Z. White and other campaigners; Hardinge, Lybarger, Peter Witt, Raymond Robins and other good friends from abroad, whose welcome presence revived our hopes and stimulated our activities. Bengough and Douglas from "over 'ome," we mustn't forget them. And Powers—Levi M. Powers. My heart stops working a minute every time I think how we let him get away from us. But there is no use in repining. There is work to be done in Buffalo and in our Empire State. Let us be about it.

THE QUEENSLAND SYSTEM OF SINGLE TAX MUNICIPAL RATING.

ITS ORIGIN AND RESULTS IN OPERATION.

By H. F. HARDACRE, M.L.A.

(Continued)

HENRY GEORGE IN QUEENSLAND.

Henry George (with Mrs. George) at the invitation of this League visited Brisbane and gave several public lectures in the earlier portion of the year during which the Queensland Municipal System of Rating became law. so that undoubtedly the adoption of the principle must be traced back to the writings and advocacy of Henry George. Nevertheless, the honor of having caused his principles to be actually incorporated into the Statutes and put into operation in regard to Municipal Rating in Queensland for the first time in any country, must be freely given to Mr. Wm. Stephens. And after him must come Sir S. W. Griffith, who is also entitled to credit for adopting the suggested method, and drafting the suitable provisions.

The Valuation and Rating Act of 1890, originally passed as a separate Act, became in course of time included in a later consolidated Local Authorities Act. But although there have been a number of modifications and additions to the original sections during the process, the main principles have not been altered. The most important section laying down the principle of rating and the rule for making the valuation has not been altered in any respect.

It may now be useful to state briefly the more important provisions of the Act relating to the principle, and while doing so make, where considered desirable, a few passing comments.

THE MAIN PROVISIONS OF THE ACT.

The first section dealing with the matter declares: that:—

ALL land is rateable for the purposes of the act with the following exemptions only, that is to say:—

(1) Crown land which is unoccupied or is used for public purposes.

(11) Land in the occupation of the Crown, whether of any Department of the Commonwealth, or of any Department of the State of Queensland, but this shall not be held to include lands rented in towns by the Crown from persons or Corporations.

(111) Land in the occupation of any person or Corporation, which is used for public purposes, also land vested in or for the time being placed under the

management or control of any person or Corporation under or in pursuance of any Statute for the purposes of any acclimatisation society, or for the purposes of a show ground, or for public recreation or athletic sports or games, or for purposes of public charities.

(IV) Land vested in, or in the occupation of, or held in trust for a Local Authority.

(V) Commons.

(VI) Land not exceeding in area fifty acres and used exclusively for public worship, or for public worship and educational purposes, or for an orphanage, school of arts, technical school, or college, school of mines, public school, or library.

(VII) Land used exclusively for cemeteries.

EXEMPTIONS CAUSE DISSATISFACTION.

These form rather a large number of exceptions, and it is exceedingly doubtful if many of them can be justified. It must be admitted that they have never given satisfaction. More especially the exemptions relating to Crown lands, both those occupied by Public Departments of the State and those unoccupied. In reference to the former (i.e. occupied Crown Lands) there has been a continuous succession of protests by Country Local Authorities against the exceptions, the allegation being that the Local Authorities referred to have to spend large sums in constructing and maintaining many miles of roads past and through them, from which they derive no revenue, while the land itself is a source of infestation to the surrounding lands of all kinds of noxious weeds and animal pests. With reference to the latter (i.e. Crown lands occupied by public Departments of the Commonwealth or State), repeated protests have in like manner been made, chiefly by town and City Local Authorities, that heavy expenditure has to be incurred upon streets, drains, etc., for valuable sites occupied by Government Departments which obtain the advantages of such expenditure but contribute nothing directly to the Local Authority revenues. In regard to both matters Deputations from Local Authorities concerned have from time to time waited upon the State Government and urged the removal of these exceptions. Up to the present, the plea that the Government gave a certain amount annually in endowment in various ways to Local Authorities has been held to excuse if not justify the exceptions. The feeling is growing, however, that the exception relating to town and city lands in occupation by the Crown is an unjustifiable and harmful departure from the main principles of the measure.

PRIMITIVE SOLITUDES IN TOWNS.

Other questionable exceptions are those relating to land held by Religious organisations, Benevolent societies, or for purposes of shows, sports, etc. While Religious and Benevolent bodies must and do command general respect and sympathy, and shows and sports undoubtedly serve useful purposes,

yet it may be reasonably contended that any assistance given toward these objects should be, and would be, better given in other ways. In Brisbane there are at least two notable instances of the result of such exceptions affording an object lesson—in one case of land held by a Religious Body much to be admired and commended for its charitable enterprise and spirit—to permit a large area many acres in extent, situated almost in the heart of South Brisbane, on a fine elevation overlooking the river, and splendidly adapted for pleasant and healthy residences, to be kept in a state of almost primitive solitude and vacancy.

In the other case it has caused to be devoted to races, cricket, and in the evening outdoor picture shows, an almost equally large area right in the midst of the best business portion of one of the most important suburbs, thus creating an immense vacancy surrounded by an extensive and hideous galvanised iron wall where there should have been fine business premises, and blocking numerous streets of residences behind from convenient access to the principal thoroughfare.

The next provision declares that a valuation of all rateable land shall be made in every area once at least in every three years, and that except as otherwise expressly provided, such valuation shall be the basis of all rates made by the Local Authority upon the land within the Area.

THE METHOD OF VALUATION.

Then follow the all important provisions for assessing the valuation on which the rates are to be based. Let me here state clearly what I previously only incidentally referred to, viz., that (in addition to the special exceptions dealt with) there are two large classes of land that are exempted from or rather come only in a modified form under the operation of the principle. These are, first, lands held under any tenure as Goldfields or Mineral Fields. In all such cases the surface is to be treated for rating purposes as freehold but with regard to any metal or minerals contained or supposed to be contained in the land. Secondly, lands elsewhere held under lease or license from the Crown—chiefly for Grazing purposes. In such cases the value is to be deemed equal to twenty times their annual rent. In neither of these cases of exceptions have the methods of assessing the valuations proved satisfactory, although it is recognised that the application to them of the main principles of the system is exceedingly difficult. While the various exceptions which have now been referred to are imperfections, they are but as spots upon the sun compared with the excellence of the general system of valuation which applies to all freehold land throughout the State. In regard to these, the rule to be adopted in making the valuation is as follows:—

“The value of any(such) rateable land shall be estimated at the fair average value of unimproved land of the same quality held in fee simple in the same neighborhood.”

This is the important unaltered original portion of the section which laid down in regard to freehold lands, in a simple manner, the principle which should

govern the method of valuation. It is a principle which has not been found defective, except in one peculiar instance—of an allotment at the terminus of, and upon which rested the abutment of an immense bridge—so specially situated that it was contended that there was no other land of the same quality in the same neighborhood. But there was little difficulty even in this case of arriving at a fairly approximate valuation. In it is embodied the simple yet important truth emphasised by Henry George, that "Land lies out of doors," and its valuation is thus easily ascertained not only by appraisal of itself, but by comparison with lands of like character similarly situated. So that as there are in modern societies and particularly in cities sales frequently being made of other land of like character and similar or closely similar situation, a correct appraisal of value can be obtained with the smallest margin of possible error.

EXEMPTING IMPROVEMENTS.

How different the simplicity and ease of making such a valuation compared with the enormous difficulties of correctly ascertaining the value of land and improvements combined, with an almost infinite diversity in the improvements—with buildings in the same street differing in character and cost, the small one story structure alongside the magnificent hotel or warehouse, or even where alike externally, differing in internal architecture and fittings; or in country districts, where even two portions of land may be alike the improvements respectively thereon may be different in every detail, not only in character but also in amount and quality! And how much fairer than basing the rates on annual rental received from properties. For annual rents received do not always indicate the value of the properties. An owner of vacant unimproved land may have received no rent whatever, yet the property may have a high value accruing partly or wholly it may be as a direct result from Municipal enterprise and expenditure—for example in the creation of a public park in close proximity, or an improved drainage or water or lighting service, or tramway system past the land. The owner of such vacant land would on the rental basis pay no rates whatever for any or all these valuable advantages—advantages which, by their mere presence, would have undoubtedly increased its market capital value. And so in a similar way but to a less extent with respect to land only partly improved for which low rents were received. While the owners of adequately improved and occupied land receiving a reasonable rental on their outlay would have to pay, not only for the cost of such advantages being made to or near his own property, but also for the drains, water pipes, tramway lines, etc., which passed by and enhanced his neighbour's land, and which had been made all the more expensive by the very necessity of being constructed part such vacant lands.

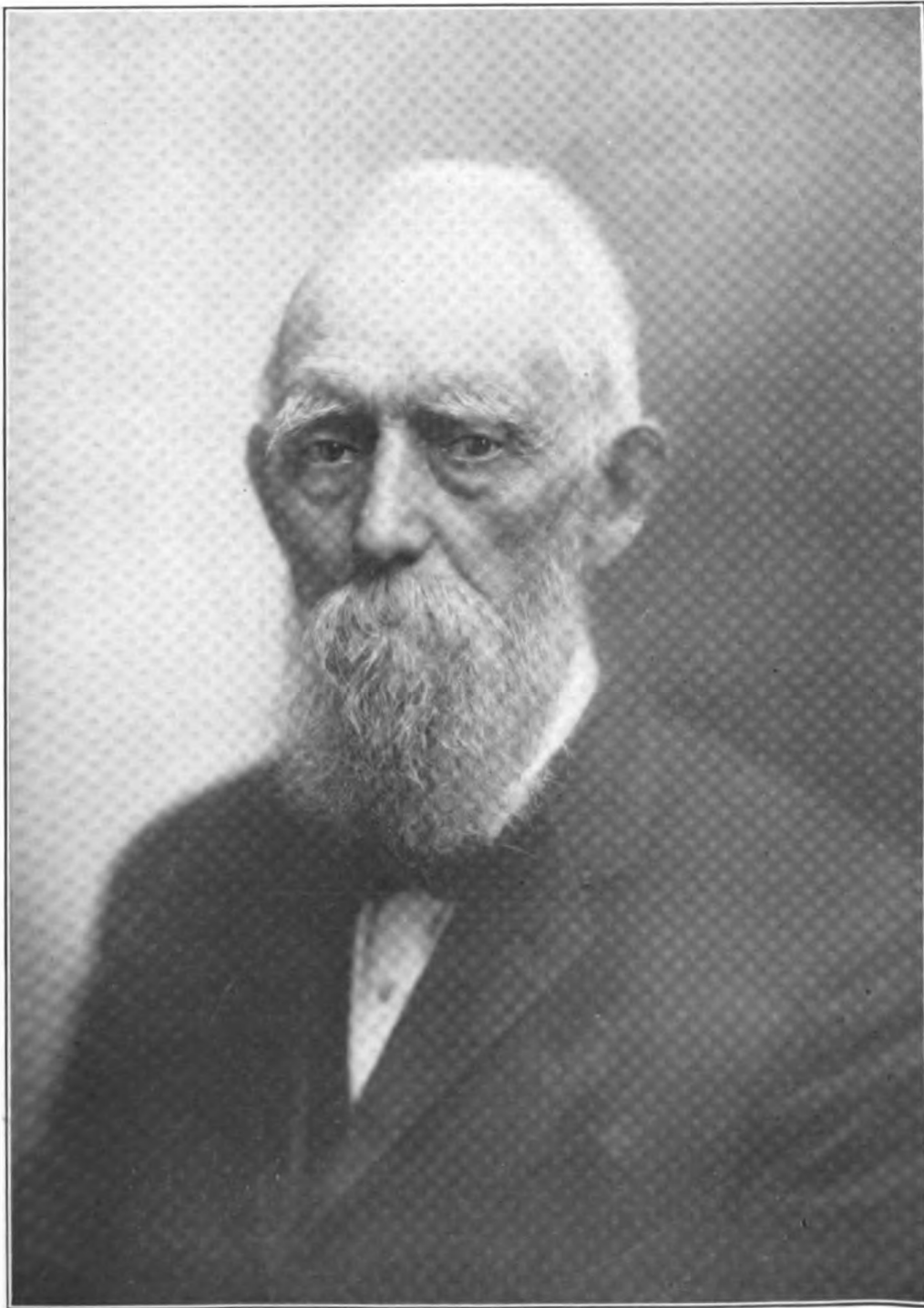
CRIPPLING A GREAT IRRIGATION SCHEME.

How individually inequitable and Municipally (as well as socially) foolish is a system of rating based on annual rents, or on the capitalization of an-

nual rents, may be illustrated by an example from the first Chaffey Bros. great Irrigation Settlement in Victoria, Australia. This Settlement commencing with the brightest promise of immense success became after a few years hopelessly insolvent. It was found on inquiry into its affairs that the principal reason for its failure was because numerous blocks of land in the respective Settlement had been sold to purchasers without insisting on conditions of actual occupation, while charges for water to the settlers had been made on the basis of quantities consumed. Thus numerous vacant blocks paid no water rates, while the comparatively few settlers who actually occupied their land had to bear the whole burden, not only for water, but also for the additional enormous expense of constructing main water channels past the vacant blocks as well as the extra cost of constructing and maintaining a large scheme of water conservation and supply, which, because of unfilled spaces was only partly utilized. To base rents on the annual rentals of properties, in Local Government areas, which means practically to impose rates on improved and occupied property only, and saddle them with an unduly heavy and unnecessary cost of Government is a system not unlike that which worked so much mischief and disaster in the Settlement to which I have alluded.

APPEALS AGAINST ASSESSMENTS.

The principle of rating, and the Rule relating to the mode of assessment of the unimproved Capital value of freehold land, having been laid down, there follows in the Queensland Act the appointment of Valuation Courts consisting of a Police Magistrate, or in his absence two or more Justices of the Peace, to which appeals may be made against any possible unfair assessment. Experience has disclosed a weakness in this provision, however fair or necessary it may appear in theory. For members of Valuation Courts are but human, and appeals strongly represented are often successful. It has been found therefore that it pays owners of land of great value to appeal against their assessments by which very frequently, or nearly always, some reduction is secured, whereas any reductions that could possibly be obtained by owners of small value properties would not repay the expense and trouble incurred in making the appeal. So that the provisions in this respect have had the effect of owners of highly valuable freehold properties appearing and securing reduced assessments, leaving owners of small valuable properties on their original assessments without appeal. This evil has also been aggravated by the practice of some local authorities in the past in making as high assessments as possible with low rates which resulted in numerous appeals by and reductions to richer owners, leaving the high assessments of the lower value properties unaltered, thus making the latter bear a still more unfair proportion of the rates. But both forms of the evil are now being met by numerous local authorities adopting the advice of a shrewd mayor at one of their annual conferences to make low assessments with high rates, so as to obviate appeals, and still secure an equal revenue while also apportioning the burden of rates more fairly.



HORACE SAGUE

PRESIDENT NEW YORK STATE SINGLE TAX LEAGUE

For Biographical Sketch see Single Tax Review for November-December, 1913.



GEO R. MACEY



OSCAR H. GEIGER



WESLEY E. BARKER



L. B. BARON GOELLER



PROF. LEWIS H. CLARK

SPEAKERS AND AUTHORS OF PAPERS READ AT THE CONFERENCE

See Biographies, page 79

There are numerous details in the Act—for example, a minimum assessment of £30 on even the lowest value property is fixed in order to make a practicable paying minimum—also, there are certain General and Special rates provided for, but the foregoing will be sufficient to show the general principle.

TWENTY-THREE YEARS IN OPERATION.

It is now twenty-three years since the adoption of this important measure. What have been the financial and economic results of its operation?

The adoption of the principle was scarcely noticed at the time outside of Parliament for the reasons that, not only was it passed into law without any public clamor, but also the new rating was very light and approximately only equal to the previous rates. The former rates were levied at 1s. in the £ of the annual rental value. It was estimated during the passing of the measure that one penny in the pound of the capital value of the land over the whole rateable area would raise revenue to a total amount equal to that previously obtained by the former rate of 1s. on the rental value. And the estimate proved nearly correct. But while the total revenue obtained was approximately the same, an unanticipated, significant, and vital difference was observed immediately after the first rating in another respect. It was seen that in addition to being a more simple system of levying rates there had also occurred an important change in the *incidence* of the rates. The proportion in which the rates were borne by different classes of rate payers had become *considerably altered*.

AN IMPORTANT CHANGE.

This was first noticed by the principal Metropolitan newspaper—the *Brisbane Courier*—which pointed out that under the new system those who owned highly valued city lands with a small value of improvements upon them paid more than before, while those who had highly valuable improvements with a comparatively smaller value of land under them paid less. Thus lack of enterprise in retaining small, out-of-date buildings and the continuance of rookeries and slums was penalised, whilst superior and valuable improvements were encouraged by the new method. Also that in the suburban districts where the improvements were mostly residential buildings having a greater value than the land under them, the rates on such occupied lands were less than under the previous method, while a numerous class of owners of vacant lands who previously escaped paying rates, those having no annual rents, were under the new system called upon to pay for benefits certainly conferred on capital values, and so sharing the burden of rates made them generally lighter on other ratepayers.

But though the first rates imposed were light the exigencies of increasing municipal services, consequent upon larger powers of government being bestowed by subsequent legislation upon local authorities of a growing community, combined also with later repeated reductions of government endow-

ment have since then caused a gradual increase of the rates, until at the present time the rates vary in different local authority areas from 3d. to 6d. (and even more) in the £ on capital values.

SOUTH BRISBANE RATES.

In the Municipality of South Brisbane where I reside the rates are (general) $3\frac{1}{2}$ d. in the £ and (Loan) $2\frac{3}{4}$ d., making a total of $6\frac{1}{4}$ d. in the £. In addition there is under a separate Water Board approximately 1d. in the £ on the same principle, making a total of $7\frac{1}{4}$ d. This is almost, if not absolutely the heaviest rated area in the State. What is the effect of this heavy rating? Under the old method of rating improvements the result must have been simply crushing, preventing all or nearly all enterprise in improvements. Under the new method these heavy rates, so far from being detrimental have had a most remarkably stimulating effect. South Brisbane from being the most languishing and backwark suburb of the principal city, has rapidly become the most enterprising and progressive both publicly and privately. The *Brisbane Courier* (the principal newspaper, and conservative in policy) of Oct. 11 last year (1913) published the authoritative statement by the Government Statistician that "no houses were empty in South Brisbane," while authoritative figures were earlier published showing that during the preceding year a larger number of houses had been built in South Brisbane than in any other locality in the State. And more recently I cut the following paragraph from a country newspaper as news sent by the Central Press Agency. "The South Side city, which began to show material signs of development only a few years ago, continues to make substantial progress. As a manufacturing centre as well as a residential quarter sites for factories are being eagerly sought after, the building activity promising this year to eclipse all previous records. Already the control of local authority has approved and passed 371 as against 380 during the whole of 1912. In August alone 67 new structures were completed, which constitutes a record for any single month."

HIGH LAND VALUE RATES BENEFICIAL.

The remarkable activity in improvements from private enterprise is thus undoubted, while with the large revenue derived the local authority of the district has been able to be equally enterprising in improving its thoroughfares, beautifying public parks and paying interest on loans for large wharves and other undertakings in the interest of the suburb it governs.

That the building activity in South Brisbane is not merely a coincidence with, but is really a consequence of the heavy rating, is shown by the noticeable difference in lesser activity in the adjoining local authority area (in which the rating is lighter) where in eastern portions both boundaries run close to each other. Here only a long straight road divides the areas of South and North Brisbane. The natural features and local advantages are in favor of the North Brisbane area at this locality. Yet the greater build-

ing activity on the South Brisbane side is most marked and even on the South Brisbane side of the dividing street is distinctly noticeable as compared with the other side where numerous vacant areas remain idle.

ACTIVITY IN BUILDING.

Generally the beneficent effect of the system in compelling owners of vacant land to build or sell wherever it has been in operation with any degree of strength is evident by the numerous notice boards erected recently on vacant lots announcing "This land for sale." On larger estates it has caused subdivision and sale, and in place of vacant areas have sprung up scores of new residences. One instance of this occurs to my mind as I write. Near my own home existed an area of about seven acres of beautiful elevated land with magnificent views of river and city surrounded by a closely built-upon suburb. For years it remained almost idle, occupied by one family only, while the tide of population swept around and beyond it into lower and in many cases unhealthy areas. But finally the increasing rates made sole occupancy of such an area too costly a luxury and the estate was subdivided into residential allotments and sold, with the result that almost instantaneously some fifty or more handsome new residences occupied the area previously monopolized by one family. But the beneficent result did not stop at the opportunity given and taken advantage of for many new homes. In addition there was given employment to carpenters and plumbers and other workers of various kinds, while also the local butcher, baker, and other tradesmen are doing a larger business from the new homes built upon the previously almost vacant place, and generally the whole neighborhood has become improved. The example here given may be multiplied in many directions.

LAND SPECULATION GREATLY REDUCED.

Another marked result is that the operation of the system has if not altogether killed yet enormously decreased what is known as land speculation. *The Queensland Trustees Quarterly*, a conservative monthly publication devoted to the interests of financial investments and house and estate business in Brisbane, recently made the statement that only ten (10) per cent. of the present purchasers of land purchased for speculation, the remaining 90 per cent. buying for the immediate purpose of building. How different from the former times of land sales before the system came into operation, when every week end was marked by huge auction sales of estates on the ground amidst champagne luncheons and the inspiring music of a brass band, when workers, business men and others, were induced to purchase far away allotments that were to become future populous suburbs and give their owners a hundred fold return in unearned increment (which often however did not come) to such an extent that it is said sufficient allotments were in the earlier land boom days sold within ten miles of Brisbane to accommo-

date a population equal to that of London! Now that vacant land has to pay its full share of rates while improvements are not rated it does not pay to purchase land to keep it idle, and as pointed out by the *Conservative Queensland Trustees Quarterly* most of the purchases are made for immediate use. Thus the money that formerly went into vacant land now goes into improvements and the building of homes. It is probably to these facts that according to the Commonwealth Statistician (the highest statistical authority in Australia), Mr. Knibbs, house rents are lower in Brisbane than in any other capital city of the Commonwealth. I quote the following from the *Brisbane Courier*.

HOUSE RENTS IN BRISBANE LOWER THAN IN ANY OTHER STATE CAPITAL.

According to a compilation by Mr. Knibbs (Commonwealth Statistician) rents in Brisbane are lower than in any other State capital. The averages for the last quarter are as follows: Sydney 24s. 11d., Melbourne 22s., Brisbane 17s. 3d., Adelaide 22s. 3d., Perth 18s. 7d., Hobart 17s. 8d. Weighted average 22s. 6d. As compared with third quarter of 1912 the average increase for twelve months ended Sept. 30th (1912) was 3.2 per cent. for the commonwealth, and 6.4 for Victoria. As previously pointed out the latter State Legislative Council recently rejected the new system of rating by a small majority, and the old system of rating is in force.

It may seem a far cry from the new principle of rating to the high cost of living, yet to those who have read the previous pages it will be seen that there is a close connection. For high rents have not only to come out of wages directly in payment for houses to live in, but also high rents of business premises have of necessity to be passed on to all the innumerable articles of food, clothes, and other commodities sold. Thus the operation of the new system of rating in Queensland must account to at least some extent for the fact stated by Mr. Knibbs in another official publication (*Bulletin of Wages and Prices for 1913*), but also the cost of living has advanced between the years 1900 and 1913, less in Queensland than in any other State.

Without further dwelling on the many advantages and beneficial results flowing from the operation of the new system of rating, I may simply state that public feeling in its favor is practically unanimous, and there is neither any agitation for nor the slightest prospect of any reversion to the former system.

AN INTERESTING LETTER.

That the adoption of the new system is rapidly spreading to and among other countries is proved by the following letter which coincidentally has just come to hand from a Brisbane friend, now travelling abroad, who himself has not been an enthusiastic supporter of the new system, having not given it thought till recently, but happening to know of my own interest in the principle. He writes from London on the 3d Dec., 1913, as follows:

"I cannot help writing to tell you that the land taxation has made a step forward in Canada by the imposition of a five per cent. duty on unearned increments in the Province of Alberta.

"I think I told you of the extraordinary extent which this taxation has reached in Germany and Switzerland, especially in those cases where the increment has been due to municipal or city enterprise. I recently stayed at an hotel in Switzerland where the hotelkeeper showed me a claim just received in connection with street improvements, widening, etc., opposite his premises. In this case nearly the whole of the cost of resumption and of the necessary work was distributed over the frontages in the immediate vicinity, and he was assessed at a sum equal to nearly a quarter of the total. Here in England, owing to Towns Planning and Improvements Acts, much of the same sort of thing is occurring. At first people objected very strongly, but they are becoming reconciled owing to the immense benefit accruing. I met a man in the Paris-Calais train who hailed from Alberta. He told me he paid 5 per cent. State tax on unearned increment and in addition paid 8 per cent. on values of properties to the municipality, but found his property increased as the result of improvements in spite of taxation, by \$180,000, and he welcomed high taxation on property provided that the administration is honest and intelligent, when the collective expenditure would be returned manifold."

(THE END)

SOME INTERESTING EVENTS IN THE HISTORY OF THE MANHATTAN SINGLE TAX CLUB. 1886-1903.

(Continued)

(For the Review.)

By BENJAMIN DOBLIN.

This series of memoranda 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.

1901.

James R. Brown, President.

January 14th—Henry George, Jr. and James R. Brown appointed delegates to the Civic Federation Conference to meet at Cooper Union. Later on these delegates were withdrawn.

Club appoints a Committee to cooperate with the City Club on new election laws.

Club interrogates candidates on their attitude regarding taxation. Club takes action looking to the stopping of special favors in tax exemptions.

W. E. Barker, on behalf of the Club, communicated with the clergy on the subject, and reported that he had received replies from Bishop Potter, Archbishop Corrigan and the Rev. Dr. McArthur.

November 7th—James A. Herne elected to membership.

Dinner to Judge Samuel Seabury, at the Union Square Hotel, to celebrate his election to the Bench.

1902.

James R. Brown re-elected President.

Henry Donovan engaged to prepare matter relative to unfair assessments.

Ella Wheeler Wilcox's articles on the Single Tax in the *Evening Journal*, create world-wide interest in the subject. The articles induce requests for literature which the Club sent to many inquirers.

July 31st—Club contributes financial aid to Colorado tax campaign.

James R. Brown debates Single Tax vs. Socialism at the Harlem People's Institute.

Bolton Hall, Judge Samuel Seabury, John J. Murphy and James R. Brown address meetings at intervals in Meriden, Conn. which William Ford organized.

September 22nd—Dinner tendered to Mr. and Mrs. David McLardy of Glasgow.

September 25th—Upon request of the Secretary of the Single Tax League of Victoria, Australia, literature was sent.

October—Open air meetings discontinued for the season.

November 8th—Saturday evening propaganda meetings began in the Club rooms.

The Club circularized a large number of organizations of various kinds, offering to furnish speakers to address their audiences on the Single Tax.

John S. Crosby speaks before the Young Men's Hebrew Association on the Single Tax.

December 4th—Memorial presented to the Mayor on taxation, and the newspapers of the City advised of the Club's action.

Edward Polak urges the purchase of a building to house the Club's activities. Committee appointed to carry the recommendation into effect, Messrs. Polak, Scully, Stimpson and Doblin.

1903.

John S. Crosby, President.

James R. Brown and Joseph L. Freund appointed Club representatives to Citizens' Union Conference to oppose the repeal of the Ford Franchise Act.

March 14th—Club endorses resolutions of the Direct Legislation League in New York, and urges the Legislature to adopt the proposed act for the initiative and referendum.

April 2nd—The following resolutions were translated into German by Miss Grace Isabel Colbron, and transmitted to the Conference of Single Taxers in Germany:

"The Manhattan Single Tax Club, at a regular meeting assembled, sends fraternal greetings to the Single Taxers of Germany in convention assembled, and wishes to Leader Adolph Damaschke long life and success to the principles we are espousing in the interests of humanity, liberty and equality."

Ella Wheeler Wilcox's article on the Single Tax, published in the *Evening Journal*, brought 126 requests for literature.

May—Club now in its own building, 224 East 62nd Street.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

There are few States in the United States where the Single Tax or approaches to it are not being heard of. We have passed the Summer when most people who can afford it are at the country or the seaside, but notwithstanding this the two months that have elapsed since the last REVIEW appeared have not been without incident.

In this city the Lower Rents Society continues its work for a referendum on untaxed buildings. Too much praise can scarcely be accorded the devoted and unselfish work of the Society's executive secretary, Benjamin C. Marsh. In this work he has been ably seconded by the Single Taxers of the city who have been unremitting in their labors as speakers at the many meetings held throughout the city. The week of August 10 was Tenants' Week and a number of automobiles were placed at the service of the speakers, among whom were James Macgregor, August Weymann, George Lloyd, E. O. Perry, Vail Stebbins, Frederick C. Leubuscher, Alexander Law, Harry Maguire, Joseph McGuinness, Harry Weinburger, Miss Colbron, Miss Hicks and Miss Walsh. During the month of October up to the eve of election a van will be driven through the streets of the city with display signs and there will be five meetings a day. Single Taxers who have not yet taken part should volunteer for service at headquarters, 320 Broadway.

William Sulzer, who is an independent candidate for Governor and hopes to receive the endorsement of the Progressives, has made a bold and explicit declaration for home rule in taxation and the untaxing of labor and the products of labor. He even says that no bill can be framed along these lines too strong for him to refuse his signature.

In California the movement for Home Rule in Taxation, which is being helped by the Fels Commission, and which will be the issue in that State this Fall, goes bravely on. It is hard to keep track of the endorsements that follow one after another. At this writing thirty-six municipalities in all have endorsed the measure. To these bodies are to be added the League of California municipalities, the State Fruit Growers' Association and the Farmers' Educational and Cooperative Union.

It must be remembered that such approval carries with it no endorsement of any particular plan of taxation, but it does mean that these bodies

are in favor of localities governing their own affairs in their own way so far as taxation is concerned.

About 150 high schools in the State of Washington will debate the Single Tax this Fall. An admirable outline for these debates has been prepared by Edwin A. Start, Director of the University Extension Division. He has also prepared a Bibliography of Single Tax which is an exceedingly valuable pamphlet, even if incomplete.

There is one State where the land question is actually an issue, and that is Texas. Democratic Gubernatorial Candidate Ferguson may not understand the Single Tax and his plan for the legal regulation of rents is impracticable and will be found so, but nevertheless it is well that the issue of the land is provoking widespread interest, as well as virulent attacks. Among the men to assail the Democratic candidate and his issue is Ex-Senator Joseph Bailey, who denounces the plan as confiscatory and compares it to the Single Tax agitation urged in other States.

The proposition to enact a war tax measure in which everything not now taxed shall bear an impost, has called forth a protest in Congress from Representative Bailey, who urges a land tax in a very able speech. Commenting upon the proposal, the *Coast Seamen's Journal* has this to say:

"Mr. Bailey proposes a tax on land values. In order to meet all quibbles concerning constitutionality, the bill provides for apportionment of the tax among the States in proportion to population. If adopted, this tax will not fall on industry. On the contrary, it will stimulate production of wealth and increase demand for labor, since it will force into use much valuable land now held out of use by speculators."

In Oregon "an exemption of fifteen hundred dollars of every person's total assessment of his or her dwelling house, live stock, machinery, etc., used by him or her in making a home or earning a living" is to be voted on this Fall as a constitutional amendment. The credit for the popularizing of this measure is due to the Home Tax Exemption League, of which Hon. W. S. U'Ren is president and Alfred D. Cridge secretary.

Purely in matters of tax reform we appear to have made much progress during the year that is passing. Maryland stands first with the passage of an act exempting State and local bonds, a five hundred dollar exemption of household furniture, and an act permitting localities to exempt manufacturing machinery. The appointment of a special commission has been made with a view to the improvement of assessments.

• In Kentucky the legislature submitted again an amendment to permit classification of property, which is to be voted upon in Nov. 1915. A similar amendment was approved by the voters last November, but was declared invalid by the Courts owing to the fact that it was not properly advertised.

There will be constitutional amendments to be voted on this Fall in six States (California, Kansas, North Carolina, North Dakota, Oregon and Ohio,) that will permit greater freedom in taxation, and it behooves our Single Tax friends to pay attention to these movements that smooth the way to real reform.

THE ANTI-SPECULATOR MOVEMENT.*(For the Review.)***By W. H. KAUFMAN.****THE SOCIAL UNREST IS A REVOLT AGAINST PARASITISM.**

The so-called "Labor Problem" is caused by parasitism. The producers see that they are getting less than they should of the good things of advancing civilization. With productivity increased ten-fold, a hundred-fold, in some cases, the standard of living is lagging far behind. The abolition of parasitism will allay the social unrest. Nothing else will avail. Shorter hours; minimum wage laws; old age pensions and all similar efforts, however excellent in immediate results, will avail nothing toward allaying discontent so long as parasites live fatly while producers live leanly.

MUTUAL SERVICE IS THE FUNDAMENTAL LAW OF HUMAN SOCIETY.

Mutual service springs from love, the greatest thing in the world and the first and greatest commandment of the Bible.

Historically, the five great, legalized violations of the law of mutual service, have been:

- 1st—Slavery.
- 2nd—Private appropriation of Rent.
- 3rd—Profit.
- 4th—Taxation.

5th—Interest. (NOTE—Single Taxers do not believe normal interest (or the return to capital, not the return to privilege) is illegitimate. But it is quite true that much that is included in the term interest in the popular mind would disappear under the Single Tax, so that we need not quarrel with our author's five legalized violations of the law of service.—EDITOR SINGLE TAX REVIEW.)

While there have been manifold forms of parasitism, these five legalized varieties overshadow all others.

SLAVEHOLDER VS. SPECULATOR.

Slavery became obnoxious to humanity and has happily been largely abolished.

The present world-wide movement to abolish speculation in natural resources will abolish taxation and will tremendously abate the evils of Profit, Interest and Inheritance.

The solution of the "Labor Problem" and the consequent abolition of social unrest will be accomplished by the abolition of speculation in the population-made value of natural resources.

The two fundamentally distinct sorts of value are:-

- 1st—Labor-made values; and
- 2nd—Need-made values.

As examples of Labor-made values I name a pin, a boat, a stove, a house, all merchandise kept in stores—everything formed, transported by human labor.

As examples of Need-made values I name land, virgin forests, mines, power sites; any natural resource whose value is owing to human need and not to human labor.

A hand-planted forest is labor-made value. A virgin forest is a need-made value.

The "market price" of labor-made values is governed by the cost of production.

The "market price of need-made values is governed only by human need and human ability to pay—"All that a man hath will he give for his life."

Labor-made values are normally private property.

Need-made values are normally public property.

The market-price of need-made values is only human need measured by ability to pay.

LABOR-MADE VALUES VS. NEED-MADE VALUES.

So fundamental is the distinction between labor-made values and need-made values, that whatever we should do to the one we usually should not do to the other.

Putting an impost on labor-made values makes them dear.

Putting an impost on need-made values (as land) makes them cheap.

The price of labor-made values decreases with the demand (as a single needle on an island might cost \$5. When millions of needles are needed the price of one is a small fraction of a cent).

Need-made values increase in price with increased demand (as city lots).

Placing an impost on labor-made values (as houses) decreases the demand for labor, and so decreases wages.

Putting an impost on need-made values (as standing timber, mines, wild agricultural land) increases the demand for labor; and so increases wages.

Putting an impost on labor-made values creates congestion in cities and also depopulates the country (by making it hard to get land, which increases in price when imposts are placed on labor-made values).

Putting an impost on need-made values (farm lands and city lots) will tend to prevent congestion in slums and will also tend to increase the rural population.

Practically all taxes of labor-made values are paid by producers (for the producers constitute the bulk of the population).

Practically all imposts on need-made values will be paid by parasites (because whatever the owner of need-made values gets (as such owner) he gets as a parasite).

Imposts on labor-made values increase the cost of living.

Imposts on need-made values decrease the cost of living.

I could give a hundred antitheses between labor-made values and need-made values, but space does not permit.

WHAT THE ANTI-SPECULATOR MOVEMENT PROPOSES.

1st—We propose to make all the world see; to state it so plainly that he who runs may read; that there is a fundamental distinction between labor-made values and need-made values. This distinction was made by Moses, who ordained that all agricultural land (mainly need-made values) should be redistributed every fifty years.

A DRAMATIC INCIDENT.

On the old "Liberty Bell" which proclaimed the declaration of American independence there was cast the motto, "Proclaim liberty throughout all the land, unto all the inhabitants thereof," and these words were the very ones ordained by Moses to be proclaimed through the trumpet on the redistribution of land among the Jews at the beginning of the year of Jubilee when every man became a "landed proprietor." Land is the basis of Liberty.

In 1848, a generation before Progress and Poverty, Karl Marx and Frederick Engels set down ten steps by which the Socialist state was to be ushered in and the first step was:—

The taking of all rents for public uses.

Later Henry George wrote, "We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."

THE CASE OF THE TIMBER BARON.

By increasing the price of sugar, of clothing, of all necessities of life to the millions of wageworkers in the United States we have secured money with which to create river and harbor improvements which do not raise wages a whit, but which do enormously increase the price of abutting property.

According to the report of Commissioner Smith, of the Bureau of Corporations, the stumpage price (all of it need-made value) of Minnesota timber increased \$7 per 1,000 ft. in the ten years from 1896 to 1906. He also states that in Virginia the price of stumpage increased in ten years over 340 per cent.

If the opening of the Panama Canal increases the price of stumpage in the Northwest as much in the next ten years, it will mean a graft of over \$7,000,000,000 on the more than one thousand billion feet of standing timber now in private hands.

The logger adds value to the tree by cutting it down and transporting it to the mill. He creates value and is entitled to what he creates.

The mill man adds value to the logs by sawing them into lumber. By his labor he creates value and is entitled to what he creates.

The railroad transports the lumber; thereby adding to its value; and the railroad is entitled to the values it creates.

The merchant creates value by keeping a suitable stock convenient for the consumer; and he, too, is entitled to the values he creates.

The timber baron creates no values and is entitled to nothing. All stumpage represents (in virgin forests) need-made values and belongs equally to all the people.

The land shall not be sold forever, but redistributed every fifty years, was Moses' plan.

Give a perpetual lease, but reserve population values for all the people, was George's plan.

Keeping all rents of land values (need-made values) for the people, while giving to each the full product of his labor, was the plan of Carl Marx.

Thus the greatest political economists the world has produced, proposed identical plans; for Moses' plan to redistribute the land itself is only a method adapted to primitive peoples; while the Marx-Georgian plan of distributing rents is a method adapted to a people more advanced in civilization. Fundamentally the three plans are identical.

THE SPECULATOR.

The land speculator is a parasite.

The speculator makes profit by capitalizing human need.

Producing nothing himself he not only preys upon all producers, but his main object in life is to get in some one's way and then collect blackmail for merely getting out of the way.

Natural resources, like roads, are for use; not for obstruction. The speculator thrives only when he is an obstructionist. When, by an error of judgment, he gets in nobody's way he looks on his venture as a failure, and loses money.

The speculator is a dog-in-the-manger.

TWO WRECKERS.

Lured by a wrecker's false light a heavily laden ship is wrecked on a reef. One of the passengers lashes himself and family to wreckage, and half dead, nears the shore only to be pushed back into the surf, until one of his children drooping, he pays the wrecker merely for getting out of the way and giving him access to land.

An immigrant, lured by the false advertisements of speculators, finds himself stranded in a boom-busted town. Discouraged, his children drooping, he gives all to the wrecking-speculator for merely getting out of the way and giving him access to land.

TWO ROBBERS.

Smith and Jones were two men from Iowa coming to Washington to farm. Each had lost \$5,000. Smith lost his money in a train hold-up in the mountains. Jones lost his money in a speculative hold-up here in Whatcom County. Both went to work in the mills. Each built a shack covered

with tar paper. One has a scar. The other has a deed. Both live the same lives. One is as comfortable as the other.

HOW THE ANTI-SPECULATOR MOVEMENT WILL UTTERLY ABOLISH PRIVATE APPROPRIATION OF SO-CALLED RENT AND TAXES AND WILL NEARLY ABOLISH PROFIT.

Wholly aside from what they pay as interest on the money invested in the tenement house, and considering merely ground rents, the very poor of New York City pay to Astor from 16 per cent. to 25 per cent. of their total incomes.

Everywhere the poor pay an enormous per cent. of their incomes in ground rents to parasitic speculators.

Twenty-five per cent. of the farmers of the United States pay ground rents to parasitic speculators.

Anti-speculators propose to have all ground rents, all rents for need-made values of natural resources, go into the public treasury. Some will be used to pay the expenses of those parts of the present government which are necessary, and the great surplus will be used either:-

a.—For substantial quarterly dividends, equally to all citizens; or

g.—For free governmental services.

THE ANTI-SPECULATOR MOVEMENT WILL NEARLY ABOLISH INTEREST.

Probably four billions of the wealth of this nation is in population values of natural resources, sometimes loosely called "land values," but which should never be made to include any labor-made value of lands (that is, any value created by human labor, as clearing, fencing, draining, etc.)

The abolition of speculation in the population-value of natural resources will abolish so much demand for "capital" that all the uses which are left will not be able to keep "interest" more than half as high as at present.

Hence, the first state that abolishes speculation in the population-value of natural resources will be able to collect a rental of four or five per cent; while ultimately, the rate of interest will fall to two or three per cent.—a distinct gain to the poor.

THE ANTI-SPECULATOR MOVEMENT WILL NEARLY ABOLISH INHERITANCE.

Our movement will limit bequests to earned wealth; which, of course, will be vastly less than present bequests of Harriman watered stock; or of Morgan stolen moneys; or of Rockefeller wealth gotten by bribery of railway officials.

When inheritances are limited to wealth created by the labors of the testator there will be no "swollen fortunes" to endanger civil liberty.

Thus I have shown that the anti-speculator movement, now well organized over the entire civilized world, and embracing many millions of active and intrepid patriots, will abolish utterly private appropriations of rent, taxes, as well as unemployment; and will greatly lessen the blights of profit and interest.

CAUSES AND REMEDIES FOR THE HIGH COST OF LIVING.

A REPLY TO PROFESSOR IRVING FISHER OF YALE UNIVERSITY.

(For the Review.)

By WILLIAM A. WOOD.

*(Continued)***THE MONEY RELATION.**

And further. In any sense that money, as a "purchasing power," has any relation whatever to the rights and needs of mankind, that relation must exist somewhere between the termini of the double economic truth just now stated. The monetary gyroscope is governed by the factors of its existence. Its "purchasing power" lies within the control of monopoly of land and monopoly of manufacture. Most men, having access to land, can make a living; most men, having access to trade, can make a living. Deprived of these requisite conditions of life, their ability to purchase, through the use of the money token, will rest not so much upon the stability of the dollar as upon the "iron law of wages," which in the final analysis is the actual form of bondage.

It is in this sense that the "purchasing power" of a dollar, high or low, is necessarily determined by the conditions of human life; that is to say, the gyroscope is itself conditioned by these outstanding facts.

In so far as these streams of economic tendency affect the living of the man who owns no land, nor has control of any manufacture, then the field of his life is determined for him by those who do so own and control the means of his life. It may not be pleasant for so-called "free born" Americans to admit this; but if the basic truths here stated are grounded in fact and the conclusions built thereon are valid, then, however humiliating it may be, we must admit these causes and seek their removal.

THE UNEARNED INCREMENT.

With these conditions which bound all human life, there are modes of securing a living which an increasing class of people have discovered may be readily made to furnish them with a steady stream of income. This income flows through three channels, called, variously, in the older Political Economy, "rent, interest, and profit;" but passing, in these days, under the more attractive title, "investments yielding five and one half per cent." So, instead of working, people have their money "work" for them. Their exchequer is filled by the "unearned increment" or rent of land, by "interest" on the loaning of money, or by "dividends" returned to them as stockholders of corporations.

THE REAL CAUSE.

This epitome leads the writer to state that, in his judgment, the cause of the high cost of living, viewed as one phenomenon of economic history, is in the constantly increasing class of people who live on the comforts of life without producing the means of life. And to this class, as to others, the appeal is speciously made by bond houses that their investments are "tax exempt" in this or that State. This is no other than an attempt to avoid sharing in the cost of government, since the investor who escapes taxation by this means is induced to think that he is freed from the "overhead cost" of government. That does not appear on the face of it, but that is what it comes to in the end.

Now, the natural and just means of meeting the expenses of a family is for every member capable of doing helpful work to contribute a reasonable share towards the family budget. For every idle mouth some one else carries an extra tax. If there are those who live without working, there must be those who are required to work all the harder. The nation is a family whose expense budget should be met by the labor of those who share in its benefits; and for all who do not work it stands to reason that a greater share in the burden of government must fall on its active workers. Paupers are not confined to State institutions. He is a pauper who leaves the world poorer at its close than when the sun first rose that day upon the race.

Somewhere in these facts lie the causes which issue in the conditions now so acute that the whole civilized world is awake to this outward pressure on the world's workers. And somewhere within these facts will be found the nature of the remedy whose application will end in the removal of the causes.

THE REMEDY.

The remedy is in my third proposition, that the way to remove the conditions which so impinge upon the burden-bearer can be none other than the issuance to Labor of the wealth which Labor alone creates.

The great social upheaval convulsing the world today voices itself in this demand. Professor Fisher admits that "unless something is done to at least help the common people understand what is really going on, discontent may turn to fury and reform to revolution."

IN THE APPLICATION OF THIS REMEDY.

In the application of this remedy I venture to affirm two methods whose effectiveness goes to the root of the problem. These methods lie, first, within the taxing power of the Government; and, secondly, in the adoption of a function of government destined, in the writer's judgment, to be of equal value with the first in establishing ultimately an equitable distribution of the world's wealth.

The first of these methods, in brief, is the levying of a tax on the rental value of land. The "unseen empire" in the economic world is the "unearned

increment." This is a special privilege whose influence permeates every community that is marked by an increase in population. The perpetuation of the human species augments its domain. Its power for producing income is not affected by "crop reports" nor sundered by convulsive crises. It is as unchanging in its stability for investments as the "laws of the Medes and Persians" are unmoved by time. He who profits by it is made free from the harrowing sense of the approach of poverty or the blighting effects of pauperism. Unchecked in its unfailing upward growth it divides a nation into the "House of Have" and the "House of Want."

Society is the ethical organization of individuals. Society creates the "unearned increment" of the soil. The individual, apart from Society, is an abstraction; this unique value of land, apart from Society, is an abstraction. What Society therefore creates, by that should it profit. The levying of such a tax upon that which is the result of social growth, is the single method by which we can secure stability and harmony in the arrangements of the cost of government.

The income tax and the inheritance tax attack the problem at way-stations and the jumping-off place. The Single Tax placed by law at the source of the fortune will prevent it swelling to the outrageous proportions which now mark the holdings of men. It will check the stream and prevent its spreading to a flood that would leave destruction and disaster in its trail. It will throw open in the markets of a nation those deposits of raw material on whose use the continuance of the nation vitally rests. And it will compel every man who enjoys special land privileges either to make them productive through his own labor, or to place them in the hands of those who will. Every human being lives on land, but not every one is born to acquire the special land privilege which his own presence and labor helps to create. He who by law is thus made to share with the ethical organism which gives him life, will thereby make use of this special privilege for the sake of the whole, or he will relinquish it that others may meet this ethical obligation.

SACREDNESS OF THE EARTH.

There is in this method an equity which commends it to our faith and confidence. There is a justice in it which is not to be found in indirect methods of taxation. This equity and this justice will tend to teach men the sense of sacredness which belongs to the Earth as the common home of the children of a common Creator. This Earth is the most sacred thing in God's universe. Equity holds it forth as the inheritance of every member of the race. Justice demands that all its properties shall be so conserved that the humblest of God's children shall have the fullest expression of his own life. That form of taxation which keeps before men this sense of the sacred value attaching to his terrestrial home, will, for the most part, develop in the citizen life of the country a supreme regard for its conservation. It will tend also to raise the standard of the central truth in Ethics, that men are worth more than things, and that the dollar is not to be exalted above the man.

A MORE EXPEDITIOUS PLAN.

I pass on to submit a plan more expeditious than the first. While we are waiting for justice in taxation it will be well to study a remedy having present and immediate application to the difficulties in hand. It was declared by our present Secretary of State in 1896 that the time had come for the banks to go out of the governing business and the Government to go into the banking business. That prophesy has in part been fulfilled. If it is right and wise for the State to take money for deposit at two per cent., wherein can it be unwise for the State to loan money at that or some slightly higher rate? In any case in which the borrowing of money is an actual necessity, the outstanding loan is itself a burden without the addition of an overcharge in the form of interest. There is no finer ethical teaching extant today than the principle that the new-born child is not the issue of its parents, but is, in very truth, the offspring of the state. In the ethical organization of the whole, provision ought ethically to be made for the justifying of the life of the child. Provision is so made in reasonable form in our educational system, in which the State (Massachusetts) has some \$4000 invested for each child of school age. At the time of leaving school, or in any period thereafter, if it becomes imperative that the offspring of the State stands in need of financial aid, what virtue is there in a system that drives the child to a private money-lender to secure help at ruinous prices?

The loaning of money at interest by the state, on this or any other ground, would at once set in motion a current of economic virtue whereby the individual could redeem himself from the two forms of monopoly which actually threaten the extinction of the race. The burden of Militarism is eating the life out of the European nations; a like burden, in effect at least, is overwhelming this nation's wealth-producers. The influence is as baneful, though the policy is different. Until such time as the child can make a better living for himself, he is entitled to the proper relief at the hands of the state-wide parent. The Federal regional banks, fed by Federal funds for the aid of business enterprises, may now be taken as the bright redeeming feature of our otherwise unjust and uncivilized economic system.

THE MORAL EFFECTS OF MONEY LENDING.

The moral effects of money lending by private interests are as pernicious as those purely economic. The private lending of money creates an obligation not provided in law. The influence runs in two ways; it secretly enhances the tendency to tyranny in our economic order, on the one hand, and on the other it issues in a spirit of dependency that saps the moral strength of the debtor. The competitive system in force today has given us two opposing classes, viz., the capitalist and the wage-earner. In proportion as the strength of the one rises the bitterness of the other is intensified. We may deprecate the existence of this chasm and declaim against the spirit of selfishness on the one hand and rebellion on the other. The fact of such difference

is both apparent and threatening. We gain nothing by hiding from it. The better way is to examine its ethical aspects as well as its economic phases and hasten to a mode of remedy that will lessen the strife between the classes and bring relief to the individual. And in this action alone can the State find its own safety.

The dictates of reason demand that we shall put an end to a system that permits the rich to grow richer and forces the poor to become poorer. Every day finds the nation with a balancing quantity of wealth; now greater, now less. He who is seized of the power which does reside in the "money use" can thereby secure to himself so much of the comforts of life as his fancy dictates; leaving the logically lessened proportion to the limited purchasing power of the wage-earning class.

THE RIGHT TO LIFE.

The right which is, in the very nature of things, at the heart of this whole problem is the right to life. That right belongs to every child born into this world. The corollary of this statement is in the natural law, that the right of every child born into this world, is the right to the land of its birth. Without the right to land there is no right to life, since the right to live can never be exercised without the right to land. It is this question that must be settled before any remedy yet devised can be effective to the pulling down of the strongholds of injustice which stand as an inheritance of the past against the equitable distribution of the world's wealth.

The ground of appeal, in this problem, is, therefore, not the rights of the "business interests," but to the natural rights of the children of our common human race. The plan of relief is not in the gyroscope but in those ethical relations under which the work of the world is ever carried forward. He who works is entitled to what he produces; he who does not work is entitled to nothing. If nought but Labor can produce "food, raiment, and shelter," from the resources of Mother Earth, it is a right which is herein unequivocally declared, that the solution of the problem is in the granting to Labor of all the wealth which Labor alone creates. To do this tax land values as a means to the ultimate end, and for temporary relief set up the State in the banking business that the strength of the whole may go to the real "arm and hammer" brand.

(THE END)

A QUAIN IDEA.

The quaint idea of fining a man for having improved his property would seem to be helping along the cause of taxation of land values. A good citizen of Ottawa recently had an experience of the folly and injustice of the municipal tax on improvements. Having secured a lot on the Glebe, he set about building himself a house. All around were weeds and vacant lots withheld from use. For daring to build a house, and thus giving employment to much labor, the civic authorities promptly made him pay a far higher tax than if he had merely held the land for speculation. The people who held the vacant lots were taxed only for land value—about 40 per cent. of it, at that.—Ottawa (Can.) *Citizen*.

PROPORTIONAL REPRESENTATION AND THE SINGLE TAX.

(For the Review).

By R. B. BRINSMADE

At first thought little connection can be seen between a purely political device like proportional representation and an economic reform like the Single Tax; but as the latter can only succeed through legislative changes, any device which favors the freer and fairer expression of the two factors, the legislator and the electorate, by which such are controlled, is bound to be helpful.

In the United States at present the political life of a Congressman is of extremely uncertain duration, because it is constantly menaced by any selfish interest that can command a compact minority of voters. The huge abuses of our army pension system, the wonder of Europe, are explained by this condition in legislation, as is also the passage of the scandalous Sherwood pension bill by a Democratic Congress, elected on a pledge of economy.

For example, take the conditions in Massachusetts during the election of this Congress in 1910. There were 203,136 Republican* and 203,624 Democratic votes cast, in a total of 14 congressional districts, or nearly a stand-off between the two parties. In six districts, casting an aggregate of 182,000 votes, the total of the pluralities of the successful candidates, one way or the other, amounted to only 2,806, an average of 468 per district. In these six districts there are probably 18,000 pensioners, an average of 3,000 or six times the average plurality of votes for the successful Congressmen. In other words, it would almost certainly cost such a Congressman his political life if he were to consider pension bills on their merits irrespective of the attitude of his pensioner constituents, even though these latter cast only 10 per cent. of his district's total vote.

As pension conditions in Massachusetts are reflected in most of the States north of the Ohio and east of the Missouri rivers, the dilemma of the average Congressman as to pension legislation at Washington begins to be understandable.

If a Congressman loses his seat in his home district, he cannot stand for another constituency, as can an English member of Parliament, but must generally retire from political office for at least two years and often forever. Is it any wonder then that such insecurity of tenure conduces to the presence of amateur rather than professionally-trained legislators in the Lower House, or that many Congressmen will hesitate long before committing political hari-kari by taking a definite stand against any pension

*"Pensions, Worse and More of Them" by Chas. Francis Adams, *World's Work*, Jan., Feb. and Mar., 1911.

bill, no matter how shameless, that is backed by the pensioner vote? Are Congressmen alone blameworthy? Are they not entitled to show a proper regard for their careers? Do private employers expect to secure loyalty from their servants if an exhibition of such loyalty is likely to cost them their positions? And yet that is just what the American people are now expecting of their legislative servants.

We can see from the above that resort to a third or Single Tax party, under present conditions, would be useless as a remedy for pension abuses; for its candidates, being human, would be in just the same dilemma as are the present Congressmen. The initiative and referendum might indeed be a cure, for then the people could easily head off a pension steal by a direct vote, but the introduction of this system at Washington requires the passage of an amendment to the Federal Constitution, a long and tedious process. Is there not some method by which a State can protect its Congressmen from minority intimidation without waiting for a Federal constitutional amendment?

It appears to the writer that there is such a method and that it is that of proportional representation.

Under proportional representation, Congressmen would be elected from the State at large, instead of by districts; and with the Hare system of selection each voter can cast a vote for only one candidate, while the successful candidates are those receiving in order the highest number of votes. Thus, in Massachusetts, with its 14 Congressmen, the pensioners, as they muster only ten per cent. of the total vote, could not hope to elect more than two candidates, so that the State's Congressional delegation would then fairly instead of absurdly, reflect the pensioner strength.

Pension abuses are but one result of our crude system of popular representation, and legislative malfeasance of similar origin would also be sharply checked by proportional representation. The government ownership of public utilities, like the railroads, would involve the employment of large numbers of voters and would cause at present the same legislative menace as does our army pension system. If such government ownership be advisable, and the principles of Georgism declare that it is, we need not resort to the usually proposed remedy of the disfranchisement of public employees in order to render the change a politically-safe one. Under proportional representation, the public utility employees of each State would elect Congressmen in proportion to their own numbers, but no more, and there could then be no danger of treasury raids by a Congress inspired by the fear of a compact majority of selfish constituents.

Not only will proportional representation protect legislators from intimidation by the selfish, it will also help the political efforts of the altruistic. Then could the Land Value Tax party appeal more effectively to Single Taxers for support, for all votes cast would have a proportionate practical effect instead of being wasted as now. Thus in the cited Massachusetts

case, out of a total of 406,760 votes the Land Value Tax Party would only have to cast 27,200 votes to select one Congressman. Even in the Missouri election of 1912, in which the Single Tax Constitutional amendment was said to be overwhelmed, it yet obtained 87,000 votes out of a total of 580,000 and this would have sufficed to have elected two Congressmen out of the State's representation of sixteen.

A crying need of the Single Tax at present is more publicity so as to arouse the voters to a keen study of the Georgean proposals. The chief cause of the poor electoral results last year in the rural districts of Missouri was the menacing attitude of the farmers towards Single Tax speakers. This attitude, it is true, had been cleverly produced by the machinations of agents of the city speculators, but the latter could not have succeeded so well in their misrepresentations had it not been for the obscurity thrown around the Single Tax for years by the conspiracy of silence maintained by a monopoly controlled press. Had the Single Tax cause gained in this election its proportional representation in the Federal Congress and State Legislature, it is safe to say that the public service of these new legislators would soon have shattered the crust of rural prejudice and ignorance which made possible last year's terrorism.

To sum up—The Hare system would improve the personnel of legislation in both National and local affairs by merely making public office more permanent and independent, and thus appealing to a better-trained and more sincere class of candidates than the present single-district system. While preventing the intimidation of legislators by selfish minorities, it would give all sizable minorities an official representation in many cases where they have none now. It would thus be especially helpful to the Single Tax movement which for a long time ahead is liable to be represented by a minority party.

NOT A PANACEA.

In Ottawa we hear a great deal, day in and day out, about the Single Tax, or that modification of Henry Georgeism, the taxation of land values and the exemption of improvements thereon. It has been hailed as the panacea for all evils. We have been led to believe that, when buildings are no longer taxed, all our troubles from the cradle to the grave will have disappeared.—Local paper.

When William Lloyd Garrison, the younger, announced his conversion to the Single Tax in a letter to Henry George, he took pains to state he did not believe it to be a panacea, and Mr. George replied: "Neither do I; but I believe that freedom is and the Single Tax is the tap-root of freedom." Freedom, says Louis F. Post, is to social order what pure air is to physical health, and the Single Tax principle makes freedom possible.—Ottawa (Can.) *Citizen*.

A PARABLE.

(For the Review.)

In a certain desert there is a well. Around it a number of date-palms grow, so that the place is shady and refreshing. From the beginning of time travellers have stopped there to fill their water bottles.

Long ago a poor man pitched his tent beside the well and began to draw water for those who pass that way. Many a grateful traveller rewarded him with fruit or cakes for his humble service. For many years he labored thus and gained the blessings of his fellows.

When he died his son drew water in his stead. But the young man was selfish and grasping. He threatened the weak and flattered the strong, exacting as high a payment as he was able.

One day the king, whose caravan had been overwhelmed by a sand-storm, arrived at the oasis, faint almost to death. And as he lay exhausted on the sand, he offered to grant to the well-keeper any wish in exchange for food and water.

"Sire," said the young man, "My well is in danger from the savage hordes of the desert. Send me stone and iron, that I may build a strong wall around it."

This request the king conceded; and when he had returned to his capital, he sent a train of camels laden with stone and metal, with servants to build the wall. And he charged the servants to remain and guard the wall.

The wall is built and the servants stand on guard.

When travellers and merchants seek for water, there is one at the gate who demands a toll. And the well-keeper exacts the uttermost payment; so that honest men are plundered and the poor are turned away to die.

But those who cross the desert are murmuring. They cry for justice; and their cry will reach the king. Then shall the king send messengers to his servants and the walls shall be broken down. And they who cross the desert shall regain their ancient heritage.

Whereat the people rejoice.

DOUGLAS P. BOATMAN.

A SOUND PRINCIPLE OF TAXATION.

As a matter of sound principle of taxation, instead of taxing improvements, the city officials should tax heavily the unoccupied, ugly and unkept premises, thus forcing the owners of vacant lots and useless or near useless buildings to improve their places and make it pay, instead of holding them for a "rise in values," while all the time their property is an eyesore to the community and a fine place to breed disease in. The man who keeps his property in miserable condition, waiting for a time when it may bring more, not by anything that he may do to increase its value but by the efforts of the hustling portion of the community, is the man who should be taxed, for his land values come to him, not as the fruit of his work, but simply because he can afford to wait and because the assessors do not tax his property as they should. If he were to pay stiff taxes, he would very quickly see to it that it brought him some returns for his money, and in order to do that he must improve it.—*Elmira (N. Y.) Advertiser.*

SINGLE TAX REVIEW

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of Single Tax Progress.

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PUBLISHER'S NOTES.

WE think Single Taxers may felicitate themselves on this Special Number of the REVIEW, to which they are indebted to the New York State Single Tax League. It is the only Special Number we have been able to issue during the year, but we expect soon to place before our readers a Special Houston Number. Copies of the present issue may be had in quantities at fifteen cents a copy post paid to any address. Copies have been sent to every newspaper in the State by the New York State Single Tax League.

COPIES in quantities are still to be had of the Special Vancouver, Edmonton, British and New York City Numbers at ten cents a copy in lots of ten or more. Single copies are twenty-five cents. These are admirably adapted for propaganda and in places where the Single Tax or improvement exemptions are issues their circulation will do much good.

THE University of Washington is in need of the following issues of the REVIEW to complete its files:

Vol. 1, No. 3, Winter, 1901-02

" 2, " 1 & 2, Spring & Summer, 1902.

" 3, " 2, Fall, 1903.

" 4, " 1 & 3, Spring, 1904, Winter 1905.

" 12, " 4, 1912.

THE Goodwyn Institute of Memphis, Tenn., is in need of July-August and September-October REVIEWS for 1913. Can any of our readers supply these missing numbers?

THE Missouri Library Commission want May-June, 1913, issue.

It is pleasant to receive such words of commendation as the following from A. W. Madsen who is Assistant Secretary of the English League for the Taxation of Land Values.:

"The last two numbers of the REVIEW were most interesting and instructive. In fact, turning back on the files of past numbers, I cannot but blame myself for the all too hurried way in which I have read them as they came to hand. They have distracted me seriously this last day or two while hunting for some particular information, for instead of pursuing the business I had in hand I was turned aside repeatedly to read the news of the movement and one political or economic article after another."

THE NEW YORK STATE SINGLE TAX LEAGUE.

The recent very successful Second Annual Conference of the New York State Single Tax League, the proceedings of which this number of the REVIEW has faithfully chronicled, was formed at Albany on July 4, 1914.

The first real move toward forming a State League of Single Taxers was made at a dinner given by William Lustgarten to about twenty-five men at the Reform Club, on June 16, 1913. From time to time there had been talk as to the practicability of organizing the Single Taxers of the State but no real attempt had been made since 1907. At this dinner—the speakers, some of them men who had gone through the campaigns of 1886-1887 and 1897, others who had known the heat of the earlier fights, but were eager for a battle at this time—it was agreed that the citizens of New York State must be taught

to think right on economic lines, and that some of the old-time almost religious fervor was necessary to inspire the work.

The practical work of raising funds for the preliminary work was happily disposed of by Mr. Lustgarten stating that he had at hand a fund for just that purpose; as a result of this dinner the Albany Conference was called and the League formed.

At this conference Mr. Sague, of Poughkeepsie, was elected president and Mr. Wesley E. Barker general secretary. Mr. Benjamin Doblin was elected treasurer. The work that has been done speaks for itself and is told on another page in the admirable address of President Sague, who also in the same speech outlines the purposes of the League. It would be invidious to select names for honorable mention for useful work performed, so it must suffice to say that the example set by Messrs. Lustgarten and Doblin has enthused scores throughout the State and awakened many of the cities to renewed activities.

WE desire to draw attention of our New York State readers to the State League's emblem appearing on the cover and to the advertisement on another page. These can be had in pendant style, sterling silver, for \$1.

MAN need a shining star as an inspiration. So the memory of Henry George will not perish from the earth. We do not believe, as Mr. Phil. H. Cornick said in our last issue, that the belief in the infallibility of Henry George is firmly rooted in the minds of many Single Taxers. (July-August REVIEW, page 28.) Certainly such an attitude of mind would be a poor tribute to the memory of a man who would have asked no such unquestioning faith from his disciples. But Mr. George probably erred less than most writers who have written so voluminously on subjects so little understood. That is the marvel of it, that nearly all of his conclusions after assaults of thirty years from the brightest minds of the generation, remain unshaken. Infallible he was not; but perhaps no thinker of any age has been quite so unerring.

THE Manhattan Single Tax Club has adopted a resolution urging the passage of the Bailey Bill by Congress. Copies of such resolutions are mailed to every member of Congress. Other Single Tax organizations are urged to take similar action.

THE ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

The condition of the English League for the Taxation of Land Values is just now precarious and its needs pressing. Indeed its very existence is threatened. The discontinuance of the activities of the splendid body that has done so much to keep the gospel before the people of the British Isles would be a calamity that we must not even contemplate. If American aid can be held out at this time to tide over this dreadful period, to keep Secretary Verinder at his work and *Land Values* going, the crisis caused by the disturbed condition of the country may soon be passed.

In a letter just received from Hon. Francis Neilson we quote: "The League does not require much to keep going on a famine basis and I do not intend to ask our friends who have their own claims to meet, to contribute much individually."

Nevertheless, this appeal should not be made in vain. We trust that American Single Taxers will do what they can in this awful time for our British comrades in their sheer necessity. Contributions should be sent direct to Frederick Verinder, 376 Strand, London, W. C.

THE ECONOMIC CAUSE OF WARS.

Europe is at war, and the powers blame one another. The immediate cause can be traced to Austria's demand upon Serbia, Russia's expressed decision that Serbia should not be crushed by Austria, and Germany's apparent understanding with Austria that she would stand by her in whatever she should decide to do, of which Germany, or rather the war-making powers of Germany, appear to have had accurate foreknowledge. These are purely the chronological dry bones of current history.

Back of this conflagration, however, are other causes. Europe has too long been an armed camp, surging with military preparations, vociferous with braggadocia and appeals to the baser instincts of men by conscienceless rulers and followers of the military trade, to escape the consequences of the bursting of these horrible engendered forces. In the preparation of this witches brew the cauldron must sooner or later have boiled over. How can people go on supplying their rulers with the tools of war, and expect to escape the consequences, with military men all eager to seek an opportunity for trying them out? The thing was too much to hope that the inevitable outburst could be long postponed. This is why to those who look no further the immediate cause of the war seems so absurdly inadequate to the portentous outburst.

But we must look still further than this if we would seek the real cause of the war and the solution of the problem of peace. The Single Taxer alone of all men knows the answer. Those who would pierce the heart of the strange riddle of war must seek it in our philosophy. It is not merely that civilization is yet in its barbaric stage, and that such conflicts must exist until we arrive at a higher stage. This is true, but it is not the whole truth. For not only must a true civilization dispense with war, but we shall not have begun a true civilization until we have learned to do without it. Civilization will only begin when the nations begin to disarm. And they will not begin to disarm, nor will a real civilization have begun, until men secure their rights to this earth of ours.

War is but a phase of economic slavery. The cause of wars are the masses of the disinherited. Men are the property of governments and the lords of privilege, who do with them pretty much as they please. But when men perceive their rights as Single Taxers perceive them, even as many Socialists perceive them, they can never again be moved to the killing of men having like rights. From that day on, vast armies can never again be moved across the frontiers of any other people.

Men who know their own rights in the soil of the earth, men to whom at last the words "Rights of Men" are no longer an empty phrase, will respect the like rights of others.

This, then, and only this, will mark the end of all wars, and the crazy piling of armaments on armaments. The only cure for war is democracy and the economic freedom that only democracy can bring. And the end of this war will mark its beginnings.

THE Seattle School board has decreed that the children shall not debate the Single Tax. And this at a time when the whole State is discussing it. (See Bimonthly News Letter in this issue.)

It would be interesting to know what manner of men compose this remarkable board. If in their opinion the Single Tax is a fallacy then the fullest discussion need not be feared, but if it is economically sound then to forbid discussion is the surest way to provoke it. In either case the school board must be an interesting lot of antique specimens.

ALABAMA appears to be thoroughly aroused as to the necessity of tax reform. As a result of a meeting comprising about five hundred citizens which was held in the parlors of the Cawthon Hotel at Mobile, the Mobile County Tax League was formed and Mr. E. Q. Norton was made field representative to tour the State. The *Mobile Item* will support this movement and will print in its Sunday issues articles on the Tax Reform Movement from the pen of Mr. Norton.

WHAT SHOULD BE OUR ATTITUDE TOWARD THE SOCIALISTS?

Mr. Bolton Hall, on the occasion of the recent public reception to Hon. George Fowlds, made an earnest plea for a change of attitude toward our friends the Socialists. Coming from perhaps the foremost advocate among us of the philosophy of individualism, the plea merits more than

passing consideration. Is the cause of social regeneration helped or hindered by our attitude of open or veiled hostility? Is it not possible to maintain more sympathetic relations with the earnest body of men calling themselves Socialists? Is there not even a possibility of cooperation for practical purposes within limits determined only by differing conceptions as to the ideal form of industrial society? In such a cooperation would there be any need for the sacrifice of any of the most cherished convictions?

Single Taxers and Socialists differ in this, and the difference is fundamental as a social concept: The former hold that there are natural laws of distribution and competition; that when left unhindered these laws are sufficient to establish the fullest equality and freedom of the worker; that in the language of Karl Marx, the basis of capitalism is the expropriation of the worker from the soil. Socialists, on the other hand, with a diagnosis that seems to us superficial, propose a remedy that appears remote and impracticable and from our point of view unnecessary even if practical. These two social concepts of Single Taxers and Socialists are, it must be admitted, irreconcilable.

But, in spite of this, there are certain steps regarded by both groups of reformers as necessary to the attainment of their ends. The Cooperative Commonwealth of the Socialist may indeed be the goal toward which the nations travel. If so, what more necessary step to its attainment than the taking of that *commonwealth*—land values—for cooperative purposes? And it may be said that Socialists are coming rapidly to perceive this. Many of their State platforms have incorporated the demand for the Single Tax. In California and elsewhere they have shown a tendency to cooperate with us.

Shall we not meet them more than half way? Surely there are bases for cooperation. In a war-torn world Socialists and Single Taxers are almost alone in their antagonism to the war spirit to which a weak-kneed liberalism is too often subservient. They are alone, too, in cherishing a social

ideal as a religion, and though the ideals differ, there is in this a ground for kinship. We who can travel so far together may, without sacrificing a jot or tittle of our principles, make use for a part of the journey of the same conveyance.

NEW YORK'S RECEPTION TO HON. GEORGE FOWLDS.

Over one hundred Single Tax men and women sat down on the night of July 31 at the Fifth Avenue Restaurant to a dinner in honor of George Fowlds, New Zealand's Ex-Minister of Education and world famed apostle of the Single Tax faith.

Mr. William Lustgarten acted as toastmaster, and made an eloquent and feeling reference to the shadow of the great conflict that hung over Europe. In all of this darkness Single Tax men and women are the bearers of the true torch. He then called on Hon. John J. Murphy who delivered the address of welcome on behalf of the New York State Single Tax League.

Mr. Murphy said in part:

Mr. Fowlds' name has become a household word. He is not a New Zealander. He comes from a country to which we owe a greater debt of gratitude than we do even to New Zealand—I mean Scotland. If there is a land values movement in England it is due to Scotland and Scotchmen. Why when a Single Tax meeting is held in London you have to look around for an Englishman! Referring to a twenty minute speech made by Mr. Fowlds in England to which he had listened, Mr. Murphy said, he had never heard the subject so well presented. Mr. Murphy spoke of his own experience during his trip abroad with Messrs. Lustgarten, Doblin and Weymann, of the dinner given by the American visitors to Frederick Verinder in recognition of the latter's thirty years' service to the cause. He announced Mr. Fowlds' return for the election in December and expressed the hope that we might one day know him as Premier of New Zealand.

Mr. F. C. Leubuscher spoke in a jocular vein. He welcomed the guest in the name of the Manhattan Single Tax Club, "the

club founded by our immortal leader, Henry George." Mr. Leubuscher spoke of the land of New York, one nineteenth of which is owned by eight families or corporations. He spoke of the work of Mr. Marsh, and wished God speed to Mr. Fowlds. He too referred to the shadow of the great calamity that broods over Europe and said that wars would no more be when Single Taxers should come to control the governments of the world as even now they control the economic thought of the best men and women in the world.

Mr. Bolton Hall welcomed Mr. Fowlds on behalf of the "unattached" Single Taxers. His speech was a plea for a change of attitude toward the Socialists. Declaring himself an individualist of pronounced type, he deplored the existence of antagonism. Of late Socialists are coming everywhere to recognize the Single Tax and have incorporated it in many of their platforms. Our platforms may very well extend a recognition to the Socialists. Perhaps we place too much emphasis on the intellectual side of our movement. Man is not always a rational being, but a seeing, feeling being. Mr. Hall called attention to the last chapter of *Das Kapital* and Marx' statement that the expropriation from the soil was the basis of capitalism. Mr. Hall's speech was an impressive plea for the recognition of the many claims which Socialists have in common with Single Taxers.

The Manhattan Mixed Quartette, Courty Rossi-Diehl, soprano; Adele Y. Giordano, alto; Alfred Ribaudo, tenor; and David Giacobelli, baritone, rendered E. P. Ingersoll's "Hymn to Liberty" in fine style, and in answer to eager demands for encore responded with other selections.

The toastmaster now called for a rising toast to the next Prime Minister of New Zealand.

Mr. Fowlds made an interesting and instructive address of an hour or more. He spoke of the receptions accorded him everywhere as a Single Taxer. He told of the contrast in England today and eight years ago when he visited that country. Then there were a few men de-

voting themselves heart and soul to the movement but working almost unnoticed. Today there are public men and members of Parliament, who do not hesitate to avow themselves as sharing our views. New Zealand is a small country, only a little larger than England and Scotland together. New Zealand is largely Scottish. For many years Great Britain has been ruled by Scotchmen owing to the Scotchman's love of education. And so when Scotchmen built houses in New Zealand for themselves to live in they built very good houses for the schoolmaster to carry on his work. The Scotchman with the ideals he carried with him has helped to make the character of New Zealand. The country deserves credit for not having been afraid of experiments. She has tried almost everything, and deserves as much credit for the things she tried to do and failed in as for the things she tried to do and succeeded in. If your country will study some of the things we have failed in you may save yourselves a lot of trouble in the future. Mr. Fowlds paid a tribute to the work of Sir George Gray. Sir George was the leader of the New Zealand parliament that in 1877 adopted the first land tax ever adopted by any country in the world. Of late years every party that has entered into power in that country has increased the land tax. Even the present government, which condemned the policy at the outset, has been forced by public sentiment to make a pretence of increasing the land tax. Mr. Fowlds predicted that in the next Parliament there would be a majority sufficiently large to secure a land tax of one penny in the pound.

Mr. Fowlds explained that in New Zealand there is a local option law permitting any taxing district to abolish taxes on improvements and adopt land values rating. Out of 124 counties 32 levy no taxes on improvements; out of 115 boroughs 58 exempt improvements, and in 55 town districts 42 have had resort to the newer method. Some time ago Johann Hansson, an indefatigable Swedish student and Single Taxer made an investigation, and disclosed some surprising results. He found that the population of all taxing

districts exempting improvements had increased 25 per cent. from 1896 to 1901, while in the same period other taxing districts had increased only 8 per cent. Improvements had also increased at a greater ratio. But what was perhaps even more surprising land values also had increased in those districts under land value rating.

In answer to a question Mr. Fowlds spoke of the work done by the women of New Zealand. "About the same time that we decided to do the right thing by land, we decided to the right thing by admitting women to the franchise and we have never had cause to regret it."

HENRY GEORGE DINNER OF THE MANHATTAN SINGLE TAX CLUB.

A dinner of the Manhattan Single Tax Club in celebration of the birthday of Henry George was held on the evening of September 12, at the Brighton Beach Hotel, Coney Island. About seventy-five were present.

Mr. Harry Weinberger who acted as toastmaster said, "We have heard much of late of mobilization, but this was for the horrid purpose of war. Tonight here and all over the world there is another mobilization in celebration of the birth of Henry George. This is a mobilization of the white flag of peace. Tonight we have invited speakers to address us on various phases of Single Tax activity, or activities relating to it."

Mr. Benjamin C. Marsh said that peace hath her surrenders no less than war and for years the city has been surrendering to Wall street. Yesterday the city surrendered to the street again. But we have learned from the war that a city can be re-captured after it has capitulated. And the fact that we must surrender to Wall street is due to our system of raising taxes. Gaynor appointed a committee to discover new sources of revenue and they recommended land value taxation. The present Board of Estimate canned it. We are bound to win this fight if we get the enemy into the open. Even our opponents admit this. Prof. Seligman admits it, and it is the only time that I ever knew him to be

right."

Mrs. Margaret Hughan said she represented the oldest Single Tax organization in the United States, the Brooklyn Women's Club. Mrs. Hughan read "Progress and Poverty" in proof sheets in California.

Miss Charlotte Schetter told of activities in the Oranges.

Miss Amy Mali Hicks spoke of the work of the Women's Henry George League and of its labors in securing engagements for its speakers. Told of Miss Colbron's efforts to get the Single Tax before the schools. Miss Hicks expressed the satisfaction she derived in being recognized as a Single Taxer by others rather than as a personality. The tendency to look at life in an impersonal way brings us to the work of this cause with a new spirit of consecration.

William Lustgarten paid an eloquent tribute to Henry George, and Mr. Alexander Mackendrick, who has come from Glasgow to make his home in Boston, said:

"My first duty is to thank you for this opportunity to say a few words. Had my friends in Glasgow known of my sudden departure I would have been charged with a message of greeting, but I did not leave at an expected moment owing to the disturbed times in our country. Mr. Mackendrick said that he was disposed to contest the claim of seniority with Mrs. Hughan as to the age of the Brooklyn Women's Club, for the Glasgow Club was as old as the Single Tax. He spoke of the difference of the problem here and in Great Britain where taxes are levied not upon land values but upon rentals. When the British landlord can show that he is not getting immediate revenue from his land he is not called upon to pay taxes. But in spite of this we have been partly successful in inculcating the premier, and above all Lloyd George, with our doctrines. He agreed with Mr. Lustgarten that Henry George was one of the greatest men born in the world. His great strength was his unbounded faith in human nature.

Joseph Dana Miller spoke in behalf of the *Review* and *The Public*, and paid a high compliment to the present editors of *The Public* for the splendid work they are doing.

ORIGIN AND PROGRESS OF THE SINGLE TAX MOVEMENT IN DENVER.

FROM AN ADDRESS BEFORE THE COLORADO
SINGLE TAX ASSOCIATION OF DENVER,
BY GEO. H. PHELPS.

It was in the year 1886, I think, that the friends of the Single Tax philosophy in Denver first gathered together for mutual encouragement. They met in the court rooms of a justice of the peace on Lawrence street. These meetings became of considerable interest, and many warm debates were held upon various phases of political economy. The first Colorado Single Tax Association was formed, and as I had been instrumental in getting the meetings started I was honored by being made its first president.

The late Andrew W. Elder, then principal of the Longfellow school, was its second president. I have no record of the membership, and only refer to the more active spirits. Mr. Elder took great interest in the meetings from the start, notwithstanding that he felt that active work might jeopardize his position. Mr. Elder thoroughly understood the philosophy of Henry George, and when he spoke it was clearly and forcibly presented.

Another member who has passed away was Chas. N. Monaghan, for many years a cigar manufacturer. Another, of whose present whereabouts I am ignorant, was H. C. Niles who was secretary at one time and a fluent speaker.

Chas. G. Buck, a young real estate dealer afterwards moved to Chicago. He was energetic in every movement for the cause and was at one time a candidate for the State legislature. Through his acquaintance with Mr. Buck, Mr. Geo. S. Robbins became a member and secretary of the Club, and also did much propaganda work among business men. Mr. J. H. Mackey, a bright well-informed colored man, was one of our early members. He was often heard at our meetings, and did much effective speaking among his own people. On account of his color he was ejected from the opera house on the occasion of

Dr. McGlynn's lecture here, and this was made a test case in the courts on which our colored brother lost on a technicality.

Some who are still with us from the early list are Peter Gorman, John Benbow, Geo. Champion and Chas. W. Buford, another colored man who has done noble service for the cause, and some whom I remember but cannot locate now are John McAndrews, C. D. Schwartz, Robert Andrews, J. H. Lloyd, C. D. Schwartz, Robert Jones, John Patterson and others.

In those days the *Arbitrator* was being published as a progressive labor paper and James Crosby was employed on the paper as a printer. With him I had many an instructive argument. He joined the Club and did effective work as a speaker and senator for the Bucklin Bill and other legislation. It was in the columns of the *Arbitrator* that I saw a Single Tax letter signed by John B. McGauran, at that time a college student.

The association took early notice of the corrupt elections being held under the then imperfect ballot law. The association almost unaided took up the fight for a reformed ballot law, and did secure considerable improvement.

The interest in the Single Tax was greatly stimulated by the anti-poverty campaign of Dr. McGlynn and Henry George in New York and a great effort was made to bring both of them to Denver. This was finally accomplished, and Henry George spoke two evenings to crowded houses in the Colliseum. He maintained the great reputation that had preceded him. One real estate man asked him what effect the Single Tax would have upon suburban real estate. Promptly the answer came. It would "prevent unscrupulous real estate men from plotting good farming land into city lots, and baiting hooks with pretty maps to catch the unwary." Dr. McGlynn also spoke at the same place, and for two and half hours the logic of his arguments, the earnestness of his manner, the magnetism of his personality and the magic of his eloquence still thrill the hearts of those who heard him. Judge Maguire also favored Denver with his presence.

As the populist movement grew our members took a prominent part in its councils, and helped to make many Single Taxers among them.

FRENCH APPRECIATION.

Translated from *Maitre d' Hotel Francais*.

"The SINGLE TAX REVIEW (edited by Joseph Dana Miller, New York) in its June number, gives thanks to the *Maitre d' Hotel Francais* for its ardent advocacy, in several issues of our paper, especially in the issue of April 20th, 1914, of the wonderful fiscal reform preached by Henry George, the immortal American economist.

"The distinguished editor of the American magazine not only does us the signal honor of translating our article, as well as the brief eulogy which we paid to Joseph Fels, the eminent disciple of Henry George, whose remains had recently been borne to the grave in Philadelphia, attended by his bereaved widow and a multitude of co-workers and admirers of his generosity, but comparing our idealism with the exclusively commercial spirit of American journals of a similar character, proposes us as a shining example to our fellows.

"The flattering encomium paid us by the SINGLE TAX REVIEW goes right to our heart and we hereby express our cordial thanks.

"It is certain that unless France, and all other nations too, retrace their steps and purge themselves of the fiscal iniquities which stifle the people, they march one after another to certain destruction.

"The decay of public health, of morals, of beliefs are already accomplished facts. The least clear-sighted see in the future a bloody melee of tyrannies followed by a bestial anarchy let loose upon the world. We walk in darkness, feeling our way with our hands.

"Gloomy prophets were right in saying that this world is the prey of hell. In their inspired terrible language they had a thousand reasons for using words of such weighty import. Man has usurped God's earth and has shackled it according to his

will. We pile up the masses in restricted towns, where they die of miserable maladies, in order to give the soil a fictitious value. Like pitiable sheep the so-called friends of mankind bleat in the void urging palliatives which strange to say only make the evil worse. Nevertheless, there exists above our tainted mental fogs a serene region where we might dwell in happiness. The truth has been clearly seen by Henry George and by the steadily growing army of his disciples among whom we are proud to enroll ourselves.

"The noble widow of Joseph Fels intends to continue the work of her husband, heavy though the task may be. May it be true then that in this our hell, there do exist angels of Providence with moral force enough in their souls to bring to success a work of universal salvation. There is in the divine adventure on this earth of Henry George, of Joseph Fels and his wife something of a touching mystery which enthralls and enchants us. And now, Mrs. Carrie Chapman Catt, the most eminent among the intellectual leaders of the Woman Suffrage movement in the United States, has given in her adhesion to the great physiocratic movement of Single Tax internationals; a circumstance which leads to hope for a new revival of the campaign in favor of the Henry George doctrine.

"No one knows better than we how little fitted our paper is, in view of the special field which is its province, to agitate such great questions. That is why we have thought to create an auxilliary publication designed for the public at large—*The Land Set Free*.

"As soon as certain aid for which we hope shall have been assured, the new paper will appear and we shall be able to express with all desirable fullness that faith which animates us in the efficacy of the emancipating fiscal reform.—*The Taxation of Land Values*."

IN 1833 the Pottawatomie Pokagon band of Indians conveyed what is now the city of Chicago at about 3 cents an acre.

OFFICERS AND ACTIVE WORKERS
N. Y. S. S. T. L.

(See portraits.)

ANDREW HUTTON.

Andrew Hutton was born in Scotland, near Glasgow, in 1847 and came to America in 1879. He located in Schenectady where he has been a resident ever since.

He first began thinking what the effect of a high tax on unused land would have when about sixteen years of age, but not until he was a reader of Henry George's *Standard* and other writings of the prophet did he realize what was involved in a higher tax on land values and the abolition of taxes on improvements. Since then he has been teaching the doctrine whenever opportunity afforded. Though a democrat Mr. Hutton has of late been acting with the Socialist party which he has found, as he says, more democratic than the democratic party. Mr. Hutton's work for the cause has made him well known in Schenectady. Member Advisory Board N. Y. S. S. T. L.

E. C. CLARK.

Mr. E. C. Clark, "Soldier, Lawyer, Author," as a well known biographical dictionary terms him, was born in Binghampton, N. Y., in 1841, and was educated in the public schools of New York City. He was admitted to the bar at Jefferson, Iowa, in 1880. Was a personal friend of Henry George (see remarks at the Buffalo Conference, page 13). Attained prominence in Kansas as a lawyer and has always taken part in public affairs. Has made his permanent home in Cleveland, N. Y. His work for the Single Tax has made him known to all readers of the REVIEW.

MARY BOISE ELY.

Miss Mary Boise Ely, of the Ely School for girls, has been engaged in educational work all her life. Her school has gained a national reputation. She has been a Single Taxer for many years, but her work has taken so much of her time that she has been able to give little labor to the cause

she has at heart until about three years ago when she began to cast about for ways to advance the cause. The formation of the State League has furnished the opportunity, and she has been active in her co-operation with the officers in State work. (See elsewhere in this issue for her paper read at the Conference, N. Y. S. S. T. L., on Work Among the Colleges.)

WILLIAM LUSTGARTEN.

Born 1881. Educated N. Y. Public schools and City college. Graduate of the N. Y. University Law School. Was assistant secretary of the commission of fifteen appointed to investigate vice conditions ten years ago. Chairman of executive committee of the Progressive Democracy and the Gaynor Leagues in the late mayoralty campaign. Member of the Manhattan S. T. Club, Reform Club, Merchants' Ass'n, etc. Chairman Agitation Committee, N. Y. S. S. T. L.

EDWARD POLAK.

Born N. Y. City, 1862. His parents came from Holland and settled in the lower part of Manhattan. Educated in public schools and took a special course at the N. Y. University. For twenty-seven years in the real estate business in the Bronx, N. Y. City. Elected Register Bronx Co., Nov. 4, 1913. President Manhattan S. T. Club. 1907. One of the Vice-Presidents N. Y. S. S. T. L.

ROBERT SCHALKENBACH.

Born N. Y. City, 1856. Learned the printing trade; converted to S. T. during the Henry George campaign of 1886. Pres't Manhattan S. T. Club 1897 and 1898. Member of the Advisory Board, N. Y. S. S. T. L.

WESLEY E. BARKER.

Born Springfield, Mass., of Revolutionary stock. Educated in public schools of Springfield and N. Y. at preparatory school; reviewed Progress and Poverty while acting as correspondent for *Springfield Republican*; joined Manhattan S. T. club 1893. Secretary N. Y. State S. T. League. One of the speakers at the banquet, N. Y. S. S. T. L.

J. W. WILTSE, M. D.

J. W. Wiltse was born in Greene County in 1864, and received a common school education. Spent his early years as a farm hand and school teacher, beginning the latter vocation at seventeen years of age. At eighteen he went West, returning three years later to resume the occupation of a school teacher. At twenty-three he entered the Albany Medical College and graduated in 1891. Began general practice six months later and continued in general practice until 1901, when he went to Vienna and took general courses in genito-urinary diseases and in dermatology. In these two departments of medicine has since specialized. Is attending physician to St. Peter's Hospital and Clinical professor in these departments at the Albany Medical College. Dr. Wiltse is a resident of North Chatham, Columbia County, N. Y. Member of the Advisory Committee N. Y. S. S. T. L.

HERBERT A. JACKSON.

H. A. Jackson was born in 1879 at Astoria, L. I., N. Y., and was the son of a Southern Republican, who was a dyed-in-the-wool protectionist and a stand pat-ter. He spent a portion of his early years as a neighbor of Henry George on Pleasant Avenue, this city, little realizing the greatness of the man at the time. But when the Hearst campaign opened Mr. Jackson met Elfried Meybohm at a political meeting and his views on municipal ownership coincided with those of Mr. Meybohm's. On closer acquaintance he was induced by the latter to read "Progress and Poverty," and the truth almost at once became plain to him. Member Advisory Board N. Y. S. S. T. L.

AUGUST WEYMANN.

Born N. Y. City, 1886. Educated in public schools, N. Y. Became a Single Taxer 1905. Graduate of N. Y. Law School and Member of N. Y. Bar. Sec. Manhattan Single Tax Club 1906-1909. Member Advisory Board, N. Y. S. S. T. L.

OSCAR GEIGER.

Born N. Y. City 1873. Educated N. Y. public schools. Took up theology at six-

teen. Single Taxer at twenty-one. In the fur business since 1896. His religion is the Single Tax and he has worked at it. Author of paper read at the N. Y. State Conference, "Reading Circles" (see elsewhere in this issue.)

HON. JOHN J. HOPPER.

Educated in public schools, Dartmouth College and Thayer School of Engineering. Built subway from B'way, under Central Park, up Lenox Ave. and foundations and walls of the N. Y. viaduct. Fought the objectionable Levy Election Law in the highest court where it was declared unconstitutional. Elected Register N. Y. County 1913. Member Special Tax Commission appointed by Gov. Sulzer. Member Advisory Board N. Y. S. S. T. L.

HON. HENRY GEORGE.

Born Sacramento, Cal., 1862, elder son of Henry George, author of Progress and Poverty; nominee for Mayor for N. Y. city on the death of his father in 1897. Author of a number of works, chief of which are the Menace of Privilege and Life of Henry George. Democratic member of the present Congress from N. Y. city. One of the Vice-Presidents. N. Y. S. S. T. L.

CHAS. M. CROOK.

Chas. M. Crook was born in Ohio of English parentage. Educated in the common and Normal schools. When a boy began work as a telegraph operator, being engaged in the services of the Pennsylvania Railroad for some years as a telegraph operator and station agent. Leaving this corporation became connected with a steel company, shortly after engaging in its service being given charge of its quarrying and mining operations. In this connection developed and built the stone crushing and paving brick plants of the Bessemer Limestone Company of Youngstown, Ohio, now known as the most modern and largest plants of the kind in the country. Owing to failing health resigned from its service in 1911. The last two years has been living in Catskill, N. Y., and in charge of the plant of the Tidewater Paving Brick Company.

As a young man it was his privilege to hear Henry George. From hearing he became interested in his work, and later an ardent believer and worker in the cause of Single Tax. Has four sons, all Single Taxers, and democratic democrats. Member Advisory Board N. Y. S. S. T. L.

FREDERIC C. HOWE.

Frederic C. Howe, Commissioner of Immigration at the Port of New York, was born in Meadville, Pa., in 1867, and was educated at Allegheny College and Johns Hopkins University, where he received the degree of Doctor of Philosophy, and at the University of Maryland and New York Law School. In 1893 he began the practice of law in Cleveland, Ohio, with H. A. Garfield and James R. Garfield, sons of President Garfield, under the firm name of Garfield, Garfield and Howe, and continued that relationship until 1908.

Mr. Howe became interested in politics in Cleveland in association with Mr. Tom L. Johnson, for ten years Mayor of Cleveland. Mr. Howe was elected to the City Council, where he served two years, and was later appointed President of the Finance Commission. He was subsequently elected to the State Senate, where he served three years. Later he was elected to the Tax Commission of Cleveland.

In spite of his Democratic affiliations, President McKinley tendered him the post of Secretary of the Treasury in Porto Rico, which he declined.

Mr. Howe has written books on Constructive Democracy, the titles of the most important of which are "The City, the Hope of Democracy"; "Privilege and Democracy in America"; "The British City, the Beginnings of Democracy"; "Wisconsin, an Experiment in Democracy"; "European Cities at Work"; "The Modern City and its Problems"; "Taxation and Taxes in the United States"; and "The Confessions of a Monopolist". He has also contributed to *Scribner's Magazine*, *Everybody's*, *Metropolitan*, *Outlook*, *Harper's Monthly*, and other periodicals. In 1905 he was commissioned to make a study of municipal ownership in Great Britain by the Department of Labor

at Washington, which was subsequently embodied in a report on this subject. In 1912 Mr. Howe was appointed Director of the Peoples Institute, New York, and in 1914 was appointed by President Wilson Commissioner of Immigration at the Port of New York. One of the Vice-Presidents N. Y. S. S. T. L.

LEWIS H. CLARK.

Lewis H. Clark was born July 4th, 1868 in the town of Sodus, Wayne County, N. Y. On his father's side he is descended from Lieut. William Clark and Elder John Strong who came to New England in the ship "Mary and John" in 1630. On his mother's side he is a descendant of Rev. Jonathan Fisher of Blue Hill, Maine, and Dr. Kendall Kittredge, of Mount Desert Island. His father was author of the Military History of Wayne County. Mr. Clark graduated from Cornell University in the class of 1893, and has been a teacher for nineteen years. He was principal of Macedon Academy, Ovid High School and Marion Collegiate Institute, and is now teacher of latin and mathematics in the Sodus High school. He also has a fire insurance business and is interested in a farm in the famous fruit belt of Northern Wayne. He was married in 1906 to Miss Nina E. Pelton, of Geneva, and has two children. He is an elder in the Presbyterian church at Sodus and was at one time High Priest of Wayne Chapter of Royal Arch Masons. In 1908 he was a candidate for School Commissioner on the Democratic ticket. Member of Advisory Committee N. Y. S. S. T. L. and author of paper on "Organization" read at the Buffalo Conference (see elsewhere.)

REV. JOHN F. SCOTT

John Frederick Scott, born New York city, 1860; educated in the public schools, graduated (A. B.) from the College of the City of New York, 1879; in business, 1879-1882; a student in Union Theological Seminary, N. Y. City, 1882-1885; minister (Presbyterian) in Pennsylvania and New York City, 1886-1910; since 1910 engaged in business.

His mother put "Progress and Poverty"

into his hands in 1884, urging him to read it as a book that a minister ought to study. After two careful readings that year, he became and has remained a Single Taxer, "unlimited." Son of Professor David B. Scott, who was active in Mr. George's campaign for the mayoralty in 1886; brother of William B. Scott, Exchange editor of Mr. George's *Standard* throughout the life of that paper, and who died, some years later, while engaged in lecturing in New York City for the Single Tax.

Was a member of the "Anti-Poverty Society," New York City, from the time of its foundation by McCready, Henry George and Dr. McGlynn; member of the (first) New York City Single Tax League; is now a member of the Manhattan Single Tax Club and of the N. Y. State Single Tax League; has taught various classes of young men in reading courses in "Progress and Poverty," addressed men's meetings in churches and halls in the coal regions of Pa., in New York City and suburbs, and helped now and then in street-corner propaganda. Does some writing for the Single Tax. One of the Vice-Presidents N. Y. S. S. T. L.

CHARLES H. FLEWWELLIN

Mr. Flewwellin is of Welsh extraction, some generations back. He was born in the town of New Castle, Westchester County, New York, on June 19th, 1860, but has lived in Ossining for the past forty-six years, where he is one of Ossining's substantial citizens, not only in business and wealth, but in ideas. He was for thirteen years an employee of the New York Central & Hudson River Railroad Company, as clerk, trainman and locomotive fireman, but since 1895 he has been engaged for himself in the wholesale and retail tobacco business.

Since becoming a Single Taxer he has continuously and intelligently propagated the Single Tax philosophy. In his store he always carries a supply of Single Tax literature, which he loans and gives away. A few years ago he placed a complete set of the works of Henry George in the Sing Sing Prison Library and the Ossining local library, besides furnishing many of the in-

mates of the prison with the *Public*. One of the long time prisoners, who was a constant reader of the *Public* during the editorship of Louis F. Post, and whose time was about to expire, was asked what he most desired to see on gaining his freedom, and he immediately answered: "Louis F. Post."

Mr. Flewwellin is quiet and unassuming, but a worker in the Single Tax cause, one of the thousands throughout the world who are conscientiously forming a "center of disturbance" for the coming of the new day, but of whose presence and work the world seldom learns. One of the Vice-Presidents N. Y. S. S. T. L.

THOMAS MOTT OSBORNE

Thomas Mott Osborne was born in Auburn, September 23d, 1859. He prepared for college at Adams Academy, Quincy, Mass., and graduated from Harvard, 1884. He holds the honorary degree of L. H. D. from Hobart College. While primarily a manufacturer he has been a keen student of politics, municipal government, philanthropy, prison reform, music and education. He has lectured in many schools and colleges, and has contributed articles to many periodicals on these topics. Was president of D. M. Osborne & Co., manufacturers of harvesting machinery, up to the time this company was sold to the International Harvester Company of America. He has since been identified with other lines of manufacture, notably cordage, wagons and gelatine products. He was mayor of Auburn two terms, Public Service Commissioner of New York on appointment by Governor Hughes, was for sixteen years President of the George Junior Republic Association, and at the present time is Chairman of the National Association for Prison Labor and Chairman of the New York State Commission for Prison Reform on appointment by Governor Sulzer. He has been delegate to many Democratic, monetary and economic conventions. One of his most important services as mayor of Auburn was revision of the city charter and laying foundations for improved methods of assessment and taxation. One of the Vice-Presidents N. Y. S. S. T. L.

MRS. KATE EATON BRADLEY.

Descended from New England Nonconformists of the early colonial period, Kate Eaton Bradley was born in Olean, N. Y. in 1859. Her husband's "Recollections of Army Life" she edited in 1885. She has two daughters, Mrs. Robert Wharton Russell and Almena K. Bradley. Soon after its publication, she read "Progress and Poverty" and became an ardent believer in its doctrine. She is a member of the Presbyterian church, the Women's Christian Temperance Union, the Auxiliary of the Young Men's Christian Association, and the Daughters of the American Revolution. She has worked for equal suffrage, international peace, and in literary, scientific and social welfare societies. The SINGLE TAX REVIEW led her into vacant lot garden work, which she started in her home city, conducting it for two seasons, this present season as a civic enterprise having no suggestion of charity. Her husband, Samuel Henry Bradley, who died in 1909, proved himself a patriotic legislator in Albany in 1881 in exposing corrupt lobbyists, in introducing and helping to enact laws to curb monopolies, a course quite unusual at that time. One of the Vice-Presidents N. Y. S. S. T. L.,

EDWARD J. SHRIVER.

Born 1856 at Cumberland, Md., employed as a young man in the banking business in Baltimore. Came to New York and helped to found the N. Y. Metal Exchange, of which he was secretary for ten years. Since 1892 has been connected with the insurance house of Johnson & Higgins, of which he is treasurer. Active in the George campaign of '86 and '87; served as treasurer of the Anti-Poverty Society. One of the founders of the Reform Club. Member Advisory Board N. Y. S. S. T. L.

HON. WILLIAM S. RANN.

William S. Rann was born in White-water, Wisconsin, in 1860. His father was editor and proprietor of the *White-water Register*. As his parents died when he was very young, he was adopted by relatives, and after a residence of a few years in the forests of Michigan, he was

brought to Western New York in 1870. He attended Hamilton College at Clinton, New York, taking a degree of A. B., studied law and was admitted to the bar in 1884. Needing ready money, he obtained employment on the *Buffalo Express* as a reporter and later on the *Buffalo Courier*, which he served as a reporter and afterwards for several years as City Editor, subsequently serving as News Editor of the *Buffalo Inquirer* and Managing Editor of the *Buffalo Evening Times*. He was appointed Deputy City Attorney in the Corporation Counsel's office on January 1, 1898, and has been connected with the Law Department of the City of Buffalo ever since, being promoted from one position to another until the fall of 1913, when he was elected Corporation Counsel for a term of four years. Prior to his experience as a newspaperman, however, Mr. Rann had practiced law for several years in Western New York, and was for one year Claim Agent of one of the railroads entering Chicago.

Mr. Rann became a Single Taxer in 1888 and in 1900 wrote and caused to be published a pamphlet on the Single Tax entitled "Our Farmers of the Revenue." One of the Vice-Presidents N. Y. S. S. T. L.

CHARLES LE B. GOELLER.

Charles LeBaron Goeller, born Feb. 21, 1884, in Bronx Borough, New York City. His father, Christian F. Goeller, became a "George Man" in the early '80s. In this way the son heard the Single Tax doctrine from earliest years. On January 8, 1898, his father died of pneumonia, and this loss of the bread winner of the family curtailed at a later date the plans for an education. The father was determined that the son should have a good education, realizing the handicap of the uneducated in the present economic regime. The death of Henry George a few months before is believed to have hastened Mr. Goeller's death as he was nearly prostrated by that news. Young Goeller attended the public schools and then spent two years in the City College on 23d street. Circumstances made it necessary in 1902 to get employment, and his first job was

in the State bank on Grand street. From there he went to the National City bank on Wall street. In bank clerk's parlance this bank is called the "Slaughter House," and here he obtained bitter experience as to the workings of the system which the Single Tax combats. He left this bank to go back to the City College, but could not finance the way and was worn out with the previous work. Went back to the State bank in 1906, became dissatisfied and quit. Later worked in the City bank of New Rochelle. May 1, 1910, he purchased from an uncle the *Union-Endicott News* of Union, N. Y. The paper was much run down. He ran counter to the Republican machine of the village which threatened to ruin the paper and his prospects for the future. He believes implicitly that the Single Tax unlimited is the remedy for the fundamental ills of society, and that without this reform most other reforms will prove futile. A Lutheran by faith, he believes that the cause of Christianity can best be advanced on earth by the great reform so inadequately called the Single Tax, which is simply the application of Justice among the affairs of men. Author of paper read at Buffalo Conference, "Propaganda in Rural Communities." (See elsewhere.)

THOMAS H. WORK.

Born 1873 in Wick, Scotland. Came to America in 1892 and located in Buffalo, N. Y., where he has resided ever since. Became a Single Taxer through the influence of Sylvester E. Croll, one of the pioneers in the movement in Buffalo. In 1909 started a bureau of Single Tax literature in connection with the Henry George Club of Buffalo, also acted as Secretary. When the club reorganized in 1914 as a branch of the New York State Single Tax League, under the name of the Buffalo Single Tax Association, was elected Secretary. Is also Secretary N. Y. S. S. T. L.

OSCAR H. GEIGER.

Oscar Geiger was born in New York City in 1873 and was educated in New York public schools. He studied theology (Hebrew) and at the early age of nineteen

was principal of an orphan asylum. As he found it impossible to support his parents in this work he entered commercial life. Became a Single Taxer before his first vote and since then has been talking the gospel of our great doctrine, and selling furs for a livelihood. Author of paper read at Buffalo Conference, "Reading Circles." (See elsewhere.)

CHARLES H. FULLER.

Charles H. Fuller was born in Danbury, Conn., and has reached the age of fifty-six. Was not aware of such a thing as a social problem until his attention was drawn to the natural order by reading in the *New York Herald* reports of Henry George's speeches. This was in the campaign of 1886.

Mr. Fuller is a resident of Middletown, N. Y., in which city he has done valuable work for the Single Tax cause. Member Advisory Board N. Y. S. S. T. L.

GEORGE R. MACEY.

Born in London, England, of Tory parentage. Came to the United States in 1874. Read "Progress and Poverty" in 1880 when it was published through the agency of Louis F. Post in *Truth*, and was immediately impressed with the force of the doctrine set forth. In 1887 made the acquaintance of Henry George and was from that time until his death closely associated with him. Became publisher of Henry George's works at the time of the failure of the former publishers, and from that time published all the books and pamphlets until after Mr. George's death when they were transferred to Doubleday, Page & Co., who still publish them. At Mr. George's suggestion, Mr. Macey made plates and published the first edition in this country of the "Story of My Dictatorship," which has proved one of the best of all instruments of propaganda.

Is now engaged in placing in public libraries throughout the country, life size Busts and Sets of Works of Henry George. One of these busts in bronze is placed in the New York Public Library and among others in Artificial Stone is the one in the New York State Educational building at

Albany, N. Y. These presentations being attended by much newspaper notice including representations of the bust itself, have proved a splendid medium for arousing local interest in the doctrine of the Single Tax. Author of paper, "Visual Propaganda" read at Buffalo Conference.

WALLACE THAYER.

Wallace Thayer, the Progressive Assemblyman from the Eighth District of Erie County, was born in Buffalo, forty-seven years ago and has lived there ever since.

He has never sought nor held political office until by a revolution in public sentiment he was last fall elected Assemblyman by a vote of more than two to one. Three parties placed him on their tickets: The Progressive, the Democratic and the Citizens.

For twenty-five years Mr. Thayer has been a busy practicing lawyer in his native city and all this time he has been an active supporter of all political and industrial reforms. He has been identified with the movement for the secret ballot, reformed primary and later the direct primary, for improved corrupt practices acts, for the income tax, parcels post, direct election of U. S. Senators, short ballot, Mass. ballot, public service commission, employer's liability acts, workman's compensation law, and he has lived to see all these causes pass from the stage of ridicule and abuse to final enactment. He stands with the Progressives for commission charters, rural credit banks, conservation of natural and human resources and of American manhood, womanhood and childhood; for the rights of the individual before the rights of property, for employment of the unemployed, for enabling the immigrant and laborer to find his job, for industrial and vocational and manual training and education for all classes, for the utilization by the State and Nation of its natural powers and resources, for National and State control of all natural and artificial monopolies.

Mr. Thayer was affiliated from time to time with the political party that he thought best expressed the ideas he cherished. In the fall of 1913 he accepted the

nomination of the Progressive, the Democratic and the Citizens party, and received from them 8640 votes, to 4195 cast for Washington A. Russell, Republican, and 849 for Frederick Grawunder, Socialist.

Speaker Sweet in 1914 appointed Mr. Thayer a member of the following Assembly committees: Cities, Revision. One of the speakers at the Banquet, Buffalo Conference N. Y. S. S. T. L. (See report).

REV. BERNARD C. RUGGLES.

Rev. Bernard C. Ruggles of Grace Universalist Church, Buffalo, dates his interest in Single Tax back to his boyhood. A button worn by a man well known to him bore the mystical words, Single Tax. That button opened the way to later investigation, when he had left his home in Santa Paula, California, and journeyed East to college in New York State. After he had graduated from St. Lawrence University at Canton, N. Y., he entered the active ministry, for which he had prepared. He held pastorates in Plymouth, N. H., Minneapolis, Minn. and Denver, Colo., his last and longest pastorate, from which he came to Buffalo, January 1st, 1914. While in Denver he became most vitally interested in the Single Tax movement and was a member of the local organization there. One of the speakers at the Banquet, Buffalo Conference. (See report).

BENJAMIN DOBLIN.

Benjamin Doblin was born in New York City, April 14, 1864, and has been active in propagating the Henry George Philosophy since 1884, participating in all the George campaigns. Was president of the Manhattan Single Tax Club for two terms, and is the author of several monographs on taxation.

To Mr. Doblin is due the credit of proposing the separate assessment of land and improvements for the city of New York. He is president of the Realty Redemption Company, of this city and Treasurer N. Y. S. S. T. L.

ZOPHAR K. GREENE.

Mr. Greene was born in Chester, N. Y., and has resided in the city of Middletown

for the past thirty years where he has been interested in the wholesale grain business.

He has served in the Common Council, the Board of Education and sixteen years in the Board of Health.

Mr. Greene has been an advocate of the Single Tax since 1887 and is president of The Orange County Single Tax Association.

Mr. Greene does not share the opinion generally entertained that farmers as a class are any more opposed to the Single Tax than other classes of the population, and thinks such opposition is due to the fact that we have not yet addressed to them our most effective appeals. One of the Vice-Presidents N. Y. S. S. T. L.

E. STILLMAN DOUBLEDAY.

E. Stillman Doubleday was born at Fabius, Onondaga County, N. Y., and educated in the common schools and at Oneida Conference Seminary. He is of New England Colonial ancestry. His grandmother, who died when Mr. Doubleday was fourteen years old, was thirteen years old at the time the Declaration of Independence was announced. His life and hers span the entire history of this American Republic and reach back thirteen years into New England Colonial history. He heard from her lips the story and the pathos of the battle of Bennington. She was born and lived at Bennington, Vt., where she moulded bullets and greased patches for her father's flint lock musket, which was engaged in active defiance of the king.

Mr. Doubleday read "Progress and Poverty" and instantly caught the vision of the life to be in this world, and of the way to deliverance from the errors and crimes of existing conditions. He was an early and active member of the Anti-Poverty Society, the friend of and the co-worker with "The Prophet of San Francisco," with Dr. McGlynn, Louis F. Post, McCready and the host of good, self-giving men and women who have been and still are engaged in the struggle for equal and universal freedom. He is the author of a Single Tax novel entitled "Just Plain

Folks," and was engaged for several years in writing weekly Single Tax articles for country newspapers throughout the West, the Middle-West and the South. Nearly seventy-five years old, he is hale, hearty and virile, and is young with a youthfulness perpetual and happy in the faith and the clear vision of the approaching reign of Justice and the universal brotherhood of man.

JOHN J. MURPHY.

Assistant Secretary and Secretary Citizens Union, N. Y., 1901 to 1908. Secretary Tariff Reform Committee, Reform Club, 1909. Appointed Commissioner, Tenement House Department, 1910, by Mayor Gaynor. Reappointed 1914, by Mayor Mitchel.

He is a writer and lecturer on economic subjects and the author of "The Wisdom of Benjamin Franklin." He projected the municipalization of the city ferries and originated the plan for the construction of subways by the assessment plan. He is a member of the Reform Club, City Club, National Arts Club, Municipal Art Society, Manhattan Single Tax Club and the New York State Single Tax League.

He was born in Dublin and is a graduate of Dublin University. One of the Vice-Presidents N. Y. S. S. T. L.

THERE are said to be 10,000,000 people in this country who can neither read nor write. Strange as it may sound the ignorance of these 10,000,000 is as nothing compared with that of most of those who can read and write. They don't know nearly so many things that are not so.

"THE supply of immoral women," says Dr. Abraham Flexner, acting for the Bureau of Social Hygiene, of which John D. Rockefeller, Jr., is the head, "is derived in Europe mainly from the proletariat, a fact which suggests that on this side the business is a socio-economic problem complicated by individual factors and influences. To a perceptible degree it is proved that both supply and demand are purely artificial and therefore capable of modification by social and individual efforts."

THE POSSIBILITIES OF PRAYER.

BY EDMUND VANCE COOKE.

(Sent to be read at Buffalo Conference.)

President Wilson is probably the most respected man in the world today, but with all due respect to him, one cannot contemplate but with a grievous smile his solemn setting aside of a day to pray for European peace. Such an emanation from Mr. Bryan is entirely conceivable, but it has neither the intelligent thought or the intellectual honesty that one associates with the offerings of the President.

We are to pray to Almighty God to bestow peace upon war-torn Europe. Let us not deny that it is quite within the powers of the Almighty to enforce peace, and that no one is estopped from praying Him so to do, but, on the other hand, is it reasonable to suppose that He is to wait for our advices till the fourth day of October before He takes any action, or, has He been absent or derelict that He allowed the war from the first of August?

If God is to intervene to accomplish peace, who was it that intervened to precipitate war?

Let no one say that these questions are flippant and impious! Is it not greater impiety to imply that God is responsible for this war by asking him to restore peace?

And why peace? To pray for peace and for peace per se, as the president requests us to do, is like asking God to please stop the explosion of kegs of gunpowder upon the heads of which we are engaged in cooking our daily meals, so to say. It might be desirable to ask Him to remove the gunpowder, or to put out the fires, but why, why in the name of all that is sensible, why ask Him merely to prevent the explosion!

Plain in the sight of every man are several fires burning upon the European powder kegs. There is the fire of autocracy! which allows a Czar or a Kaiser to say "I declare war!" There is the fire of militarism which must, absolutely must, burn through to the powder once every so often to justify those who have kindled

and fanned it. Why ask God to prevent the explosion of the powder and say nothing about the fires? If peace were to come tomorrow, the powder would explode again upon some early day, if we are to leave the fires. Are we going to make a fool of God?

Worse than either of those fires is the fire of economic injustice. The desires and aims and interests of all those warring peoples are identically the same. The people, whether they are laborers, tradesmen, or peasants, Latins, Slavs or Teutons, their interest is to dwell in security with the chance to earn a living, support their families, and achieve a little happiness.

It is all so simple. All they need is ready access to the resources of their own land, THEIR OWN!!! for they are buying it with their lives, as they have bought it before, and the chance to mingle freely through trade channels. But instead they are bound by false economic laws, foisted upon them from time immemorial by their masters, and bound by these chains they are hurled against each other, and use their chains to beat out each others' brains. And we are asked to pray to God for peace!!

Yes, we of America are to pray to God for peace, while the nations of Europe are praying to God not for peace but for victory.

Pray for victory. Victory in war. And what is God to do? What does Mr. Wilson think He ought to do? What would you do if you were God?

Would you listen to the prayers of Europe or the prayers of America, and then would you decide in favor of the crowd that prayed the loudest?

MRS. BERENS writes from London to the Australian Single Tax League, thanking the League for its expressions of sympathy on the death of her husband (Lewis Berens), and adds:—"My son is doing his best to follow in his father's footsteps. He understands the question and I think will also help to carry on the movement." So may it be.

ONLY a poor man can "afford" to tell the truth.

CLUB MAKING.

BY BOLTON HALL.

To some of us the value of many of the Single Tax clubs seems very doubtful, because they absorb the resources of the members in keeping them up and because they attract cranks and in some measure give to any blatant or foolish members a certain endorsement and prominence as representatives of the Single Tax.

It is also suggested that they sometimes "degenerate into debating clubs."

Enthusiasm is contagious; without company and the warmth of fellowship it dies. Organization, however imperfect, is our only hope of doing systematic work or of finding out our own resources. Though many Single Taxers are poor and though many give liberally, hardly any give all that they would be justified in giving. They are little to blame for that, for men follow the strongest motives, but they are to be made, by each other, to wish to do otherwise.

We have always found that the more we do the more we give. There never was a club which, when its interest was really aroused, did not contribute to its cause.

A blatant and foolish Single Taxer is infinitely better than a quiescent and wise one.

"If you'll only call us cranks
We'll acknowledge it with thanks,
We fear we've been respectable too long."

Where is a foolish or uneducated Single Taxer to learn wisdom except in the club? Where is he to find out how little he knows and how poor his arguments are except in a debating society. If he is not a student where else can he learn at all? Where can he learn to use the weapons of logic better than in the debate?

The causes of the failure or inertia of some of our clubs are to be found elsewhere.

First, I think, is the savage and stupid mistake of subordinating or excluding women. It is not only the influences, but far more the attraction of women that is valuable. What kind of intimacy can you have with a man of whose wife and family

you know nothing; you only "met him at the club." Where the best men cannot bring their wives and families they are apt to stop going themselves.

Suppose the Salvation Army proceeded to drive the women out of the corps or decided that regular organization "gave prominence to the cranks" and should be discontinued—what would become of their work?

Women alone make a real social life possible. They prevent debates degenerating into wrangle and they will usually give more time to details than men can do. Suppose the early Christians had decided that the churches of Ephesus and Colossæ took up too much of the resources of the members and encouraged cranks like Peter and Paul, or degenerated into debating societies, where would Christianity be? Suppose they had organized a separate "Woman's Church of Philippi" and Paul had never met Titus' mother and the Elect Lady. Christianity and women's rights would long ago have been forgotten together.

Now as to the degenerate "Debating Society." If we are content to leave the Single Tax where its great teacher left it, interest in the clubs will die. In cases of controversy we have thought that a quotation from "Progress and Poverty" settled the matter; but it is ours to make the advance. Our movement is a progressive one; it is revolutionary; we must see that the revolution is an even and thorough one.

No one has deeper gratitude nor a higher respect for Mr. George than the writer, yet I think he is wrong upon interest. Had he been right the Peoples' party would be a Single Tax party. I think his view of the money question and some other subjects is socialistic. We must decide whether or not these views are socialistic and whether we are to accept them or not. Money, restriction, immigration, transportation, the functions of government, and so on, will be discussed and wisely or foolishly discussed in proportion as we are prepared to consider them.

We will not again be left out in the cold by an issue like the currency; unable to

show because we had not examined it, that the principle of liberty, with its corollary equal rights, would settle that, too. Had we been instructed about that, had we agreed because we knew what was right we could then have got a hearing for the further extension of the principle to land, instead of wasting our time and influence trying to ignore it. Some one says, "That is not Single Tax." Then how does it come into "Progress and Poverty?" Is it unnecessary there? If it is, let us have a new and expurgated edition.

We were afraid of that question and we lost probably ten per cent. of our people to the free silverites, and allowed a lot of our workers to stamp themselves as illogical and crack-brained Populists, simply for want of instruction.

One principle underlies Single Tax and all these things. If we find the principle and argue logically from it we cannot diverge on these subjects; but if we get Single Tax without finding its foundation, we will simply have injected a land value tax into socialism.

Debate on these questions makes speakers. Argument on them makes thinkers. This is the only way to avoid discredit and comparative failure.

This seems to me to be the main feature needed to strengthen the clubs, but there are other points. At Single Tax dinners there should be no wine nor liquor served; perhaps this is an unnecessary restriction, but it reduces the expense to the members. Neither need there be any smoking. This encourages in great part the large attendance of ladies. At first it seemed to me that it would be hard to make a dinner go off without cigars, but experience shows that there is no difficulty, and it encourages many to bring their wives and daughters who would have otherwise stayed away. Surely this is not too much to give up for the Single Tax; but if it is, an increased membership would enable us to have a smoking room, as other clubs have, so that women may not be offended and excluded by drinking and tobacco.

Could we get in as many women as men we would double our strength at once. Now in order to build up a club it is ne-

cessary that we should find some few men and women who will be regular in attendance so as to form a nucleus. That we have in most clubs, but when each knows the ideas on the Single Tax of each other member, the interest dies and can only be revived when there is definite club work to be done.

We must see that the club forms a mental stimulus to the members. How else can this be done than by making it a forum for practice in reasoning by discussion on allied economic subjects. We agree substantially on Single Tax. On other subjects we do not agree, yet if we find the basic truths which govern other conclusions we will come to agree on these too. It is necessary to get new members. For these we should not rely solely upon Single Taxers. Our discussions should be open to the public and we should get our friends, and those of whom we have some hope, to come with us in order that we may make, first, Single Taxers, and, second, club members of them.

We all know the stimulus that the open air meetings have been to ourselves and we know what a help music of any kind has been in attracting and holding an audience. We should cultivate this.

In this connection I bespeak for the SINGLE TAX REVIEW hearty support from the clubs as such. My observation is that when a man ceases to take a Single Tax paper, he usually ceases to work, and I do not think that subscriptions are often given up for the lack of interest in the Single Tax. Carelessness, poverty or thoughtlessness allow them to expire, and we shortly after lose a fighting man. It appears to me that the clubs should find lists of hopefuls who may be induced to join, and send to them copies of the REVIEW, and should examine the members from time to time to see that they make good use of their own copies instead of throwing them in the waste basket when read.

The REVIEW forms an organ of inter-communication between us, and for myself I can say, that although I am by no means the most easily discouraged of men, I rely upon the REVIEW for a stimu-

lus. The REVIEW is costing us very little. It has a fair circulation and gives us all the news. It should be made the organ of our clubs and besides the organ of our differences of opinion and a forum for the discussion of those questions about which our people need information.

Just now conservation, especially of forests, is a burning question in the club.

How many have we who can show how Single Tax is applicable to that and defend the position?

Truly "theoretical discussion" is not too abundant yet. The discussion of this question was suppressed at a recent conference because "we differ on it."

IS RENT PART OF PRICE?

EDITOR SINGLE TAX REVIEW.

Many years ago, this question was raised in the Chicago Single Tax Club by one of its keen witted members, and it would seem that it is like "Banquo's Ghost," it will not down, even to this day.

I believe that rent is a part of price, and here are a few reasons.

If not a part of price, where does the tenant, merchant, who has no income outside of his sales, get his rent from to pay his landlord for the particular location he occupies, whether it be State street, or away on the city outskirts?

Why does the State street merchants pay higher rents than those on West 48th St.?

Is it not because he can sell more goods and hence there are a far larger number of rent units to make up the grand total than there are on 48th St.?

Some Single Taxers claim that the cost of living is high because we have, by reason of inflation, forced the margin of cultivation away out beyond the normal, and that we are now paying the high prices for everything we buy that it costs to produce at the point of least economic advantage.

This at first blush seems true; but it is only true of foodstuffs. Nearly everything else is produced today at the point of greatest advantage. As competent evidence of this, we select Pittsburgh and

Gary for steel. We make brick next door to the clay hole, and we get stone from the nearest and most available quarry; to say nothing of coffee from Brazil, bananas from Bocos Del Toro, rubber from Borneo and Para, tin from the Straits of Malacca and Cornwall, coal from the 20 ft. seam, coke from Connellsville, and wood from the nearest forest; where else could we get these things to such advantage?

Even today with economics in a perfect whirl, we do lots of sane things because we have to; we cannot do otherwise. Multitudes of things are produced at the center rather than on the margin of cultivation.

There are two kinds of values and only two; they are labor values and monopoly values.

More than half of the property values in this country are monopoly values, created and sustained by the law, as every Single Taxer knows.

If monopoly values were obliterated, there would be but one kind of values we would purchase, when we bought goods upon the market, and they would be labor values; and labor values, being less than one half of all the property values, the cost of living would be less than one half what it is now. If this is not clear, the term clear does not mean anything as applied to economics.

Attack the problem from another angle and the net result is the same.

Labor, capital and land produce everything; wages, interest and rent get everything; 100 per cent. of all that is produced.

Wages and interest were never so low as they are today, relative to production.

The high cost of living is not due to high wages, nor to high interest rates because both labor and capital are more abundant than ever before; in fact the market is always glutted with men looking for good safe jobs and capital looking for safe investments.

If wages and interest do not get the high prices, rent does.

Rent is the only other factor, it is the only other direction in which the abnormally high prices can go, and if this does not prove that rent is a part of price, what

does it prove?

We Single Taxers felicitate ourselves upon our ability to dissect economic problems, and each other, with a grace and skill that shame the vivisectionist, and we do it with rare good humor.

Mr. George White of Hackensack, N. J., has facility of expression and he has announced to my fellow conspirators that I have given vent to some "astonishing" statements, but I will be very much "astonished" if he can demonstrate in logical fashion the unsoundness of some of the queries and statements herein propounded. Here are a few.

Land speculation inflates land values.

This in turn inflates rent.

If increasing and inflated rent does not increase the cost of living, by increasing the price of goods, where is its effect registered in society?

If laborers buy only wages and interest when they buy goods, from what source do merchants get their rent? Where does it come from?

If rent is not a part of price, and wages and interest are low (as they are) why is not the cost of living low? Where is the leak?

Now I am not captious, I am honestly looking for information; that is the way I grow. I try to keep the front door open wide all the time, and if Mr. White, or anyone else, can show me I am willing to see.

Meanwhile I will promise to preserve my unbanity for future use, and I never oil the hinges of the door; I keep it open all the year around.

I am perfectly aware of the fact that rent absorbs from 25 to 35 per cent. of the gross earnings of labor in direct payment, and probably half of that is ground rent; but it has never been less than 25 per cent. for many years. This does not explain the abnormally high cost of living of today.

The farmer who lives on the margin and sends to the mail order house for goods helps to pay the rent in the city and contributes his share in cash to urban land values; even when he lives on no rent land, and the cross roads merchant in-

cludes in the price of everything he sells a contribution to rent, just as does the merchant prince in New York city.

Rent is like the air, it is ever present, there is no escaping it, nor is it necessary; we must recognize it in its numerous connotations and utilize it. As a nation we have not recognized the reach and influence of these vast subterranean, subtle, powerful and universal forces, and now we find ourselves caught in the toils of an invisible yet irresistible monster.

It is the great modern "dragon," and we, whether we wish to or not, will in the very near future, be compelled to play the role of St. George. We must slay it.

CHICAGO.

HENRY H. HARDINGE.

NEWS NOTES AND PERSONALS.

The Pacific Builder and Engineer of July 11, 1914, has an admirable article entitled "The Engineer's Future Solved by Single Tax," by Charles S. Goldberg. Mr. Goldberg is a consulting engineer of Portland, Oregon.

HON. GEORGE FOWLDS spoke in Toronto on August 15 and the *Globe* of that city gave a fair report of his address. Mr. Fowlds' speaking tour has been very successful.

CHAS. H. SHIELDS has challenged W. H. Kaufman, of Washington State, to a series of debates, which challenge has been promptly accepted. This will help the high school debates now in progress throughout the State.

LEGISLATIVE candidates of the Democratic party organization in Cleveland, Ohio, stand this year on a platform one plank of which reads: "A gradually increasing exemption of every one's total assessment of dwelling house, household goods, machinery, etc., used by him in making a home or earning a living." This plank together with home rule in taxation make a pretty good Single Tax beginning.

THE Superintendent's report of the Vacant Land Cultivation Association of Phil-

Philadelphia gives an interesting account of the Association's work. This was one of the practical modes of charity relief originating with Mayor Pingree, of Detroit, a Republican Single Taxer, and which early attracted the attention and interest of Joseph Fels. James H. Dix, a well known Single Taxer of Philadelphia, is superintendent and author of this report.

DR. ROBERT MURRAY HAIG, who is a member of the Mayor's committee of this City to examine and report on the proposition to exempt buildings from taxation, visited the Canadian cities, Edmonton, Lethbridge, Calgary and Vancouver, and will submit a report of his findings.

It is an inspiring report of the work in South Australia that comes to us in pamphlet form from the secretary, E. J. Craigie.

WM. M. LANGEN, Single Taxer of Milwaukee, is Democratic candidate for Assembly, on a platform demanding that the tax rate be limited to \$15.00 per \$1,000 and that \$1,500 be exempted from dwellings, if "occupied by owner."

FRED. J. DEVERALL, veteran Single Taxer of Brooklyn, presents through the columns of the *Times* of that city some figures on the "balance of trade" for the very special illumination of Congressman Calder who was a candidate for U. S. Senator.

GEORGE F. COTTERILL, Single Taxer, is candidate for United States Senator in the State of Washington.

THE many friends of H. Martin Williams, Reading Clerk of the House of Representatives, celebrated his seventy-fourth birthday on August 7 by a gathering at Riverdale, Md. Refreshments were served and Mr. Louis F. Post acted as toastmaster and speeches were made by Congressmen Keating and Bailey, and others. The guests were present at the invitation of Mrs. Jessie M. Lane. The affair was a deserved tribute to a man whose long life has been one of service to the cause of economic freedom.

MR. H. W. MCFARLANE, for many years assistant general auditor of the Northwestern Railroad, at Chicago, will hereafter as manager and proprietor run the Bimini Hotel at Los Angeles, Cal. The Bimini baths have long been famous as a resort for the best people of Los Angeles and visitors from more distant parts. We wish Mr. McFarlane success in his new venture, and call the attention of those who may be contemplating a visit to the coast.

THE nomination of Frederick T. Ingram for Mayor by the Democrats of Detroit, is another proof that Single Tax beliefs long and courageously held no longer stand in the way of the highest political preferment.

THE death of John A. Warburton, of San Antonio, Texas, at the age of 76, takes from us another veteran Single Taxer. Mr. Warburton was born in England, was a Confederate war veteran, and one of the earliest disciples of Henry George.

LEE FRANCIS LYBARGER is candidate for the Legislature in eastern Pennsylvania.

ANOTHER Single Taxer who has been appointed to high office is Prof. Garret A. Droppers, of Williams College, who is made Minister to Greece in place of George Fred Williams, resigned.

"WITHOUT the Vision the People Perish," is the title of an admirable article in the *Star* of San Francisco by Eliza Stowe Twitchell.

IN an exceedingly clever story in the *Saturday Evening Post* of August 8 by Edwin Lefevre, one of the characters addressing the Collector of the Port of New York, who appears under the name of Mr. Low, says: "It is both a sin and a crime to steal; but it is neither a sin nor a crime to buy a piece of lace in Venice, put it on your neck and wear it upon your arrival at your native shore. Neither nature nor man has ever made a crime of smuggling and no existing religion has ever condemned it. * * * A man, Mr.

Collector, may conceivably be a smuggler as a matter of sacred principle—say, for example, an ardent Free Trader who is opposed to certain forms of taxation or believes certain features of the tax to be unconstitutional."

"Are you a Single Taxer?" inquires the Collector, to which the smuggler replies, "I was merely giving you reasons that explain why nobody feels guilty of anything in smuggling."

BENJAMIN FAY MILLS began a lecture course in Los Angeles on August 12 on "Progress and Poverty."

MARX is as strong for Single Tax (though he does not use that term) as is Henry George. Marx, in 1884, a generation before Progress and Poverty made Single Tax the first of ten steps by which socialism would be ushered in, and in "Capital" the bible of socialism, Marx says again and again that capitalism would be impossible unless the people had first been expropriated from the soil (referring to the "fencing in" by English landlords.) It will be easy, both by argument and by Marx's authority, to get Socialists aggressive for Single Tax.

THE Buffalo *Times News* and *Courier* all gave fairly good reports of the Buffalo Conference

It is a splendid letter that Mrs. Joseph Fels has written to the *London Daily News* urging the government to provide work on the land for men displaced by the war.

THE war has tended to arrest the progress of land reform in Germany. Attacks upon the system of entail which has tied up much of the land of Prussia were just beginning, and the Minister of Agriculture, Von Scharlemer-Leiser, had submitted to the Prussian diet a bill establishing the principle of public authority over entails. One of the saddest consequences to Germany is to have shattered this public sentiment so laboriously built up by our German brothers in the land reform movement. Ah! the pity of it!

AN informal dinner was tendered in Cincinnati to Dr. Wm. C. Gorgas, Surgeon-General of the U. S. Army. Daniel Kiefer, Fenton Lawson, Alfred Henderson, and other Single Taxers were present.

THE following letter recently appeared in the *Cleveland Leader*.

In your account of my address to the Democratic organization last night you say "Baker said County Auditor Zangerle estimated land values in Cleveland had risen twenty million dollars in ten years." What I actually said was that County Auditor Zangerle estimated land values in Cleveland had risen two hundred million dollars in ten years. The fact is so amazing and its significance so great that it is altogether worth while to have the people of this city understand the rate at which this community wealth is being made and who is getting it.—NEWTON D. BAKER, Mayor.

TRUSTS, Good and Bad, by Louis F. Post, is a pamphlet of 51 pages consisting of three chapters from the *Ethics of Democracy* which treat of the trusts problem. It is published at 15 cents by the Public Publishing Co., Chicago, Ill.

A. D. CAMPBELL, special correspondent in the *Pioneer Press*, of St. Paul, Minn., writes an article giving an account of the rapid settlement of Upper Wisconsin, and makes this significant comment:

"A feature of Upper Wisconsin conditions that has not received the attention it should is the fact that all the lands there pay taxes for improvements. That is one of the reasons this new country goes ahead faster than has been the rule in other new territory."

J. B. VINING, Cleveland's commissioner of Charities and Corrections, in a recent address before the Real Estate Board told his hearers that "Every new idea brought into the world was born in a manger and crucified at some time or place."

Send \$1. for 10 assorted Special numbers of the SINGLE TAX REVIEW.

PAMPHLETS RECEIVED.

Among the pamphlets recently received are : The Single Tax and Christianity, by Jessie M. Lane; Nature City, The Ideal Community, by Hon. James W. Bucklin; The Fallacies of Protection, by E. J. Craigie, Adelaide, So. Australia; The Little Chickens and the Big Rooster, by Daniel Kissam Young, adapted and published by the Land Value Tax Party; and Land, by John Archer, a wonderful essay from the SINGLE TAX REVIEW published by the Yorkshire Land Values Committee of Leeds, England.

LIST OF SINGLE TAX ORGANIZATIONS.

- Joseph Fels Fund Commission, 77 Blymyer Bldg., Cincinnati, Ohio.
 Land Value Tax Party, 43 East 22d St., N. Y. City.
 Manhattan Single Tax Club, 47 West 42d St., N. Y. City.
 New York State Single Tax League, 68 William St., N. Y. City.
 Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
 Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
 Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.
 Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
 Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
 Mass. Single Tax League, Francis G. Goodale, Sec., 53 State St., Boston, Mass.
 Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
 Milwaukee Single Tax Club, 725 Clybourn St., Milwaukee, Wis.
 Cleveland, Ohio, Single Tax Club, 119 Williamson Bldg.
 Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
 Henry George Association, Chas. C. McGowan, Sec., 49 Chicago Ave., Youngstown, Ohio.
 Colorado Single Tax Assn., Wm. H. Malone, Pres., Ben. J. Salmon, Sec., 317 National Safety Vault Bldg., Denver, Colo.
 Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
 Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
 Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.
 Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
 San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio, Texas.
 Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
 California League for Home Rule in Taxation, 34 Ellis St., San Francisco; 516 American Bank Bldg., Los Angeles, and Corner Book Store, 7th and D Sts., San Diego.
 Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
 Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
 Women's Henry George League, Miss Coline B. Currie, Sec., 47 West 42d St., N. Y. City.
 Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
 Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
 Pennsylvania Single Tax Club, R. E. Morrison, Sec., 50 No. Hobart St., Philadelphia, Pa.
 Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec., 31 West 10th St.
 Philadelphia Single Tax Society, Henry G. Gibbons, Sec., 1831 Land Title Bldg. Philadelphia, Pa.
 The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I Swanton, Secretary, 1464 Belmont St., Washington, D. C.
 The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Miss Alice L. George, Corresponding Sec., Box 132, House of Representatives, Washington, D. C.
 Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.

Tax Reform League of Eastern Ontario,
Sydenham Thompson, Sec., 79 Adelaide
St., Toronto, Can.

Single Tax Association of Ontario, Syden-
ham Thompson, Sec., 79 Adelaide St.,
Toronto, Ontario.

Columbus Single Tax Club, George Cart-
wright, Sec.

Indianapolis Single Tax Club, J. H.
Springer, Sec.

Memphis Single Tax Association, W. D.
Gaither, Sec., Exchange Bldg., Mem-
phis, Tenn.

Maryland Single Tax League, J. Ogle, Sec.,
Calvert Bldg., Baltimore, Md.

(Our readers are asked to supply omis-
sions from this partial list of Single Tax
organizations.—Editor SINGLE TAX RE-
VIEW.

LIST OF JOURNALS.

Single Tax Review, 150 Nassau St., N. Y.
City, Annual subscription \$1.

The Star, San Francisco, Cal., Annual sub-
scription \$1.

Joseph Fels Fund Bulletin, 77 Blymyer

Bldg., Cincinnati, Ohio, Annual sub-
scription 10 cents.

The Public, 537 So. Dearborn St., Chica-
go, Ill., Annual subscription \$1.

Fairhope Courier, Fairhope, Alabama.
Weekly, Annual subscription \$1.

The Mirror, St. Louis, Mo. Annual sub-
scription \$2.

Johnstown Democrat, Johnstown, Pa.,
Daily except Sundays. Annual sub-
scription \$3.

Christian Science Monitor, Daily, Boston,
Mass.

The Square Deal, 79 Adelaide St., Toronto,
Can. Annual subscription 50 cents.

The Single Taxer, 235 Chamber of Com-
merce, Winnipeg, Man., Can.

The World, Daily, Vancouver, B. C.

The Tenants' Weekly, 320 Broadway,
N. Y. City. Annual subscription 25
cents.

Single Taxer, weekly, Denver, Col. An-
nual subscription 25 cents.

Tax Talk, Los Angeles, Cal. Annual sub-
scription 25 cents.

Everyman, Los Angeles, Cal. Annual sub-
scription \$1.

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