

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

**The Present Programme and Status of
Single Tax Reform, by Schuyler Arnold;
Emasculated Single Tax, by Antonio
Bastida; The Single Tax and American
Municipalities, by Joseph Dana Miller.
Reports of the Post-Seligman Debate,
the Brown-Robinson Debate, the Fifth
Annual State Conference at Albany,
and much Important News, Personals
and Correspondence.**

JANUARY-FEBRUARY, 1915

VOLUME 15 x x x NUMBER 1

Yearly Subscription, \$1.00 x x Single Copies, 25 Cents

**PUBLISHED AT 150 NASSAU STREET
NEW YORK CITY, N. Y.**

(RECAP)

HD1213

.A35

3.15 1915

SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



TABLE OF CONTENTS

THE PRESENT PROGRAMME AND STATUS OF THE SINGLE TAX MOVEMENT (<i>Continued</i>).....	<i>Schuyler Arnold</i>	1
EMASCULATED SINGLE TAX.....	<i>Antonio Bastida</i>	9
A TILT WITH THE SOCIALISTS.....	<i>Guilliam Alexis</i>	18
THE GOLD STANDARD.....	<i>Henry H. Hardinge</i>	19
THE SINGLE TAX AND AMERICAN MUNICIPALITIES (<i>From the National Municipal Review</i>).....	<i>Joseph Dana Miller</i>	21
EXTRACTS FROM CONTEMPORARY NEWSPAPERS.....		25
WHAT IS THE SINGLE TAX?.....	<i>Daniel Kiefer</i>	30
EDITORIALS: SINGLE TAXERS AND PUBLIC OFFICE; THE DEATH OF DUKE PROSPER; IN MEMORIAM—THE PERFECT LANDLORD; HYGIO-ECONOMICS.....		31
PRESENTATION OF PRIZES IN HIGH SCHOOL ESSAY CONTEST.....		34
DEBATE BETWEEN LOUIS F. POST AND PROF. E. R. A. SELIGMAN.....		35
A WHIRLWIND DEBATE.—JAMES R. BROWN AND ALLAN ROBINSON...		37
FIFTH ANNUAL NEW YORK STATE TAX CONFERENCE AT ALBANY..		39
NEWS FROM ARGENTINE.....		41
U. S. COMMISSION ON INDUSTRIAL RELATIONS.....		42
CORRESPONDENCE.....	<i>George White, C. F. Hunt, J. Salmon, H. W. Noren</i>	44
LAND VALUE TAXATION IN SOUTH AUSTRALIA, (<i>First Paper</i>)..	<i>E. J. Craigie</i>	50
EXTRACTS FROM WOOLMAN'S JOURNAL.....		53
HENRY GEORGE ON PROTECTION AND WAR.....		55
NEWS NOTES AND PERSONALS.....		57
LIST OF SINGLE TAX ORGANIZATIONS AND JOURNALS.....		60
ADVERTISEMENT—A SINGLE TAX YEAR BOOK.....		62





A TAX TRAGEDY IN OURTOWN.

By O. B. SERVER.

Oh, Papa! See the pretty house!

Yes, my Son, it is indeed pretty. The owner has just finished it. He will soon be sorry.

Why do you think that, Papa?

Because, my Son, here comes the Assessor; he will fine the man for improving the lot. He will fine him every year.

And, Papa, will he fine the man with the empty lot next door?

Not much, my Son!

Why not, Papa?

Why not? Why, because the man with the empty lot has not committed an improvement. Why should he be fined?

Oh, Papa, you are joking.

Am I, my Son? Well just you put up a pretty house and see the Assessor come after you with a Big Stick—I mean a Big Bill.

Oh, Papa, what kind of people are the people of Ourtown?

There are two kinds of people in Ourtown, dear Boy, the Asses-sors and the Asses-sed.

Papa, that makes me feel bad!

Me too, my dear Boy; it drives me to drink. Have some root beer—on me.

THE SINGLE TAX REVIEW

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

THE PRESENT PROGRAMME AND STATUS OF THE SINGLE TAX REFORM.

(Continued)

(For the Review.)

By SCHUYLER ARNOLD

This article, which will be printed serially in the REVIEW, is perhaps the most important contribution to the history of the movement so far made. It should have a wide circulation, for it will be invaluable for reference in the future. Its publication in book form on its completion, with other matter comprising a Single Tax Year Book, is in contemplation.—Editor SINGLE TAX REVIEW.

LOCAL OPTION IN TAXATION.

The proposal of local option is a proposal to grant the local governing bodies more or less freedom in the determination of the methods of local taxation. Sometimes this local option proposal takes the form of giving the local unit complete freedom as to choice of method, but there are comparatively few who advocate freedom to this extent. Complete freedom might be granted the localities while the States would raise all their taxes by apportionment among the local governments upon the basis of local expenditures. This would cause the State tax to fall upon the same basis as the local taxes, and this, strictly speaking, is not local option. It is usually proposed to reserve certain taxes for the exclusive use of the States and to confine the choice of the local governments to some plan of segregating the sources of revenue.

The local option movement first took form in the State of New York some twenty-five years ago, when Hon. Thomas G. Shearman of that State presented a local option bill to the legislature in 1891. This bill was the first such proposal ever presented to any State legislature, and is the model on which many ensuing local option proposals have been patterned. It was defeated in 1891 and reintroduced nearly every year since that time, but with the same result. The bill said in part; Sec. 2: "The board of supervisors in each county may, in their discretion, direct that all direct taxes in such county (other than those which such county may require collected for State

APR 26 1917 385443

purposes, and other city taxes concerning which an express direction may have been given under authority of Section 3 of this Act) shall be levied exclusively upon the assessed value of personal property alone, or upon improvements thereon, or upon the assessed value of land alone exclusive of improvements and the personal property, or upon the assessed value of land, improvements and personal property taken together. Sec. 3: The common Council in each incorporated city may, in their discretion, direct that all direct taxes in such city exclusively for city purposes shall be levied upon the assessed value of personal property alone or upon the assessed value of real estate alone, including land and all improvements thereon, or upon the assessed value of land alone, exclusive of improvements and personal property, or upon the assessed value of land improvements and personal property taken together."*

This bill shows but one form of local option, but it is the common conception of the term "local option." It will be noticed that this does not grant a real freedom but only freedom to *exempt* under certain restrictions, making it a "negative" proposition. This rejects a good many of the objections made against total freedom of taxation.

The proposals fall into two groups; those that aim to exempt personal property and those that aim to exempt improvements on land.

The reasons for permitting local option are, in general: (1) to assist in equalizing the tax burden as distributed under the existing system; (2) to allow the locality to cope with its own social and economic problems, and (3) to make an opportunity for the easier introduction of tax reformation.

The equal distribution of our present system is claimed to be more apparent than real because our tax assessors do not strictly enforce our general tax laws, thereby exercising an unsanctioned local option power and creating injustices of burden by this extra-legal method. According to them, a strictly enforced uniform system is bound to work an injustice, and to get around this the local assessors neglect to enforce the law strictly and bring about an unsanctioned local option. A good illustration of this is seen in the Wisconsin 1910 assessment of moneys and credits, and non-checking deposits.

The most convincing point they make is that the diversity of conditions necessitates a diversity of taxation laws. The same tax can not be adapted to all localities, and this point they try to show by contrasting urban and congested city districts with rural districts. The property of these different communities will have a different status and the taxation of the same kind of property in the two communities will have a very different influence. For instance, the congested county of New York as compared with the sparsely settled county of St. Lawrence is a striking illustration that one might use. The Boroughs of Manhattan and Bronx in New York county have a population of 93.7% tenants, while the population of St. Lawrence county is made up of just as large a percentage of land owners, the land in the latter case con-

*Local Option, by Leonard Tuttle in *Municipal Affairs*, September, 1898.

stituting almost the entire wealth of the community and the value almost wholly a "fertility value," while in New York the value is more than 50% land value, and this is "site value" not "fertility value." These two land values certainly bear a different relation to the community. There are also forms of wealth, according to assessment rolls, in the one community that do not even exist in the other, as illustrated by the New York State Bank Stock tax, which in 1910 brought in nothing from the two counties of Schuyler and Hamilton, while Greater New York contributed \$2,263,259.57.

It is claimed by the advocates of local option that the proposed freedom is good for the communities and that it awakens an interest in local affairs and creates a greater sense of responsibility. This necessitates drawing a definite line between the purely local interests and State interests, but where this line shall be drawn is a question they have failed to answer. They also claim that local governments are better fitted to deal with local taxation because they have a knowledge of the local conditions which the State government does not have. Although this might appear rather attractive on the face of it, it is certainly untrue. There are no local conditions that cannot be understood by those outside the locality, and certainly expert agents hired by the State are better able to understand how to deal with the local problems than the untrained of each locality. It is also a fact that public opinion varies in different communities, and laws, to be respected, need the backing of public opinion. This is just as true of taxation laws, they claim, as of any other laws.

The method is directly opposed to the trend of progress in taxation, which is toward centralization, rather than toward decentralization. Prof. T. S. Adams says of this method of fiscal decentralization that it "militates against the reform of the local assessment work." The tendency of the progress in taxation administration is to have this work done by experts and done uniformly.

Most every social or economic problem is more or less controlled by the status of real estate or land, and the local option advocates claim that this system would permit the locality to foster or repress any interest that it desired for the good of the locality, but what these interests are that the community might desire to foster or repress they have not stated. It does not seem to me that it would be good policy to have our cities encouraging and discouraging any interests that the majority might decide. The minority have rights that must be respected and should be protected by the State; and our legislatures should not permit temporary majorities in any district of the State to try reckless experiments with the business of members of the minority. It is truly said, "that the power to tax is the power to destroy," and the locality should not be given the power to destroy the property of the minority or non-residents. Governor E. F. Noel, of Mississippi, in a discussion of local option says: "We should retain to the State the power retained by it, which is the power to protect every citizen in every part of the State

4 PROGRAMME AND STATUS OF SINGLE TAX REFORM

from extortion and wrong from individuals or combinations of individuals, whether operating through a precinct or a county or any other district."*

The idea that one community cannot injure another is fallacious. The people of the locality surely are not the only ones concerned because no locality lives entirely within itself, owing to the modern transportation and communication facilities that we have. Non-residents have property interests as direct as residents, therefore the State and not the county, is the ultimate body concerned. Then, too, the power to exempt, as stated in the law, may easily mean more than simply exemption. As Dr. T. S. Adams says, "The programme of reform apparently permits greater liberty to everybody concerned, and as consistent Democrats they properly refuse to be frightened by the fact that liberty may degenerate into license.†

In a system that allows each unit to exempt personal property and improvements if it sees fit, some fear that a demoralizing contest between the units will result. It certainly does not seem wholly advisable to allow localities to compete for capital by allowing exemptions. New Hampshire has allowed the towns to exempt new industries to a certain limit, and of this scheme the New Hampshire report says, "The law now serves as a cudgel rather than a bait." Where the locality exempts the improvements it is claimed that it would be a discrimination in favor of local enterprises and to a certain extent, I think this would be true, at least providing none of the other localities took advantage of the local option privilege. At any rate, any diverse methods of taxation would need to be limited with exceeding care to prevent double taxation, as the opportunities for double taxation would be manifold.

Another argument brought up in favor of local option is that it would permit experimentation in the counties and cities and so demonstrate the qualities of such exemptions as the localities have chosen to make, and thus be an object lesson for the State. This argument is not for local option for its own sake but only as it may be used to get reforms for the whole State, at which time local option would not be local option. The Single Tax advocates are most all advocates of local option, and in fact it is to a large extent the outgrowth of the Single Tax campaign and has but few advocates except Single Taxers. But they think of it only as a question of tactics, because as soon as the State adopts the Single Tax principle, the Single Taxers will have no more use for "home rule." They would recommend a uniform method of Single Tax and this is directly contrary to the diversity theory which they use in arguing for the establishment of a local option rule. Thus they consider it only as the "shortest road to Single Tax." The fact that under a local option law the tax might be levied so high as almost to confiscate property does not make the Single Tax germane to this question. The social reform

*State and Local Taxation, page 293.

†Separation of Sources of State and Local Revenues as a Programme of Taxation, by T. S. Adams in State and Local Taxation, page 218.

of Single Tax could be accomplished in other ways. If the people of the State want a Single Tax they can have it at any time, regardless of local option amendments.

THE EXEMPTION OF IMPROVEMENTS.

After local option privilege has been granted, the Single Taxer next proposes to his county or city to provide for the exemption of the tax rate on improvements. This is not the "complete" Single Tax programme, but it might be called the "practical" Single Tax, because the same arguments apply for the one as for the other, it being only a matter of expediency. The proposal usually takes the form of the tax rate on improvements being gradually reduced over a period of ten to twenty years until all the tax is removed. The plan is based on the Single Tax principle that to tax improvements is to penalize them and hinder production.

The housing conditions in our American cities is a circumstance which prompts a consideration of this proposition. After extensive research, the New York City Commission on congestion of population has come to the conclusion that New York City has the worst housing conditions in the world, and our other large cities do not rank much better. There have been numerous attempts made to overcome many of these conditions by enacting building restrictions and requirements, but these only tend to hinder the construction of buildings and make the problem more distressing than ever. It is the opinion of many, including numerous foreign and local housing experts as well as *all* Single Taxers, that the solution of the problem rests on its relation to the land question. The complaint is that landlords charge excessive rents for unsatisfactory buildings. This, of course, affects the manufacturer as well as the tenement dweller, but the home-seeker has not the opportunity, as has the manufacturer, of recovering his rent by adding it to the cost of production. This is "burning the candle at both ends," for the ultimate consumer (and it is claimed that our tax system is responsible because it penalizes the improvement of land). As long as this is the case we cannot hope for any radical betterment of housing conditions, even with extended building regulations. In order to obtain cheaper rent and the good consequences that go with it, the Government should promote the building industry by placing a premium on good buildings, and this is what the exemption of improvements from taxation is supposed to do.

In this country we have the proposal for a partial exemption, usually of 50%, and for a gradual reduction until a complete exemption is obtained. As the same arguments apply to both proposals, I will deal only with the latter.

If taxing buildings at the same rate as land brings about any injustice of incidence, it must be kept in mind that the expenditures for "collective municipal social activities" are still in their beginnings and are certain to increase and magnify the evil. In dealing with these wrongs, the status of the different classes and the effects upon them must be considered. The 1900 Federal

Census Report shows that the percentage of tenant families of our twenty-six largest cities varies from 57.9-10% to 93.7-10%, so that any tax scheme that tends to increase rent without a corresponding increase in wages or production, means an additional burden on a large majority of the city's population, and a large percentage of this class cannot bear it without aggravating an already distressing condition. In New York City it is estimated that \$500 to \$700 is the usual income of unskilled labor, and that "with an income of from \$700 to \$800 a family can barely support itself, provided that it is subjected to no extraordinary expenditures by reason of sickness, death or other untoward circumstances."* If this be true, the family of the unskilled worker is already existing under a "deficit" and many more are doing but little better. Surely, no city is justified in extracting any of its revenue from such people as these, because it only drives them further into poverty and inefficiency, and forces many to become objects of charity. This is a drain on the public purse which is again filled, partly by contributions from families so poverty stricken that they in turn have to accept public charity. Thus the city tends to continually create paupers and force into abject poverty those who are but a trifle better off. This is one of the many evils to be laid at the door of a system that taxes buildings.

A building tax must, in almost every instance, be paid by the tenant as part of his rent, because such a tax is, of course, one of the annual maintenance costs of the building, the same as the water and light charges. That is, it is one of the landlord's costs of production and if he could not add it to his rent charge it would subtract that amount from his net profit and tend to make his return on the investment below the current rate of interest. It would then be unprofitable for him to construct buildings for renting. This would lower the supply, but the demand remaining the same, the competition of the tenants to obtain a place to live, would force the rent up to a point that would cover the tax charge plus interest. As pointed out above, this extra rent charge due to taxes comes to many as the "last straw" to the maintaining of their position, and they are forced another step down towards poverty and the poorhouse. As Mr. B. C. Marsh has very aptly stated, "Shall this additional burden be extorted from the families now on the verge of starvation, from those hovering on the verge of dependence or existing far below the standard of national efficiency, are questions of compelling social import. That these classes will pay much of the cost of a larger and proper municipal programme under the present system of taxing land and improvements at the same rate is conceded, but social justice cannot concede that long usage transforms injustice into justice but rather demands that the wealth of land values the poor help to create shall be adequately taxed, since such taxation is the only method by which the owners can now be made to share equitably with the producers." †

*Taxation of Land Values in American Cities, by B. C. Marsh. Page 28.

†Taxation of Land Values in American Cities, by B. C. Marsh. Page 82.

Home ownership is also discouraged by this means as well as in a more direct manner. A man with a certain amount to invest for a home, on figuring whether or not he can afford to build, must capitalize the anticipated tax charge at the current rate of interest and subtract it from the amount he has at his command. This would often be enough to discourage his building. As before mentioned, the manufacturer has also this building tax to contend with and it must necessarily result in either a lowering of wages or an increase of the price of his product.

This whole question of discouraging buildings is summed up very clearly by Mr. Benjamin C. Marsh in his recent book on Taxation of Land Values in American Cities. He writes: "A further economic result of taxing buildings at the same rate as land has been referred to in the findings of the New York City Commission on Congestion of Population—that owners of vacant land are thereby encouraged to hold land out of use to secure the increase in values and to discourage the construction of buildings, since the owner is penalized in heavier taxes for constructing new buildings or replacing old and unsanitary buildings with new and healthy ones. Under the present general system of taxing land and buildings at the same rate, the owner of ground rents feels entitled to and attempts to secure 5 to 6% net return on investment in the land and buildings alike. This tends to keep up rents, since it is to the advantage of lightly taxed lands to postpone adequate improvements for as long a time as possible so as to get scarcity value rents, and to secure the maximum share of increase in ground rent. This applies, of course, to land which should be improved for business, manufacturing and commercial as well as for tenement purposes. The inevitable result is high rents, and a tendency to over-crowd all buildings and not to provide proper standards of sunlight, space and ventilation."* This is because the full value of any improvement is added to the assessed value of the building, and only a small increment is added to the rental value, because the space occupied is not increased. This increment does not usually equal the extra interest and taxes to be earned. If it did, building of proper improvements would be voluntary and this would result in a tendency to a decrease in the city's budget, as is most noticeable in a case of fire-proofing buildings. It is claimed by the American Year Book for 1907 that fully four-fifths of the fire loss in the United States, or about one million dollars per day, could be prevented by proper standards of fire construction.†

If the taxing of land and buildings at the same rate is the cause of these evils, then, claim the supporters of a higher land value tax, the taxing of land at a heavier rate than buildings will tend to relieve these evils, and their doctrine, as stated by Mr. C. B. Fillebrown,‡ rests upon the following three legs:

*Taxation of Land Values in American Cities, by B. C. Marsh. Page 29.

†Taxation of Land Values in American Cities by B. C. Marsh. Page 45.

‡A B C of Taxation, by C. B. Fillebrown. Page 67.

- 1—The site value of land is a social product.
- 2—A land tax cannot be shifted.
- 3—The selling value of land is an untaxed value.

The argument for the first proposition rests upon the theory that the value of land is based upon the economic rent, which is defined as "what land is worth for use," or what it would command in the open market. The economic rent is defined by Mr. Fillebrown as, "The annual value of the exclusive use and control of a given area of land involving the enjoyment of those rights and privileges thereto pertaining which are stipulated in every title deed,—and which are due to the pressure and activity of the population and are inseparable therefrom, including the benefit of proximity to and command of facilities for commerce and communication with the world—an artificial value created primarily through public expenditure of taxes."* This gives a heavier taxation of land a moral as well as an economic sanction. Certainly no one should be entitled to values he has not created and thus "reap the benefit of others' toil," but this is just what the land owners have been doing by participating in the increased land values due to the city's improvement paid for by all.

The increasing of the land tax does not aim to destroy land *ownership*, but simply to collect from the untaxed private ownership and thus obtain social equity by "just and economically sound taxation," which Mr. Marsh says, "is one of democracy's surest methods of restoring and securing social justice."† The justice of this is expressed by Mr. Fillebrown when he says, "Private ownership of land is no injustice to anybody today, nor has it been at any time. The untaxed private ownership of land value as it exists today is unjust. This does not mean that the ownership is unjust, but that not to tax it is unjust. An absolute ownership in land, such as Henry George recognizes in the products of labor, would be unjust, but, says Mr. Edward Atkinson, no such "absolute ownership of land is recognized in the law books." Its tenure is always subject to taxation, and to the superior right of eminent domain. Feudal tenure would seem to have been a rude recognition of the principle that the beneficiaries of a government should pay the expenses of government."‡

One of the economic merits of a tax on land values is that it cannot be shifted onto the tenant because ground rent is primarily determined by demand. The rent is already "all that the traffic will bear," and a tax will not make the land worth any more to the user.

This does not make such a heavy burden on landlords as it at first seems, because the tax rests on the ground rent, leaving the selling value untaxed. The market value of land is determined by capitalizing the net income, which is the gross income less taxes. Thus all taxes, existing and anticipated, are

*A B C of Taxation, by C. B. Fillebrown. Page 82.

†Taxation of Land Values in American Cities, by B. C. Marsh. Page 24.

‡Taxation of Land Values in American Cities, by B. C. Marsh. Page 17.

capitalized and subtracted from the purchase price, and it is only an increase in tax that any one land owner bears. As a consequence, the selling price would be reduced by the heavier taxes and the anticipation of an increased rate, instead of being swollen by the capitalization of the estimated future increase in earning power to be paid for by the tenants. This is what gives land its speculative value and keeps much desirable land out of use. By taking away some of these enormous profits, land ownership will become less valuable as a speculative investment, holding land out of use will tend to be unprofitable and much of the present vacant land will be offered for use. Coincident with this is the fact that an "adequate taxation of land values will release large sums of money for other purposes, such as constructing buildings, tending to reduce interest rates." Thus building and industry will be encouraged by this means as well as by their exemption from taxation, and lower rents and higher wages is the promised outcome.

There are many other claims made for the proposition that might be presented if space permitted, but most of them rest upon points given above. It is often urged as a panacea for all social ills, which of course it is not. The actual working out of the scheme will be dealt with in the chapter on the Single Tax in Canada.

(To be Continued).

EMASCULATED SINGLE TAX OR COMMON PROPERTY IN LAND, WHICH?

(For the Review).

BY ANTONIO BASTIDA

It seems to us that the following is an admirable expression of a point of view, in which, though there are statements from which we would dissent, we find much to commend. But at all events, it is certain to be read with interest, and expressions of opinion from readers of the REVIEW are invited.—Editor SINGLE TAX REVIEW.

In the Sunday schools last week, throughout the Christian world, was told the story of the angels who appeared to the shepherds in the fields of Bethlehem proclaiming the advent of Christ, with the glad tidings of "peace on earth and good will to man."

Why is it then that today almost all of the powerful Christian nations of the world are engaged in bloody strife? That pious, but rival, Emperors, Kings and peoples are daily praying to God to bless their armies and help them to slaughter those children of God who live on the other side of their political boundaries?

Is it not that Christians no longer follow the teachings of Christ who bade them work for the Kingdom of God on earth? "Thy Kingdom come, thy will be done on earth as it is in heaven." Is it not because they no longer preach the doctrine of the common fatherhood of God and brotherhood of man? Is it not because the effective force of the doctrine which looked toward reform on earth has been superseded by an attenuated spiritual doctrine which rewards suffering here below with an usurious reward on the other side of the grave?

Many writers have pointed out that the teachings of Christ were disturbing to the rulers and culture of His time, as indeed they are to the present, and to St. Paul is generally ascribed this shifting of the reward from this world to the next. Certainly it is due to his writings and advice, "Be ye all things to all men," that Christianity became respectable.

Shorn of its virility, impotent to harm privileged interests, loaded down with platitudinous precepts, robbed of its message of hope and happiness for mankind,—nearly all the civilized world now calling itself Christian—man is systematically exploited by man and nations engage in wholesale murder. This is emasculated Christianity!

In 1878 appeared a book destined to have a powerful influence on the future welfare of mankind; little at first when the small edition of "Progress and Poverty" was published and read by the professors of political economy; greater when Mr. George went to Ireland and was put in jail for preaching the truth in favor of the expropriated crofters; still greater when in an *independent* political campaign he polled 68,000 votes as a candidate for mayor in the city of New York.

We have all read this marvelous book, which combines crystal logic with word color and tone to such a degree that a critic was led to characterize the author as an inspired seer. This book has colored our lives; to it we proudly refer as to the source of our hope for the moral, as well as the material advancement of mankind; to many of us it is the bible of our only religion—humanity.

Now what was the message of Henry George to mankind?

After an exhaustive and close analysis of the causes of poverty and misery covering some three hundred pages, in book VI. of "Progress and Poverty" he brings forth his remedy.

"We must make land common property."

There then is the dictum of our prophet. Do we follow it? Are Single Taxers known as abolitionists of property in land? Does the democratic party reward confessed abolitionists of private property in land with appointments and nominations; does it send them to congress? The question may be begged by saying real estate men know it. To which I may rejoin, are we seeking to convert real estate operators while letting the people remain in ignorance of our cause? The truth is Single Taxers are not preaching the abolition of private property in land, so let us examine the book further.

Mr. George goes on to say, "it is not necessary to confiscate land, it is necessary only to confiscate rent." "We may safely leave the landlords the shell if we take the kernel." Are we known as confiscators of rent? Again we may answer yes, by the real estate men, for it is their business to know and guard against us. But do the people know?

Turn to the book again. Mr. George says, "As we take already part of rent in taxation, all we have to do is to take the balance."

At last we have got down to a tax. From the remedy we have come to the method. Now I have no fault to find with the method; what I want to do is to show that Mr. George in converting us, first pointed out a remedy for poverty and then a method of applying it, and that we persist in trying to convert the people by preaching the method only, keeping silent about the remedy itself. Without playing on words I want to say we have become methodists and have ceased to be abolitionists, to the great detriment of our cause.

Why have we elevated a tax as our slogan in place of the inspiring cry of "the land for the people?" I think it was because we developed a modern St. Paul in our movement, a man who like St. Paul saw the light through the medium of his position and training in society. In 1887 Mr. Thomas G. Shearman, a prominent lawyer and millionaire, then traveling in Switzerland, sent the *Standard*, published by Henry George, an article pointing out that a tax on the value of land would be sufficient for all governmental expenses and that other taxes would be unnecessary. The acting editor of the *Standard*, probably with the best motives in the world, capped this article "The Single Tax."

From this article we derive our name, and from the teachings of Thomas G. Shearman, limited Single Taxer and free trader, as put forth in his book "Natural Taxation," we have become fiscal reformers and respectable, while still honoring Henry George as our prophet.

The consequence of this change has been enormous. To it is due undoubtedly Mr. George's error of judgment, when, against the advice of Dr. McGlynn, he dropped the battle cry of "free land and free men" and led us away from the local field where the land issue should be fought, and entered the federal field as allies of the democratic party on the tariff issue. In doing this we antagonize all believers in protection, who were then, and still are, a majority in the nation. Also we antagonized all the temperance men and prohibitionists, who were for a tax on liquor. Then, as now, in our stupidity, we said, and still say, "Oh, he is not a Single Taxer, he believes in a tax on imports or liquors, etc." Of course he is not a Single Taxer, if we worship the words Single and Tax, but if you come to hate both words and understand that our object is to confiscate rent to the uses of the people, you will have no reason to say that any one believing in doing that is not with us, no matter how many other taxes he believes in.

Shall we persist in this stupidity? Shall we continue, conceited in our

logic, boastful of our superior intelligence to insult our neighbors and then wonder why we do not make more progress? Must we always insist that a man shall cure himself of all economic fallacies before we will allow him to help us make land common property?

Is it not common sense on the other hand for us to say to the protectionist and the temperance man, your issues are national ones. We have an issue here in the State which we believe will cure poverty. We assert that land is of right common property and we want your help in making it so, and we care not how you vote for president and congress in the meantime, for cannot we do the same? After a man once sees the injustice of private property in land his eyes are opened and he soon drops his belief in a protective tariff; but a temperance man may still believe very logically in a tax on liquors as a restrictive measure.

To me it seems logical to think that it will be easy to get rid of taxes on the products of labor when the treasury is overflowing with collected rents, and conversely it looks beyond the bounds of reason to expect that governmental extravagance will allow the lopping off of any important tax beforehand.

Now for many years I thought the Single Tax programme was very beautiful. I wanted a tax—I did not want any other—consequently I wanted a Single Tax. Beautiful is the word, is it not? Well—after a Rip Van Winkle sleep I became conscious and was surprised to find that while I and my comrades had grown old, and that many had passed on, that there was a dearth of young blood. Where, Oh where is the army of young Single Taxers which should replace us? For lack of a fitting reply let us keep silent a moment.

Go to a Socialist meeting and observe the enthusiastic young men there. Why are they there and not with us? Because in our fiscal teaching there is nothing to enthuse over, and frankly, for that reason, the Socialists have a profound contempt for the Single Taxer. I am sorry to say this contempt in my opinion is merited. Had we preached common property in land they would have respected us.

Now I do not want to convey the impression that our wrong policy is maliciously maintained, for it is not, no more than are the platitudinous teachings of the church by the congregations. There, as with us, the really religious clothe the platitudinous mouthings of the ministers with their own deep feeling so that they do not perceive or suspect the absence of application or force in it. And so we hear or read a fiscal argument with its well known phrases for the Single Tax, and knowing that our own intention is the ultimate confiscation of rent, we fancy it says so in the argument. But to the uninitiated it is not there at all, and if we read it again with our attention drawn to it, we too must confess that it is not there. Take the letter-head of a leading Single Tax club, containing an exposition of the Single Tax. Now the writer of this letter-head is no doubt a good Single Taxer, no doubt

either that he was honestly using the current style of argument, but, does he really convey our truth to the heathen? No; we can see it, but the heathen cannot. Suppose we put the club letter and a paraphrase of it in parallel columns; perhaps we can see then why it does not.

CLUB LETTER.

The Single Tax will abolish all taxes save one on the value of land, exempting improvements.

The Single Tax is not a tax on real estate, which includes improvements. Nor a tax on land, for it would tax only such land as is valuable, and would tax that in proportion to value. This would provide all public revenues—municipal, county, State and national.

The Single Tax would get rid of those taxes which promote fraud, perjury and corruption. It would enormously increase the production of wealth by removing the burdens that now weigh upon industry. A tax on things made by man tends to decrease the supply and increase the cost.

But the taxation of land values makes land more available, since it would be unprofitable for owners of valuable land to hold it idle for speculation.

Taxation of the products of labor and the insufficient taxation of land values produce an unjust distribution of wealth, which gives us the hundredfold millionaire on the one side and the tramp and the pauper on the other.

This condition generates thieves and social parasites of all kinds, and requires large expenditures of money and energy in watchmen, policemen, courts, prisons, and other means of defense and repression.

The taxes we would abolish fall most heavily on the poor, and tend to congest population in the great cities. The Single Tax would destroy that monopoly of land which is crowding the people too close in some places, and scattering them too far apart in others.

PARAPHRASE.

The Single Tax will abolish all taxes save one on the value of slaves, exempting their clothing.

The Single Tax is not a tax on plantations, which includes improvements. Nor a tax on slaves, for it would tax only such slaves as are valuable and would tax them in proportion to their value. This would provide all public revenues, etc.

The tax on slaves would get rid of the taxes which promote fraud, perjury, etc.

But the taxation of slave values make slaves more available, since it would be unprofitable for owners of valuable slaves to hold them idle for speculation.

Taxation of the products of labor and the insufficient taxation of slave values produce an unjust, etc.

The taxes we would abolish fall most heavily on the poor, and tend to congest population in the great cities. The tax on slave values would destroy that Monopoly of slaves which is crowding them and the people too close in some places, and scattering them too far apart in others.

Now it is very clear that there is no argument in the paraphrase for the abolition of slavery, and just as clearly is it apparent in reading the letterhead, as it was written, that there is no argument in it for the abolition of private property in land; neither does it advocate the confiscation of rent to the use of the people. The simple change of slave value for land value exposes the weakness of the fiscal form of propaganda, but a greater evil grows out of its use, for in and out of the shifting technical interpretations of fiscal terms the Single Tax politician can dodge his accusers. Now I am getting on dangerous ground. For, is it not treason to criticise those Single Taxers who, by reason of appointment or election, have secured the prefix of Honorable to their names? Are these men holy because they are known to us as Single Taxers? Unfortunately, many people believe it is treason or sacrilege; unfortunately, instead of holding the belief that just because they are Single Taxers much is expected of them, the style is to defend their silence as good policy, or to extol their bravery if they emit some innocuous Single Tax platitudes. This attitude abets the propaganda of emasculated Single Tax.

For example, in a certain State at the last election a well-known Single Taxer ran for Congress. As he failed of election he is not an Honorable, and I may therefore possibly criticise him without being excommunicated. Mr. R., candidate for United States Senator, was accused by Senator S. of being in favor of land confiscation. Did Mr. R. say to Senator S., "No, Senator, I do not think it is necessary to confiscate land, I hold with Henry George, that it is only necessary to confiscate rent." Now if he had said this it would have been the truth and you will notice the distinction would not have made much difference. However, he did not say this, but like Peter he denied his Master. He said, "The statement is false and Senator S. knows it, yet he will continue to use it." Then as a further argument for the Senator not to press this charge he said, "He (Senator S.) knows that it is not within the power of Congress to change our system of taxation. Under the Constitution Congress cannot levy a land tax and a Senator cannot vote for a land tax." Why then does Mr. R., a Single Taxer, and others like him, try to go to Washington? Why not go to his State Legislature? I thank him for giving me such a fine endorsement of the policy I have been advocating for the past four years. Now Senator S. is not deceived by this denial, and it served only to deceive the people, for the Senator knows that it was a cowardly evasion, and respects him as one politician respects another. Mr. R. went on to say—"Many of the largest land owners in the State are my friends and are working for my election." God save the mark! Did Mr. R. ever test these friends by telling them that landlords might safely be left the shell if the people took the kernel of rent? Of course not. He probably expounded the beauties of free trade and the abolition of taxes which bear on industry.

Let Single Taxers proclaim that they are out to abolish private property in land and I will assure you that none of them will be nominated or appointed to office by those parties whose treasuries are replenished in campaign times by vested interests.

Will the cause suffer if certain individuals can no longer hope to satisfy their political ambitions by hanging onto the skirts of the Democratic or Progressive parties? Must we concede that there is no means for them to gain a livelihood outside of political office? No, the cause will not suffer; on the contrary, let the issue be boldly proclaimed, inflexibly maintained, that the land of a State belongs to the people of the State; that the looting and locking up of this common estate by monopolists is the cause of unemployment and poverty to the expropriated, and there will be an awakening among the people of the State which will quickly restore that "howling dervish" enthusiasm which permeated the ranks of the early Single Taxers.

Let this condition once be established and I prophesy that these same men and others like them will start or support State independent political parties, which under the banner of Land and Liberty will march on the State capitals; then will they enroll the people on an issue which appeals to the moral sense of justice of all men.

Why then should we not organize? Is not the issue of common property in land big enough, broad enough and fundamental enough to warrant the organization of State parties to attain it? Is it not of more importance than any or all of the issues now dividing the parties within State boundaries? Can a real Single Taxer return any other than an affirmative answer? What then is needed? Simply the coming together in each State, where there are any Single Taxers left, of a few men animated by zeal and enough self-sacrifice to work for the formation of a State organization.

Shall we wait for other nations to lead the way? Impelled by mis-directed patriotism and on mainly inconsequential, if not wholly fallacious issues, our kindred across the sea are engaged in a titanic struggle involving the reckless sacrifice of the flower of their manhood and the destruction of the accumulated wealth of the peoples; why should not we, the native and adopted sons of America, forming a composite nation, set them and the whole civilized world the example of brotherhood by burying all differences of birth and creed and start a battle through the ballot box for the common heritage with its open opportunity; the object of which shall be to bring justice, peace and plenty to all and sorrow to none?

This cause shall prevail, not by hiding its light under a bushel; not by evasions or diluted teachings, but by the force of the living truth that is in it. And, while we older men may not live to see the harvest, we shall fill the present day with honest endeavor and thereby merit and command the esteem of our comrades, at the same time setting a worthy example for them who shall follow after us on the path toward Land and Liberty, with resultant health and happiness for society.

ASSOCIATION in equality is the law of human progress. Association frees mental power for expenditure in improvement and equality prevents the dissipation of this power in fruitless struggles.—Henry George.

A TILT WITH THE SOCIALISTS.

(For the Review.)

Some time ago there happened to be a joint meeting of Single Taxers and Socialists. Of course, it can easily be understood how these two classes would agree with one another. Sure enough, the inevitable happened. An acrimonious discussion broke out between two of the most fiery of these cults. Order, however, was restored, a chairman was appointed, and Socialists and Single Taxers called on alternately to state their cases.

One of the Socialists in his address tried to prove, that, because it required the cooperative energies of a multitude of men to make a sewing machine, therefore there was no difference between the value of such a machine and the value of a city lot, the value of which was caused by the crowding of population.

With an appearance of self-satisfaction he took his seat immediately in front of the platform, where he might eye closely the oncoming Single Taxer who would dare to enter the lists in combat.

"My friend tells us," began the champion of land value taxation, "that there is no difference between the value of the land and the value of a sewing machine, because it requires a multitude of people to make the value in either case.

"I can easily imagine with what joy our good friend will some day bring home to the beloved partner of his joys and sorrows a beautiful, spick-span new sewing machine, the pride with which he will address her in the the following language: "My own sweet darling, the brightness of my eyes, the delight of my soul, behold this beauty of a sewing machine; you know the value of this sewing machine is just the same as that of a piece of land. Therefore, when the population doubles, the value of this machine will double, and when the population doubles again then the value of the machine will do likewise. Wont that be delightful? Why some day we will be millionaires like the Fields and the Astors."

"My good brother," continued the speaker, in addressing himself to the Socialist, "is that the way the sewing machines do in your city? Did you ever see a sewing machine like that?

"Go on brother, go on "said the Socialist, "you are doing well."

"Well," replied the Single Taxer, "the good wife uses that machine. She oils it and takes the best of care of it, and yet in spite of all her efforts it will become old and wear out, till at last she is compelled to declare to her beloved lord and master, 'my dear, this machine is beyond repair; it must go to the scrap heap, and we will have to get a new one.' "

"Now, my good brother," said the speaker to the champion of the Socialists, "is that the way the lots in your city go. Do they get worn out and useless? Do you have to scrap them and then get new ones?"

"Go on, brother, go on," repeated the Socialist, "you are doing well."

"Some time ago a number of men went to the woods, they cut down the timber and brought it to the factory. At the same time, another group of men went to the mines. There they dug the ore, roasted it, smelted it, fashioned it, and brought it also to the factory. Here another set of men took the lumber and the metal, and fitted and fashioned them till they turned out a quantity of excellent sewing machines. Now, it cost the effort of a great many men armed with their tools and dinner pails to complete these machines.

Tell me, please, my good brother, did you ever see a gang of laborers start out in the morning with their tools and dinner pails to manufacture a quantity of land value? To make the best situated lots worth twice as much as they were before? Did you ever see or hear of such a sight as that?"

"Go on brother," again chimed in the Socialist, "you are doing well."

"Perhaps you remember the mighty fire that swept away half the city of Chicago about the year 1870, how it destroyed the value, not merely of every sewing machine it could reach, but also of every building and every piece of furniture that its flames could devour.

But there was one thing that set the power of the conflagration utterly at defiance. The fire made sad havoc of all the works that the hands of men had created. But the value of the land it could not touch—not even to a hair of its head. No one ever thinks of insuring land value against fire.

My good brother, did you ever hear the alarm bells calling out the people to extinguish a conflagration of land values? Tell me, please."

"Go on brother, you are doing well," again repeated our good friend the Socialist.

"Did you ever see a man who did not know the difference between multiplication and division? Now, if I should show you one, would you not think he was a Simon pure phenomenon, a very fit subject for a museum?"

Now just let me show you one. When your multitude of men assemble to make some sewing machines, do they try to multiply or to divide? Do they aim to produce abundance or to increase the scarcity?

Now you know this fact just as well as you know your own soul, that the aim of labor, constructive labor, productive labor, all the time and everywhere is to make goods just as abundant as they possibly can, to multiply abundance."

"What about bed bugs" asked the Socialist, with a burst of laughter, in which the crowd joined most heartily.

"Oh! Tut, tut, tut," replied the Single Taxer, "That's too bad to give away your own blood relations in that way"—and the laughter was renewed.

"Now when a man speculates to gain a great deal of land value, does he aim to make land abundant? Does he try to convert the one acre into a hundred acres, as the farmer tries to multiply the bushels of potatoes or the flock of sheep? Does he, my friend?"

You know just as well as Satan knows sin that the speculator hungers and thirsts by day, and lies awake at night, praying that the multitude may come and crowd awfully on that land of his, so that it will be divided and sub-divided till the people are packed by the thousand on that acre. He wants division.

You know, just as sure as the heavens are above and the earth beneath, that industry toils always to multiply and thus increase one kind of value, and that as population becomes more and more congested, this causes an entirely different kind of value—a value of scarcity and dearness.

I would seriously urge you never again to say that the value of multiplication is the same as the value of division—What do you say to that?"

With his good natured smile, the Socialist repeated, "Go on brother, you are doing well."

"And what I have said about multiplication and division, I might also say as to honesty and dishonesty, justice and injustice, right and wrong, enrichment and spoliation—an infinite and eternal difference.

When your multitude went to the mines, the forests, the railroad and innumerable agencies to make those sewing machines, each man was doing his utmost as an active intelligent co-operating agent to accomplish his own individual share to produce a definite result. Then he established an indefeasible right to a part of that result. He had a right to say, 'this part of the value produced is mine, mine exclusively to use according to my best judgment.'

But when the population doubles in this city, what man has a right as an individual to claim the resulting land value as his individual possession? What right has the speculator, who has done nothing towards producing sewing machines to come and claim a share therein, because land has become more scarce and more dear?

Is it not clear as the brightness of noonday that there is one value produced by the industry of individuals, which the producers have an inalienable right to claim as theirs; and the community causes another value to the land, which, therefore, belongs to the community for public purposes.

And is it not, therefore, unquestionable that justice demands that we avoid the assessment of individually produced value, and that we appropriate the community caused values, so that such an injustice as land speculation cannot exist?

Am I not right in proclaiming the doctrine, individually produced values for individual enjoyment, and community caused values for community use?

"You have done well, brother," said the Socialist.

Sometime subsequently that Socialist's name appeared in the public prints as an organizer for the Single Tax.—GUILLIAM ALEXIS.

THE Single Tax philosophy is making remarkable progress in Spain. Over fifty daily papers are publishing Single Tax articles and leaflets.

THE GOLD STANDARD

(For the Review.)

By HENRY H. HARDINGE

A "Standard" is an invariable quantity, or quality, and the instant any appreciable variation from a fixed standard occurs, the standard has disappeared.

"Invariability" is the distinguishing quality of any standard and if Prof. Irving Fisher's theory as to the "redundancy" of gold and the high cost of living is sound, then the much vaunted "standard of value" upon which our alleged economists laid so much stress in the first Bryan campaign in 1896 has utterly disappeared, and we have nothing left but a unit of exchange, the decimal dollar, and a lot of financial vapor, instead of the "honest dollar" of our good "gold bug" tory friends of the valiant past.

This "honest dollar" has other angles, however, that are worthy of serious consideration at the present time.

If the Irving Fisher explanation is sound, then the greatest crime (except war) that can be committed against a people has been perpetrated against the great mass of our citizens by advancing the cost of living in the face of marvelously accentuated producing power due to the march of invention.

According to this "highly elastic" theory the transcendent benefits which in the very nature of things should be at once reflected in the lives and welfare of the people have been largely neutralized by the money system upon which the Mark Hanna Patriots of '96 staked their grafts, their fortunes and their sacred honor, and won against the "Robespierre" Bryan, who threatened the integrity of our sound and stable dollar; and now the professorial mouthpiece of the safe, sane and conservative elements in our rich, righteous and respectable society are charging this same honest and dependable dollar with the uncounted miseries of the poor, and the dwindling purchasing power of the fixed salaries of our great hosts of clerks, clerics, clergy and economic clairvoyants who have done such valiant service in maintaining the "statu quo."

Can it be that this is but another case of poetic and retributive Justice? Let us now delve deeper into the accented and wordy explanation of this mysterious phenomenon and subject it to logical analysis.

If all "values" are fixed and determined by gold, then it follows in logical sequence that if a seam of gold 20 ft. in thickness were found containing millions of tons of it, the value of everything else measured by gold would rise, as the value of gold fell, and only the "very rich" could afford to buy anything, and then only for a short time, and the condition of the gold mine owners would be pitiable indeed; they would be bankrupted by the very

plethora of wealth by which they were surrounded and in which they were saturated, immersed and drowned, as it were.

On the other hand, if by some freak of nature gold were to suddenly shrink in volume, and become as scarce as radium, its value would at once rise into unthinkable figures and the value of everything else (measured by gold) would go down practically to zero, and we could buy everything we wanted without money, because prices and values would have disappeared.

Now these are unescapable deductions from the premises of the gold theorists, logical deductions following logical reasoning from a perfectly preposterous assumption.

No matter which way you travel, you reach an absurdity.

Not long ago the "*Scientific American*" (note the word) endorsed the Fisher view and seemed to think that it was the most rational thing in the world, which is to say, that there is nothing more irrational than college economics and a certain brand of scientific foolishness.

The simple facts are that more than half of the property values in this country are "law-made," land and franchise values, while less than half are "labor-made," industrial values, and these law-made values are constantly and rapidly expanding, much more rapidly expanding than are the labor-made values.

Furthermore, the law-made values have validity and value only insofar as they enable the owners to levy tribute upon the makers of labor values.

This process can be continued indefinitely, or, until the sum of ciphers is exhausted, a very remote possibility.

Now, Prof. Fisher and the rest of the cult, instead of taking issue with this colossal capitalized graft try to befog the whole situation with illogical, wordy and vainglorious theories, which to the average man mean nothing, and to the thinker foolishness, and sometimes less.

As a matter of cold fact the whole problem of the high cost of living can be explained in a single pithy sentence. We have inflated to outrageous and unreasonable dimensions *the value of nature's bounties, which she gave to us without price*, and because of the gigantic "rakeoff" which goes to monopoly for doing nothing at all, we are, as a nation, staggering under an intolerable burden.

This is the price we must pay for privilege and it isn't worth it.

Just as the "squid" in the ocean ejects an inky fluid into the surrounding waters to hide himself from his natural enemies, so does the conventional professor of political economy becloud the intellectual atmosphere all around him by introducing extraneous issues into a subject, which, if bereft of their foreign and irrelevant elements, would at once result in economic clarity and useful conclusions.

It seems to me that the net result of the deliberations of such men to the nation at large can be completely summed up in the good old English term, utter worthlessness.

They charge the evils of the present industrial age to the "gold standard," which in itself is a fetish comparable to the protective tariff in its utter foolishness, and refuse to abandon, or even attack the alleged standard, which by their copious but illogical processes of reasoning results in vacuous conclusions and hopeless or impossible remedies.

If the chemistry, mechanics and science in general, taught in our universities were as "inept and dreamy" as the political economy disseminated for the last half century in these scholastic establishments, they would be the laughing stock of the whole world of *applied* science, and would have neither place nor utility in the wonderful and complex mechanism of our modern industrial age.

Every science that touches production has to be true, logical, reasonable and sane in order to be useful; this is the supreme test of any science. Can it be used to solve problems?

This is also the supreme test of the value and validity of economic science and when this test is applied to the solution of the money question, or the trust question, or the problem of monopoly in general, the professorial cult in general display their chief agility in side-stepping the real issue and evading practicable plans for relieving the great mass of the people from the exactions of the privileged classes.

When the political and economic "free lances" of this country have educated a sufficient number of people to appreciate the advantage of straight thinking upon economic questions, we may then expect the college professors to fall in line and endorse a reasonable measure of economic science which, when applied to modern industry, will democratize and humanize it.

THE SINGLE TAX AND AMERICAN MUNICIPALITIES

JOSEPH DANA MILLER IN THE NATIONAL MUNICIPAL REVIEW.

Students of the Single Tax should be cautioned in advance that the exemption of improvements and the resort to a land value tax for municipal purposes alone, may not bring in its train all the advantages that will follow the adoption of the full Single Tax, or the taking of all economic rent, or land value. Indeed, the effects of a total exemption of improvements may conceivably be without any marked advantages, though always to be advocated as a necessary step to the full resumption of social wealth, or land value. For much depends upon local circumstances, assessments, and the rate of taxation.

In 1911 Luther S. Dickey spent several months in the city of Vancouver, as a representative of the SINGLE TAX REVIEW, gathering material for the history of the Single Tax in that city. The May-June number of 1911 contained the results of Mr. Dickey's careful investigations, and on page 13 he

said: "The landowners, as a matter of fact, receive greater benefits from the Single Tax than even the builders and building owners themselves, for while the tax on improvements has been abolished, the land tax has not been increased, and still remains twenty-two mills on the dollar, just what it was before the Single Tax was adopted." To this the editor of the REVIEW appended the following note: "This must be accepted as a statement of fact, and not as favoring the taking of no more than twenty-two mills on the dollar. It is no part of the Single Tax to favor the landowners as landowners. But because ninety-nine per cent. of landowners have interest, as builders, capitalists or laborers, their gain from the application of the Single Tax principle must be quite as great as that going to other members of the community. If this tax of twenty-two mills on the dollar leaves the same amount of economic rent or site value in the hands of the landowners as before, or—as now seems the case in Vancouver—the impetus of prosperity caused by the removal of the tax on buildings has been to actually increase economic rent or site value remaining to landowners, there is even greater necessity of keeping on in the way the city has begun, and taking gradually an ever increasing proportion of land values until the full amount is absorbed for public purposes. Otherwise Vancouver faces the inevitable interruption that comes to 'boom towns' whose history is a matter of record."

Many recent arguments against the Single Tax, drawn from the example of Vancouver, make the repetition of this caution necessary at this time. Also it is to be remembered that land is assessed at only fifty-five per cent. of its value, if my information is correct.

In large cities and towns where the listing of real property under two heads, "value of land" and "value of improvements" obtains, there has been a constant tendency to the higher taxation of land values and lower taxation of improvements. Unimproved city lots, formerly assessed as agricultural land, have been made to bear an increased burden. Everywhere this tendency is observable. The old point of view of assessors in assuming that because land yielded no present revenue it was therefore to be leniently treated, has given way to a saner recognition of what is due the community by those who profit by its growth without commensurate contribution.

In the application of the Single Tax for municipal purposes, as well as in its territorially wider application in the exemption of agricultural improvements and personalty of various kinds, Western Canada has led the way. Vancouver, Victoria and Prince Rupert for local purposes tax land values only. Edmonton adopted the pure land tax in 1912. In Winnipeg the assessment of buildings is about two-thirds that of land, and pressure is being brought to bear upon the authorities to go further in the direction of the Single Tax. Though this movement does not lack critics as well as those who prophesy disaster, it appears to have commended itself to the members of these communities, and no formidable effort has been made to return to the old system. The growth of these communities has been

phenomenal. In the year in which Edmonton adopted the pure land tax—1912—the value of permits for new buildings rose to \$10,250,000 over \$2,197,920 in 1911. Medicine Hat, another town to adopt the pure land value tax, had a 400 per cent. increase of population in 1912. It took the city council of Vancouver a little more than five minutes to decide that there should be no taxation of improvements this year. On April 27 this was carried without a dissenting vote.

Among the more striking examples of the approach to the Single Tax in the United States is the city of Houston, Texas. This city derives seventy-five per cent. of its revenues from land values and twenty-five per cent. from improvements. Personal taxes are not collected in Houston. No more than about ten per cent. ever was collected, so it would be more correct to say that, under the present administration, no attempt is made to collect them.

The "Houston plan of taxation" has become suddenly famous along with the interesting personality of its originator, J. J. Pastoriza, one of the officials in the commission government of that city. When elected commissioner some three years ago, Mr. Pastoriza did not wait for permission of the legislature to adopt the Single Tax plan, but went ahead and applied it and so popular has it become that few of the citizens of Houston would dream of returning to the old system.

And the results seem to have justified the experiment. When Mr. J. J. Pastoriza had finished with his tax bills he found that 5,000 tax payers, or a clear majority, paid less taxes than under the old system. There are no taxes upon credits, mortgages, bonds or stocks, and as a consequence the man who needs money can borrow it at a fair rate of interest. The city announced that it would not place cash upon its assessment rolls, and as a result the bank deposits increased \$7,000,000 in two years.

Those who hold vacant land are improving it. The building permits for the first six months of 1912 showed an increase of fifty-five per cent. over the first six months of 1911. Population increased fifty per cent. in two years. Nor, according to the testimony of Commissioner Pastoriza, has the system made mortgage loans any the less desirable. And as further proof that the system is working well and is popular, Commissioner Pastoriza has announced that with the year 1914 land will be assessed at 100 per cent. and improvements not at all.

The results in Houston, it may be noted, have not been the same as in Vancouver where land values have greatly risen. In Houston many landlords have reduced the price asked for land, and house rents have in many instances fallen. This is due of course to the fact that the rate is higher than in Vancouver and valuations nearer the true value.

This system has proven immensely popular in Texas, so that Galveston, San Antonio, Waco and Beaumont have taken steps in the same direction, though none of them have yet ventured to go so far.

In view of the results that have followed the adoption of the Single Tax

in Houston it is difficult to understand the grounds of opposition to the very moderate provisions of the Herrick-Schaap bill for New York City, which proposed to do in five years what Houston accomplished over night. The purpose of the bill was to reduce the taxation on improvements ten per cent. each year for five years until a fifty per cent. exemption was reached. There were numerous legislative hearings upon this measure, and arguments before the mayor and members of the city government both for and against. There were hundreds of street meetings, and over thirty-eight thousand signatures were obtained urging upon the legislature the submission of the measure to a referendum. Much popular interest was excited, and the real estate associations of the city, or rather their very active spokesmen, were thrown into something very like a panic. The mayor has appointed a committee to investigate and report, and this committee appears, on the whole, as favorable to the adoption of some tax relief measure for the city as in the present state of public opinion could be hoped for. Their report will be awaited with interest.

About a year ago the city of Pueblo, Colorado, surprised the country by adopting the Single Tax after a brief campaign carried on almost single-handed by a young man who had become a recent convert to the principles of Henry George. The constitutionality of that law is before the courts, but in the meantime Pueblo's county assessor is at work on the new valuations to be placed on land under the Single Tax amendment. The Pueblo measure leaves a one per cent. tax on improvements to conform with the constitution, and derives the other ninety-nine per cent. of the local revenues from land values.

As is known to most readers the State of Pennsylvania passed a law about a year ago providing for a ten per cent. reduction of taxes until a fifty per cent reduction is reached, this provision to apply to cities of the second class. The cities coming under this provision are Pittsburgh and Scranton. So little excitement was caused by this law that it is doubtful if a majority of the taxpayers of either of these cities knew of the passage of the law in advance of the presentation of their tax bills. But there will be no panic, and the real estate interests of these cities will find no trouble in conforming to the new conditions.

In California there is a movement for home rule in taxation and this is to be the subject of a referendum in the fall. The impulse which has set in motion this campaign is undoubtedly the desires of the cities of the State to emulate the example of Houston and the Canadian cities.

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

The city of Everett, Washington, at one election defeated, and at a sub-

sequent election passed, the Single Tax by a large majority. This measure was declared unconstitutional.

This exhausts the lists of Single Tax experiments as applied to or attempted by municipalities in the United States. But there is not a city in America in which this proposal to relieve improvements by transferring all or a part of taxation to land values is not being strongly urged. No matter what our convictions may be as to the justice or expediency of this policy its growth is one of the most notable civic phenomena of our times, and cannot fail to have arrested the attention of every thoughtful student of one of the most complicated municipal problems.

A FEW EXTRACTS FROM CONTEMPORARY NEWS-PAPERS SHOWING THE REMARKABLE GROWTH OF PUBLIC SENTIMENT

THE LOGIC OF THE SINGLE TAX

A strong point is made for the Single Tax from an incident in which the owner of a delapidated building in Chicago was fined \$100 for its condition. A Chicago publication remarks that had he improved or rebuilt it, he would have been fined much more for his enterprise, by the tax collector.

It really does seem unjust, impertinent, to tax a man for the improvements he makes.

Recently a member of the *Tribune* staff purchased a well-built but run-down residence property. He spent several hundreds of dollars in remodeling it, painting and fixing up the grounds. Immediately the assessor added more than the cost of the improvements to the taxation value of the property. Thus the man stood:

- (1) Out of pocket several hundred dollars for the improvements.
- (2) Taxed on more than the value of the improvements.

What a premium on sloth! On bad housing!—La Crosse (Wis.) *Tribune*.

WORTH ALL THE WAITING

I received a letter a few days ago from a Democratic friend out in New Jersey, who says he reads this stuff of mine from week to week with interest and pleasure; that he likes what I say on religious subjects, but the Single Tax is a muddle and he wishes I would go lightly on woman suffrage.

And this after all I have said, two columns a week in this paper now for almost four years! And yet I have failed to make the Single Tax understood by this friend or else failed to make what it proposes acceptable to him! Well, if he ever does see it in its true light it will be worth all the waiting. His is not the only case.

The Democratic party has never from the very first known or advocated the first principle of true democracy. I do not say that it has not known and advocated true Democratic principles, but its first principle, that lies at the bottom of all others, it has either not known, or if known has ignored it.—Chas. H. Hardon, in *Daily Patriot*, Concord, N. H.

BUT A BEGINNING MUST BE MADE

Whatever the outcome in those Western provinces, it will really have slight bearing on the Single Tax system advocated by Henry George, Sr. As has been charged in some of the Alberta municipalities, the taxation schemes adopted by them are bastard offspring: and that is saying too much. The taxes there, have, to be sure, been laid on land only, but without due regard to George's emphasized point that they should be laid on the value of land; that what would go from a tenant to a mere owner as such should be taken as taxes by the nation, state, county and municipality. This would mean a new sort of ownership of land, and we should expect the mere owner of and the speculator in land to disappear.

George's ideas are revolutionary. He expected that his system would result in free trade throughout the world, the disappearance of poverty, the destruction of trusts and monopolies, etc. There would be little or no place in it for the speculator in land; but in the Alberta cities one meets the land speculator first, last and all the time. This alone would suggest that George's ideas, even if they were applied in form, were far from being applied in the spirit of their chief advocate.—Rochester (N. Y.) *Chronicle*.

FIT TRIBUTE TO JOSEPH FELS

The old saying that no prophet is accepted in his own country has its exceptions. This is so with regard to our old friend and comrade Joseph Fels, and we are glad to learn that his native city—Philadelphia—has decided to keep his memory alive. On November 5 plans for a memorial monument, in the shape of a public forum, were submitted to the City Council by the Joseph Fels Memorial Committee and accepted. The place proposed for its erection is the north plaza of the City Hall—the recognized open-air meeting place.

Such a proposal is a fitting tribute to the memory of one whose life was spent in unselfish devotion to the interests of humanity; for no one believed more thoroughly than Joseph Fels in the importance and value of public discussion as a means for securing justice. One thing only now remains for Philadelphia, in common with other cities, to put into practice—the principles of land taxation which he so courageously advocated. We are sufficiently optimistical to believe that the time will come when this will be done—London *Herald*.

BASIS OF TAXATION

Mankind would not consent to pay the butcher and grocer on the basis of ability to pay, regardless of the amount of goods they individually receive; but mankind generally, and many persons who call themselves professors of economics in particular, maintain that the people ought to pay for government on that basis—namely on the basis of ability to pay. We join the issue squarely on this point and maintain that those who receive government service ought to pay for what they get. The ability-to-pay advocates have had their unscientific taxing schemes in operation for many years, and according to their own testimony, the system has defeated its own end, for it is admitted by everybody that those who are most able to pay don't pay and that those who are less able to pay do pay.

Good government raises the price of land; it increases the money value of nothing else. Land values being created by the people should be absorbed by the people who created them in taxes. Then the people who were benefited by good schools, good roads and good police and park systems would have to pay for these things. It would then very likely result that those who were best able to pay would pay, but no one would have a right to object, because everyone would get exactly what he paid for. The ability-to-pay advocates, like all reformers who ignore elementary principles, persist in trying to wag the dog by the tail.—*Citizen-Record*, Charlestown, Ind.

SINGLE TAX GAINING

While Grand Rapids is in the throes of tax debate it is well to consider what other States and communities are doing toward solving the problems of assessment. The most remarkable development is the influence which the Single Tax theory is having upon certain sections of the country.

Since 1887 household furnishings have not been taxed in Pennsylvania, the idea being that people should be encouraged to provide themselves with good surroundings. Pittsburgh goes a step further and taxes improvements but half as much as land. Whereas land is assessed at 100 per cent. cash value, improvements are assessed at half cash value. Pittsburgh makes this discrimination in order to discourage the withholding of land from use for speculative purposes. Single Tax advocates claim that Pittsburgh is on the point of levying all taxes against land values, for Pittsburgh citizens are being taught that it is unwise to tax a man more for improving land than for neglecting it, more for beautifying land than for letting it lie waste and ugly, a drag on the entire neighborhood. Even now Pittsburgh manufacturers pay no taxes on machinery or goods because Pittsburgh is convinced that it is unwise to tax enterprise.

The case for Single Tax is by no means proved to the satisfaction of the public, but it gains adherents daily. Land as a tax bearer has these advan-

tages—it cannot be hidden; it can be equitably and systematically valued; except in the case of exhaustive industries it does not depreciate with use; its value rises as the community increases in population and revenue needs increase; it is the basis of all wealth and no individual can add to or detract from its quantity.—Grand Rapids (Mich.) *Press*.

FIGURES WHICH STAGGER

The report of the bureau of corporations, just issued, upon the vast holdings of the lumber lords of the United States, furnishes material for thoughtful consideration for the friends of equitable industrial development. It shows that there are estates within our own borders that make the big Mexican estates look like 40-acre patches. The report shows that "1,694 timber owners hold in fee one-twentieth of the land area of the United States—105,600,000 acres, or an area two and one-half times the size of New England."

Sixteen men hold 47,800,000 acres; three railroads hold enough to give every adult male 15 acres in the nine States where their lands are located. In the upper peninsula of Michigan 45 per cent. of the land is held by thirty-two persons.

One-third of the entire State of Florida is held by fifty-two timber lords. Most of these vast holdings were obtained illegally, through the bribery of congressmen and other public officials. The vast grants of public lands made to railroad and other corporations were obtained through official corruption. It was understood, at the time the grants were made to the railroads that the land would be redistributed to small holders. Of the 82,500,000 acres granted to the Pacific roads in the sixties they still retain about forty per cent.

The only way now left for the people to get back these lands is through the taxation of land values, irrespective of improvements, in the States in which these holdings lie.—Johnstown (Pa.) *Democrat*.

THE SMALL HOUSEHOLDER'S TAXES

The *News* says that if taxation were imposed on land values only the land taxes of the small householder would be greatly increased. Of course they would, but he would be relieved entirely of the taxes on his buildings, and the *Globe* has shown over and over again by illustrations taken from the assessment rolls that the small householder's building is almost invariably assessed for far more than his land. The decrease of taxation, therefore, from the exemption of buildings would, for the small householder and the householder generally, be much greater than the increase following upon the levying of all taxes on land values.

✻ Taxation would fall more heavily upon the concentrated land values of the centre, where the price of land is now unnaturally high. The city would

do much to lessen the hardships of business men who now have to pay interest on these excessively high land values in the form of rent, and would reduce central land values by levying upon them a larger part of the taxation. For higher taxation of land values would inevitably decrease the price of land by lessening speculative holding, as the *News* itself sees when it says: "We go more than half way with the Single Taxars. A far greater proportion of ground rentals should be appropriated for public purposes. Land held out of use by speculators should be taxed into use or out of the hands of the unproductive holders. This is as true of the Western Provinces, where great areas of the best farming country do not bear any proper share of taxation, as of Toronto and other cities where land speculation has been prolific of grave private and public evils."—*Toronto Globe*.

THEY WHO CONTROL LAND CONTROL CAPITAL.

When, in the division of wealth, land monopoly takes all that labor produces, save the living, it takes the capital produced; thus the capital becomes monopolized too, and rent will naturally be charged for its use, the same as for land. When the use of a particular piece of land or capital is contracted for, the payment is generally called rent, but when the bargain is for a blank order on the market, that is to say "money," the charge is called interest. Both are essentially the same; it is a monopoly charge, and this in Political Economy is covered by the term "Rent." The root of the power thus to tax is the monopoly of the land. Without that monopoly the capital produced would all go to the producers, and as they are the users of it, the power to charge them interest on what they themselves produced, would be at an end. Capital they could then produce without limit; and it would be theirs. Whoever controls the land controls the capital, and herein lies labor's only salvation.—S. TIDEMAN, in *St. Louis Mirror*.

PARKS AND LAND VALUES.

There is no case on record, I believe, in which such parks have not at once increased real estate values in their vicinity, so as to largely extend the assessable valuation of the community. In the city of Harrisburg, for instance, I was given cognizance yesterday of a little tract of land, desirable to be added to one of the parks, which will not be obtainable for less than \$3,000 per acre, if indeed it can be bought at that price. Yet the larger tract, of which it was the least desirable part, was sold to the city for park purposes eight years ago at \$1,000 an acre, and the owner was angry that the city did not take it all at that price.—*American Municipalities* for Jan. 1915.

WHAT IS THE SINGLE TAX?

This definition of the Single Tax is reproduced from the **SINGLE TAX REVIEW** for July-August 1909. It is from the pen of Daniel Kiefer, Chairman of the Fels Fund Commission.

Adam Smith in his "Wealth of Nations" referred to the absence of want in what were then the British Colonies of North America. He also showed the cause of this state of affairs. He said it was due to the easy access the colonists had to the vast natural resources of the country.

These same natural resources exist today and on account of progress in invention, and increase of population, are capable of far greater productivity than in Adam Smith's time. But the workers no longer have the easy access they once had because the land has almost entirely become private property.

The contrast between the distribution of wealth among us today and what it was when the country was still new may be shown by the testimony of many others besides Adam Smith. It all clearly shows land monopoly to be the main cause of poverty and all its resulting evils.

The way to cure an evil is to remove its cause. Poverty can be abolished by destroying its cause—land monopoly—and the Single Tax is the easiest method by which this result can be accomplished. The public appropriation of ground rent will secure the common right of all men to the use of the earth even though existing legal titles be not disturbed. A tax on land values equal to the annual rental value is all that is necessary to make land for all practical purposes common property. At the same time, the abolition of all other forms of taxation would remove another obstruction to industry. The abolition of these taxes, leaving the tax on land values the only one for the raising of all public revenues, is what we mean by the Single Tax.

With the Single Tax in operation the owner of unused or only partially used land would find himself put to heavy expense for the pleasure of claiming title to certain parts of the earth's surface. If he could not or would not make this title a means of giving him enough revenue to pay the tax, he would in all probability drop it and leave the land to some one who both would and could make it sufficiently productive to pay the tax.

Besides making natural opportunities accessible to labor, the Single Tax would be fatal to all the trusts and monopolies that depend either on land monopoly or some form of unjust taxation for support. When it is borne in mind that under it there will be neither protective tariff nor revenue tariff; that there will be no internal revenue duties; no local or State taxes, either direct or indirect on industry or its products, it should be easy to see that the trusts now fostered by one or more of these forms of special privilege will have lost their power to monopolize the industries they now control.

The Single Tax is, in short, the most practical method of social redemption.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by
JOSEPH DANA MILLER, at 150 Nassau St.
New York

SUBSCRIPTION PRICE:—In the United States, Canada and Mexico, \$1.00 per year. Payable in advance.

Entered at the Post-office, New York, as Second Class Matter.

JANUARY-FEBRUARY, 1915.

PUBLISHER'S NOTES.

BEGINNING with this issue the pages of the REVIEW will be numbered consecutively for the yearly volume. And with the final number of the year a title page and index for binding will be printed.

WE have still on hand hundreds of copies of the Vancouver, British, N. Y. City and other Special Numbers. These are admirably adapted for propaganda, and will be furnished in quantities, postpaid, at ten cents a copy.

OUR readers are asked to note announcement on back pages, of the forthcoming SINGLE TAX YEAR BOOK. Send for subscription blanks for circulation among your friends and fellow Single Taxers. Help us to make this enterprise a signal success from the start. Particulars of the progress of the work will be printed in each issue of the REVIEW.

SINGLE TAXERS AND PUBLIC OFFICE.

We have been called to task for our attitude toward Single Taxers seeking public office. Let us not be misunderstood. We dispute no man's right to serve the public or his

own interest in any of the five or six parties which furnish harmless activities to the American people and entertainment to the angels. A man's livelihood is his own, and he is as much justified in seeking it in this way as in any other. Nor is his consequent silence imposed by his political obligations a fair subject for public criticism. In this, too, he should be free. For political salaries from \$5,000 to \$17,500 are only to be obtained by the sacrifice of some part of a man's most cherished convictions, and of the need of such sacrifice we are not the best judges. Nor are we under any bounden duty to hale him before a court on indictment based on a more or less altruistic view of the relation of a man's political conduct to his ethical concept, or some earlier confession of faith. All this we concede to the objectors to our objections.

But they leave untouched this more vital consideration. Single Taxers are fighting for a great principle—a principle to which the individual must be subordinated. A Single Taxer running for office on a non-Single Tax issue should no more interest us than some political contest for justice of the peace in Kamshatka. His political fortunes are of no more concern to us than his successful elevation to a position of responsibility in some department store. Yet Single Taxers on hearing of such nomination band themselves together, send out speakers, solicit funds and divert their energies from direct activities for the Single Tax to electing a fellow Single Taxer to office.

What follows? For the most part, so many years of silence on the part of the successful nominee. A voice or pen lost temporarily, maybe permanently, to the movement. Our memory at the moment goes back to a brilliant member of the legislature of a certain State, who was several times reelected. He had been a Single Taxer, active with tongue and pen. We waited impatiently for him to do something, for he had influence and force of personality. He would tell us in a stage whisper that times were not yet ripe for the doing of something for the Single Tax. They never got ripe during his term.

Our point is that we have no right to criticize or condemn such a man. As he

was not elected on a Single Tax issue he was not called upon to make it an issue. It is easy to argue, and idle to deny, that his responsibility was to those who had elected him, and to the platform on which he stood. But we had worked so hard for his election.

It was this reply in substance if not in words that Justice Seabury made in perfect good nature to our statement at a recent dinner that we had been too busy electing Single Taxers to office who in office were, so far as the Single Tax is concerned, relegated to obscurity.

The defence of the Justice was sound. Unless candidates are elected on a Single Tax issue their responsibility is to others than Single Taxers.

THE DEATH OF DUKE PROSPER.

The death in Brussels a few weeks ago of Duke Prosper of Arenberg seems to call attention anew to some of the curiosities of our economic system. The Arenbergs were the spoiled darlings of our land system. The mineral rights in Westphalia in possession of the family were confirmed by the Emperor Charles IV. away back in 1358, and royalties from these holdings have been paid the family for ten centuries. But at no time have they increased so rapidly as in the last two decades.

Duke Prosper was a degenerate and was convicted of a peculiarly revolting murder years ago, and sentenced to fifteen years penal servitude, which his rank and influence enabled him to escape.

Think with what arguments this noble family would resist the taking of these royalties by public taxation. Wouldn't they argue something like this: "For ten centuries our family has rested secure in the belief that the law which has recognized our right to these royalties, confirmed by act of the Emperor Charles IV., would not be rudely abrogated. Under the sanction of this law these holdings have been wisely 'administered' by our family; numbers of humble and deserving workmen with families have made their living by extracting the ores; why its very age constitutes an

argument for the excellence of the institution of Arenberg rights to these Westphalian mineral royalties. It is true these mines have grown in value since the time of Charles, but so has everything else that has survived his reign—paintings, missals, cathedrals. It would have been all right if we had begun that way, and no doubt in a new community the Single Tax would be practicable, but,—etc., etc."

So would the Arenbergs "reason" and their reasoning would be just as valid in their mouths as in those of the Astors.

IN MEMORIAM—THE PERFECT LANDLORD.

We made no mention in our last issue of the death of John G. Wendel, landowner, second only to the Astors as a holder of New York real estate. Unconsciously, he was a silent apostle of the great cause of the entire absorption of land value by taxation for public use. While others have been obliged to content themselves with mere verbal advocacy of this belief, he conducted his affairs so as to be a living testimony to the truth of the doctrine that we champion.

Confident in the legal rights over his vast estate, and the publicly created values attached thereto, which our land system vested in him, he had no patience with the weak spirit of truckling to public opinion, which many of his landowning brethren betray. His land was *his*, to do with as he pleased, and no sickly sentimentality dimmed his view of his relation to his fellows. No idea that he was a trustee for the Almighty to dispense His blessings on the poor and lowly ever entered his head. He was in some sense a hero of a lost or losing cause—lost because the common sense of the future will not long tolerate a legal fiction which converts the product of the labor of millions into the private property of the few.

Mr. Wendel belonged to a generation of men who had no more doubts of their right to do this than had the planter as to his right to own, buy, sell and breed slaves, under the cruder, if less efficient system of chattel slavery, which preceded the indus-

trial bondage under which we now live.

"Neither sell nor improve" was the Wendel maxim, and that it was a wise one for those who could afford to adopt it as a rule of conduct, is shown by the great fortune of which John G. Wendel died possessed. With the exception of a few negligible acts, he contributed nothing to progress or the well-being of his contemporaries. He stood like a great rock in the stream of advancing civilization, much as the Hell Gate rocks stood in the East River until twenty-five years ago. We recognized the physical obstruction to commerce and removed it. The world has not yet recognized the rocks on which both capital and labor split, nor has it learned to use the means required to clear the channel so that everyman's ship may come home, whatever kind of vessel it may be.

But whatever else may be said of Mr. Wendel he was neither hypocrite or sycophant. He did not try to veneer with a shallow philanthropy the ugly fact of predatory privilege. He flew the skull and cross-bones at his masthead without trying to cloak it with the red cross. In his demise, as in that of Morgan, Harriman and in one soon to be expected, though so long deferred, we see the end of an epoch. "Their sons inherit them" but they shame their sires. Some gleams of social justice have lighted up their superficial souls. They have neither the stolidity, the authority nor the grit of their forebears.

HYGIO—ECONOMICS.

Alfred N. Chandler, a well known Single Taxer of Montclair, N. J., has invented the above term to describe the effect of land speculation in suburban and rural communities on the health of dairy cattle and the price of milk in Essex County, N. J., where Mr. Chandler has made special investigation, many tuberculous cattle have recently been found in the dairy herds. Inquiry revealed the fact that dairymen were compelled to house their cattle in badly ventilated barns a good part of each day owing to the scarcity and prohibitive price of pasture land, which had been bought up by land speculators and

held out of use for building sites, the owners meantime escaping with a low tax on their unimproved property. As a result of this artificial scarcity of land the cattle contracted tuberculosis just as humans do in crowded tenements, many small dairymen were forced out of business and the milk supply was slowly but surely passing into the hands of a few large producers who controlled the supply and could regulate the price at will.

The relief is obvious. Tax the speculators up to the full rental value of their holdings and the greater part of the acreage could be profitably used for pasturage, the supply of milk could be increased and improved in quality, for the cattle could then have more and better pasturage and more fresh air to ward off tuberculosis. The land speculators would lose their graft of course, but the rights of the public would be conserved.

Mr. Chandler's theory has attracted comment from several newspapers, including the *N. Y. Times* and has received the approval of the great pure food champion, Dr. Harvey W. Wiley. When the people rouse themselves from their torpor they will begin to understand how vitally this question of land monopoly affects their health and happiness.

TEACHING THE GERMAN SAILORMEN.

Our old friend, Edward McHugh, in conjunction with Joseph Havelock Wilson, president of the British National Sailors Union, has distributed Progress and Poverty among the sailors at the concentration camp about eight miles from Northampton. Here on an estate of fifty acres surveyed by a splendid country mansion, 2,000 English-speaking German seafaring men are learn the economic gospel that will make for the final peace of the world. When this war is over many of these sailormen will go to all parts of the world and some will bring to distant parts the message they learned while prisoners of war. And this they will the more eagerly welcome as coming from one who himself was a sailorman.

PRESENTATION OF PRIZES IN THE
N. Y. HIGH SCHOOL ESSAY
CONTEST.

The formal presentation of prizes offered by the New York State Single Tax League to pupils of high schools in the State for the best essay on the Philosophy of Henry George as set forth in *Progress and Poverty* took place in a number of cities. Eight of the winning essays were printed in the Nov.-Dec. number of the *REVIEW*.

One of the most interesting of these presentations was that at Ossining, where young Edward O'Toole received a prize of ten dollars from the hands of Hon. Thomas M. Osborne, warden of Sing Sing prison. There were a number of spectators present.

Mr. Osborne said he remembered his wonderful experience years ago when he read Henry George's "Protection and Free Trade," and the privilege which had been accorded him of becoming acquainted with the writings of one whose reasoning was so clear and convincing. He afterward read "Progress and Poverty" upon which young Mr. O'Toole's essay was based. He had been converted to the Single Tax belief by the writings and reasoning of Henry George and believed it to be the only sane and sensible method of taxation. He was surprised that the people had not long ago become disgusted with all of the abominable methods of taxation and turned to the Single Tax methods for relief.

His task was a particularly pleasing one because the young man who was about to receive the prize is the son of one of the prison officers whom Warden Osborne has learned to like and respect during a brief acquaintance. He hoped that the son inherited the parental virtues.

Young Mr. O'Toole about a year ago won a prize for an essay on Christopher Columbus, offered by the Knights of Columbus. The *Democratic Register* of Ossining reprinted Mr. O'Toole's winning essay from the *SINGLE TAX REVIEW*.

Master Samuel Rabinowitz, of the Morris High School in the Bronx, received the prize of ten dollars from Register Edward Polak, who in the course of a brief address said:

"The philosophy of which he has partaken will have a great influence on his life as it has influenced the lives of others. No man can read the works of Henry George without awaking within him thoughts and emotions which will make of him a better, wiser and juster man. Not only that, he will be better able to know the relations of himself to his fellows and the natural laws which govern the universe. Master Rabinowitz, in presenting this prize on behalf of the New York State Single Tax League, I feel sure that the League is well satisfied with your essay, for it is a splendid indication of the research and thought you have given to a philosophy which some day must be accepted by society if society is to endure. In future years as you go through life you will have to bear the vicissitudes that go to make up life's burden, but you will have supreme consolation in the fact that whatever may come, the knowledge gained by having read the philosophy of Henry George will guide you safely."

The presentation of the second prize of \$30 to Miss Eleanor E. Dunn was made by Hon. A. M. Sperry of Albany. The *Knickerbocker Press*, of that city, gave a good report of the event, and also of the remarks of Mr. Sperry. Miss Dunn is only eighteen years of age and has won a number of prizes in essay contests, one on "Nathan Hale and Major Andre," and another offered by the State College for Teachers on the subject of "The Influence of Shakespeare's Environment on his Writings."

Hon. John J. Murphy, Tenement House Commissioner of the City of New York, made the presentation to young Francis Thornton Kimball, winner of the third prize, at the Polytechnic Preparatory School, in Brooklyn, and to young Mr. Lapolla, winner of one of the ten dollar prizes at the DeWitt Clinton High School, this city. Mr. Lapolla has become a pupil at Columbia College since writing the essay.

Mr. James P. Kohler, of Brooklyn, made the presentation to Malcolm F. Orton, winner of the first prize and pupil at the Newtown High School, Elmhurst, L. I. The school room was filled with pupils and their parents, and Mr. Kohler is confident that he made many converts in the course of his

speech of presentation. The audience seemed particularly enthusiastic over Mr. Kohler's suggestion that political economy should be taught in the public schools.

Mr. E. C. Clark, of Cleveland, N. Y., made the address of presentation to Weber App, of the Shortsville, N. Y. High School, winner of one of the ten dollar prizes.

To Miss Marion McNeil Knowles, of the Lockport, N. Y. High School, John McF. Howie, of Buffalo, made the presentation, and Hon. Robert Baker acted in a like capacity at the Boys High School, Marcy Ave. Brooklyn, where another of the prize winners, W. Stull Holt, son of Byron W. Holt, attends.

To Hon. A. M. Sperry, who presented the prize to Miss Dunn, at Albany, is due the thanks of the League for performing the same service at Schuylerville High School where Miss Helen Bullard was notified that she had been selected as one of the prize winners.

The eight winning essays that were published in the last number of the REVIEW can be had in pamphlet form by addressing the League at 68 William Street, this city. It is published at ten cents a copy.

Very interesting are some of the letters received from some of the contestants. Young Mr. Rabinowitz writes: "I think that the New York State Single Tax League could in no better and effective way propagate the great ideas embodied in Henry George's philosophy. May I suggest that such contests be held for college students. It would acquaint the intelligent youth of the country with the great reform that the Single Tax proposes."

Young Weber App writes that while appreciating the monetary reward he esteems it a greater return that he has been permitted to become acquainted with the works of Henry George.

It is especially gratifying that many of the high school principals announced their willingness to give hearings to any representative of the New York State Single Tax League who might desire to address the school in the near future. Mr. James R. Brown, who has begun his tour of the State for the League, will avail himself of these many invitations.

DEBATE BETWEEN LOUIS F. POST AND PROF. E. R. A. SELIGMAN.

In the Horace Mann Hall, of Columbia University, on the evening of Dec. 9, Louis F. Post and Prof. E. R. A. Seligman debated before a large audience the question, "Is the Single Tax desirable?"

Mr. Post, who opened for the affirmative, began by saying that the taxation phase of the Single Tax interested him only incidentally. He doubted whether there was anything that might be called a science of taxation. The Single Tax was only the method of accomplishing justice and fair play. If there was a method of doing the same thing in another and better way Single Taxers would be willing to drop their present method.

Mr. Post here illustrated his point by instancing what follows the building of good roads. Recent investigations of the Dept. of Agriculture has revealed how enormously the building of good roads add to land values. One or two instances come to my mind. The creation of a road in Florida added twenty dollars an acre to land adjoining, and even the land further back increased ten dollars an acre. Now note what this implies. The owners of these lands get twenty dollars more an acre without raising a finger. If the department had pursued its investigations further it would have discovered that not alone the land along the highway, but land further back, farm lands remotely situated, and building lots of cities near at hand, had all increased by reason of these public works. And what is true of this kind of improvement is true of all public improvements. It is not necessary for me to point this out to you. You all know it. Above all, every real estate agent knows it. He knows it until you talk Single Tax, and then he doesn't know anything about it. Mr. Post closed with a statement of the Single Tax, insisting that there was no other just method of public revenue save the taking of what is publicly created for common use.

Prof. Seligman said that twenty years ago he had debated the Single Tax with Henry George. Ever since then he had

earnestly and sincerely striven to understand the position of Single Taxers. Prof. Seligman denied that any distinction could be drawn between land value and other values. The attempt to draw a distinction between incomes from land and other products was foredoomed to failure. The professor said that he would not deny that there was such a thing as social values, or such a thing as unearned increment. Later on, however, he led his audience to understand that he regarded nearly all values as social values. He announced triumphantly that there was not a single scientific economist who is a Single Taxer.

"I have a cotton mill by a stream. Now what part of the value of the cotton cloth is due to my labor and what to the stream? Nature is one of the inevitable co-operators in whatever a man does." "All values are social values. If I invest in ostrich feathers and tomorrow the fashion changes and the community makes no further demand for ostrich feathers, the values are swept away." Prof. Seligman said that the conclusion he drew was that society holds a mortgage over the property. All private property is to be considered in accordance with the rights of society. He used the illustration of a Rembrandt bought many generations ago for \$500 that is now worth \$500,000. Society has created that value; the "unearned increment" does not attach to land alone, but to very many other things, among which Prof. Seligman instanced trade secrets, patents and trade marks. "I have by my own labor earned and saved a thousand dollars, and I invest it in a piece of land. But here is another man who has had a thousand dollars left to him by a great aunt. Is that not a special privilege? In fact there is no greater privilege than that of inheritance (!). The professor wanted to know what benefit land derived from the fire department. What from the Health Department? What benefit does land get from the schools?"

Mr. Post said he now understood why the professor had never succeeded in becoming a Single Taxer. I do not wonder if he began that way. I should not have become a Single Taxer myself. Mr. Post traced the beginnings of a community and the rise

in land values as governmental functions and public services are increased. He dealt vigorously with Prof. Seligman's statement that all values are social values. When one man swaps the product of his labor for the product of another he has created by exchange the relation of value in exchange as between buyer and seller. But this is not a social value. You can play upon words if you like. But social value is a value created by the organism we call society. This point Mr. Post further elaborated. Ostrich feathers and Rembrandts are not social values. Society has nothing to do with them. Nor is society affected injuriously when Rembrandts get so high priced that washerwomen cannot own them. But when land gets so high priced that labor cannot use it all society is affected to its very grievous hurt.

Prof. Seligman in the fifteen minutes that remained to him reiterated his denial of the possibility of distinguishing between socially and industrially created values. The value of land in New York City is due to population, but only in small part; It is due to the fact that New York is the outlet of the trade of the world. It is determined by the men who are working all over the world, even by the farmer working in the rice fields of Asia. Therefore, if land value is a socially created value it ought to go to the Indian ryot as well as to the man working right here. It ought to go into a world fund. The professor closed with the argument that profits come not from products, but from human relations, which include all sorts of privileges. Therefore, for the community to say we will take away only one sort of privilege leaving all other privileges untouched, is to discriminate unjustly.—J. D. M.

MR. ROBERT BALMER, who has an article in advocacy of the Single Tax in the *Mundo Argentino*, of Buenos Aires, writes regarding it: "In this article I use a Canadian illustration. It is being issued as a leaflet by the Argentine Single Tax League."

THE Kansas City Public Library, Kansas City, Mo., wants 1913 and 1914 copies of the REVIEW for binding.

A WHIRLWIND DEBATE.

JAMES R. BROWN, OFFICIAL LECTURER OF
THE NEW YORK STATE SINGLE TAX
LEAGUE, DEBATES WITH ALLAN
ROBINSON IN ALBANY.

Mr. Allan Robinson, of the Allied Realty Interests of this city, has debated with Single Taxers before, but previous encounters have been for the most part merely scientific sparring exhibitions, what may be called "contests for points." Our readers will forgive us the use for the minute of prize ring terms, since no other descriptive phrases so adequately describes what took place. For the first time he met an opponent who beat down his guard, and kept "coming" every minute of the time. The debate took place in the Assembly Room of the Albany capitol on the afternoon of Thursday, Jan. 21, before the convention of the State Agricultural Society. The editor of the REVIEW was in the audience during part of the time.

Mr. Brown began by saying that if there was any subject on which the farmers of the State required education it was the subject of taxation. No man defends the present system of taxation. The Single Tax is not a tax on land, but on land value. Mr. Brown took a farm worth in the market six thousand dollars, and said if it were stripped of everything that was due to labor, mighty little value would remain. But in the cities there are lots which if stripped of everything created by labor would be worth hundreds of thousands, and acres worth many millions. This is the value the Single Tax would take, leaving the farmer those values due to labor now taken by our present methods of taxation.

Mr. Brown said: Here is a farmer who is far from industrious, who lets his land go to waste, who spends most of his time in the gin mill of the village. The assessor comes along, and surveying the dilapidated property, the idle fields, says: "Poor fellow, he is not making much. We will have to show him special consideration." Here is another farmer, industrious, self-respect-

ing, always on the job. He adds to the wealth of the community. His farm is neatly kept, his buildings are of the newest pattern. The assessor looks, and his face darkens. "We'll have to show this man the error of his ways; we must teach him better." So he fines him heavily, according to the law. Now, is this a wise thing to do? We make life more difficult for this man. We visit with extreme penalty anyone who plants two blades of grass where one grew before.

Mr. Brown described the origin and growth of land values as the measure of the value of public service. He showed in a few homely but striking phrases what makes the value of a lot, and declared the Single Tax a boon to the farmer. "It lifts from his shoulders the grievous weight he bears, for it taxes only land values, and what are the land values of rural communities?"

Then swinging again at his opponent, he said: "Here we have an aggregation of individuals who call themselves The Allied Realty Interests. They have no industry, no name in business, so they call themselves Realty Interests. Now what do the men behind these interests want, and what are they really interested in? Not improvements, not buildings, not the right and privilege to serve the people as all those who work must serve, but the values of social service created by the community, those values that attach to land."

Mr. Brown here read a significant paragraph from the *Real Estate Record and Guide*, urging investments in New York realty on the ground of the many public improvements contemplated. "This gives away their case," said the speaker. "Now if the city creates these values, as these men state, they belong to those who create them, not to this little bunch of operators."

It is all too simple for you not to understand it. A tax on a labor product increases the cost, obstructs business, discourages industry; a tax on land values, on the other hand, encourages the use of land, and tends to prevent involuntary idleness by increasing the opportunities for employment."

Mr. Allan Robinson began by explaining

that the Single Tax is not a tax at all. "Single Taxers themselves oppose the use of the term. Mr. Henry George, the promulgator of this doctrine, did not believe in private property in land, but aimed to bring about a system of common ownership. Let us understand what the Single Tax is. Mr. George advocated it merely as a method of establishing common ownership in land. Mr. Robinson declared that the Canadian experiments were failures. He said that Single Taxers never explain their doctrine, that he had never heard it explained.

Mr. Brown in reply said that Mr. Robinson should hear it explained now if he never had before. To the statement of Mr. Robinson that rents would be higher under the Single Tax than now, Mr. Brown said that if that were so the men who were behind Mr. Robinson would tumble over themselves to get it. For what they want are high rents, and their "cupidity has no limits and their greed no bounds." He declared it utterly false that the Canadian experiments were failures, and he had been where these experiments had been tried.

Mr. Brown's final reply to Mr. Robinson was very short. But it was remarkably effective. This master of ring generalship beat down the cunning defense of his opponent and completely overwhelmed him with the vigor of his attack.

The effect on the audience was marked. The applause was general and spontaneous. Mr. Brown was kept busy shaking hands and acknowledging the congratulations of members of the conference.

Before adjourning he asked Mr. Robinson if he would debate with him in New York City on his return. Mr. Robinson said he was "through." But it is hoped that this advocate of the Realty Interests will not desert his clients in their extremity.

Mr. Brown left for Buffalo the same night. In that city he will speak nearly a score of times before his return.—J. D. M.

W. A. DOUGLAS, who is in Lansdowne, Pa., on a visit, gave two addresses at Gerard College, one on The Study of History and another on The Difference Between the Single Tax and Socialism.

TO SINGLE TAX LETTER WRITERS.

The New York State Single Tax League offers to Single Tax Letter Writers the following suggestions:

An editor likes to get letters from readers because it furnishes the best proof that his paper is read.

ADDRESS THE EDITOR WITH KINDLINESS.

Be certain that your comment has value as new information or clears some obscurity in article or editorial you are discussing.

BE PERSUASIVE.

Concede all non-essentials; direct your whole attention to the essential point. When you have made your demonstration—STOP!

QUIBBLING WEAKENS ALL ARGUMENT.

State your view-point, and submit the facts supporting your judgment. Arrange your facts in logical order, built up to the climax.

PERSONALITIES ARE NOT CONVINCING.

You may have a justifiable grouch, but the rest of the world is not interested in it.

BRIEF LETTERS.

Write tersely—affirmatively—legibly, on one side of the paper only. Strike out all unnecessary words.

SIGN YOUR NAME.

The editor will more readily publish your communication if you show good faith by personal endorsement of your opinions.

NOTES.

One sentence—one idea. Short sentences give snap; long sentences are ponderous. Simple words are best. Adopt the tone you would use in talking to a dear friend. Practice makes perfect.

JOHN Z. WHITE debated the Single Tax in Denver with Celsus P. Link on Saturday, December 19, before an audience of over 2,000 persons. Mr. Link is a member of the State Tax Commission and also an officer of the National Tax Association. Mr. White was at his best and the debate is the talk of the town.

THE PITTSBURG DISPATCH SEEING
THE LIGHT.

W. F. Smith in an article in the *Pittsburg Dispatch* of December 6th, commenting upon the proposition to rebuild the "hill district" of that city, has this to say:

"Let us suppose all these thousands of buildings to be suddenly obliterated, saving alone the churches, schools, hospitals and certain modern structures. Such an obliteration at first might be regarded by the owners as a great calamity, but if we further suppose that the owners could be brought together and well organized for rebuilding, the result would in the course of a very few years be an attractive section built up on modern lines worth several times the old valuations."

Mr. Smith sees the folly of any attempt to rebuild that section of the city by bargaining with the landlords in terms of the enhanced values due to the expenditure of the commission authorized to condemn and rebuild. He pronounces an "idle dream" the hope that this section can ever be so improved under existing laws as to realize the expectation of those who wish to see it the heart of a great metropolis.

YOUNG Francis T. Kimball, one of the prize winners in the essay contest of the New York State Single Tax League, writes the editor of the *REVIEW* as follows: "Though the monetary reward for my work is highly appreciated, the profit I have derived from the reading of the works of Henry George has been much greater. The astounding conditions in the great cities I already knew, and the Single Tax seems to be the only feasible cure."

THE Mass. Single Tax League has notified all Men's and Women's clubs throughout the State that the organization will furnish speakers during the coming winter season, who will present the economic question in its various aspects. The services of the speakers will be furnished free but organizations outside of Boston will be asked to defray traveling expenses.

FIFTH ANNUAL NEW YORK STATE
TAX CONFERENCE AT ALBANY.

Dean Swift said (or it may have been Sydney Smith) that there were two places where a man should be allowed to speak without contradiction; in the pulpit and on the gallows. So perhaps it would be unbecoming to regard with levity the proceedings of a body of men whose heads are so soon to fall into the political basket.

These heads now rest upon the shoulders of the men who constitute the New York State Board of Tax Commissioners, and which body will disappear as soon as Governor Whitman gets the necessary "ripper" legislation that will remove them.

One thing this three days Tax Conference at Albany on Jan. 19, 20 and 21, discloses. There is no such thing as a science of taxation; there is no natural taxation; all taxation is unnatural. All taxes are accursed; they curse both him that gives and him that takes; and, between them, the community.

There was a fairly good attendance at the beginning, some forty-one counties being represented. Joseph H. Schwab, State Tax Commissioner was elected chairman and Chas. J. Tobin secretary "for this meeting and the ensuing term." Thus the motion was announced. These nominations were suggested by the chair and were voted on by those present, or such of them as deemed the matter of sufficient importance to say "aye."

It would be impossible to review the many papers read even if they were worth it, which for the most part they were not, though Chairman Schwab frequently referred to them as the "*elegant* papers submitted."

Mr. H. S. Culbertson, of the Short Ballot Association, read a paper on the difficulty of enforcing the present State Tax laws, and thought the trouble was with the popular election of assessors. In this way the personal element rules where the impersonal element should count for most.

Mr. Downs, of Sussex, said that before you could reduce errors in assessment you must provide tax laws that the people can understand. "I went to the district at-

torney of Suffolk county and asked him what some of the laws meant, and he confessed he did not know." Mr. Downs said that an examination of assessments in his town revealed that the property of small owners was assessed at much nearer its true value than the property of large owners. "And this," said Mr. Downs, "is the rule over the whole country." This elicited slight applause. He said assessors were not paid sufficient for their work, and this elicited great applause from all present, including the assessors.

Mayor Carson of Jamestown, who presided at the morning session of Wednesday, the second day of the conference, urged the simplification of the administration of taxation.

In the discussion that occurred Wednesday afternoon Mr. Alfred E. Holcomb, who is assistant secretary of the American Telephone and Telegraph Company, questioned the practicability of separating the value of land from the value of improvements for assessment in rural communities. He said he hoped he was mistaken. He is. Several speakers said there was no such difficulty. Mr. Downs said that in estimating values the assessor considered both land values and improvement values, and it was a necessity to consider them separately. But when asked rather peremptorily by a large gentleman whether he was in favor of listing them separately he said "No," and the large gentleman said he was with him. Another speaker said there was no more difficulty in assessing land values separately from improvement values in rural communities than in cities. But this speaker declared, what is really the secret objection to separate assessments, viz., that it tends automatically to the "under-assessment of improvements."

It seems rather late in the day for a discussion as to the practicability of separating land and improvements for purposes of taxation, and it would probably occur nowhere among any body of well-informed men unless they were "tax experts."

It is possible that to some of those present the papers read at this conference may have seemed marvels of investigation and

revelation. At least, a number said so, and we must take their word for it. Yet in none of them was there any suggestion of fundamental principles. We have said before that at few of these conferences has there been anything added to our knowledge of taxation, nothing not already known and included in the works, for example, of David A. Wells. If the members present had retired with one or more of these volumes from the pen of that serious student of taxation, together with a book of Common Prayer as a first aid to their moral nature, they would emerge a few years hence with a better knowledge of their subject.

We are aware that these conferences deal not so much with theories as with problems of administration. But considering these problems and the difficulties that confront administrators, it would be thought that some glimmering of fundamentals would dawn on their intelligences.

The conclusions at which this conference arrived appear to be somewhat as follows. All taxation is in a hopeless mess; nobody understands tax laws—those having to enforce them consult legal authorities only to be told that these authorities in turn do not understand them. And these laws which nobody understands should be administered by a State board having power to reassess or review local assessments. And though much of the failure of taxation is obviously the result of a multiplicity of taxable objects no one advocated the reduction in the number of these. But all urged the necessity of simplification. The laws which few or none understand are carried out by assessors who are for the most part inefficient or dishonest. (The conclusion is that of the conference, not ours.) And these assessors are pitifully underpaid. This series of *non sequiturs* also appear to be the conclusions of the conference. It appears, too, from the statement of Dr. Abraham Korn that the owners of personal property are dishonest, and the more personal property they have the more dishonest they are.

On Thursday morning, the last day of the session, a paper by Adelbert Moot,

former president of the N. Y. State Bar Association, was read on constitutional limitations on the power of taxation. He pointed out that constitutions generally referred supreme power to the legislature. He said, referring to the question of exemptions, that there were stronger arguments for exempting homes from taxation than for exempting churches, but he said that in a few years we would cease exempting churches. Said that the real remedy was not constitutional limitations but growth in economy. Indicated the advantages of the secured debt law. Urged his hearers not to distrust the people. Considered the general property tax as probably having the faults alleged against it by tax experts. But said that it did not follow that Henry George was right. The Single Taxers would have to do much more work before they had a majority in this State or any State.

Henry M. Powell, author of "Powell on Taxation," condemned the secured debt law on the ground that exemptions were inadmissible and tended to create a favored class of property. Mr. Powell said that there was no valid argument why any class of property should be immune from taxation.

Mr. William H. Sullivan of the State Tax Commission, addressed the convention in advocacy of a State board for the assessing of railroad and other property.

Randal J. LeBoeuf, former justice of the Supreme Court, advocated a modification of the home rule provision that would permit a State assessment of railroads, telegraph and telephones, etc., instead of assessment by local assessors.

Less than fifty were present by actual count at the conclusion when resolutions were put to a vote. One of these advocated the repeal of the secured debt tax law of this State. For the benefit of some of our readers it should be explained that this law is one that places a tax of a half of one per cent. on all bonds issued on mortgages recorded outside of the State of New York with exemption from further taxation during the life of the bond. A unanimous vote was called for on this resolution by Francis N. Whitney, who is

Tax Attorney for the Western Union Telegraph Company. It was given.

Some Single Taxer from Boston had written a card to the convention urging those present to read the handwriting on the wall, and suggesting that idle land made idle men. Its reading was greeted with a certain restrained hilarity by the gentleman then occupying the chair, Mr. Alfred E. Holcomb, who is assistant secretary of the American Telephone and Telegraph Company.

The conference adjourned at five o'clock Thursday evening. The State Board of Taxation having emitted its swan song will await appropriate decapitation at Governor Whitman's pleasure.—J. D. M.

NEWS FROM ARGENTINE.

We have recently taken the step of initiating a petition to the city council of Buenos Aires and another to the national government, asking in the first for the concentration of all our city taxes on ground values and in the second for a new valuation of the city land (the present one being absurdly out of date) and for the exclusion of buildings and improvements in the computation. These petitions have been in circulation for only a few days and the result has been most satisfactory. Practically 99 per cent. of the business men have signed on presentation of the petition. We have formed a strong central committee which in turn has proceeded to name the local committees in the 40 Police Districts into which the city is divided. In my own district we have a good representative committee and have been invited by the Tax Payers Association to use their rooms as our headquarters. This has been followed by a suggestion from the same association that a congress of rate payers associations in this city be called to consider if united action may not be taken to hasten legislative measures by the government and relief measures by the City Council.

Our task has been relatively easy from the very nature of existing taxes. In the first place the National Territorial or Real

Estate Valuation is already made in a manner that separates clearly land values from buildings and improvements, the two being stated in parallel columns. Your readers will understand the tactical advantage arising from such a disposition.

In the next place the burden is not distributed over three or four types of property, but is divided into such a multitude of petty items that, the details of which would surprise you as they bewilder and irritate the people here. You are taxed on your door plate, on the awnings over your doorway, on your windows, on your coach. You pay a general tax which turns out to be not a General Tax at all, but only covers street cleaning and lighting. Your drainage tax and water tax are paid separately. All the meat, fruit and vegetables coming in from the outlying farm pay an octroi or customs tax, according to an elaborate scale. For every trade or business a license is required, some very heavy indeed. Even the little bootblack pays his five or ten dollars a month. At your death the city still follows you as tax collector. To pass from house to cemetery, the lowest charge is \$3., rising according to the number of horses attached to the hearse, to \$250.00. This has nothing to do with the expenses of the funeral, being a tax pure and simple. Should the city have to pass the city limits, either inwards or outwards, a special import or export duty of \$100. is charged by the city. And so on, *ad nauseum*.

You can understand how easy is the attack on such a rotten system. Its only friends are the myriad of tax collectors and those who live on the fines into which such an intricate system traps the unwary, a bonus of forty to fifty per cent. on the fines being allowed those who denounce and collect them.

Under these circumstances the marvel is not that an occasional revolution breaks out, but that the country is not in perpetual revolution, as in Mexico.

In the province of Cordoba an advance forward has been taken. In all the rural districts the buildings and improvements and *products* of the farms have been exempted, and amount hitherto raised from

those sources is now raised by a tax on the land values alone. A great rumpus followed, of course, from the large landed proprietors. But the government, satisfied from the reports coming in from actual settlers, decided to ignore the protests; and now has announced its intention to extend the total exemption of buildings and improvements to the towns and cities of the province.—R. B., Buenos Aires, Argentine.

U. S. COMMISSION ON INDUSTRIAL RELATIONS.

The commission appointed by congress to investigate the causes of industrial unrest in the United States sat in New York City for two weeks during the month of January and heard a number of witnesses including prominent bankers, financiers, statisticians and others discuss the subject from various points of view.

There seemed to be a general opinion that there was too much concentration in industry and that one of the greatest evils was absentee directorship of large corporations, the directors being entirely out of touch with the labor conditions in their respective industries.

Sickness, old age, unemployment and other forms of insurance were favored by many, while profit-sharing was regarded as the missing link to solve the problem by some, notably by Geo. W. Perkins and Henry Ford.

"Industry must be democratized," was a favorite phrase with many of the witnesses, meaning that the workers must have a voice in the affairs of the industries they help to create.

A feature of the hearings was the very thorough and conclusive plea made by Congressman Lewis of Maryland, for the postalization of the telephone and telegraph and the socialization of coal mines by the government. Public utility commissions, he thought, might be called in to decide strikes in the coal mining industry. Our postal service, he declared, was the most efficient in the world, the addition of the parcel post department having increased its ef-

iciency in a striking decree. The postal service, he said, is one truly democratic institution in our country, treating all, rich and poor alike.

Daniel Guggenheim, of the American Smelting and Refining Co., thought it was the duty of the United States government to take care of the people and was of the opinion that there would be a revolution now in consequence of the large number of unemployed if it were not for private charity.

Geo. W. Perkins scored the tariff and the Sherman law as responsible for the prevalent unrest. Business men did not know what the law was, he said, owing to the many confusing decisions of the courts under the anti-trust act. He favored a centralized governmental control of large corporations.

Henry Ford described his profit-sharing system, stating that it had proved a decided success after one year's trial and was being extended as rapidly as possible to all branches of the business.

Louis D. Brandeis spoke for the democratization of industry, contending that profit-sharing alone was not sufficient. This democratization could not be brought about compulsorily but must be gained through educational influences.

MOLLY ELLIOT SEAWELL, author of some very creditable fiction, in a recent article on woman suffrage, says in answering the slogan that "Taxation without Representation is Tyranny," "tax experts have estimated that there are not more than 350,000 independent women taxpayers in the United States." If "tax experts" have really figured it out that way they are as much in error here as they are in other estimates. Don't believe them, Molly. They are about fifteen million out of the way.

We commend to all well meaning Single Taxers this statement of Dr. S. Solis Cohen: "There is only one kind of honesty, one kind of justice, one kind of Single Tax. Compromises to win elections ought to fail, because elections so won are defeats, not victories."

PRESENTATION OF THE GEORGE WORKS AND BUST IN MIDDLETOWN, N. Y.

The presentation of the bust of Henry George and his complete works to the Public Library of Middletown, N. Y. was made in the Universalist Church of that city. In a short speech Rev. S. D. Butler presented the gift to the library in the name of the local Single Tax society. H. T. Christ, president of the Board of Education, accepted the gift on behalf of the library.

Hon. John J. Murphy, Tenement House Commissioner of the City of New York, was introduced by Mr. Butler, and made a speech in which he spoke of the career of Henry George and his work, quoted from *Progress and Poverty*, and told of the conditions of the poor in New York. He said that George had declared that it was possible for the entire human race to find standing room in the Isle of Wight. Mr. Murphy estimated that there was enough land in the city of New York to give every family a plot 60x100 feet.

PUTTING SOME DIFFICULT QUESTIONS.

Wm. A. Black of the San Antonio Study Club, addressed the following letter to the State Tax Assessors Association which met in Austin and to all assessors in the State in advance of the conference. It presents an admirable form of questions to all such bodies everywhere:

In the programme of the coming meeting of your Association is the very important subject "Divorcement of State and County Taxation." We hope that you will contribute something to the early separation of these revenues. We further hope that at the forthcoming meeting of your Association, discussion of the following subjects will be had; viz:

1st. Are money and bank deposits wealth and if not, are they proper subjects for taxation?

2d. Is it double taxation to tax the creditor upon a real estate loan and the debtor upon the property mortgaged to secure

such loan? If so, is such double taxation either just or wise?

3d. Are credits of any kind such as notes, mortgages, book accounts, etc., wealth, and should they be taxed?

4th. Do merchants and manufacturers actually pay the taxes assessed against their respective properties or do they add the taxes to the cost of the goods or products and indirectly force the consumer to pay same?

5th. Is there valid reason in justice or morals for a continuance of the poll tax? Rather should it be abolished and the revenue now derived therefrom be procured from some other and more equitable source?

6th. We place these pertinent questions before you and other members of your Association in the friendliest spirit, with the hope that frank discussion thereof at the forthcoming meeting of your Association may help to improve economic conditions for all. Mr. Black spoke before the conference on December 8th.

COUNT WITTE FOR A LAND TAX.

The Petrograd correspondent of Reuter's Telegram Company writes:

A meeting of prominent economists and leading representatives of Russian commerce and industry today approved of a temporary imposition of an income tax to balance the loss to the government of the revenue formerly derived from the sale of vodka, traffic in which has been prohibited. Count Sergius Witte opposed an income tax and favored instead a levy on the owners of big estates and an increase in existing taxes.

THE United States of Europe Association, the object of which is to remove the causes of war by the establishment of a European League of States and the removal of tariff barriers which are the source of national rivalries and racial hatreds, has been established with headquarters at 1160 Broadway. Its list of honorary members include men of international reputations, and we are glad to see many Single Taxers among its officers. Chas. H. Ingersoll is its president and F. C. Leubuscher and Cornelius Donovan are on the executive committee.

A REPLY TO HENRY H. HARDINGE.

EDITOR SINGLE TAX REVIEW:

Replying to Mr. Hardinge's queries, let me state his propositions and give categorical answers.

He says, "Land speculation inflates land values; this in turn inflates rent; if increasing and inflated rent does not increase the cost of living where is its effect registered in society?" Answer—Land speculation tends to increase or inflate rent above the normal line at those locations which are above the margin, but to increase rent only by so much as the margin itself is removed from its normal place. It is hardly likely that in this country today the normal margin is above a place which would allow land now worth \$10 per acre per year in rent to be had for nothing. It is hardly possible that land now bearing a rent of \$20 per acre a year would be available without price if all land speculation were abolished. Consequently it is unsafe to figure that land speculation affects any land values anywhere more than \$20 per acre per year. So far as land speculation forces labor and capital to poorer locations it reduces the net product—product less rent—which they can obtain, and it to that extent makes getting a living harder.

He says, "If laborers buy only wages and interest when they buy goods, from what source do merchants get their rent? Where does it come from? Answer—So far as merchants pay for the use of land—location value—they get funds from which to make this payment out of the difference between the cost of production and the total price obtained for merchandise, but they do not get it and cannot get it out of a price for merchandise made higher by reason of rent. They must sell at the same price as those merchants who pay less rent and so must merchants who pay higher rent than they do. It is quite possible for goods to be sold for lower prices at valuable locations than at those much less valuable. If prices of merchandise are neither made higher because of normal rent or by rent which is no more abnormal than is indicated by the difference of \$20 per acre per year, how can rent be said to in-

crease the cost of living in the sense of increasing prices which laborers and others must pay for goods?

He says, "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?" Answer—"Leak" is hardly the word. In the first place production is hindered and reduced to an extent by the abnormal depression of the margin by land speculation; next, wages and interest are to this extent reduced; next, the expenses of government draw heavily upon product and show largely in prices of goods; finally, the exactions of monopoly in several forms appear in prices. To abolish all taxes which can appear in prices and all monopolies which may affect (by raising) prices, would increase wages and real interest; a further gain would come from raising the margin to its normal place, and giving rent free to labor and capital locations of such qualities as would now command in ground rent \$10 or more per acre per year.

These answers are plain to me. The "cost of living" in a narrow sense is merely the "cost of buying things." In a wider sense it may be taken to mean the difficulty of making a living.

I think Mr. Hardinge will be able, if not through my help, in some other way, to see that it is not true that "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." This can only be so if the farmer pays more for goods than if he bought at a suburban location, or if he paid a price actually increased by urban rent or any part of it. This he does not do.

I appreciate Mr. Hardinge's good humor, and in a cheerful mood myself, remain—**GEORGE WHITE**, Hackensack, N. J.

BEN. J. SALMON, who ran for the legislature in Denver on a straight Single Tax issue was defeated, but received 17,508 votes and missed being elected by 1,700.

THE newly elected president of the Manhattan Single Tax Club is **James R. Brown**.

SITE RENT.

EDITOR SINGLE TAX REVIEW:

The ground rent of factory sites, store sites, etc., is transferred to the consumer of the products, as will appear from the following illustration:

The net product of a farm upon the margin of cultivation is a horse worth one hundred dollars. The purchaser therefore pays the farmer for \$100 dollars worth of labor. An adjoining farm is by nature more productive. Its owner by the expenditure of the same amount of labor as his neighbor makes a net product of two horses, each worth a hundred dollars. The purchaser of these two horses would pay for each, \$50 for the labor and \$50 for ground rent.

If another farmer close by with a far better quality of land could, with the same expenditure of labor, secure a net annual product of four horses, the purchaser would pay for each horse \$25 for the labor done and \$75 because of the ground rent.

Just so with a store, a minute amount of ground rent goes to the owner of the land from the purchaser of each article sold.

REPLY BY GEORGE WHITE.

The writer very clearly lays out a proposition and is entitled to credit for that. His argument, however, is not sound, and his conclusions are erroneous. Let us assume that the same man one year with a given amount of labor, raises one horse on land bearing no rent. He sells the horse for \$100. Next year he moves to a piece of land for which he agrees to pay \$100 rent. Here he raises, with the same amount of labor, two horses. Selling them for \$100 each, he gets \$200; paying his rent, he has \$100 left. The next year he moves to still another piece of land, and with no more labor than before he raises four horses. These he sells for \$400, and paying \$300 rent, he has still \$100 left for his labor. It is quite clear that of the \$200 he received for two horses, \$100 was rent; also that of the \$400 he received for four horses, \$300 was rent. It is equally true that if rent went into the whole price of the horses, a part of the whole price or value must be considered as rent. But it is not at all true

tha the rent has been transferred to the purchasers, which is the very statement that the above writer has undertaken to prove. It cannot be shown that either of the purchasers has paid any more for a horse than the ordinary price—the price which will recompense for the labor involved exerted at the least desirable location actually used.

GEORGE WHITE.

LAND NOT PROPERTY.

EDITOR SINGLE TAX REVIEW:

Do Single Taxers ignore a truth that would be useful? John Stuart Mill said: "No belief that is contrary to truth can be really useful." Neither can any truth be entirely useless. In Progress and Poverty a truth is ignored. Henry George, however, quotes this truth from Herbert Spencer on page 75 of "A Perplexed Philosopher," without attempting to dispute it:

"In law every land owner is held to be a tenant of the crown—that is, of the community."

Henry George condemned private property in land as worse than chattel slavery; and concluded: We must make land common property. According to his definition of property, land can be neither.

"The real basis of property * * * is the natural law that gives the product to the producer." (Pol. Ec. p. 461.)

"That which a man make or produces is his own as against all the world." (p. 332.)

"There can be to the ownership of anything no rightful title which is not derived from the title of the producer. This * * * excludes the possibility of any other right of ownership." (p. 333-4.)

"That which may be had without the toil and trouble of exertion has no value." (Pol. Ec. p. 246.)

"Land of itself has no value. Value arises only from human labor." (Pro. and F. Trade, p. 272.)

The above clearly excludes land from the category of property.

A possession subject to a yearly lien cannot be classed with the product held by the producer "as against the world."

"We already take some rent in taxation.

We have only to make some changes in our modes of taxation to take it all." (P. & P., p. 403.)

"Some rent" proves the rent payer a tenant; more rent cannot prove him more or less than a tenant. Although Henry George held or assumed that present possessors are private owners even while paying small rent, he did not say, nor can anyone say, at what point in the increase in rent private ownership ceases and common ownership begins.

Perhaps if we tell the farmer the whole truth, that he is in reality a tenant of the State, he will consent to a reduction of his taxes—paying an increase on his small land tax and doing away with his large tax on tools, buildings, stock, crops, etc.

At a later time Mr. George wrote:

"The value of land itself represents merely the value of the expectation that the State will continue to permit the holder to appropriate a value belonging to all." (Perplexed Philos., p. 223.)

This destroys the whole superstition of value and property in land. The Private Owner here becomes "Holder," whose only possession is the Right to Exploit Land, aided by the State. The title holder gets the right to exploit at a low rent, and sublets for all he can get. Land appears as Opportunity only, not wealth nor property, but the source of these.—C. F. HUNT.

We are glad to see Jacob H. Schiff writing in the *N. Y. Times* as follows: "War could only be made to cease entirely if all the nations of Europe were organized into a United States of Europe and if free trade were established throughout the world."

It is probable that the Houston Plan of Taxation will soon be contested in the courts—so some of the kickers threaten. Commissioner Pastoriza is undisturbed and even welcomes the fight. He declares that the tax plan which has so pleased the majority of the citizens of Houston is constitutional and that he is prepared to defend it in the courts or anywhere else.

SINGLE TAX AND RENT.

EDITOR SINGLE TAX REVIEW:

On page 643 of the *Public*, July 3d edition, occur these words:

"Every advantage civilization gives is reflected in the value of land."

What shape does this reflection take? I take it that the reflection is shown in the rent. In other words, rent is the product of advantage. The more and higher advantages are the higher rent will be. This high rent is not an evil, although on page 632 of the same issue occur these words:

"Rent returns nothing to society. It is pure graft, ancient and venerated, but still graft none the less. Rent is the bottomless sinkhole into which the wealth of the world is poured in ever increasing volume."

The better civilization is the higher rent will be. If the Single Tax had been in operation from the beginning of time, we would have rent. John Orr, in his book, "Taxation of Land Values," says:

"A hermit living alone will have the full total produce that he makes. His wages will be very small as his labor will not be near as effective as when he joins in co-operation in a settled community where he has the advantages of civilization, such as the use of roads and streets and railways, post office, telephones, water supply, etc. His wages may be 50% of his total produce now but more than the 100% formerly. The remaining 50% is rent, the product of civilization's advantages, and the trouble lies in this rent being diverted by an unwise system of taxation into private pockets instead of into the public treasury, where it belongs, as it is the result of community effort. In the first place the hermit's rent is at zero. In the second instance it is 50% of his total produce. It does not follow that he is worse off in the second instance than he was in the first. The increase in the proportion of rent to wages is not an evil."

What effect will the introduction of the Single Tax have on rent? It will act the same as the introduction of any labor sav-

ing machine. It will relieve capital and labor from a burden and will tend to bring other land into the available area, thus tending to raise *absolute* rent, because where land is brought within the circle of better public service, as in cities, rent is bound to increase. The product of public service, or as is said in the first place, the advantages of civilization is rent, land values reflecting the same. As far as productive purposes are concerned, a graveyard might as well be in the moon. There is a lot of land in the same class; where none of the advantages of civilization are capable of being availed of. Land can be bought here in Maryland for \$6. an acre, but it pays better to pay \$300 or \$400 an acre nearer the centre of population where all the advantages of civilization can be availed of.

The most important effect of the Single Tax will be the equalization of taxation; that is, it will make each person pay according to the service he receives from government—the only just basis of any tax, because location values reflect the worth of government. No other value does and each one determines for himself what it is worth by the price or rent he pays for a given location. All tax administrators are agreed that our present system produces the grossest inequalities and in every State we find them resorting to various schemes to remedy the evil. Our State Boards of Equalization and Review are all formed with this object in view. Their labors will be useless until they adopt the Single Tax. There is only one way and that the right way. The Single Tax way.

Real estate is always held in one of three ways.

1st, where improvement value exceeds the site value.

2nd, where improvement value and site value are equal.

3rd, where undeveloped and underdeveloped land is held for a rise.

Let us take, for example, three pieces of property according to the above classification for assessment purposes.

	Site Value	Imp.	Value.
No. 1	worth \$4,000	\$6,000	\$10,000
No. 2	" 5,000	5,000	10,000
No. 3	" 10,000	—	10,000

Rate \$2.00 per \$100.

Say \$600. has to be raised. Each would pay \$200.00.

Now let the Single Tax be introduced. \$600. still to be raised. Land values only to be considered.

		Tax allowed for Imp.	Site Value
No. 1	\$4,000	\$120.	
Plus	\$2,000		
	<u>\$6,000</u>	—	\$6,000
No. 2	5,000	\$100.	
Plus	1,667		\$6,667
	<u>6,667</u>		
			<u>\$10,000</u>
No. 3			\$22,667

In order to raise the same amount of money \$600, the rate would have to be increased to \$2.65 per \$100, with the result that

No. 1	would pay \$159.00, a reduction of \$41.00
No. 2	" " 176.67 " " 23.33
No. 3	" " 264.33 an increase of 64.33
	<u>\$600.00</u>

Whatever allowance is made in the tax on improvements on No. 1 and 2 must be capitalized on a 6% basis, the usual return on this form of investment and added to the land value; otherwise, the reduction would act the same as a gift of \$2,000 at 6% to No. 1 and \$1,667 to No. 2 at 6% because the rent is more effected by reducing the tax. Rent always being at top notch, and rent and taxes are one and the same thing, taxes in the last analysis come out of rent.

Notice that land values for assessment purposes have increased from \$19,000 to \$22,667 and that the tax on the undeveloped land has increased over 30%. The undeveloped land holder would have to hustle surely. He couldn't have any kick coming because taxes are being constantly raised even today. He bought

his land subject to such a possibility; besides he is supposed to get \$264.33 worth of service from government and service is what taxes are supposed to be paid for.—
J. SALMON, Baltimore, Md.

DO WE MAKE OUR MEANING CLEAR?

EDITOR SINGLE TAX REVIEW:

Part of a store window I use as a bulletin board. I paste thereon clippings from the SINGLE TAX REVIEW, Fairhope *Courier*, Johnstown *Democrat*, the *Public*, etc. I exclude everything except Single Tax stuff. I never use even Single Tax matter if it has the word socialism in it. So far as I know the word socialism has never appeared in the window. Thousands of people have read what I have posted. As a direct result of these bulletins people generally in this vicinity call me a socialist.

If I had displayed woman's suffrage matter they would have called me an advocate of women's suffrage. If I had posted prohibition literature they would have called me a prohibitionist; in neither of the latter two cases would they have called me a socialist; but when I post Single Tax literature they conclude that I am a socialist. Does not this fact prove that our literature gives an absolutely contrary impression to what we intend it to give?

Like the socialists, we emphasize our common or equal rights: True, we state what are our equal rights, while the socialists do not but rather confuse them with private rights.

The public, however, sees no distinction. If we would turn face about and emphasize that private property is sacred, we would say by that that public property is sacred and would at one stroke distinguish between Single Tax and socialism. My property, the product of my toil, a part of my life time, of my brains and hands, is to me more sacred than even our equal inheritance. To take part of my property and devote it to public uses is truly to take part of my very life. It is wrong, it is the very essence of injustice. If we would preach that life is sacred and that as a consequence private property is sacred, we would appeal to the

inborn justice of every man whereas the socialistic doctrine, which is confused with ours, violates that principle. Ours is the only philosophy that makes a true distinction between public and private property, but we so over emphasize the former that we are classed with those who make no distinction at all.—H. W. NOREN, Pittsburg, Pa.

A NOTABLE PERIODICAL.

The *International Journal of Ethics* in its "enlarged field and new direction" is a quarterly magazine of high class, the managing editor of which is James H. Tufts of the University of Chicago. Associated with him is an editorial committee of distinguished scholars among whom are Felix Adler, of New York, Stanley Coit, Sydney Waterloo of London, John Dewey and others.

The first number for 1915 has a notable table of contents. The honor place is occupied by Hon. Bertrand Russell, of Cambridge, with "The Ethics of War." Following this are International Morality, by Arthur Ponsonby, M. P., The Changing Conditions of Property by H. A. Overstreet, Law and the Sciences by Prof. Kocourek, Why should Law and Philosophy Get Together, by J. H. Tufts, Social Immorality by James E. Bodin, The Difficulties of Democracy, by Joseph Dana Miller, Nietzsche's Moral Aim, by W. M. Salter.

It is gratifying to know that there is a reading public in the United States large enough to sustain a periodical of this high class, for it has been published continuously for twenty-four years. The subscription price is \$2.50 a year, and single copies are 65 cents. Its editor James H. Tufts should be addressed at the University of Chicago.

The article by Mr. Miller indicates what are the ever present stumbling blocks of democracy, endeavors to make clear the grounds of his dissent from the too enthusiastic friends of the Initiative and Referendum and points out in conclusion the necessary economic basis for any real democracy.

TAXATION OF LAND VALUES IN SOUTH AUSTRALIA.

(First Paper).

THE COLONIZATION COMMISSIONERS' REPORT

(For the Review).

Although South Australia was first discovered in 1627, the aspect of the newly discovered land was not of a kind to encourage further investigation. The newly found country extended along the greater part of the coast line which forms the Great Australian Bight. It is not surprising, therefore, that that portion of Australia was not again visited for nearly 200 years. It was not until the discoveries which Captain Sturt had made in the course of his remarkable voyage down and up the river Murray had created a stir when the news of his daring adventure reached England, that any attempt was made for founding and settling this State. Captain Barker had also made known the fact that he had discovered an enormous fertile country, and this caused the eyes of many in England to be turned towards the new land in the hope of bettering their social conditions, which in those days were gloomy indeed. In 1831, a number of gentlemen formed themselves into a committee for the purpose of founding a colony. Negotiations were opened with the government of the day, but the efforts to secure a charter for the new colony were unsuccessful. In 1834 another committee was formed, having in view objects similar to its predecessor. It was called the "South Australia Association." It consisted at first of 29 gentlemen, all of whom occupied leading positions in England, and of whom 18 were members of Parliament.

As a result of the strenuous efforts put forth by that committee, a Bill for the colonization of South Australia was passed through the House of Commons and on the last day of the session of 1834 it received the Royal assent.

The Act of 4 and 5, William IV., cap.

95, under which South Australia was founded empowered the Crown to erect "one or more provinces" in that part of Australia lying between the 132nd and 141st meridians of E. longitude and between the 26th of S. latitude and the Southern Ocean."

It further enacted that all persons residing within the said province or provinces should be free, "not subject to the laws or constitution of any other part of Australia, but bound only by those which should be constructed especially for their own territory." Power was given to frame laws, establish courts, appoint officers, and to levy such taxes as should be necessary to the well being of the colony. Such laws were to be laid before the King in-Council with due expedition. Three or more Commissioners were to be appointed by the Crown to carry certain parts of the Act into execution, and their proceedings were required to be laid before Parliament once a year.

The Commissioners were appointed to declare "all the lands of the colony, excepting roads and footpaths, open to purchase by British subjects, to make regulations for the survey and sale of such lands at such price as they might deem expedient, and for letting unsold lands for periods of not less than three years." They could sell the land by auction or otherwise, but for cash only, at a price not less than 12s. per acre, and the price was to be uniform. The whole of the cash proceeds constituted an emigration fund, to be employed in conveying poor emigrants from Great Britain or Ireland to the colony. The sexes of the emigrants were to be, as far as possible, in equal proportion, and they were not to be more than 30 years of age. A Resident Commissioner of Lands in the colony was to be appointed with a staff of surveyors. The Commissioners were empowered to borrow £50,000 at an interest not exceeding 10 per cent., the capital sum to be expended on emigration until the sale of public lands had produced a sufficient amount to defray the cost of conveying such a number of poor emigrants to the colony as might be thought desirable. Beyond this the Commission-

ers were authorized to raise £200,000 on bonds to be termed "South Australian Colonial Revenue Securities" for defraying the necessary costs, charges, and expenses of founding the colony and providing for its government, and these bonds were declared "to be a charge upon the ordinary revenue or produce of all rates, duties, and taxes to be levied within the province." A clause in the Act made it lawful to establish a Constitution or local government for any of the South Australian provinces possessing the population of 50,000 souls."

The Commissioners were restrained from entering upon the exercises of the general powers until they had invested £20,000 in Exchequer Bills, or other securities, and until land to the value of £35,000 had been sold. The Commissioners experienced some difficulty in disposing of sufficient land to realize the sum of £35,000 which was required to found the colony, and some two months after the commencement of the sales, considerably more than one half of the land required to be disposed of remained unsold. The price fixed at the outset was £1 per acre, and each land order was for 80 acres of country land and one acre of town land, the price being £81. About this time the South Australian Company was formed with a large capital, intended to be employed in the colony. The late Mr. George Fife Angas was its founder. This company offered to purchase the remaining lots of land, provided the price was reduced to 12s. per acre. The proposal was accepted by the commissioners. In order, however, to do equal justice to all purchasers, they issued "modified regulations for the disposal of the land," under which the price was reduced to the sum paid by the South Australian Company. No money was returned, but those who paid for 80 acres of land at £1 per acre received instead 134 acres at 12s. per acre.

A sufficient quantity of land was sold and the investment of the £20,000 in Exchequer Bills as required were completed, and the Commissioners set about the founding of the colony. Captain Hindmarsh was gazetted to the post of Governor on February 4th, 1836, and on August 19th

and September 11th, respectively, the Rapid and the Cygnet arrived at Kangaroo Island with the pioneers for the new colony. On arriving at Nepean Bay Colonel Light assumed command, and after searching the coast he found the inlet or arm of the sea on which Port Adelaide is established, and he had no difficulty in fixing the site of the chief town.

Governor Hindmarsh arrived in H. M. S. Buffalo, and landed at Holdfast Bay, on December 28th, 1836. He was received by the officers who had previously arrived. The Governor and other officers were sworn in and the British flag was displayed. A salute of 15 guns fired from the "Buffalo" finished the ceremony in connection with the founding of South Australia.

I am indebted to Mr. J. D. Woods' work on the "Province of South Australia" for the facts as given above.

Space will not permit me to deal with the early days of South Australia, as I would wish, but a few extracts from the "First Annual Report of the Colonization Commissioners of South Australia," received by the Secretary of State for the Colonies, will prove very interesting reading, and will show conclusively that these gentlemen knew the relation of the land question to the labor question as well as any Single Taxer. The extracts are as follows:—

"PRICE OF LAND."

"As the distinguishing and cardinal principles of the colony of South Australia are, that all public lands shall be sold, and that the proceeds of their sale shall be employed in conveying laborers to the colony, it follows that the price which it would be most desirable to obtain for public lands is that price which is necessary to secure such a supply of labor as may be sufficient to raise from the land and from other sources the greatest quantity of produce in proportion to the number of hands employed" * * * "It is essential to the prosperity of a new colony in which there are neither slaves nor convicts that there should be a constant supply of free laborers willing to be employed for wages." The Commissioners go on to point out that

"if there be not a constant supply of labor for hire, no extensive farm can be cultivated, no large or continuous work can be carried on, and the capital imported must perish for want of hands to render it reproductive." They then show how that supply of cheap labor can be secured. "Now in order to secure that constant supply of labor, for hire * * * two things are necessary: it is necessary that the requisite number of laborers shall be conveyed to the colony, and it is necessary, when so conveyed, they should continue as hired laborers until the arrival of other emigrants to supply their places in the labor market." How they were to be kept as hired men, the next paragraph will show. "Hence, in determining the proper price of public lands in the new colony, two points have to be considered; first, the price necessary to convey to the colony the number of laborers required to cultivate the land in the most profitable manner; and second, the price necessary to prevent the laborers so conveyed from acquiring property in land before they have worked for wages for a sufficient period. In order to accomplish the latter object, it is not improbable that, at an early period after the arrival of the Governor, it may be desirable to raise the price of public lands above £1 per acre." The idea of raising the price of the land was not to get more revenue; not at all. It was to insure a supply of cheap labor. "For," said the Commissioners, "should public land continue to be obtainable at this price, and should wages be such as to enable industrious mechanics to realize a moderate sum in a few months, there would be considerable danger lest the habit which prevails in old countries, of associating the idea of wealth and station with property in land, might induce them to purchase small freeholds, and to cease to work for wages, in order to become isolated cultivators on their own account." What a terrible thing! Fancy a man having a desire to secure a piece of land so that he could be a free man. But the Commissioners had no intention of allowing them to become free men. They point out that such a result "would be disastrous alike to capitalists and to the laborers," the chief reason being "that

capital would waste and perish for want of means to use." * * * "To avert this evil it would be desirable to fix the price of land sufficiently high to prevent the laborers conveyed to the colony by the emigration fund from becoming proprietors and cultivators on their own account until they had worked for hire for a considerable time." The reason given by the Commissioners for the proposed increase in the price of land was that it would be desirable "not only on account of the capitalist, but that on account of co-operation, the increased production of wealth would increase the wages of the laborers as well as the profits of the employer." They also point out that this was not the only "compensation which the laborer will receive for having the period of his becoming an independent proprietor delayed. By working for a few years for hire before he purchases a farm, he will be in a situation decidedly preferable to that which he could arrive at by purchasing a farm and ceasing to work for hire." "In the latter case," they point out, "he would be the solitary, and therefore half-savage, occupant of a portion of almost valueless wilderness. In the former case, he would be a proprietor, in the European sense of the term, cultivating his own estate, with the aid of hired labor—a capitalist realizing high profits, and a social resident in a peopled land."

Although there was some difficulty in getting the price desired for the land, previous to the establishment of the colony, the Commissioners had no doubt about the increased price being obtained at this particular period. The increase in the flocks in the adjoining colonies had created a demand for pasture land, and they point out that "it can scarcely be doubted that an active competition will immediately arise for the lands situated in the vicinity of the ports of South Australia; and that it will be practicable to obtain for the public land of South Australia any price it may be desirable to demand, in order to secure that constant supply of labor for hire which creates the greatest quantity of produce in proportion to the hands employed." * * * "We therefore venture to hope that your Lordship will approve of

our having authorized the Colonial Commissioner to advance the price of public land, should the laborers conveyed to the colony by the emigration fund begin to cultivate small farms on their own account before the arrival of other laborers to work for hire in their stead."

The Commissioners evidently saw trouble ahead if the price of land in South Australia was increased without a corresponding advance in other colonies, and so under the heading of "DIFFICULTIES ENCOUNTERED—OBSTACLES TO BE REMOVED," we find the following: "The fundamental and cardinal principle of the self-established and self-supporting Colony of South Australia is, that the waste and unoccupied land shall be sold at a price sufficient to carry out the requisite supply of labor for its cultivation. * * * Were the price of land in any district raised sufficiently high to take out the proper supply of labor, while in some adjacent district land should be sold at a lower price, or be granted gratuitously, those who obtained their land at the lower price, or for nothing, would be in a condition to offer higher wages to the emigrant laborers than those who had expended a portion of their capital in contributing to the emigrant fund; by paying the higher price for the land. The emigrant laborer would be attracted by the higher price of labor and the lower price of land, and thus the capitalists who had contributed to the emigration fund would be deprived of the supply of labor for which they had paid, and the cardinal principle of the colony rendered inoperative."

The above statements show that the capitalists knew that free land meant free men; that to give people monopoly of land or to increase the price out of the reach of the worker, was to give the owners of land the power to dictate the terms under which labor should be employed. This should be a lesson to those socialists that rave about the power of the capitalists to crush the workers. They should see that with free land such would be impossible, and therefore they should devote their energies to securing the taxation of land values so that all workers shall get

their fair share of the earth.

The Commissioners go on to show that population increases land values. "It is obvious that the waste lands of a new country must acquire increasing value in proportion to the increase of labor and capital applicable to its improvement. If the land of South Australia; * * * before the introduction of capital and labor, could be sold to the amount of £36,000 at the rate before named, all that is known of the progress of new countries authorizes the inference, that additional tracts will be demanded at prices at least equal * * * when the South Australian Company, with its commanding capital and great credit, shall have commenced operations in the colony. Every increase of population will increase the demand for land, and every increase in the demand for land will increase the amount of the emigration fund, and occasion an increase of population."—E. J. CRAIGIE, Adelaide, So. Australia.

DEATH OF JULIA A. KELLOGG.

The death of Miss Julia A. Kellogg, of Orange, N. J., occurred on December 21. She was known to all Single Taxers for her unceasing advocacy of the cause.

An appreciation of her life and work appears in the *Public* of Jan. 22 from the pen of Alice Thacher Post. It is interesting to note that Miss Kellogg at the age of eighty years made the admirable abridgment of Patrick Edward Dove's "Theory of Human Progression," with which some of our readers are familiar.

In our next number we shall print some interesting extracts from letters received by Miss Kellogg in recognition of her services to great causes.

Miss Kellogg was a convinced Swedenborgian.

THE first of a series of "ads" in the Chicago papers, with large display heading, has appeared. "Our Broken Down Tax System and the Remedy" is the heading, with references to "Single Tax Publications You Should Have."

ANOTHER PRIZE ESSAY CONTEST.

THE COLLEGIATE SINGLE TAX LEAGUE OFFERS SUBSTANTIAL PRIZES.

The Collegiate Single Tax League has been established with headquarters at 68 William street, this city. The League offers three prizes for the best essay on the Single Tax to under-graduates of all Colleges and Universities in the State of New York. The first prize is \$125., the second \$50. and the third \$25. Each essay must contain not less than 2000 nor more than 2,500 words; and the contest closes June 1.

EXTRACTS FROM WOOLMAN'S JOURNAL, ON THE EVE OF THE FRENCH REVOLUTION.

Page 216. "Thus it was every one's interest to seem poor. And the taxes were so important a matter, taking so large a part of the yearly income, that they modified the whole conduct of life. People dared not appear at their ease, lest their shares should be increased. They hid their wealth and took their luxuries in secret. One day Jean Jacques Rousseau, traveling on foot, as was his wont, entered a solitary farmhouse, and asked for a meal. A pot of some skimmed milk and some coarse barley bread were set before him, the peasant who lived in the house saying this was all he had. After a while, however, the man took courage on observing the manners and the appetite of his guest. Telling Rousseau that he was sure that he was a good, honest fellow, and no spy, he disappeared through a trap door, and presently came back with good wheaten bread, a little dark with bran, a ham and a bottle of wine. An omelet was soon sizzling in the dish. When the time came for Rousseau to pay and depart, the peasant's fears returned. He refused money; he was evidently distressed. Rousseau made out that the bread and wine were hidden for fear of the tax gatherer; that the man believed he would be ruined if he were known to have anything."

Page 217. "The country people had grown to be very distrustful and suspicious whenever officials of the government were concerned. Necker says: 'I remember a singular feature of this subject. I think it was twenty years ago that an intendant, with the laudable intention of encouraging the making of honey and the cultivation of bees, began by asking for statistics as to the number of hives kept in the province. The people did not understand his intentions; they were, perhaps, suspicious of them, and in a few days almost all the hives were destroyed.'"

Page 217. "In the time of Louis XIV, if a whole village fell too much behindhand, its four principal inhabitants might be seized and carried off to jail."

Page 217. Re Poll Tax. "If the poor man failed to pay, a man in blue, with a gun, came and sat by his fire, slept in his bed, and laid hands on any money that might come into his house, thus collecting the tax and his own wages. The amount levied by the poll tax and its accessories was from thirty six to forty two million lires a year, (\$6,400,000 to \$8,400,000.)

"The first and most dreaded of the indirect taxes was the Salt tax (gabelle). As salt is a necessary for all, it has from early days been considered by some governments a good article for a tax, no one being able to escape payment by going entirely without it. To make the revenue more secure, every householder in certain parts of France was obliged to buy seven pounds of salt a year at the warehouses of the farm, for every member of his family over seven years old. In spite of this a certain economy in the use of the article became the habit of the French nation, and the traveler in the nineteenth century may bless the government of the Bourbons when for once in his life he finds himself in a country where the cooks do not habitually oversalt the soup."

"Necker, who much desired to equalize the impost, mentions six principal categories of provinces in regard to the salt tax; varying from those in which the sale was free, and the article worth two to nine lires the hundred weight, to those where it was a monopoly of the farm, and the salt cost

the consumers about sixty-two lires. Salt being thus worth thirty times as much in one province as in another, it was possible for a successful smuggler to make a living by a very few trips. The opportunity was largely used; children were trained by their parents for the illicit traffic, but the penalties were very severe. In the galleys were many salt smugglers; people were shut up on mere suspicion, and in the crowded prisons of that day were carried off by jail-fevers."

WHAT MRS. FELS SAID IN SAN ANTONIO.

Out of land God expected men to make practically all of their livelihood. He intended that every human being should possess some part of the earth, and that by resorting to it, he could earn his living in the manner he saw fit. But history has not borne out God's wishes in the matter. Customs regarding land are really little changed from what they were in the past, and at present the large bulk of land is owned by a few wealthy persons.

MUST RECOVER CONTROL.

The great majority of people who possess no part of the earth have, therefore, only one recourse. They must in some way recover control of what once properly was theirs. The government of a nation, in its capacity as a representative of its great numbers of people, should exercise its authority over the few wealthy persons within its boundaries in such a manner that the vast tracts of land owned by them would practically come again under the control of everybody. This would be accomplished ideally by the establishment of the Single Tax system.

I do not, of course, advocate that any product achieved by a man's individual efforts should be taxed. The people as a whole have no basic interest in whatever has been accomplished in this way, and accordingly they have no right to expect to share in its profits. Herein lies the absurdity of taxing both land and the things of material value which man has constructed with his own hands. In land, the people

have a just hereditary interest, but in the products manufactured by individuals they have none.—San Antonio *Light*, November 30.

HENRY GEORGE ON PROTECTION AND WAR.

I say protection is linked with everything that enslaves man. (Renewed cheers.) What has everywhere enslaved men? This theory of our socialistic friends, or so-called scientific friends, that man was at first a serf, a slave, and gradually won his freedom so far, is, in the very nature of things, wrong. (Hear, hear.) It is not tyranny which is eternal, which existed in the beginning—it is freedom. (Cheers.) Man was created free. The great agency of slavery everywhere is war. War is necessarily the enslaver—even war for a just cause. (Hear, hear.) You cannot organize men into an army even to fight for freedom without endangering that personal liberty. War has always been the enslaver. What does protection do but to foster and encourage the jealousy of men (cheers), to tell them that Christ's message was a lie, to tell them that "they don't know everything down in Judee." (Laughter.) "We may," they say, "in some sort of sense and in the good time coming, but now we must keep our neighbors from getting ahead of us and must fence ourselves in with these tariffs." Mr. Trenwith in Melbourne, in spite of himself, could not help speaking of "saurkraut Germans." (Laughter.) Go to the United States and what do you hear but references to pauper English labor? Everywhere the spirit of envy, everywhere the drawing of lines separating men more than the seas and mountains do. It is 7,000 miles across the ocean from your country to my country, and our tariff keeps us far more distant than these 7,000 miles. Protection! Why, everywhere what does it do? It involves unnecessary complexities of government, its spies search and seize, and its guards are employed to pounce on every ship that is coming in. (Hear, hear). It is always a temptation to corruption. In Australia I do not think

you fully realize that. But be warned by the examples of the American colonies.—HENRY GEORGE in Protestant Hall, Sydney, Australia, 1890.

LECTURE WORK OF THE WOMEN'S HENRY GEORGE LEAGUE.

The Women's Henry George League of New York City have organized a School Lecture Committee. The following lecturers will accept appointments under the auspices of the League: J. W. Bengough, Chalk Talks; Miss Grace Isabel Colbron, Henry George, a Great American Economist; Bolton Hall, The Cure of Poverty and other topics; Amy Mali Hicks, The Democracy of Art, The New Industrialism, etc.; Hon. John J. Murphy, Natural Law in Taxation, How to Support Government without Taxing Private Property, etc.; Miss Charlotte Schetter, The Art of Human Brotherhood and Education and Economics and Frank Stephens, I and the Rest of the World, Things as They Are, etc.

The prices of lectures to colleges and schools is \$10 to \$50 for traveling expenses. For particulars apply to Miss Mary Boies Ely, 27 W. 11th Street, N. Y. City.

THE GREAT LAND QUESTION.

In discussing this question we come at once to the great land problem. Our Single Tax friends would say: "Eliminate land monopoly, and the problem would be solved." I grant that access to the land would solve a great many problems that are pressing so strenuously for solution. To my mind the land monopoly, is the biggest and worst form of and a condition is created under it that would not even have been dreamed of by our fore-fathers. We have allowed land to be exploited, just as we have allowed labor to be exploited; until now the time for taking up new and untilled lands is past.—DR. GEO R. LUNN, Socialist and editor of the *Schenectady Citizen*.

SEND \$1.00 for 10 assorted Special Numbers of the SINGLE TAX REVIEW.

NEW YORK AND TAX REFORM.

Dr. Robert Murray Haig, of New York, visited the Canadian West looking into the taxation systems of Edmonton, Saskatoon, Calgary, Vancouver, Medicine Hat and elsewhere. Dr. Haig is the special investigator of a committee appointed by Mayor Mitchell, of New York, to look into the working of local option taxation in the Canadian cities. The Mayor has nominated this committee following the introduction of a bill in the legislature advocating a change in the system of taxation employed in New York.

The bill suggested that the present plan of assessing buildings to their full value be changed and that the assessment be placed on one half the actual value. This, it was argued, would have the effect of encouraging building and would tend to decrease congestion in any part of a city. In this position the measure was supported by the Single Tax advocates and the Mayor decided to investigate such systems where similar methods were employed in civic taxation.

The light is being discerned, apparently, in the great State of New York and the action of the Mayor in seeking to get a fair opinion on the working of tax reform schemes is significant. It will prove a bit humorous, however, if New York should, as a result of the study of Canadian conditions in the West, adopt a measure which the most enlightened province in the Dominion will not even grant the people the opportunity to pass upon.—Ottawa (Can.) *Citizen*.

A VICTORY FOR TOM L. JOHNSON.

A recent decision of the United States Supreme Court dismissed the suit of the Cleveland, Pittsburg and Big Four Railroads. By this decision Cleveland will receive the values which the people of Cleveland have contributed to the water fronts of the city. This decision is the triumphant outcome of the litigation begun by Hon. Tom L. Johnson. His works do follow him.

RHODE ISLAND SINGLE TAXERS ORGANIZE.

The annual meeting of the Rhode Island Tax Reform Association was held on January 10th.

The two articles of the Constitution of the Association which provide for its organization are as follows:

ARTICLE V.—Officers.

The elective officers of the Association shall be an executive committee of five, elected annually in the month of January by means of the Single Transferrable Vote. All officers, except Treasurer, must be Croasdalers.

ARTICLE VI.—Duties of Executive Committee.

The Executive Committee shall appoint and may remove at will, a President, Vice-President, Treasurer, Secretary and Corresponding Secretary; and, except as limited by direct vote of the Association, shall have full authority to manage its business.

The following persons were chosen as Executive Committee: Louis A. Basinet, David S. Fraser, L. F. C. Garvin, Wm. J. MacDougald, J. J. Sweeney.

They elected the following officers:

President, Lucius F. C. Garvin; Vice-President, Charles Sisson; Treasurer, Granville S. Standish; Secretary, David S. Fraser.

The officers not already members of the Executive Committee were made so ex-officio.

If any one has bound or unbound copies of the SINGLE TAX REVIEW from the first volume to October 15, 1905 inclusive, and desires to dispose of them, he or she is asked to write to the librarian of Princeton University, Princeton, N. J.

On every Wednesday night at the rooms of the Manhattan Single Tax Club, 47 West 42nd street, a class in Political Economy meets, to which all are welcome. James R. Brown and August Weymann are the leaders.

NEWS NOTES AND PERSONALS.

WE learn with regret of the death of Levi H. Turner who died at his home in Quincy, Mass., on Jan. 16. He was one of the pioneer Henry George men in Boston and one of the number who first conducted Sunday afternoon meetings on Boston Common. He spoke there several times last summer. He was a native of Maine, and at least 60 years old. He is survived by a widow who enthusiastically shares his views on the land question. Some years ago he became a member of the Socialist Party and was a nominee in Quincy for elective offices on the party ticket. He ceased active participation as a Socialist and again became a propagandist in the Single Tax movement, believing that the land question must be settled first before any advance can be made along socialistic lines.

MISS RUTH PATERSON, winner of one of the minor cash prizes in the N. Y. High School Essay Contest received it from Dr. Geo. R. Lunn, of the Schenectady *Citizen*, who stated that he considered the winner of the prize had brought honor not only to herself but also to the high school as well as the city of Schenectady.

A GROUND Hog Day Conference was held in Columbus, Ohio, on Feb. 2. The Ground Hog is a new weekly Single Tax paper of a snappy character published by David Gibson, Caxton building, Cleveland, Ohio. The house of which Mr. Gibson is the head publishes a number of business periodicals.

IN December of last year Fairhope celebrated its twentieth anniversary, on which occasion E. B. Gaston reviewed the progress of the colony. Rev. G. C. Simpson spoke on Fairhope, Present and Future. Other speakers were C. E. Littlefield, Mrs. M. L. Johnson, E. G. Dougherty, C. A. Brothers and Judge W. A. Foster.

GEORGE FOSTER PEABODY has declined appointment to the Federal Trade Commission.

THE death of Miss Lily A. Ross, for several years teacher in the Business High School of Washington, D. C., is announced. Miss Ross was born in Forest City, Arkansas, thirty-eight years ago, and was a sister of Mrs. Walter I. Swanton, at whose home she died. She was a well informed and ardent Single Taxer. Last year she visited all the Single Tax colonies in Maine, Mass., New Jersey and Delaware and gave an interesting address concerning them at the opening meeting of the Women's Single Tax Club of Washington, D. C.

THE Cleveland (Ohio) *News* gives an account of a lady in that city, Mrs. Ella B. Clement, who at the advanced age of 65 is studying taxation. Evidently she is doing so to some purpose for she says:

"Tax on personal property is a farce because it can so easily be hidden. Land cannot be put into a trunk and lied about. Single Tax would force stricter honesty. But it cannot cure all modern business ills, as some seem to think. But we ought, to give it a trial, and if it is not efficient we might repeal the statutes creating it."

"You and I may not live to see it, but the truths which Henry George made so clear will not only live, but that they will be generally accepted is certain." This is the conviction expressed by the Right Rev. Monsignor Barry, Catholic Vicar General of the Diocese of Sandhurst, Victoria, Australia, who for fifty years has been a devoted servant of the church.

THREE high school boys of Elgin, Ill., spoke in advocacy of the Single Tax in the old council chamber of that city. Each boy presented some phase of the question and so close was the contest that the judges announced that they were unable to reach a decision. The prizes therefore were equally distributed among the three.

"WE will never solve the question of Unemployment until we settle the Land Question," said Congressman John I. Nolan, one of the pioneers in the Home Rule in Taxation movement in California.

A DINNER of the Manhattan Single Tax Club at Fifth Avenue Restaurant, this city, was held on Saturday, January 23. Mr. Walter L. Sears, of the City Employment Bureau, was the principal speaker. Mr. August Weymann, the newly elected vice-president of the Club, acted as toastmaster.

Mr. Sears spoke on unemployment and announced himself a modified Single Taxer.

THE only division of the great estates which possibly can be made must be brought about through taxation. The Mexican constitution prohibits confiscation, and, of course, whatever is done as a solution of existing difficulties must be done in accordance with the constitution or it will not stand.—SENOR DE LA GURZA in N. Y. *Times*.

MR. A. B. GRAHAM, Mich., who has been a Single Taxer for twenty years, and who dined with Henry George when he visited Adrian, says in a recent letter to the REVIEW: "I can see the Single Tax spreading and growing all the time."

AN important article from the pen of William H. Baxter occupies a full page of the *Sunday World Herald* of Omaha. Its title is "What its Champions claim Single Taxation will do for Omaha and Nebraska."

DR. W. E. MACKLIN, noted Single Taxer and missionary to China, visited New Zealand last autumn and made several addresses in Auckland and elsewhere.

A RECENT lecture on the Single Tax in Denver by Clarence Darrow to nearly one thousand persons was fairly reported in the Denver papers.

THE Common Good is a department in the Newark, N. J., *Evening News* by Edmund Burke Osborne, "who pays for this space and is responsible for its contents."

EX-MAYOR L. D. Taylor has been triumphantly elected mayor of Vancouver, B. C. He was long known as the Single Tax Mayor and his election is a victory for the Single Tax.

THAT an established business house is not afraid to proclaim the truth is demonstrated by *The Shield*, a little magazine published by Levy Bros. and Company, a business supply house of Indianapolis. Here is an article in one of its issues under the heading, "Land Value Absorbs 66% of the Product of Labor and Capital," and the opening paragraph is striking enough to arrest attention:

"If one of the people working for you walked into your office and said, 'I can show you a 66 per cent leak in your business,' you would probably laugh—but you would be at least curious enough to hear what he had to say. Well, here's the 66 per cent leak in the nation's business—and after you finish this article you will do a lot of thinking."

THE death of Magistrate Otto Kempner, of Brooklyn, removes from the field of usefulness a pure and high-minded official who had an enviable record. Entering public life with high ideals his early revolt against the corruption of Tammany Hall made him famous throughout the country. As assemblyman from Manhattan he refused to take orders from the boss in the matter of United States senator and cast a complimentary vote for Henry George for that office. His relegation to private life and a far from lucrative law practice was his punishment for a number of years.

THE Toronto *Globe* condemns in vigorous language the proposed tax on sales of land vacant or improved, whether based on the "unearned increment" or lost decrement, and says that it is "unsound in principle and injurious in its influence."

AN address by K. P. Alexander at Little Rock, Arkansas, took for its subject, "Scientific Taxation," and contrasted the systems prevailing in Vancouver and Houston with that of Little Rock, to the disadvantage of the last named city.

Subscribers who have not yet renewed are asked to do so, or notify us that they do not wish to renew.

The New York Times, in a recent issue, has a long article on Meyer London, the newly elected congressman from New York, in which it recommends him to adopt the example of Victor Berger and not that of Anti-Pass Bob Baker. Victor Berger was an exceedingly useful representative, but if the *Times* thinks there is anything amusing in the course of Mr. Baker in Congress its convictions are not shared by the legislators of the old school in some forty-eight States who used to travel, they and their numerous families, friends and distant relations, up and down this beautiful country of ours on railroad passes issued as payment assumed for favors to come, who now find that they must pay for their railroad tickets just like the common people. The name of Anti-Pass Baker is a title of some distinction.

AT THE last luncheon of the Cleveland Single Tax Club Mr. David Gibson announced his offer of the best gold watch sold in the city for the best essay on the Single Tax written by a high school pupil. The Cleveland Club has decided if possible to make provision for prizes of less value for other essays in order of merit.

LIST OF SINGLE TAX ORGANIZATIONS.

- Joseph Fels Fund Commission, 77 Blymyer Bldg., Cincinnati, Ohio.
- 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.
- Mass. Single Tax League, Ernest E. Brazier, Sec., 79 Milk St., Boston, Mass.
- Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
- Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., 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 Celine 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.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 7002-3 Jenkins Arcade, Pittsburg, 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; Headquarters, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.
- Land Values Taxation League, F. J. Dixon, Sec.-Treas., 253 Chambers of Commerce Bldg., Winnipeg, Man.
- Columbus Single Tax Club, George Cartwright, Sec.
- Indianapolis Single Tax Club, J. H. Springer, Sec.
- Memphis Single Tax Association, W. D. Gaither, Sec., Exchange Bldg., Memphis, Tenn.
- Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.

(Our readers are asked to supply omissions from this partial list of Single Tax organizations.—Editor SINGLE TAX REVIEW.)

LIST OF JOURNALS.

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- The Star, San Francisco, Cal., Annual subscription \$1.
- Joseph Fels Fund Bulletin, 77 Blymyer Bldg., Cincinnati, Ohio, Annual subscription 10 cents.

- The Public, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.
- The Ground Hog, weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- Fairhope Courier, Fairhope, Alabama. Weekly, Annual subscription \$1.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$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 Commerce, Winnipeg, Man., Can. Annual subscription 50 cents.
- The World, Daily, Vancouver, B. C.
- Tribune, Daily, Winnipeg, Man., Can.
- Le Democrat, Weekly, St. Boniface, Man., Can., published in French, Flemish and English.
- The Citizen, Daily, Ottawa, Can.
- The Globe, Daily, Toronto, Can.
- The Tenants' Weekly, 320 Broadway, N. Y. City. Annual subscription 25 cents.
- Single Taxer, weekly, Denver, Col. Annual subscription 25 cents.
- Tax Talk, Los Angeles, Cal. Annual subscription 25 cents.
- Everyman, Los Angeles, Cal. Annual subscription \$1.

Henry George's Works.

PROGRESS AND POVERTY, \$1.00
in cloth.

SOCIAL PROBLEMS, \$1.00 in cloth.

PROTECTION OR FREE TRADE,
\$1.00 in cloth.

A PERPLEXED PHILOSOPHER,
\$1.00 in cloth.

Sent postpaid on receipt of price.

SINGLE TAX REVIEW

150 Nassau Street

New York.