

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

**Present Programme and Status of Single
Tax Reform (Concluding Paper), by
Schuyler Arnold; The Movement in
New South Wales, by A. G. Huie; Born-
Robbed in a Land of Plenty, by W. B.
Northrop; The Proposed Oregon
Amendment; Editorials, Correspond-
ence; News, Domestic and Foreign;
Book Reviews, etc.**

JULY-AUGUST, 1915

VOLUME 15 x x x NUMBER 4

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

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

SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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PROF. LOUIS WALLIS

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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 concludes in this issue, 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 part in book form on its completion, with other matter comprising a *Single Tax Year Book*, is in contemplation.—Editor *SINGLE TAX REVIEW*.

CHAPTER IV

THE SINGLE TAX IN CANADA

The Single Tax movement in Canada, like that of Australia, is of great significance to us because of the similarity of economic conditions to those in the United States. The movement is not as old or as widespread as in Australasia, it being confined to the Western provinces of Alberta, Saskatchewan and British Columbia. It is here, as in no other place, that we can find a few examples of the "real" Single Tax, or at least the Single Tax in so far as nearly all the revenue is derived from the rental value of land.

With the exception of Ontario, there has been practically no agitation in the more eastern provinces. At the last meeting of the different Farmer Clubs and Grain Growers Societies of Ontario, the representatives from over 200 cities and townships asked the privilege of assessing improvements at a lower rate. So far, this has been denied them, but it is expected there will soon be a local option bill passed in the Province. However, since 1904, there has been no personal property taxed locally; it being substituted at that time by the Business Tax.

Of the western provinces, Manitoba, like Ontario, does not tax personal property, machinery, farm implements, etc., but in the realty tax, buildings

and improvements are assessed at only 60% of their selling value, while land is assessed at full value. There is also an extra tax on land called the "Wild Land Tax," Wild Land being unimproved land outside of the municipalities.

Like Manitoba, Saskatchewan has a Wild Land Tax, and no personal property tax; and prior to 1911 buildings and improvements were assessed at 60% of their value. But this province has gone a good deal further than Manitoba in allowing the exemption of improvements, at the option of the local taxation units. These units are divided into cities, villages, rural municipalities, large local improvement districts and small local improvement districts. The cities, of which the only four are Regina, Moose Jaw, Saskatchewan and Prince Albert, have over 5,000 population, and since the amendment of 1911 to the "City and Town Act," they are allowed to exempt buildings and improvements by a gradual reduction of 15% each year for four years, until a total exemption is reached, these improvements having been previously taxed at 60% of their value. All these cities have taken advantage of this privilege. The "Village Act" allows the village (50 persons on 460 acres or less, the area usually being 160 acres) to adopt what is known in the province as the Single Tax System, when it is shown that two-thirds of the rate payers desire it. By February, 1910, eleven out of the forty-five villages had adopted this system and more would have adopted it, but there was much objection on account of its exempting the large grain elevators. In the rural municipalities and small local improvement districts taxes are levied on lands only, irrespective of the improvements or the valuation. In the large local improvement districts the taxes are levied by the provincial government and they are also levied only on the land areas.

In the Province of Alberta, personal property is not taxed and the municipalities have the privilege of totally exempting improvements and buildings if two-thirds of the total number of rate payers desire it. This is rapidly becoming popular with the municipalities. If they decide to exempt improvements from the tax roll the minimum rate is to be 2 cents on the dollar, but otherwise it must not exceed 10 mills on the dollar. The two largest cities, Victoria and Edmonton, have adopted this system, the latter city being called "The Home of the Single Tax." This capital city of Alberta was chartered in 1904 with a population of 7,000, but it has now reached over 27,000, and the city has grown so rapidly and the rise of land values has been so phenomenal that many other social benefits claimed by this method of taxation have not been noticed, although it seems to tend toward a well built and compact city. This system has not been brought about by a landless electorate but by the votes of property owners, the requisite of eligibility being the ownership of property to the value of \$200 or upwards. It is true of Edmonton, as of other cities adopting this system, that the tax rate is not excessive because the revenue is obtained largely from land instead of from land improvements, and it is lower in Edmonton than in many other places due to the exceedingly rapid growth. The rate is only 17 mills, the per capita

assessment being over \$1,100. It is claimed that here the assessment value of land is nearer the selling value than in any other American city, unless it is New York. This is not true of the other Canadian cities relying on the land value tax.

The province which has gone the farthest with the Single Tax idea is British Columbia. In this province there are two distinct systems of tax administration, the Municipal and the Provincial. The Provincial taxes are a Wild Land Tax and Coal Land Tax of one and two per cent., a Timber Land Tax of 2% and the tax on unworked Crown-granted mineral claims of 25 cents per acre. From these taxes, homesteads and preemptions are completely exempt for two years and a \$500 value exempt for a period of four years. It is claimed that the Wild Land Taxes have done much to prevent the large tracts of land being held very long for speculation, especially near the centers of population. About the only large tracts are lands held by the railroads, which were granted to them by way of subsidy. The Municipalities are entirely free from the Provincial tax and they are given a good deal of power in the levying of their local rates. They have the right to assess and tax any property and the improvements thereon and to impose and collect licenses and fix the rate of tax thereon and the fees payable, but they are restricted from levying a rate on the improvements of more than 50% of the assessed value, which, in this case, must be the cost value. This power, given by "An Act to Consolidate and Amend the Municipal Acts," passed April 18, 1881, differs from the power given municipalities of other provinces, in that in those of British Columbia the councils annually decide by by-law whether or not improvements shall be taxed and at what rate. Though this system is not a permanent one and the cities can revert to the taxation of improvements in any year, there has been no case where they have done so. The municipalities may also levy a Wild Land Tax not to exceed 4% of the assessed value. Only thirteen out of the forty municipalities used this Wild Land Tax for their vacant lots, the other cities assessing them as real property and at the same value as the adjoining land upon which there are improvements. In some of the municipalities, such as Chillewack, Sumerland, Bentitcon and Kilowana, they have adopted a pure Single Tax, there being no other tax levied but the tax on land values. As regards to these, Mr. C. H. Lugin, in a speech at Victoria, February 4, 1912, says: "We will take Kilowana as an example. In Kilowana the area of assessable land is about 12 square miles. It has a system that is purely and simply Single Tax. There are no other taxes. That community owns its own electric lighting plant, and throughout that municipality wherever you go among the fruit farms you will find sidewalks laid down to the very doors of the farms. The country roads are lighted about as well as the city streets, where before we had the cluster lights, and in every house they have electric lights, while the water is laid on by a splendid system, and all these things are furnished to the people of this municipality at par cost. You will find

carriages in summer and sleighs in winter to bring the children to school who have to come from a distance. That is one of the municipalities in the province that has adopted Single Tax and it intends to stay by it. Some others have not gone so far. And who are the people who live in Kilowana? They are nearly all those who have made a success of their business affairs and have gone there to live. They are not radicals or faddists. They are plain, hard-headed business men. Whenever the question was asked, "Do you think you will ever depart from the principle of the Single Tax?" the invariable reply was, "We will never depart from it." "In the rural municipalities that have adopted this system of Single Tax there is no influence that could be brought to bear that could lead them to depart from it."*

The first district to adopt this principle was the rural municipality of North Vancouver, which has never levied any tax on improvements since obtaining its charter in 1891. Of course, it is not known whether this action was due in any extent to the influence of Henry George, but it is certain that the spreading of this principle has been due to some extent to the activities of the Henry George followers.

Of the many municipalities that have exempted improvements from taxation, the most important and most generally known is the City of Vancouver, with its population of 150,000. This is the largest city in the world that has succeeded in exempting all improvements from taxation. In 1896, Vancouver started this policy by a 50% exemption on improvements. This continued 10 years and was so successful that in 1906 it was increased to 75%, and in 1910 a total exemption was demanded by the people. In 1896 the rate was 22 mills and this rate has not been increased as yet, even though the improvements have been exempted. More than that, the land is not assessed at its full value, because the increase in land value has been so great that it is not necessary to assess it at full value in order to obtain the necessary revenue. From observing the relation of the 1911 selling value to the assessed value of 26 parcels of real estate of all kinds, the average selling value was 3 9-10 times the assessed value. This being the case, it cannot be expected that the social benefits claimed by the Single Taxers will be realized to any extent, because only a small increment of the rental value of land is taxed. Moreover, Vancouver obtains only about two-thirds of its revenue by this means, the remainder being licenses, etc.

Many of the Single Tax advocates have attempted to claim that Vancouver's prosperity is due to this exemption of improvements, and undoubtedly much can be attributed to this fact, but there are many other conditions that have helped to bring about this phenomenal growth and make it the metropolis of the Northwest. Vancouver has demonstrated that simply an exemption of improvements does not make any radical change in the social relations, but it seems to be the concensus of opinion of the inhabitants of Vancouver that it has helped a great deal to encourage the improving of land

**The Public*, February 16, 1912.

and to discourage land speculation, and undoubtedly this is true. There seems to be very little dealing in land except for the purpose of improving, and of course there would be no incentive to land owners to boost their price of land abnormally, for this would only increase their taxes.* Thus the price of land tends to be kept somewhere near the point of its true value. It has not produced further congestion, as some people feared it might. This is shown by the fact that Vancouver has a larger percentage of owners of homes with good sized yards than almost any other city of its size, it usually being claimed that 75% of the wage earners own their own homes. However, as an attempt to get the unearned increment of land values, the tax has not realized the hopes of Single Taxers, and this is due to the rapid increase in the value of land under an extremely low rate of assessment.

CHAPTER V.

THE SINGLE TAX IN ENGLAND.

England has also recently taken some very marked steps in the development of the Single Tax idea, and these have attracted more attention than any phase of the movement elsewhere. This is because it has been a nationwide movement and a radical challenging of the control of the landed classes, and because its accomplishment was based upon the recognition of Single Tax principles. It was this fight over the Budget of 1909-10 that forced the Single Tax doctrines on the attention of the United Kingdom, and stimulated agitation the world over. To appreciate the significance of this movement a short sketch of the history of England's revenue system will be of help, and it will also show in a general way the development of private property in land.

Under the old Roman regime the land of England was held in common and the revenue was raised in poll taxes, a tax upon cattle, etc. Later the division of land was made in return for military services. Other portions were held by certain nobles toward the upkeep of their offices and still other lands were rented out to individuals by the crown, while nearly one-fifth of the whole area was in the hands of the monasteries. The remainder was held in common as the property of the community and from this was derived much of the revenue. Thus, all land belonged to the sovereign for the people. Even the private estates retained certain marks of public character, being liable for military services, bridge repair, etc. This was called the Feudal System. There was a tax on this land according to the amount cultivated, and in 1085, under William I, there was made a valuation of all the lands in the kingdom. This was the famous Domesday Book. Under Charles I, the Feudal System was done away with and the land turned over to the occupiers. By this act the taxation burden was increased and the Parliament, which was made up of land holders, in 1660 refused to substitute a land tax for the abolished military

*Mayor L. D. Taylor in SINGLE TAX REVIEW, March-April, 1911.

tenures. Instead of this they established as a permanency a whole system of excise duties, taxes on exports and imports, and a hearth tax, besides special taxes for various needs. Later, under the Tudors and Stuarts, the lands of the monasteries were parcelled out to the Protestant lords and the common lands were gradually absorbed by the neighboring estates.

In fear of public discontent, Parliament under William and Mary, imposed a land tax at the rate of 4s. in the £ upon the annual value of the land as laid down in the Domesday Book. This was the beginning of the English Land Tax which was not until 1894 put upon the same basis with personal property, and with the Death Duties established by William Pitt in 1851. By 1845 this tax paid only one twenty-fifth of the total revenue, and in 1896 being still assessed according to the Domesday Roll it had become a grievous and unjustly distributed burden. For instance, the tax realized in Liverpool was one thirty-sixth part of the penny on the present rental value, 2d. in Lancashire, 3½d. in Durham County, and 4s. in the agricultural part of Essex, or an average throughout the kingdom of about 4d. in the £ on the annual value.* To add to this inequality, in 1897 Parliament determined that the tax thus raised should be divided between the various counties and towns on the basis of the valuation then existing. In 1909 it turned into the Exchequer only £710,910.† Besides these there was in 1909 the inhabited House Duty, which levies a rate of from 2d. to 9d. in the £, according to annual value of the land, assessed with reference to the dwelling house which stands upon it, and the Landlord's Property Tax, which is an income tax chargeable under Schedule A, and is a tax on incomes from ownership of lands, houses, rent charges, etc. This gives a somewhat incomplete idea of the status of land in the politics of England and the odds that any land tax reform movement had to fight against.

No such reform movement reached the Government until 1901, when the Royal Commission on Local Taxation suggested a local site value on betterments of property. In 1904 and 1905, Trevelyan's bill with that aim passed the House of Commons by a considerable majority, but did not succeed in passing the upper House. Again, in 1906, there was a substantial revision of nearly £4,000,000 yearly in favor of indirect taxes, and in the debates which accompanied the establishment of a substitute revenue there were numerous demands made for a tax on land values, but these suggestions were soon killed. Thus, land had managed to keep itself quite free from the burden of taxation. But with the beginning of the Twentieth Century, the Government began to realize that the time had come for political-social taxation. When the Liberals were returned to power in 1906 they took up tax reformation as their main task. Their three lines of advance were to be:

(1) A settled and continuous policy of reducing debt liabilities and of placing national obligations on a more satisfactory basis.

*Land Values and Taxation, by E. Adams. Page 73.

†Recent Developments in Taxation, by J. Watson Grice.

(2) A progressive increase of direct taxation with a few though impartial concessions to the indirect tax payer.

(3) An attempt to arrive at a more scientific and permanent relationship between national taxation for general purposes and local taxation for services mainly affecting the inhabitants of the various localities.

Their initial step in this direction was the famous Finance Act of 1909-10, more popularly known as Lloyd George's Budget.

This Budget proposed in general:

- (1) Larger levies of some of the older taxes.
- (2) A new system of valuation of land.
- (3) Fresh subject matters of taxation.

The principal revisions of the old tax were (1) a small increase of tax on "unearned" incomes, (2) supertax imposed on incomes over £5,000, (3) estate duties increased on values over £5,000, and (4) increases on Settlement, Legacy, and Succession duties on Collaterals.

The new system of valuation was to be a complete assessment of all land in England. This was a very distinctive feature of the Act because no general survey had been made since the Domesday Book. Of course, there had been special valuations made on the capital value of land in particular instances, but there was no provision made for keeping a systematic report. In this valuation, land is regarded as having three possible strata, namely, (1) the site value itself, (2) the value due to the structure on it, (3) the value due to the minerals under it.

The fresh subject matter of taxation was a new series of taxes on land under the head of Land Value Duties. These duties were made of (1) Increment Value duty of 20% of the increment value over £400, to be paid on occasion of any transfer, (2) Revision Duty of 10% of the value of the benefit accruing to the lessor on the determination of any lease of land (excluding 21 years or less) not used for agricultural purposes, (3) Undeveloped Land Duty at the rate of ½d. in the £, on the capital value of undeveloped land, judged by the capacity to which it might be put, (4) Mineral Rights Duty at the rate of 1s. in the £, on a rental value of all rights to work mines with all mineral way leases.

Thus it is seen that this Finance Act contained the nucleus of an entirely different and more democratic policy. It was because the House of Lords recognized this as "the thin edge of the wedge" that they so vigorously opposed it, and it was only after audacious steps were taken that it finally received the Royal assent on April 29, 1910, after twelve months of continuous fighting led by Lloyd George.

The intentions of the Government in passing this bill were: (1) to establish an expanding revenue, (2) to relieve local rates on occupied property, also in a progressive scale, as one-half of the proceeds were destined originally for the aid of local authorities, (3) to bring land into the market, and by lowering

its price to make it more obtainable for public or private use and (4) to stimulate building, relieve over-crowding and promote employment.

The new tax is so small in proportion to the total revenue that any very conspicuous change in economic conditions cannot be looked for on its imposition. The land value duties are only 1-259th of the total revenue, and only 1-217th of the tax revenue. But still the opposition recognized in this the "thin edge of the wedge," and it was for this reason they fought it bitterly.

The land problem in England is a little different than in this country, due to the facts that most valuable land properties are in the urban districts, and that these values do not change as rapidly. However, whether or not it is due to the Budget of 1909-10, since that time much property has been changing hands and several large landowners have sold and many are contemplating the sale of parts of their holdings. The conditions of certain agricultural sections are said to be more encouraging than any time in thirty years. Mr. Skirrow, a London correspondent of the *SINGLE TAX REVIEW*, says in the November-December, 1910 issue, "From all parts of the country come reports of the breaking up and sale of the large estates, such as the Westerhall estate of nearly 20,000 acres, which has been in the family since 1200, the Buckhurst estate, which has been in the family since William the Conqueror, and Ludstone Hall estate in Shropshire County, with its moated 17th century manor house. This has been produced by the mere prospect of the tax."

Even if we may not agree with Mr. Skirrow that the Budget was the cause of this, we certainly must agree with him when he says that "The scheme has compelled the landlords to defend their privileges. It has wakened up the people and dispelled the apathy which has always been the greatest obstacle to progress. It is the Henry George men of Great Britain, through their Single Tax or Land Value Leagues, who have brought about the present encouraging state of affairs." It has virtually turned the country into a debating society on the subject of land values.

CHAPTER VI.

THE SINGLE TAX IN GERMANY.

Germany is another nation that is attempting to apply the Henry George idea, though the method of bringing it into effect is entirely different from that attempted elsewhere. It is this adaptability to a community without sacrifice of basic principles that is a test of the greatness of a truth. As is characteristic of all German activities, "The fight has been made largely through organization, and through an organization, at that, which has kept itself rigorously aloof from all affiliation with party politics.* In fact the very official attitude toward some of the important political questions of the day

*The Land Reform Movement in Germany, by G. I. Colbron.

which was taken by this Single Tax organization, called "Land Reform League" (Bund deutsche Bodenreformer) is often distressing to the more radical Single Taxers. The League is a large national organization of many thousand "corporate members." A "corporate member" is, in many cases, another society or a whole town or village represented by its administrative council. Such a method, of course, would not accomplish much in this country except in an educational way.

However, it is not due to the efforts of this league that the Naval Department, in the German Province of Kiaochow, China, made the first practical application of the principles of land value taxation to a country as a whole. It was introduced there in 1898 as a fiscal policy and it produced such favorable results as an object lesson, that, along with the work of the Land Reform League, widespread interest in this principle of taxation was aroused throughout Germany by the year 1905. The Land Reform League's interest in it, however, was as a social question and not as a fiscal policy.

Prior to 1893, local real estate taxes in Germany were assessed against the actual rental value of property, according to the English rating system, but in that year the Interior Department issued an order enabling the municipalities to assess land according to the selling value, as in the United States. Within a few years, 350 communities took advantage of this privilege. Prussia had gone even farther in her legislation on local taxation, giving the communes complete freedom as to the levying of the Unearned Increment Tax, such as was first adopted by two cities of Saxony in 1902. However, the first town to apply the name "Increment Tax" was Helbersdorf in 1903. One year afterward Frankfort-am-Main and Cologne established this tax, and up to the present, 625 other communities have followed; among them some of the most important cities of Germany.*

Though many of the circles have adopted it, the field has been mainly in the cities and urban towns—both large and small. It has found more favor in the larger and more rapidly growing places. The increasing acceptance of the tax has been greatly aided by the fact that the German communities enjoy almost complete Home Rule; municipal administration has nothing to do with politics. This Unearned Increment tax, called by our German friends "Wertzuwachssteuer," is not exactly the Single Tax, although it partakes of the Single Tax character in appropriating a portion of the social value given to land by the growth of population. It is the necessity of adapting the principle to the German conditions that has forced them to approach the problem differently. The causes necessitating this difference of approach are stated in an editorial by Joseph Dana Miller, in the SINGLE TAX REVIEW of March-April, 1912, as "(1) The national temperament; (2) The predominant political tendency of the Germans to lean upon the State, and, (3) The laws and institutions, many of them old Teutonic survivals, which make more difficult sweeping changes in land and tax laws, and in a great measure, encourage and

*The American City, January 15, 1912.

sometimes force the German Single Taxers in the direction they have taken." Another circumstance that they have had to deal with, is the mortgage situation. The largest part of Germany's real estate has been heavily mortgaged under very complicated mortgage laws.

It was only four years after the first city adopted the Increment Tax that all factions of the Reichstag expressed themselves favorably upon the general principles involved; but action was postponed for a more thorough consideration. After an exhaustive study of about three years, the Imperial Increment Tax Law was passed, on February 14, 1911. At this time about 600 cities with a total population of about 15,000,000 were administering some form of Increment Tax, but, of course, being applied to each locality independently of the other, the ordinances, methods and rate differed a good deal. These differences were all unified when the Imperial Tax Bill took effect on April 1, 1911, because the bill repealed all local ordinances.

The Imperial Tax is a tax on the increased value of land as determined when sales are made. That is, "The difference between the cost price and the selling price is to be considered the tangible increment."* The tax is imposed on the increment in value, which has taken place without the agency of the owner, and levied at the time of the transfer of the ownership of the property in accordance with the conditions laid down in the Law. Though this is not primarily a tax on the transfer of real estate, it must operate as such and exempt land that is not sold, no matter what its increase in value. Of course, this necessitates a very detailed and complete statement of what constitutes a taxable transfer. In general, this includes every sale or transfer, except in such instances as the following:

(1) "In the case of transfer on account of death or by gift, providing such gift is not made for the purpose of evading the tax."

(2) "In the case of contracts of co-heirs for the purpose of settling an estate."

(3) "In the case of exchange of parcels of real estate for the purpose of uniting properties for regulating boundaries and so forth." †

"If the sales price, or in case of only partial transfer, the total value of the property is not more than 20,000 marks in the case of improved property, or not more than 5,000 marks in the case of unimproved property, there shall be no tax."

"But there shall be no freedom from taxation when the grantor or his wife (her husband) has had an income of more than 2,000 marks during the year preceding such transfer, or when the grantor deals professionally in real estate." ‡ For the determination of the tax, the three chief factors are, the purchase price, permanent improvements, and selling price.

The purchasing price is the amount paid at the acquisition of the real

*Digest of the Inc. Tax Law, by M. H. Haertel, Sec. 8.

†Ibid. Sec. 7

‡Ibid.

estate, but "if the acquirement of the real estate is based on an untaxable transaction, the calculation is to be based on the price at the time of the last preceding taxable transaction. If the last preceding taxable transaction has occurred more than forty years before the tax requirement went into force, then that value shall be considered the price of acquirement, which the real estate possessed forty years before the tax requirement went into force. If the acquirement determining the increment has taken place before January 1, 1885, the price is displaced by the value which the real estate had at the time."* To the cost price thus obtained there are added the following items:

(1) In case the value is determined by the purchasing price, 4% of this price is added to cover the cost of purchasing, and whatever more the grantor shall prove that he expended as cost of acquisition.

(2) The proven amount lost by the grantor holding liens on the property purchased at compulsory auction.

(3) 2½% of the amount of the purchase price and the addition shall be added annually.

Of this increased amount 2% is added in the case of uncultivated real estate, and 1½% in the case of cultivated real estate. Except if the period of the tax is not more than 5 years, the addition in the case of the uncultivated real estate is to be reduced by ½%.

Realizing that permanent improvements made by the owner contribute a certain amount to the value of the property, allowances for such augmentation are made. This involves many complications and they are treated very much in detail in the law, but I will give only the more general allowances, which will serve to illustrate the trend of the law. In fact, to give in detail all the points treated in the bill is not necessary in this paper. After the additions referred to in the previous paragraph have been made to the purchasing price, there is also added the costs of buildings, alterations, and other special permanent improvements, etc., that have been incurred during the period of time determining the tax, and which do not serve for the maintenance of structures, or for the current utilization of such real estate, in so far as such structures and improvements are still present. In addition 5%, or if the grantor is a building contractor or laborer, and was himself the builder, 15% of the added value is to be added to the sum. This permission, however, does not apply if the builder is a society in the meaning of the code of commercial law, or a society which does not consist exclusively of building contractors or laborers. Amounts that are provided by insurance, in case such amounts have been used for the restoration of buildings which have been erected before the period fixing the amount of the tax, are not to be considered as expenses in the sense of this provision." Another noteworthy addition made is for "the costs of services for, and contributions to the building of

*Digest of the Inc. Tax Law, by M. H. Haertel, Secs. 1 and 17.

highways, and other means of transportation, inclusive of drainage, also contributions to other public improvements which were made without corresponding counter service or payment, in so far as they have been made within the time fixing the tax." Four per cent. of the amount of such cost is added annually, but not to exceed 15 years.

The next important element in determining the taxable increment is the selling price, and to it are added a couple of very significant concessions. Besides the costs of sale and transfer there is deducted the "amount by which it can be proven that the annual income obtained from the real estate was less than 3% of the cost price, plus the additions permitted,* and it is to apply for not more than fifteen consecutive years. If it is the value at a later date than that of acquirement that is used, then the cost price shall be used. The other concession is that "to the selling price is to be added compensation for a decrease in value of the real estate insofar as the claim has developed during the period after January, 1911, determining the tax, and if it can be proven that the amount has not been used for compensating for such decrease in value."† It will be noticed that this is the only proposal which takes any cognizance of a possible decrement in value.

The tax is "10% in an increment of not more than 10% of the amount which is composed of the price of acquirement and the additions and subtractions from the same," and it gradually increases up to 30% in an increment of more than 290%. There is an allowance made in case the property is transferred back to the original owner, the tax being remitted if the property is retransferred within two years after the sale. In this case the transaction is considered as not having taken place within the meaning of the law.

In the question of whether the percentage of profit should be reckoned by comparison with the purchase price or the selling price, the landlords gained a point over the Single Taxers by securing the privilege of computing the percentage of profit by comparing with the selling price. This makes quite a big difference in their favor.

Of the amount collected by this tax, 50% goes to the Empire, 10% to the State governments as costs for administering the law, which is entirely in their hands, subject to Imperial supervision, and 40% goes to the municipality or other local government corporation. However, there are some concessions made to communities that have passed an unearned increment taxation ordinance prior to April 1, 1909, and to take effect January 1, 1911.

Many of the local governments which were already using an increment tax, objected to the law because the Imperial government took so much of the revenue. The Government met this objection with the claim that much of the land value was created by the protection which the Government gave them. However, the cities have the power, with the consent of the State, to add local levies on their own account not to exceed the amount due the city

* Digest of German Incr. Tax Law, trans by Mr. M. H. Haertel, 1911, par. 22 and 23.

† Ibid.

by the Imperial Government. But the sum of the two taxes must not take more than 30% of the increment.

The tax is expected to yield about 10,000,000 marks a year, and a Stamp Tax of that amount has been dropped. There is some doubt as to its doing this because the administrative provisions are so complicated that there will be much cost and litigation connected with it. A question arises at this point as to how far the complexity of unearned increment taxation is inherent in the nature of the subject itself.

Though this Law is one of the largest and most significant practical applications of the Single Tax idea that has ever been attempted, the tax reformers lament that it has "simply cut its milk teeth."

THE END

NOTES FROM NEW SOUTH WALES

(For the Review.)

By **A. G. HUIE**

It is some time since I forwarded any notes to the REVIEW. Not that there is any disinclination to do so, but there is plenty to do here in New South Wales. Since the death of Mr. Fels the way of all Single Tax Leagues has become considerably harder, and we are no exception to the general rule. However, I want to supply a few particulars about what has been done recently, what is being done, and what it is proposed to do in the near future.

This year our suburban and country municipalities and shires imposed their rates on land values only, with a very few exceptions. The revenue received from this source steadily increases with the growth of population. Some of the Councils of their own accord, without the compelling power of a poll, are fully adopting rating on unimproved values. The thing is such a conspicuous success that it cannot be ignored. When I read of the big efforts being made in various states of America to get local option in taxation I wonder at the comparative ease with which we secured this reform in New South Wales.

The above applies throughout the State with the exception of the "City" portion of Sydney. The City is the bad case here. It has two rates, one on the unimproved land value, which raises rather more than one-third of the City rate revenue, and one on the assessed annual value, which raises the remainder. The City Council has power to raise all revenue from land values, but the safeguard of a poll of the ratepayers if it failed to do so, was not included in the City Act. So we are at the mercy of the Council in this matter. The State Labor Government which has always professed to support taxation

of land values, has so far been a stumbling block in the way of the City taxation of land values. Latterly it has become more reasonable and has declared that land value taxation for the City will not mean any loss of City revenue so far as the Government is concerned. Having that assurance reformers in the Council sought to get rating on unimproved values both last year and also this year. On each occasion they lost by a majority of two votes. We thoroughly scared the "Old Brigade" in the City Council this year, and the general opinion is that the adoption of the new principle in its entirety for the City cannot be much longer delayed. One result of the decision to continue the old system for another year is that we have entered upon a campaign of education with a view to the City elections in December, when a strong effort will be made to defeat some of the present reactionary aldermen.

There are three bills promised in the coming session of the State Parliament which are of special interest to us. First the Amending Local Government Bill. This Bill does not affect the position so far as rating on unimproved values is concerned to any great extent. We have thought it well, however, to make representations to the Government with a view to strengthening the position. The Political Labor League Conference has carried an opportune resolution in favor of all rates being imposed on land values. We hope, therefore, to see the Bill amended making land value taxation mandatory for raising local revenue. This will not make very much difference as most of the Councils rate on unimproved values now, but it will finally settle the matter definitely for all time. This Local Government Bill unfortunately contains a number of proposals for extending the operations of Councils. They are empowered to enter upon all sorts of trading ventures in spite of the rather serious failures hitherto experienced along such lines in this country. In some districts no doubt advantage will be taken of these provisions, if they are passed into law, because the Socialist propaganda has prepared a good many people for experiments and only bitter experience will show them the error of their ways.

The second Bill is to provide for State valuation of all lands. At the present time each local governing body makes its own assessments of land values for the purpose of imposing its rates. The Government is also constantly making valuations for resumptions, closer settlement, the imposition of probate taxes, and so on. The idea of the Valuation Bill is to have one valuation for all public purposes. It is sought to secure a true valuation by balancing the desire of the ratepayer to have his land valued as low as possible for taxation and as high as possible in the event of resumption. The State Department will simplify matters and provide a basis for taxation much superior to the present. It is a matter of common knowledge that many of our lands are seriously undervalued. This will be understood when I point out that the average value per head of the population in New South Wales is about £100, while in New Zealand where they have a State Valuation Department it is nearly £200 per head of the population.

The third Bill in which we are interested is the Greater Sydney Bill. It is proposed by means of this measure to establish a Greater Sydney Council which will take the place of the Sydney City Council and nearer suburban Councils, and will exercise a limited control over the outer suburban areas. It has been stated by Ministers that this Bill is going to pass. The Greater Sydney Council for the Inner Zone will have 28 aldermen and for the Outer Zone 7 aldermen, total 35. They will be elected from five wards returning seven aldermen each by means of proportional representation. This is the first proposed definite adoption of this modern method of elections in New South Wales, and in my opinion it is one of the best features in the Bill. There is no doubt that if the Bill is passed the only basis of taxation will be unimproved land values. That will settle the pretensions of the "old Brigade" in the City Council once for all. Of course the Bill may not pass, so we are not taking any risks but are pushing on with our campaign for rating on unimproved values in the City.

No doubt your readers have from time to time heard of the graduated land tax in Australia. Every now and then figures have been published showing sales of large areas of taxable lands as the result of the imposition of this tax. No doubt those land reformers who have read these statements have thought what a splendid thing this graduated land tax is. The other day Senator Grant obtained a return showing the number of land owners and the land values assessed for the first three years after the tax came into operation. I am publishing the return in the next number of our journal *The Standard*. It shows that while the number of large landowners has increased, the values of land held by them are almost unchanged. The sales of land only refer to a readjustment among the big landowners themselves, and do not represent sales of land for genuine settlement purposes. As the tax does not apply where land is only of £5,000 value it has no effect in reducing the price of land and enabling the poor man to get a piece for himself. As a means of solving the land problem the thing is a rank failure. It is of no use to the poor man.

All this of course was pointed out by us long ago, but the so-called champions of labor refused to take any notice. They simply went blundering along with this thing which is of no practical value in solving the land problem. At the last Federal Labor Conference, when the policy of the party was determined, an effort was made to get rid of the exemption, but without success. I understand that a similar effort will be made again this month. It may meet with success on this occasion, as the demands for revenue are very great on account of the war, and reluctantly the Conference may feel inclined to get some of it by abolishing or reducing the exemption.

There is one form of land-using in this country which illustrates very clearly, not only the failure of the graduated land tax, but also the failure of land administration by the State generally. There has been a great increase in what is called "share-farming." A big landowner finds himself in this

position, that it is inconvenient, or he does not feel inclined to efficiently use his land, so he makes an arrangement with farmers to temporarily occupy portions in return for half the crop. In a fair season this means a very excessive rent. Some of them are not quite so hard and are satisfied with a third of the crop, but even in these cases the rent is excessive. In 1913 the latest official figures at my disposal show that over a million acres were cultivated in this way—over 20% of the total area. This method of farming is comparatively recent. It is a very undesirable development. It shows the desperate land hunger of people who will enter into bargains of this kind in order to get land to use. It must not be thought that there is any scarcity of land in N. S. W. We have millions and millions of acres of it. We have been to great pains constructing railways to open it up, and yet at the present time over two thousand miles of these railways are run at a loss simply because the land thus opened up is not efficiently used. We are spending millions building more railways which will also be run at a loss for the same reason. Of course the construction of these railways enormously adds to the value of land which is inefficiently used by the landowner without protest from the State. We are rapidly reaching the time when we will not be able to borrow because we have borrowed so much. For years I have sought to show the public that when money is borrowed for public works which enhance the value of land, then the interest on the borrowed money should be a charge on the value of land.

The people here of course are taking more interest in the war than anything else at the present time. That will continue until the grave issues involved have been definitely settled. The war has upset everything. In addition to our troubles from this source there has been a disastrous drought in the central and western portions of this State, and also in large areas of other States. The losses of stock have been considerable. Happily the drought appears to have broken as good rains have recently fallen in the drought-afflicted areas. The effect, however, has been very serious. Australia had less than half the usual crop of wheat and consequently the price has risen. We are actually importing wheat to keep going until next harvest. Usually we have a large surplus for export.

One of the results of the combined effects of war and drought has been a price-fixing campaign on the part of various State Governments, especially N. S. W. The Government stepped in and declared that all the wheat in the State belonged to it and the price to the millers was to be 5s. 6d. a bushel. That was considerably less than the natural price or market value this year. Of course there was a terrible fuss about it. The Government, however, did not trouble much about that. It is composed of Socialists, and it proceeded to regulate prices in many other directions as well. It fixed prices for fodder, butter, sugar and other commodities. I will just mention some of the little difficulties which have arisen and which will make more trouble in the future. When the price of hay and chaff was fixed bona fide sales at

auction became a thing of the past. When the fodder arrived it was privately sold, at the stipulated price, of course, but sold to favorites. The farmer, however, was not going to take all this without protest. When he had oaten hay, for instance, instead of cutting it into chaff and forwarding it as he would have done, he threshed out the oats and forwarded the straw after he had cut it into chaff. All sorts of expedients were resorted to with the object of getting as much as the market would naturally yield to the producer. They stopped the export of butter from N. S. W. and fixed the price. But those who did it never thought that the same regulation should apply to cream. So instead of exporting butter to Victoria they started to export cream, and the authorities apparently have not yet discovered it. The price of sugar was also fixed. While Australia was producing as much sugar as the people required the price-fixers thought they were doing splendidly. The sugar grower of course was protesting, but he was quite helpless. Latterly, however, the season turned very unfavorable for sugar with the result that there will be a serious shortage at a comparatively early date. Under other circumstances the sugar refiners would have got their supplies from abroad and the public would have heard little or nothing about it, but as the price was fixed this could only be done at a serious loss, so they declined to do business. The whole thing has become a veritable tangle which the "Necessary Commodities Commission" is trying desperately to unravel at the present time. This price-fixing business is worth watching, in fact is worth a lot of looking into if one could spare the time.

* * * * *

Several months ago I received a new book from the United States, "The Tariff, What It Is, How It Works, Whom It Benefits," by Lee Francis Lybarger, of Pennsylvania. This is an excellent book. It shows very clearly indeed the unjust character of the Protectionist policy and incidentally the great work of President Wilson in cutting down the pernicious American tariff. I hope that President Wilson will be able to continue in power for a second term so that his policy will get something like a fair trial. We are seriously afflicted with this curse of Protection in Australia. Recently the tariff was again increased. The Labor Party vies with the capitalist in its professed anxiety to "protect" the worker. The worker is all the time complaining about the high prices of goods and high rents of houses, but he never seems to think of the real causes of this condition. In fact he apparently does not think at all, and is satisfied to let the Political Labor Party attend to all his political business. The general effect of protection in Australia is of a most pernicious character. Instead of cultivating our natural and primary industries which pay of themselves we are fostering hot-house concerns in the cities. The drift of population is to the cities instead of from them. The community is becoming more and more ill-balanced. The disparity between the richest and poorest is widening as in the U. S. A. In fact we are copying the American rather than the British example.

All the economic follies of America are being copied here in Australia. How it is that persons claiming to represent labor can be guilty of such wrongs passes my comprehension. Many people say that this wave of protection will have to spend itself. If this policy and its effects could only be confined to those who support it, it would soon be upset, but the unfortunate part of the business is that it drags the community down with it.

Our system of Local Taxation on Land Values has greatly stimulated the use of land in our municipalities and shires, producing in fact all the benefits which we claimed for it. But the taxation of land values does not get the credit which is naturally due to it. As there is a Federal Protectionist Tariff in operation the measure of prosperity which we have had has been credited as an effect of the tariff. The tariff has been only a hindrance to us, but those who profit by it have falsely ascribed to it the effects of land-value taxation and also the effects of high prices in the world's markets for our primary products, which are unprotected. This largely explains the hold of this pernicious policy in Australia at the present time. It gets credit that does not belong to it. Land-Values taxation consequently is not boomed as it should be because its benefits are claimed as the results of other and really harmful policies.

Labor in politics in Australia is after all a sort of watered-down Toryism. It is not based upon the fundamental principles of the rights of labor. As Henry George pointed out all that labor needs is freedom. It does not want charity. Restriction only hampers it. Free access to the natural resources is the only way to secure justice for those who work. A labor policy based upon such ideals would be the best policy in the world. Our Labor Party, however, is simply an ordinary political party which has taken a title of a most catchy character, and in that way the public has been completely fooled. I do not want it to be understood that I think that the party opposed to the Labor Party would be any better. With its present policy and leadership it would not; but I am quite satisfied of this, that had not the Labor Party come into existence in Australia our progress would have been upon sounder lines. As it is the Labor Party appears to be the least objectionable at the present time. I hope that parties opposed to it will improve their policies and personnel to some extent, and then we will have better prospects of making progress. They cannot expect to regain power until they do. However, we are not so much concerned with parties as with principles. We must advocate them all the time as far as possible, irrespective of parties, merely taking advantage of this party or that when it proposes to do something to further those principles.

“We have a belief that poverty can be abolished by conforming human laws and institutions to the great principles of equal justice. And having this faith, and having this belief, we have a destiny. That destiny is to abolish poverty, and, in doing so, to fire a beacon that will light the whole world.”—HENRY GEORGE.

BORN-ROBBED IN A LAND OF PLENTY

(For the Review.)

BY W. B. NORTHROP

How many citizens of our glorious Timocracy realize that they are born robbed? When our patriotic forefathers founded our more or less glorious Republic, the country was hailed as "the land of the free and the home of the brave" and, up to a certain period of our history, the elements of freedom actually existed. This brief period was covered by the time during which the lands of the country were open to access by the people. When our lands were seized upon and monopolized by "Big Business," then the Republic disappeared and gave away to an oligarchy of the rich, and the present Timocracy was established. The freedom of the people passed away. Today, every child that comes into the light of day in this country is literally born robbed.

What has become of the land of our country, for which our forefathers fought and died? Where is that vast public domain about which Government officials boasted so glibly in the early seventies? In the words of a famous crook-politician, "it has gone where the woodbine twineth." Our public lands today—with the exception of certain grants to public schools, are in the hands of railroads, oil kings, timber kings, coal barons, steel magnates and the rest of the captains of industry who go to make up our government; and whose mandates are obeyed by a sufficient number of Cabinet officers to keep the business of the country along "safe and sane" lines.

But let us get down to "brass tacks," and put our glittering generalities aside for a moment. Let the born-robbed examine this matter of their heritage which has passed away. Let Esau figure out how much more he would have had if he had stuck tight to his mess of pottage, and not considered the blandishments of his brother Jacob.

In 1870—only 45 years ago—the public lands of this country, to which you, gentle reader, had a right, amounted to 1,387,732,209 acres. This, if divided up, would make 13,000,000 good sized farms; or 200,000,000 farms such as the peasants of France and Belgium are satisfied with. Counting the lands as worth only \$2. an acre, this would amount to a cash value of \$2,775,464,418—quite a tidy little sum; sufficient to give each man, woman and child in this country a little over 15 acres. Taking our farming population alone as approximately 8,000,000 persons, each farmer could have about 173 acres. Each member of the working class population—supposing we left the farmers to be contented with the lands they had—would have 69 acres.

Of course, everyone would not care to be a farmer, to be sure. But, at the same time, no one would refuse 69 acres of land if it were offered to him; and, furthermore, everyone would like the option of taking it or leaving it.

Today, the public domain of surveyed land has dwindled to 188,889,136

acres—not sufficient to give our population 2 acres per capita. Our considerate Government has “disposed of” the patrimony of the people—yours and mine—to the extent of a thousand million acres.

To whom has it been given?

Here are some of the recipients:

Union Pacific Railroad.....	41,500,000	acres
Northern Pacific Railroad.	58,000,000	“
Atlantic and Pacific Railroad.	52,000,000	“
Southern Pacific Railroad	12,000,000	“
<hr/>		
Total to four railroads.....	163,500,000	“
Other roads	37,000,000	“
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Total free gifts to railroads	200,500,000	“

Most of the railroads paid not one cent for their lands; but “held them for a raise” and managed to obtain from settlers prices ranging from \$5. to \$20. per acre. Encouragement was given to these railroad companies in the early days by the Government under the delusion that it accelerated “railroad enterprise.” Strange to say, however, those railroad companies that had no free grants of land, built their roads even more rapidly than roads which were given grants of land. The average grant of land to the railroads was 12,500 acres—free from taxation, and without cost—for every mile of track. Many of the lines got 25,000 acres per mile of track.

The railroads, in order to obtain these grants of land from an acquiescent Government, offered to carry the mails for “nothing.” Let us see what this “nothing” amounted to:

In 1880, railroads holding land grants sold 14,310,204 acres, receiving therefor the neat sum of \$68,905,479. The average price per acre in most cases came to about \$10. This, mind you, for land for which the roads had paid nothing whatever. In certain cases, lands were sold by the roads at a nominal figure; even as low as 35c. an acre: but it was to stockholders of the respective roads; and the sales were concealed in fraudulent “expense accounts.”

Carrying the mails “for nothing” worked out very prettily in many instances. Thus, the small line of road running from Chicago, Ill. to Cairo, Ill., — distance of 705 miles—received a land grant of 2,595,053 acres; of which it sold 2,215,789 acres at a cost of \$10 per acre; netting \$22,157,890—or half the total cost of the road.

The LaCrosse & Milwaukee Railroad gave 13 senators and 59 assemblymen stock valued at from \$5,000 to \$25,000 each to obtain land grants for the railroads which practically paid the entire cost of construction.

The Great Northern Railroad—“Jim Hill’s”—which received from a willing Government upwards of 2,000,000 acres, sold 458,000 acres for \$8,242,583.

Archbishop Ireland, acting as the agent of the Winona & St. Peter Railroad, in Minnesota, sold vast quantities of railroad lands some years back; netting high figures for vast tracts; the reverend gentleman actuated mainly—though not entirely, perhaps—on behalf of the encouragement of immigration.

The Union Pacific grants amounted to more than 7,000,000 acres altogether. This Company sold 1,568,438 acres for \$6,916,811 in 1880; and has averaged much higher prices even than these figures ever since. Railroad grants in California have well-nigh eaten up the whole of the State. The Western Pacific and Central Pacific received 12,800 acres per mile of track; and the Southern Pacific later received 25,000 acres per mile after the absorption of the first-named roads. Grants extending from 10 to 20 miles on each side of the track were freely made by the bought legislature of the State. Out of a 5,000,000 acre grant made to the Central Pacific, 295,886 acres were sold for \$1,114,999 up to 1886; while up to 1897, 3,000,000 acres had been sold for more than \$10,000,000.

In most of these railroad sales, the roads have flagrantly violated the terms of the grants. Recognizing this fact, some years ago, the roads began protecting themselves by changing the form of the deeds of conveyance so as to guard themselves against future Government litigation. In 1902, the Harriman lines withdrew their lands from sale to the extent of 2,000,000 acres; which was also a violation of the terms of the grants.

Summing up the whole railroad land grant position, it may be said that the lands sold or acquired by the roads have actually paid for more than the construction of the roads. Six sections of land per mile will pay for cost of construction; but our great roads have looted the people to the extent of 40 sections of land per mile in many cases. In actual cash, the roads have received for their lands nearly \$500,000 per mile; whereas average cost of track per mile has only been between \$40,000 and \$75,000.

The average price received by the railroads has been \$10. per acre. Their 200,000,000 acres for "carrying the mails" has, therefore, brought them \$2,000,000,000.—(two billions of dollars).

As long ago as 1848, there was a strong "Nationalist" movement which agitated for the building of the railroads by the people. This party pointed out that the land grants would pay for the building of the roads—as they have done in actuality—and advocated the ownership of the roads by the people who gave up their public domain lands to pay for them. But this movement was killed in its inception. The citizens of the country have been defrauded of two thousand million dollars worth of land, and the railroads are owned by private corporations.

Should a movement be started to "nationalize" the roads today, the said roads would probably raise the cry of "compensation" and wish to have returned to them the money which they (the stockholders) are alleged to have paid for construction.

But let us return to our muttons:

The patient reader will have asked: Where do I personally come in?

The answer is: are you satisfied to remain born-robbed in a land of plenty?

But, you will say, we still have some of our public domain left; it has not all been given away to railroads.

Quite true:

The surveyed public domain, on June 30, 1911, was 188,889,136 acres.

But where is it?

Most of it is in what is known as the "arid belt" and 60,000,000 acres of it could not be used unless it was first irrigated; so the actual acreage of surveyed lands comes down to about 128,000,000 acres. This land lies between western Nebraska and the Pacific Coast and from British Columbia to the Mexican boundary. There is a lot of unsurveyed land, to be sure. Perhaps you would like some of that: Well, you will find it at the bottoms of our lakes; on the tops of the Rocky and other mountains; and in other inaccessible places where surveyors are somewhat chary of going. Go and get some. To paraphrase Mark Twain, "if you like that sort of land, that is the sort of land you will like." We prefer land that can be cultivated, fairly near to markets; with railroad facilities. Try to get some of this land without paying a steep price for it. It is simply out of the question.

This land question, by the way, seems a very complex affair; but, after all, it really is not. The land of a country naturally belongs to the people of that country; but Government—in its usurped authority—bartered the patrimony of the people to the railroads and the "big business" corporations. Thus it is that all our mineral, oil, coal, agricultural, gold, silver and other lands have passed away from the hands of the people. If our public domain still remained in the hands of the citizens of this country, our original independence would never have vanished. In money, we have been defrauded of thousands of millions of dollars worth of land since the year 1880. In that year, the public domain still remaining to the people was 1,387,732,209 acres. Much of this land has brought on an average \$10 per acre when sold by railroad companies. Counting the wealth of mineral lands—gold, iron ore, petroleum, coal, oil—the average per acre would pan out at far more than \$10. per acre; but, supposing, just for the sake of argument, we set the average price per acre at \$10, we would have our public domain worth, in dollars, the colossal sum of \$13,877,322,090.

To be conservative, suppose we admit that out of our thousand million acres of public domain, only half of it is worth \$10. per acre. Dividing our thirteen thousand million dollars by 2 we would get still \$6,900,000,000 belonging to the people which has been literally squandered by our National so-called Government. Every man, woman and child in the United States is entitled, by this figuring, to \$70. of the public patrimony; or every family of four persons has been buncoed out of \$280. You may not want your \$280; but there are many millions of others here today who do; and if this vast

wealth were divided among but 20,000,000 workers alone, each worker would have guaranteed to him, or her, a fair livelihood. If our public domain had remained in the hands of the people, and been leased to railroads, and other business corporations, the citizens of this country would be receiving per capita something in the neighborhood of \$900. per annum. The State of Minnesota, for instance, reserved certain of its lands and rented them to iron-mining corporations. The lands were assigned to the public school authorities by the State Legislature; and were located in the distant Lake Superior district. The transaction was considered by politicians of the day in the nature of a joke. However, the school authorities have received more than \$16,000,000 by way of revenue from these "worthless lands." Each year a very substantial return comes into the coffers of the State from ore leases alone.

Seizing the lands of the people is the time honored method of depriving them of their liberty. In the declining days of Rome, the immense "latifundia"—or broad estates—of the senators worked by slaves sapped the strength of the Empire, and brought upon it ruin.

The method of "big business" has been along classic lines. Before systematic exploitation of the people could be possible the public lands had first to be expropriated. And this has been done. Except in the arid regions, little public domain now remains.

Of course we have our belated "Conservation Movement," which has withdrawn from exploitation all land which has not already been seized by our Timocratic Government—namely the rich oligarchy under which we now precariously exist.

But the slavery of the people of this country is complete. The birth-right of the people has been bartered away. Fraud and chicanery, violence and the "statute of limitations," have transferred the lands of the people into the hands of private ownership.

Have you ever considered the actual value of these "titles" to land, which the great corporations think they have so cleverly obtained? Some of the very best legal opinion has already challenged the validity of much of this transfer; and, doubtless, when the people become strong enough to investigate the matter, they will be able to reclaim their rights to the country. Speaking of title to land, here are a few opinions on that subject which may be of interest in this connection:

Blackstone, the great legal authority, said: "Accurately and strictly speaking, there is no foundation in nature or natural law why a set of words on parchment should convey the dominion of land."

Chief Justice Coleridge, one of the greatest authorities in legal matters, in discussing the land laws, said: "These—our land laws—might be for the general advantage, and if they could be shown to be so, by all means they should be maintained; but, if not, does anyone, with what he is pleased to call his mind, deny that a state of laws under which such mischief could exist,

under which the country itself would exist, not for its people, but for a mere handful of people, should be absolutely set aside."

Another great legal authority, Justice Longfield, pronounced the following judgment:

"Property in land differs in its origin from property in any commodity produced by human labor; the product of labor naturally belongs to the laborer who produced it; but the same argument does not apply to land, which is not produced by labor, but is the gift of the Creator of the world to mankind. Every argument used to give an ethical foundation for the exclusive right of private property in land has a latent fallacy."

With these legal arguments in their favor, the people have the perfect right to demand back from the railway and other corporate cormorants, the public domain which has been filched by fraud and deception, to say nothing of other means, from the people. Ownership by the people of our public domain lands, to say nothing of the immensely valuable lands in our great cities—also obtained by very doubtful means—would place the people above want and the fear of want.

Unfortunately, in our anxiety to obtain immediate redress of many of our social and economic evils, we are apt to overlook one of the great remedies which lie right at our door.

There is no reason why the people should be born-robbed in a land of plenty.

Is there any peaceful means of re-obtaining for the people all this wealth of land, both in town and country? Any means by which, without disturbing a single title, (except those obtained by deliberate fraud—against which the "statute of limitations" does not act) all lands may be restored to their rightful owners? Yes, there is a means, and a very simple one. The Government, or the people, by means of their ballots, could impose a tax upon all land values which would automatically bring back to the people the lands of their birth-right.

We would then be once more a prosperous people. Until that is done, our alleged prosperity is a mere figment of the imagination—the veriest shadow.

As THE heavens were appropriated to the gods, so was the earth to the children of men.—Tacitus' Speech of Boicalus to the Roman general, Annals XIII., 55.

WITH gates of silver and bars of gold
 Ye have fenced my sheep from their Father's fold;
 I have heard the dropping of their tears
 In heaven these eighteen years.

—JAMES RUSSELL LOWELL.

THE PROPOSED OREGON AMENDMENT.

Following is the proposed amendment to be submitted by initiative petition to the voters of Oregon in November, by the Central Labor Committee of Portland and vicinity. This will be submitted unless something better is offered. Criticisms and suggestions are asked for and should be addressed to the Secretary, E. J. Stack, Labor Temple, Portland, Oregon.

We print the proposed measure in full. It is the broadest Single Tax proposal ever offered to the voter, and marks a tremendous step in advance.

Section 1 of Article I of the Constitution of Oregon, being the Bill of Rights, shall be and hereby is amended to read as follows:

BILL OF RIGHTS.**ARTICLE I.****PEOPLE'S POWER AND RIGHTS.**

We declare that all men, when they form a social compact, are equal in rights; that all power is inherent in the people, and all free governments are founded on their authority, and instituted for their peace, safety, and happiness; and they have at all times a right to alter, reform, or abolish the government in such manner as they may think proper.

CITIZEN'S RIGHT TO USE LAND.

We reaffirm our faith in the self evident truths of the Declaration of Independence, "That all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, and the pursuit of happiness." In pursuance of these rights all citizens of Oregon are equally entitled to the exclusive possession, for their personal use, of as much land as may be necessary for their homes, and from which to produce a living by their individual labor, without paying any person for leave to live and labor on the land.

PUBLIC OWNERSHIP OF GROUND RENT.

Public ownership of all ground rent is right, because such rent is created by the presence, industry and productive power of the whole people as a social organism, and not by those individuals only who own or hold title to land. Private ownership of ground rent is the chief cause of land monopoly and land speculation. It is therefore right and necessary, in order to promote the general welfare, that all ground rent shall be collected by public taxation, and equally, whether the land is actually rented or used or not.

PUBLIC POLICY.

It is the public policy of Oregon to abolish all forms of land monopoly and leave no chance for any person to get a profit by owning land without using it; to begin the abolition of involuntary unemployment and poverty

in this State by enacting such laws as shall insure opportunity to all citizens for the exclusive possession and use of enough land to employ themselves and make their home, so long as there is idle land; to protect all persons in the absolute ownership of the value of their land improvements and the rents or other payments for the use of such land improvements.

DEFINITION OF THE WORD "LAND."

For purposes of taxation, assessment and appraisal, the word "land" means the earth, including soil, water, water powers, minerals, stone, natural oils, gases, timber of natural growth, and all other natural resources before being severed, removed, or withdrawn from their natural position.

DEFINITION OF THE WORDS "GROUND RENT."

The words "ground rent" as used in this section mean the highest price that is or can be obtained in the open market for the use of any lot, tract or parcel of land, for a definite time, exclusive of improvements, plus the total tax on the ground rent and plus the tax on the lease.

DEFINITION OF "LAND IMPROVEMENTS."

The words "land improvements" mean valuable and useful changes, growths or additions made by labor in or to any natural resources, or on, in or under any portion, parcel or tract of land.

LEVY OF PERMANENT GROUND RENT TAX.

A continuing annual tax is hereby levied of 90 cents in each dollar of ground rent on land in Oregon not now exempt by law from taxation. The ground rent tax shall be collected in like manner as taxes on land are now collected until otherwise provided by law, or by the rules made by the State Land Board; but no other tax shall be levied on ground rent, land, or land value. An additional one-tenth of this ground rent tax may be levied, either by general law or by local taxing authorities.

BASIS OF VALUATION FOR ASSESSMENT.

The value of any tract, lot or parcel of land, for assessment is the amount for which, if it were by law forever free and exempt from all taxes and public charges, it would sell, at a voluntary sale, made in the ordinary course of business, and in which the value of the improvements, if any, would be appraised and stated separately from the value of the land. On that valuation of the land the yearly ground rent tax shall be levied, in all cases where the land is not actually rented. If the land is rented, the amount of yearly ground rent agreed upon shall be taken into consideration, but the assessed value shall in every such case be at least twenty times the amount of the ground rent for the year of assessment. No land shall be valued hereafter for assessment at less than the amount for which it was assessed for the tax year beginning on the first day of March, 1915.

MINIMUM ANNUAL AMOUNT OF GROUND RENT.

For the purpose of this section the minimum annual "Ground Rent" of every lot, parcel or tract of land is hereby conclusively presumed and declared to be not less than an amount equal to five per cent. of the assessed value of the land for that year, exclusive of improvements. This conclusive presumption of the minimum amount of ground rent applies equally to all land not now exempt by law from taxes, whether said land be held in idleness or actually used by the owner or tenants.

WHEN GROUND RENT TAX SHALL BE PAID.

Any person whose tax on ground rent in one county in any year is greater than \$100. and not more than \$300. shall pay such tax in two equal semi-annual installments; if more than \$300. and not more than \$600. he shall pay such ground rent in four equal quarterly installments; if more than \$600. he shall pay such ground rent tax in equal monthly installments. Failure to pay any installment of ground rent tax when due shall render such tax delinquent liable and immediately subject to such penalties and process for collection as may be provided by law or by the rules of the State Land Board. Any tax collector who shall permit any such tax or installment thereof to stand delinquent for more than thirty days without legal action to enforce its collection, shall thereby forfeit his office. He shall be summarily removed from his office by the governor, and the unexpired term of said officer shall be filled in the manner required by law.

ADDITIONAL PENALTY ON DELINQUENT GROUND RENT TAX.

If any person shall fail or refuse, for a period of thirty days after the same is due, to pay any installment of ground rent tax due from him, he shall thereby deprive himself of all right to bring any suit or action in any court to collect his rent or any part thereof, or to enforce any provision of his lease against his tenant or landlord, as the case may be, and all other persons.

While such failure or refusal continues, no court or judge shall entertain or permit to be filed, received or heard in his court any action or suit by such delinquent taxpayer, or his assigns, to enforce any provision of the title, deed, lease, contract or agreement concerning which any installment of ground rent tax is unpaid. If any such suit or action shall be filed, it shall be stricken from the docket upon proof that any such tax is delinquent and unpaid as aforesaid, and for that purpose this defence may be offered by the tenant and shall be offered by the District Attorney on behalf of the State. During all the time that such taxpayer is delinquent, the tax collector shall collect the remaining installments of ground rent directly from the tenant and sub-tenants under such lease.

RIGHTS OF PRIVATE PROPERTY MAINTAINED.

This section does not limit, change or abolish any person's rights of private property or of private ownership and exclusive possession of his land and land leases, so long as he pays the ground rent tax.

SEPARATE ASSESSMENT OF LAND.

The assessed value of every tract, lot and parcel of land, and of every lease, and the amount of ground rent thereon, and the tax thereon, shall be listed in the assessment and tax rolls separately from other taxes and from the assessed value of any personal property, and of any improvements on, in or under such land.

STANDING TIMBER.

Standing timber of natural growth shall be assessed and taxed as a part of the land on which it grows.

ASSESSMENT AND COLLECTION OF TAX.

The laws in operation for assessing property and levying and collecting taxes and delinquent taxes when this section is adopted shall continue in force, and shall be applied to the collection of the tax hereby levied on ground rent and leases of land, except as herein provided, and as such laws may be changed by amendments and rules made hereafter in accordance with this section.

DUTY OF GOVERNOR. POWER OF STATE LAND BOARD.

It is the duty of the governor to enforce all the provisions of this section. The State Land Board, by a majority vote of the members, is hereby authorized to prescribe all forms and blanks, and all conditions of contracts, and to make and promulgate all rules, expedient to aid in the enforcement and application of this section. Every such rule shall have the force and effect of law until it is changed or repealed by the legislative assembly or by the people. The governor, secretary of State and State treasurer constitute the State Land Board.

HOME RULE IN TAX ON LAND IMPROVEMENTS AND PERSONAL PROPERTY.

The officers of every county, municipality and taxing district having authority to levy taxes, may continue to levy taxes annually on land improvements and personal property, but the referendum powers are hereby reserved to the voters of every such county, municipality and taxing district against every such tax levy and every part and percentage thereof. Said officers may also submit such levy to the people by referendum order. If the tax is levied by a town, referendum is to the people of that town; if by county, then to the people of that county, and in like manner to the people of other taxing districts. Any tax levy on personal property and land improvements shall be made on or before the first day of September for collection the next year, and the referendum petitions may be filed not later than the 25th day of October next for submission of all or any percentage of such levy to a vote of the people of the taxing district. Five days after the expiration of the time for filing such referendum petitions with the clerk, auditor or recorder of the taxing district or board, he shall order a special election to be held throughout the taxing district on or before the last day of November next

after the filing of such petition, for approval or rejection by the people of the demands of such referendum petition or petitions.

DISTRIBUTION OF REVENUE FROM GROUND RENT TAX.

Two-thirds of the revenue obtained in each county from the ground rent tax levied in that county shall be divided among the different towns, cities, ports and other municipalities in the county, and between that county and the State, by allowing and paying to each the same amount that each received from the general tax levy of 1915, if said portion shall be sufficient for such allowance and payment. If said two-thirds of the ground rent tax shall not be sufficient in any county for such division and payment, then each of said different municipal corporations shall receive the same proportion of said two-thirds of the ground rent tax that it received of the revenue from the general tax levy of 1915. If this two-thirds of the ground rent tax does not supply sufficient revenue, additional taxes may be levied as provided in the preceding paragraph. The above distribution of two-thirds of the revenue from said ground rent tax may be changed from time to time by law.

HOME MAKER'S LOAN FUND.

An account is hereby ordered to be opened by the State Treasurer which shall be entered as the "Home Maker's Loan Fund." One-third of all the revenue obtained in the State from said ground rent tax, and all revenue hereafter obtained from the present inheritance tax rate, shall be deposited in the State Treasury to the credit of the "Home Maker's Loan Fund Account." The amount of this fund may be increased in any manner and from any source that may be now or hereafter provided by law. This fund shall be administered by the State Land Board. The Board shall lend the money from this fund to home makers, in its discretion, both in the town and country, in amounts not exceeding two-thirds of the actual value of the improvements they may make or have already made, on any tract or lot of land. Payment to the borrower of portions of such loan may be made at definite periods to be fixed by the Board, as such improvements may be completed. The Board shall so provide that every such loan shall be the first lien on the land and improvements, except taxes, and every such home and improvements shall be exempt from execution except only for State loans and interest, taxes and the purchase price.

One purpose of this section is to help persons with no capital but their labor and character to make homes and farms, but not more than \$1,500. shall be loaned for the making of one such home or farm. This fund is for loan to those who are now trying to make homes and farms as well as to persons who begin hereafter.

COST, INTEREST AND TIME OF REPAYMENT.

The average actual cost of making, securing and administering said loans shall be estimated by the State Land Board, and a percentage sufficient to

cover the same shall be deducted from every loan as the same is advanced to the borrower. The loans shall be secured by first mortgage on the improvements and the land. There shall be no interest on any such loan for the first five years, and thereafter the rate of interest shall not be greater than six per cent. per annum. Every such loan may be made repayable by installments, but the final payment shall not in any case be more than twenty years from the date of the loan.

FORM AND PAYMENT OF STATE WARRANTS ON HOME MAKER'S LOAN FUND.

The warrants drawn on the State Treasury for said Home Maker's Loan Fund shall be designated as such; they shall be payable on demand in lawful money of the United States of America, shall not bear interest, and shall be at all times receivable by all tax collectors at their face value for one-third of all ground rent taxes, and shall at all times be received by the State Treasurer in payment of all amounts due the State for such Loan Fund Account. Said warrants shall be issued in denominations of one dollar, two dollars, five dollars, ten dollars and twenty dollars each. Every such warrant, when received by the State Treasurer, shall be cancelled and shall not be reissued. The total amount of such Loan Fund warrants outstanding at one time shall never exceed two years income of said Loan Account as estimated by the State Land Board.

SELF-EXECUTING.

This section is self-executing and shall take effect and be in operation as to all assessments and taxes made or levied on or after the first day of March next after its approval and adoption by the people of Oregon. The provisions of this section do not apply to any assessments or taxes made or levied before the first day of March next after its approval by the people. All provisions of this section relating to the Home Maker's Loan Fund become operative and effective on the first day of December next after the approval of this section by the people. The Legislative Assembly is hereby instructed to enact laws to aid the enforcement, application and execution of this section and the public policy declared herein, but no law shall lessen its force and intent.

All provisions of the Constitution and laws of Oregon in conflict with this section or any part hereof, are hereby repealed in so far as they conflict herewith. Any paragraph of this section may be amended without resubmitting the entire section.

"WE would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community, leave sacredly to the individual all that belongs to the individual."—HENRY GEORGE.

THE heaven, even the heavens, are the Lord's; but the earth hath He given to the children of men.—Psalms CXV, 16.

THE MOVEMENT IN LAKEWOOD, N. J.

Lakewood, N. J., is a fashionable winter resort and is the home of Chas. Hecht, proprietor of one of the principal hotels and a Single Taxer. The following letter appeared in the *Lakewood Citizen*.

Dear Sir:-

Being a stranger in Lakewood, I took a walk and chanced past the corner of 6th street and Clifton Avenue, and there, to my astonishment, I saw a most remarkable sign, erected by a man by the name of Charles Hecht, which read as follows:

STOP! READ!! THINK!!!

AS IT IS!!

If I employ labor and improve this lot the tax assessor will punish me with a high tax—
If I leave the lot as it is, I do not employ labor and the tax assessor encourages me with a lower tax.

AS IT SHOULD BE!!!

Tax land at its true value. Do not tax any improvements.

THE RESULT WOULD BE

Land would be sold at a much lower price.

The growth of Lakewood assured.

More and better houses built. Would reduce rents and the high cost of living.

More labor employed. Higher wages paid. A much lower tax.

The Only Just Tax.

—CHARLES HECHT.

Drawn by curiosity, I was led to inquire who this man is and what the purpose was in erecting this sign. I learned that he is a believer in the doctrines of Henry George, who taught what is known as the "Single Tax." A tax on land values "irrespective of the improvements on the land." In other words he believes in abolishing all taxes and retaining only one tax and that on the value of the bare land. By this method it is claimed he would abolish land speculation and divert what is called economic rent from the pockets of private owners into the public treasury. It is proposed also to take the value of all franchises and use them for the payment of all government expenditures, etc.

These fallacies have long been exploded by the most eminent college professors in this country. How any intelligent man can continue to believe in such trash in this enlightened age is beyond me. Such principles, (or lack of principles) if indulged in, will break down our Democratic form of government, which our forefathers fought and bled to maintain. Shall we now permit a few fanatics to overturn these Democratic institutions? Such a sign is a disgrace to Lakewood and should not be permitted to remain. Some of the enlightened residents of Lakewood should teach this misguided man the error of his ways.

The heresies which this man teaches is nothing short of confiscation of private property. It is to take from the thrifty and give to the idle. To take from the deserving and give to the undeserving.

If I work hard all my life and save money and invest it in land and that land increases in value, this man would come along and take that value from me—take my life's savings. Did anyone ever hear of such bosh? If I have my money invested in vacant land and someone else builds on their vacant land, he would take the taxes off the building and increase it on my vacant land. Did anyone ever hear of such injustice?

The widows and orphans who have their money invested in vacant land, he would deprive them of any increase in value. If they have money invested in stocks or bonds, of coal mines, oil fields, or railways, he would tax these splendid institutions in such a manner as to deprive them of the income. I cannot see in any way how anyone can be benefited by these theories except the lazy and shiftless and we surely are not going to subordinate our government to help them at the expense of our enterprising and industrious citizens.

Yours truly,
JUSTICE.

To this letter the editor of the *Lakewood Times and Journal* replied as follows:

It is one's pleasure, sometimes, to meet a man who may believe differently than you but who is of sufficient intellectual caliber to ardently and thoughtfully look into the merits of the other fellow's argument. However, it remained for "Justice" in the last issue of the *Lakewood Citizen* to furnish one a striking example of how an ill-informed, prejudiced and narrow mind may express itself through the medium of pen and ink. It is a source of thankfulness to Lakewood that "Justice" admits that he or she is not a citizen of Lakewood but merely a visitor. Lakewood is to be complimented that it does not include in its citizenship one capable of so illogical an argument as that put forth by "Justice."

A most cursory reading of the article referred to brands "Justice" as incompetent to handle such a topic as the matter of Henry George's "Single Tax." Unfortunately, land grabbers and speculators have always seen to it that we have never been able to see at first hand the workings out of this theory but such men as Mr. George L. Record, Mr. Edmund Osborne, Mr. Everett Colby, of New Jersey, and a host of other twentieth century thinkers have decided that there is merit in the theory and are advocating it and to be frank, one must prefer the fruit of their brains to the illogical rantings of "Justice."

If "Justice" were open-minded he would have stepped in and seen "a man by the name of Charles Hecht." He would have found him worthy of his steel. Mr. "Justice," after a few minutes discussion, perhaps, would have left Mr. Hecht with a far different idea. In fact, we would feel very sorry for Mr. "Justice" if Mr. Hecht had the opportunity of riddling him with argument for a few moments.

It seems, Mr. "Justice" takes exception to Mr. Hecht's sign on Clifton Avenue. Now, Mr. Hecht is a fair-minded person to be open to conviction and if Mr. "Justice," out of the store-house of his brains and thought, had stopped in and had showed Mr. Hecht wherein he is wrong, there is no doubt but that the sign would have been taken down in the next few minutes. But "Justice" would have to marshal different facts than he does in his communication.

We take it that Mr. "Justice" is one of those who have been living off of the "land made fat by the other fellow's labor." The citizens of Lakewood gladly leave it to "Justice" to "teach," as he says, "this misguided man (Mr. Hecht) the error of his way."

History, too, suffers at the hands of "Justice." Historians bear witness to the words "Such principles" (or lack of principles) if indulged in, will break down our democratic form of government, which our forefathers fought and bled to maintain." To the contrary, it was the underlying principle of Henry George's theory for which our forefathers fought and bled. They bled in protesting against others appropriating that for which they labored. If Mr. "Justice" doubts this, let him search not only the history of this country but that of the Old countries. It was against the system of taxes that time and again our forefathers, long before America was discovered, fought. Serfdom was a form of taxation; it was a taxation on a man's right to live; it deprived the poor

of that which his labor gave him. Fuedalism was taxation, and in the destruction of these institutions, Mr. "Justice" may call them democratic if he likes, rivers of blood flowed. Again, our fathers of the Revolutionary times fought against unjust taxation and the appropriation by a few of the things created by many. Our Civil War was another remonstrance against unjust taxation or the taking by a few the results of the labor of the many. A slave was taxed for living. His right to exist was only guaranteed by his ability to produce for the slave owner. He never received the results of the toil of his hands except his bare living and when his toil ceased, in many instances, he ceased to exist. Mr. "Justice" may wish to appropriate to himself something someone else has created but our forefathers fought to create and maintain democracy, which is that state or form of govnrment wherein each is his fellowman's equal politically and wherein each man is entitled to enjoy the fruits of his own labor and wherein no man shall appropriate that for which he has not labored.

Such a sign is not a disgrace to Lakewood and such statements as put forth by "Justice" proclaim him as being in that mental state adequately described by the term fossilized. In concluding let us state that "Justice" (injustice would be a better psuedonym), if he is to battle with the host of Henry George's disciples, must better inform himself on Mr. George's doctrines, for puerile argument is a poor weapon.

BI-MONTHLY NEWS LETTER.

By **THE EDITOR.**

We were unable, in our last issue, to give the returns from the battle in Denver for the Single Tax. The vote stood 26,833 against to 7,988 in favor. Twelve thousand who voted on other questions did not vote on the Single Tax. That 8,000, or nearly one-third of those voting on the question, should have stood up to be counted as Single Taxers, is a vote that spells danger to the beneficiaries of vested interests. For they had to meet, with limited resources and little organization, a campaign in which thousands of dollars were spent, together with much abuse and intimidation, and the result, therefore, is a notable victory.

The Denver bill provided for exemption of personal property and improvements for city purposes.

In Ohio a petition for a constitutional amendment is being circulated proposing that municipalities, townships and school districts be permitted, by vote, to levy local rates on site values only. This work is being actively pushed by John C. Lincoln, president of the Lincoln Electric Company, and our friends of the *Ground Hog*.

In Illinois the Chicago Single Tax Club is bending its efforts to secure the passage of a bill prepared by Attorney Ernest Batten, who is secretary of the Club, providing that taxes on personalty shall be levied and collected exactly as are taxes on realty. The property will have to be sold just as realty is sold now for failure to pay the tax after it is assessed, and the owner will have two years after the sale to redeem his goods.

Of course the avowed object of this measure is to render the personal property tax innocuous. The bill is introduced by John H. Helwig in the lower House and is known as Bill No. 212.

On another page will be found the proposed Oregon amendment, on which our friends are to be congratulated. A fight waged on these broad lines may win, but if it does not the ultimate end is brought that much nearer.

The best news comes from Pennsylvania, where Governor Brumbaugh has vetoed the bill repealing the graded tax law for second class cities. This law was an act by which the cities of Pittsburg and Scranton were reducing their taxes on improvements ten per cent. each year until a fifty per cent. reduction had been reached. The *Pittsburg Post* says of the act of the governor:

"Governor Brumbaugh may be assured that he has made no mistake in interpreting the will of the citizens of Pittsburg and their gratitude goes out to him accordingly. As for the revenue hunters and the legislators, it has been brought home to them emphatically that they did not represent their constituents. The present law is desired by the people to discourage the unjust holding of idle land to profit by the improvements of adjoining property. It encourages the builder. It encourages those who add to the wealth of the city instead of those who would hold their land only to profit by the toil and enterprise of others."

But most encouraging is the language with which the governor accompanies his veto. He says:

"The act of 1913 was urged by all parties in interest. This repealer is opposed by the largest group of protestants that have been heard on any bill. It is advocated by those now in charge of the fiscal policies of one of the two cities concerned * * * Let the people concerned study freely and fairly the operations of the present law and, if found after two years to be inadequate to the needs of the cities or unfair in its provisions, it can then be repealed. To disturb it now when a preponderance of opinion favors it is unwise. For these reasons the bill is not approved."

In the matter of tax reform little progress is to be chronicled for the past months. Pennsylvania has exempted machinery in Philadelphia. A similar provision exempting machinery in second class cities—Scranton and Pittsburg—has been in operation since 1911.

A bill introduced into the New York legislature repealing the so-called "secured debt" law and imposing an annual tax of two mills on securities that come under that law, was defeated. That bill was fathered by the president of the Real Estate Association of the State of New York. Another and more vicious bill fathered by the same interests imposing a tax of five mills on all tangible personal property such as merchandise, with no offset for indebtedness, met a like deserved fate.

In other States there have been few notable tax changes. Oklahoma has enacted an income tax on all incomes over \$3,000.

Indiana has authorized the appointment of a special tax commission to report to the legislature, and in Connecticut a special tax commission has been appointed.

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.

JULY-AUGUST, 1915.

PUBLISHER'S NOTES.

THE REVIEW is entitled to hear from those subscribers who do not wish to renew as well as from those who do. It is not imperative that those who intend to renew do so at once, though promptness in remitting is a great help, but those who have no intention of renewing owe it to the REVIEW and to themselves to notify us promptly.

THE REVIEW is the chief medium and perhaps the best for the dissemination of information as to the progress of the cause all over the world. At least it aims to be, and Single Taxers by a whole-hearted support can make it so.

BRING the REVIEW to the attention of the friends of the movement. Organizations should see that its members are on the subscription list of the REVIEW. Special inducements will be offered for such subscriptions in bulk.

WE still have large numbers of the special Vancouver, Edmonton, British, New York City, and Buffalo Conference Numbers. Send One Dollar for ten of these for circulation among your friends. Each is an authentic document of advance and valuable for propaganda as evidence of things accomplished.

CORRECTION: "The Single Tax—A Definition," appearing on page 157 of the May-June REVIEW and bearing the initials F. C. R. D., should be credited to the late Thos. G. Shearman, from his article on Henry George in the Encyclopædia Britannica. F. C. R. D. does not wish credit for an article written by another. But we wonder how many are familiar with the Britannica article.

THE COMING SINGLE TAX YEAR BOOK. (QUINQUENNIAL).

The Year Book will go. At this writing 668 pledges of the needed 700 have been received. Those who have not yet responded are urged to do so at their earliest convenience. Preparations will be begun at once.

The purpose of this work, which will be a One Volume Encyclopedia of the Movement, will be to answer every main question of the inquirer, and it will include the treatment of the widest range of economic subjects from the standpoint of the Single Taxer.

It has been recognized that there is a real need of such a work. There has been a certain amount of apathy among many because the plan and scope of the work and the field it purposes to cover have not been carefully considered. Nor in spite of the advertisements which have appeared through the great kindness of the editors in the *Public* of Chicago, the *Mirror* of St. Louis, the *Star* of San Francisco, and *Land Values* of England, as well as the *Fels Fund Bulletin* of Cincinnati, have we been able to reach as wide an audience of Single Taxers with the direct appeal that is necessary to arouse interest in this most important publication.

But those who have taken the matter up have been quick to appreciate the value of what is proposed. To the words of encouragement printed in our last number can be added many more from the friends of the movement. Here are a few extracts from some of the latest letters received. Fred. W. Lambert, of Denver, writes: "I think the idea is excellent. A book of that kind should have been thought of before." Prof. Comfort A. Adams, of Harvard University, says: "The list of subjects to be treated

looks interesting and valuable." Mr. F. K. Perry, of Union City, Conn., writes: "I trust that you may receive enough help to issue the proposed book." Mr. L. R. Hiatt, of Manhattan, Kansas, says: "This is exactly what I have been looking for for a long time." Mr. P. H. Millberry, of Lakeport, California, says: "Believe it will be a valuable reference and aid to workers for the cause." Rev. John Q. Johnson, of Nashville, Tenn., writes: "I endorse the proposition of a Single Tax Five Year Book." Jos. J. Fitzpatrick, of Winona, Minn.: "It is a splendid idea and will fill a long felt want." Don Stevens, of Arden: "It will be an invaluable work for those laboring in the cause, and I wish you all success in getting it out." S. S. Taber, of New Bedford, Mass.: "The book you propose has been long needed." Mr. George Hughes, of Topeka, Kansas: "It is sure to be a good instrument for the workers." H. H. Barber, of Ottawa, Canada: "The idea is a splendid one."

Pages of the REVIEW could be covered with like endorsements of the proposed book. Now our friends are asked to get to work and make this book all that every friend of the movement can desire.

Prof. Lewis J. Johnson, of Harvard, has volunteered to aid in the preparation of material, and will be asked to act as one of the editors.

Will the readers of the REVIEW send in such suggestions as occur to them? If there is any topic they feel competent to treat, let us hear from them. All contributions are subject to the decision of the editorial board, and must be typewritten in duplicate. Some articles are already in preparation. Where two articles on the same subject are submitted, as may happen, the best from each will be incorporated into one and credited jointly.

But what we need now are helpful suggestions. This work, when completed, will belong to the Single Taxers of the world.

THE Woman's Single Tax Club of the District of Columbia gave a picnic on May 31. Mrs. Mary Fels and Hon. Laurence Becker, Solicitor of the Treasury, were among the speakers.

ARE THERE SEVEN MILLION SINGLE TAXERS IN THE UNITED STATES?

The *Bulletin*, issued by the Joseph Fels Fund Commission, has made an interesting calculation as to the number of Single Taxers in the United States. It points out that in three States and six cities 454,298 voters have registered their endorsement of the principle. These three States and six cities contain, according to the census of 1910, a combined population of 6,931,311, or 7½ per cent. of the population of the States. So, if a similar proportion were maintained in the rest of the country we would have a total vote for the Single Tax of 6,057,200, or more than 41 per cent. of the total vote cast for president, and nearly as many as were cast for Woodrow Wilson.

You can arrange the figures to suit yourself, but at all events they are significant and portentous.

IS THE LAND PARTY'S PROGRAMME FEASIBLE?

In view of the above figures it would seem that there was not a little strength in the argument of the Land Party that the time had come to face the voters on a direct issue, but always within State lines, and then only where the Single Tax or some practical approach to it is not an issue between the parties. Where party lines mean nothing, as is the case in most States on State party issues, the formation of Single Tax political parties would seem to have much to commend it.

On the broad issues of National policy members of State Single Tax parties would still be free to act in any way they chose.

It is assumed that to the Single Taxer the most important truth is the principle for which we contend. Where devotion to this principle is superceded by attachment to party, it is a sentimental folly; where the material considerations of the political Single Tax office-holder turn the scale, we can afford to disregard his personal fortunes.

SEND \$1. for 10 assorted Special Numbers of the SINGLE TAX REVIEW for propaganda among your friends.

THE SAN FRANCISCO CONFERENCE.

Our readers are asked to bear in mind the Single Tax and Fels Fund Conference at San Francisco, on August 23, 24 and 25. The last day will be Henry George Day. Those who intend to go should write to James H. Barry, of the San Francisco *Star*, or to the office of the Joseph Fels Fund at Cincinnati. In this way they will secure accommodations in advance and such local information as will be helpful.

FAIRHOPE CORPORATION WINS.

The suit brought by Alexander Melville and A. J. Wolff in the Supreme Court of Alabama to dissolve the Fairhope Corporation has resulted in a complete victory for the Corporation. The Court upholds the constitutionality of the experiment.

AN IGNORANT SENATOR.

The Hon. James E. Martine, Senator from New Jersey, asked that an essay of his against woman suffrage be printed in the *Congressional Record*, and there being no objection it was "ordered printed." It is now being circulated, and a copy lies before us.

Mr. Martine's pitifully sophomoric arguments against woman suffrage may be left to other hands; they ought to be "meat" for the bright controversialists who sharpen their pencils at suffrage headquarters.

But when answering the argument that "taxation without representation is tyranny," Mr. Martine says that "only about one-eighth of the women of voting age pay taxes, direct or indirect" we wonder if he knows what an "indirect" tax is and how it is paid.

WHAT AWAITS EUROPE'S WAR-WORN IMMIGRANTS.

A recent article in the Real Estate section of the *New York World*, under the heading, "Flood of Money and Immigrants for Metropolis," anticipates that when the war in Europe is over there will be a great in-

crease of immigration of people—not only people but capital. This will create a real estate boom. "Why," asks the *World* sapiently, "should they stay at home to suffer under the crushing load of taxation?"

Sure! Let 'em pay high rents to New York landlords instead of high taxes to repair the ravages of war. This kind of real estate development at the expense of the war worn populations may look good to the landlords! How does it look to you, rent payers of New York?

Land value is what J. W. Bengough is wont to call it—people value.

THE RELIGION OF THE SINGLE TAXER.

What is religion after all but the beauty of truth, the beauty of justice, the beauty of our relations one with another translated into terms of personal experience? These, all or part of them—the glimpse of their significance that becomes a conviction in the soul and calls upon us to be up and doing for the truth as it is seen—that is the highest religion!

HERBERT BIGELOW WINS HIS RIGHT TO SPEAK.

Rev. Herbert S. Bigelow has won his right to conduct street meetings in a decision handed down by the Circuit Court of Appeals. Such right had been denied him by Director of Safety John R. Holmes and Chief of Police William Copelan. Both of these gentlemen had asserted that they believed the cause for which Mr. Bigelow stood was part of the I. W. W. movement.

The decision is frankly contemptuous of the charge brought against Mr. Bigelow and the flimsy pretext for denying him the right of free speech. It alleges the evidence of prejudice in the refusal and points to the high position occupied by Mr. Bigelow and the fact that he was chosen as chairman of the Constitutional Convention of the State.

The humiliation of the official authorities is complete and the terms of the decision are certain to increase the popularity of Mr. Bigelow's meetings.

AN UNWRITTEN LETTER.

Here is a letter which never was written, and never could be written: It is from a member of any legislature to any political economist occupying a chair in any university.

Dear Sir:—Political economists as a class are the engineers of efficiency in matters of legislation affecting the class of subjects in which you are proficient. As a member of the legislature of — I desire to ask if you can point to any legislation directly attributable to the teachings of your profession? What fundamental principles of political economy are to be found in the standard works from which you teach which have been the direct or indirect cause of any wise law-making to which you can point?

To this letter that never was written no affirmative or satisfactory reply could ever be made or ever will be made.

A NEW APPROACH TO THE SINGLE TAX.

See portrait of Louis Wallis (frontispiece).

The most significant phases of the Socialist movement in recent years has been the spread of its doctrines among the clergy. So popular have socialistic doctrines become that the Christian Socialists today constitute no inconsiderable part of the whole clergy and notably so in the Church of England.

It is therefore not surprising to thoughtful observers to note a similar advance among Single Taxers. Many Henry George men have done yeoman service in carrying the doctrine of economic freedom to this group, but none has been more efficient, either as lecturer or author, than Louis Wallis of Chicago. Partial reports of his work by the present writer and by Mr. Wallis himself have appeared in the *Public* from time to time, but no attempt has ever been made to set out at any length the new and effective methods by which he raises the Single Tax issue.

In order to make plain the purpose of Mr. Wallis' work, it might be well to delve a little into the history of the free land cru-

sade. Henry George was a prophet rather than an economist. His doctrine was not the cold calculus of economics but the fiery evangel of democracy. The whole movement was at first distinctly religious. The zeal of a religious revival characterized its gatherings. In the early eighties it was a crusade for the salvation of the world from poverty. Henry George himself addressed large and enthusiastic audiences. "Progress and Poverty" sold throughout the world and its author achieved international fame almost over night. The whole movement was essentially religious, and the essence of its preaching was the iniquity of private property in land.

Then came a change. A materialistic tone gradually pervaded the movement and an increasing emphasis was laid upon the fiscal programme and less and less upon the anti-poverty crusade. The most notable figure under the new regime was Thomas G. Shearman, who gave us the name "Single Tax."

Those who find a cause for the change in the direction of the movement of individuals or in the unfortunate adoption of the term "Single Tax" are alike mistaken. To quote Mr. Wallis: "Historical movements are never altered in their direction by mere terms nor yet by the work of individuals, however talented." A new name or a new leader merely gives expression to some underlying tendency. The opinion of the writer is simply that democracy proceeds not at a steady pace, but by a series of waves, each of which breaks farther inland. The "fiscal" period merely represents the trough of the wave.

However, a partial explanation may be found in the fact that George's first message was rejected by the churches which were thoroughly under the thumb of Special Privilege. Naturally, a corresponding hostility arose on the part of the Georgeites toward organized orthodoxy and spread until the two were wholly out of sympathy with each other.

It is, however, important to note that George himself remained true to his religious message and that the great leaders of the movement, even during the fiscal period, were men of deep religious feeling

whether or not in sympathy with the church as an organization or even with Christianity itself. The writer of course uses the word religion in its proper sense and without any theological significance. Yet it is a plain matter of history that in spite of the views of George, Post, Johnson and other leaders, the propaganda gradually took on a worldly aspect which made it seem foreign to the interests of religion.

This contrast between the spiritual atmosphere of Progress and Poverty and the materialistic tone of the Single Tax movement made a profound impression upon the young Louis Wallis when he became interested in land reform in the nineties. He was struck by the way in which many Henry George men calmly assumed that they could ignore the greatest force in human history—the religious instinct. He saw the influence of religious feeling in the advance of democracy during the Reformation, in the struggle against the absolutism of the Stuarts and in the fight for the abolition of slavery, and he felt that if the Single Tax movement were to succeed, it must return to its early religious associations.

After some years of research, Mr. Wallis published through the University of Chicago in 1902 an article entitled "The Capitalization of Social Development,"* in which he declared for the Single Tax of Henry George. This article was followed by others which culminated ten years later in the publication of a book, also through the University of Chicago, entitled "Sociological Study of the Bible" (1912). This volume attained a circulation and has enlisted the interest and sympathy of steadily increasing numbers of ministers, theological students and professors throughout the world. Professor Troeltsch, of Heidelberg, immediately hailed it as "blazing the path which theological research must follow if the history of religious ethics is to be understood."

In consequence of the publicity gained through this book, Mr. Wallis availed himself of many invitations to speak in churches on "Religion and the Social Problem," has followed this theme with a second address on "The Land Problem and How to

Solve It." Without exception those who come in contact with this new method of approach to the Single Tax perceive its advantages. Kansas City, Baltimore and Chicago alike testify to its value.

Of course there must be a reason for the present acceptance of a message which was rejected thirty years ago. This reason Mr. Wallis finds in the "Higher Criticism." He points out that the publication in 1878 by a young German professor named Wellhausen of a book called "Geschichte Israels," was the starting point for a movement which is to reconcile the Church to democracy.

This "Higher Criticism" encountered fierce opposition in the eighties and nineties, and clergyman or theological professor who ventured to endorse even mildly the views of Wellhausen was summarily removed by some standpat board of trustees who invariably regarded the old order in Church and State as sacred.

The immediate result was to close the doors of the Church to critical methods and conclusions. This, however, was not to last and at present the "Higher Criticism" is firmly entrenched not only in the seminaries but in thousands of pulpits. In fact, the younger clergy are far more liberal than their congregations.

Mr. Wallis points out that this is the force which is to reconcile the Church to Single Tax. He shows in his book that the critical method goes through a literary stage at first and then a historical one and finally proceeds to Sociology. Hence the title "Sociological Study of the Bible." This book sets a model for historians in that it shows that all history revolves around the land problem. It shows that the terrible economic pressure of the land problem transformed the original idea of Jehovah (Yahweh) as a mere tribal god into that of a God of Universal Justice.

These ideas are of course, at first thought, startling, not only to conventional minds, but to those of Single Taxers as well. Our movement has drifted so far away from the views of Henry George that the idea of associating Single Tax with religion is repugnant to most Single Taxers.

Religion, however, Mr. Wallis insists, is such a primitive and natural instinct that

*Amer. Jour. Soc.

he who ignores it as an instrument of economic salvation is unconsciously playing the game for Special Privilege. While the Church is not necessarily synonymous with religion, yet it satisfies the religious craving for such a large proportion of our population that the institution itself cannot be ignored, any more than the labor union can be ignored in discussing a labor problem.

The Single Tax propaganda must return to its primitive principles and in the new "Back to Henry George" movement there is no more fertile field than the seminaries and churches where the higher criticism has blazed the way. If we take advantage of it, fresh triumphs await the movement toward fundamental Democracy. For this reason we bespeak the co-operation of all fundamental Democrats for Louis Wallis and his colleagues.

HUGH REID, Secretary,
Illinois Single Tax League.

"GEORGISM" IN GRANADA.

(From Antonio Albendin's *Impuesto Unico*
—Single Tax—published in Malaga, Spain)

On Sunday, May 16, was held in the Alhambra Theater of this city (Granada, Spain), a meeting organized by the workmen of the Catholic Clubs of the City, to commemorate the Encyclical of Leo XIII, "Rerum Novarum," which drew out the reply of Henry George, "The Condition of Labor."

The meeting was presided over by Canon Don Luis Lopez Doriga, a professor and Secretary of the Archbishopric.

Speeches were made by the representatives of the various clubs, who unanimously condemned the Socialism of Karl Marx, on the ground that what it proposes would but substitute one tyranny for another. After other speakers had been heard, the president summed up the discussion. The following report of his address we reprint from the *Defensor de Granada*.

"The learned Secretary of the Archdiocese rises to sum up the discussion, stating that he will be very brief in view of the lateness of the hour."

"He declares himself very greatly pleased to preside, for the fifth time, at this festival of Catholic workers, because it gives him, the opportunity to promise, upon his honor, to continue working for a new organization of society."

"He pronounces the existing social organization unjust and unchristian, inasmuch as *passi passum* with the progress of that organization, poverty is intensified. If that organization were not unjust, this poverty would not exist."

"Do you believe," he exclaimed, "that pauperism is an essential feature of civilization? Shall we not be able to abolish poverty? Yes."

"Poverty cannot be traced to nature as its cause; poverty is not an effect decreed by God, for that would imply that God had been impotent to prevent it. Poverty is not the work of God, it is the work of the human will, and it is incumbent on us to prevent it. To make more available for all, the opportunities for (productive) labor, would be one way. If the opportunities for labor were abundant, there would be neither poverty nor pauperism."

"Is it possible for all the men living in the world to have work? Yes. Labor is ordained by God; it is necessary for the life of the body; a condition to the achievement of our ultimate aims."

"He (the speaker) declares that the conditions of production are in the hands of the few, who are not willing to exploit them (adequately).

"We should punish those who will not work, and reward the producers; but this is the exact contrary of what is done by the existing social system, which penalizes the producer by imposing upon him heavier taxation than that imposed upon him who holds vacant lots, uncultivated fields, unutilized lands."

"He says that for the first time he is making public announcement of his opinion upon this subject: to wit, the only way to prevent this state of things, is to abolish all taxation upon the fruits of labor, and levy a single tax upon the land."

"He cites the case of the lots upon the Gran Via (an important avenue in Granada) which are still vacant; notes the greatly

increased value which those lots have today, though wholly unimproved, simply because they are near other lots upon which fine buildings have been erected, and affirms that the increase in value has been caused by the labor furnished by the improving owners, by those who work and produce."

"In order to realize the Single Tax ideal, it is necessary to develop opinion through the press and at meetings; to enlist it in this cause, and to urge strongly upon the State that it conform to this demand of public sentiment."

The orator declared that he is willing to accept whatever is good, from whatever source it comes, be it from the Catholic camp, from that of the Socialists, or whatever other.

He says that the Single Tax must be advocated, as being the indispensable means to the regeneration of society. He refers to the wars of nations, which he condemns and protests against, declaring that they are brought about by Custom house "trenches" and the "barb-wire hedges" erected by tariffs. (Great applause).

He thanks those in attendance and announces that there will be other meetings to prosecute the campaign for the Single Tax.

He ends his notable discourse by an exhortation to labor in this field of social action, and declares to the Catholics not so laboring, that in order to be a Catholic it is not enough to recite prayers, but one must also work and love his neighbor as himself—love him, that is, not by mere talk of love, but by loving deeds, for it is acts that love inspires, not mere fine words. (Great applause).

Senor Lopez Doriga was thereupon warmly congratulated on his discourse, and the meeting adjourned several minutes after eleven o'clock at night.

We send our enthusiastic felicitations to this distinguished member of the Catholic Church, who, following the traditions of Bishop Nulty and Father McGlynn, and quite a number of other members of the same Church, who were among the first to give cordial welcome to our doctrines—has perceived clearly that these doctrines are identical with that which Christ preached

to some humble fishermen, and is preparing to carry on our energetic campaign in their behalf, a work to aid in which we are always at his service.—Translated by CARLOS FREDERICO ADAMS Y MICHELENA.

CORRESPONDENCE.

PRESIDENT EMERITUS ELIOT AND
THE SINGLE TAX.

EDITOR SINGLE TAX REVIEW:

Believing as I do that you will open your columns as hospitably to adverse criticism as to sincere appreciation of your excellent articles, I venture to join issue with you on your treatment of President Eliot on his reply to Mr. H. Noren's question as to why he had omitted the Single Tax from his list of American discoveries and their relation to modern civilization. I find it difficult to discover the ground for the "amazement and contempt" which you assume will be the first sensation with which anyone familiar with the subject will read Doctor Eliot's letter to Mr. Noren. For among the many strange facts which greet a student of human psychology none is more conspicuous than the capacity of the mind to develop healthily and effectively along a number of lines and to remain absolutely stationary and unprogressive in one direction. It seems indeed inevitable that there should be "blind spots" in every human consciousness, and perhaps the best that any of us can hope for is that these may be reduced to the fewest possible number. Carlyle's dictum that the "great man" when you have found him, may be turned in any direction or put to any use and will remain the great man still, has unfortunately long ago been falsified. It would indeed be exceedingly convenient if it were true; if, having found your giant mind you had only to steer it in the desired direction to make a scientist of him, or a diplomatist, a poet, a philosopher, a literateur, or an economist. But, alas, our common human nature is at fault and the glaring fact faces us that a man may reach distinction in many fields, and remain as a child in respect of others. The blind spots baffle all our at-

tempts at universal culture. In the words of the Scottish poet, Burns:

Such is the depth or the flaw of the plan in
the make of that wonderful creature
called man;

No two virtues, whatever relation they
claim, or even two different shades of
the same,

Though like as was ever twin-brother to
brother, possessing the one shall imply
you've the other.

To realize this all but universal intellectual limitation, is to perceive the necessity for a long-suffering sympathy with the incapacity to see things that to us may be obvious, and especially when that limitation occurs in a mind that is otherwise humane, refined and cultured. If the ability to focus the mental vision to the seeing of the almost ludicrously simple truth of the Single Tax philosophy were to be applied as a test of title to our respect and admiration, how many among our great idealist teachers and prophets could hold our affections? Carlyle would certainly have to be "turned down," for in the light of the economic truth taught by Henry George his fire and thunder denunciations of Sir Jabesh Windbag, Plugson of Undershot, and the Captains of Industry, along with his vitriolic aspersions upon "the gullibility, bribability and amenability to beer and balderdash" of the British democracy, would all have to be regarded as the ravings of a madman. If the idol of my youth, John Ruskin, were to be judged only by the extent to which he had grasped the fundamental fact that man is a land animal and that any restriction on the use of land must restrict the quantity and quality of human life, I should long ago have been compelled to dethrone him. And Professor Huxley, too, that most eminent among British biologists, the master in the art of polemics, the consummate artist in the use of the English language; what an inglorious mess he made of himself when he adventured into the field of economics, and endeavored to prove that Capital is the mother of Labor! Even the great apostle of the understanding, Herbert Spencer, though compelled by the force of his logical faculty to affirm the inevitable consequences of unrestricted

ownership of land, was prevented by his blind spot from seeing how private possession of land could be reconciled with complete individual freedom.

With such illustrious examples before us in addition to the innumerable lesser instances among our private acquaintances, of that partial blindness from which none of us can escape, ought we to expect that our "conspicuous citizens will possess the ability to pronounce with authority on the most unrelated subjects?" Would it not be more reasonable to assume that in proportion as they have become distinguished in one or two fields of activity, we must forego the right to expect clear seeing in other directions? Is it not a notorious fact that when the expert with that temerity born of successes in his own specialty, ventures into other fields and there speaks as one having authority, confusion and muddledom invariably follow? To do Doctor Eliot full justice one must observe that he seems conscious when questioned by Mr. Noren, of being brought to the point where his insight fails him and modestly protests, "I am not sure that the Single Tax is a good thing; so far as one can judge it would have one pernicious effect, etc." Might we not wish that all men of culture adopted a similarly reticent and undictatorial attitude towards the subjects on which they have not been endowed with vision, or upon which they have not had the opportunity to bestow sufficient study?

But I wish also to suggest with all respect to your usually excellent judgment, that you have not supplied the best answer to the difficulty which Doctor Eliot raises and which stubbornly presents itself to many minds of lesser endowment. I should have been inclined to reply, that there is a natural rent line for every piece of land on the face of the earth and that this is rigidly determined by its relation in total advantageousness to the nearest land for which there is no competition and which ought to be obtainable without the payment of rent—the land situated at what Ricardo called "the margin of cultivation." At present, however, not only is land at and beyond the margin of cultivation held out of use, but large patches within settled areas are with-

held, thus producing an artificial rent line for what is in use, which (it may safely be affirmed) is much above what the natural rent line would be. For it is a self-evident proposition that in the case of an absolutely necessary and strictly limited commodity like land, every square yard that might be used and is withheld must increase the price to be paid for every square yard that is in use. The object of the Single Tax, therefore, is to restore the natural rent line by making it to every owner's interest to accept the income he might get from his land today, rather than wait for the prospective or speculative income he may obtain some years ahead. To make the enjoyment of a luxury cheaper, whether it be the luxury of books, musical instruments, automobiles, or garden plots, is to increase the chance that men will indulge in these luxuries. All men and women desire to have garden plots and open spaces and the trouble at present is that the artificial rent line caused by land-withholding makes their acquisition difficult or impossible. But, as we all know, the principal tenet in the Single Taxer's faith is that by the opening of opportunities at present closed and by the consequent enlargement of the area of profitable employment the general well-being will be increased, and that common people will be more able to create an effective demand for those garden plots which President Eliot is rightly desirous of conserving. Thus two converging economic forces will be set in operation to this end; one tending to restore the natural economic rent level of land, the other towards making the people better able to pay for that greatest of luxuries, room to live at our highest level, physically, intellectually, and emotionally. — ALEX. MACKENDRICK, Boston, Mass.

WHY THE INCREMENT TAX IS OBJECTIONABLE.

EDITOR SINGLE TAX REVIEW:

In the June number of the *SINGLE TAX REVIEW*, Dr. Miller criticizes an article of mine in the *Square Deal*, on the increment tax, and while there is something in his position, it appears to me he does not meet

the main objections, which I will briefly restate.

If for the purposes of comparison with Single Tax Dr. Miller assumes that the increment tax will take all the increase in value, it is true that it would kill off all speculation in land by private persons, though not necessarily by the Government.

There are, however, much greater difficulties in carrying out this plan than in carrying out the Single Tax and it would still be open to serious objections. If all the increment were taken at the time of sale, the user would still have to pay the capital value before he could use it productively. If only a percentage of increase in price were taken, then it would work out in practice that the owners would add the percentage to the price he would otherwise take for his land and thus delay the sale and consequently its use that much longer. I do not say that he would in every case get the additional amount, but the tendency would be to make all owners raise their prices and try to get the tax as well as their price, and though they failed entirely, it would operate to make it harder for industry to get land to use. It is not true that Single Tax and the increment tax are the same thing. They are fundamentally different. Single Tax is a tax on rent paid annually, increasing as rent rises and decreasing as it falls, while an increment tax is a tax on the capital value of land, usually exacted at irregular intervals, at the volition of the owner who may postpone the payment indefinitely by refusing to sell. By thus putting obstacles in the way of the sale and transfer of land we intensify the affects of land monopoly. If the tax were exacted annually it would present great difficulties and would be unjust.

To demonstrate:

Suppose a man paid \$20,000 for a piece of land, which became worth \$30,000 within one year. Is there not a fundamental difference between taking \$5,000 by means of a fifty per cent. increment tax and taking \$250, by the Single Tax on rent at the same rate? Suppose after a few years bad times came and the value of the land fell to \$20,000, the Single Tax would automatically fall back to the original tax, and the

man would have paid an additional tax only during the years when the land was worth the increased amount. But how about the increment tax? The man has paid the Single Tax of \$250 in the interest he lost on the \$5,000 and is out both the \$5,000 and the increase in value. Will the community refund the capital sum? The truth is that the real increase in value was only \$500 per year and it was this sum only on which the community had any claim. To capitalize this sum, no more makes it real value than the watered stock of a trust which is capitalized earning power.

One of the objects of the Single Tax is to destroy this watered stock as far as it applies to land values, while the increment tax will tend rather to increase it. The increment tax being based on selling value, or rent capitalized, is an attempt to collect taxes years in advance, and will prove just as heavy a burden on industry when taken by the Government as when taken by private individuals, even though the whole increment were taken, for the user must pay the increment tax as well as the original cost of the land.

The Single Tax being levied on the rental value will reduce the capital or selling value and make it easier of access, while as the increment tax does not reduce the capital or selling value of land, and will tend to make it more difficult of access, and thus aggravate rather than mitigate the evils of land monopoly.

Another objection to the increment tax is that it leaves the present values untaxed, and it is just as important to collect the Single Tax on existing land values as from future increases. In conclusion, the methods of the increment tax are cumbersome, will not stand the absolute test of justice and will not afford relief, either immediate or prospective, from land monopoly. The best that can be said of it, is that it provides a better system of revenue than that now used and it does keep before the public the right of the people to share in the land value which they create.—ALLAN C. THOMPSON, Toronto, Can.

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MASSACHUSETTS SINGLE TAX LEAGUE, INCORPORATED.

The annual meeting of the League was held on May 25th, at No. 30 Huntington Avenue, Boston, when satisfactory reports were submitted of the work done during the year. The legislative work accomplished by the League in the promotion of a bill for the abolition of the poll tax; a bill to reduce the tax on savings bank deposits; and a bill to eliminate the word "proportional" from the taxation clause in the Constitution was regarded with special satisfaction. For the successful carrying out of this work, the League has been indebted to Messrs. Nunn, Goodale, and Porter. Office-bearers for the ensuing year were appointed, and after disposing of routine business, it was proposed that the League should, with a view to extending its usefulness, rent an office as headquarters where members could meet daily or as convenient, and where literature could be held ready for distribution when required. The matter was remitted to a committee for consideration, and at an executive meeting held ten days later it was decided to lease Room 529, at No. 120 Boylston Street, which had been offered. The newly appointed secretary, Mr. Mackendrick, has agreed to be in attendance every day from 2 till 5 o'clock, and it is hoped that both members and friends from a distance, as well as those resident in Boston and vicinity, will embrace every occasion when it is possible to call and give countenance and support to this effort to provide the movement with a base of operations in Boston which it has not enjoyed before. The Chairman for the ensuing year is Professor Lewis J. Johnson; the first Vice-Chairman is Mr. Henry D. Nunn; and the second Vice-Chairman is Mr. Wm. Lloyd Garrison, Jr.

THE Texas League for the Taxation of Land Values has offered prizes of \$25, \$15, and \$10, to any resident of the State for the best essay not to exceed 500 words in answer to the inquiry: "Is the high price of land a help or a hindrance to prosperity?" The contest closes August 1.

ST. LOUIS MUSICIANS FOR THE SINGLE TAX.

Mr. H. Sycamore and other musicians who have labored for recognition by their fellow labor union members of the principles of the Single Tax have won a notable victory in their St Louis local in the unanimous vote for a second reading of the following resolution introduced by Mr. Sycamore:

"Resolved, That the Single Tax is the remedy for involuntary idleness, and

Whereas, There is a condition of industrial depression placing the great mass of the workers in a helpless condition where there is no employment for them and where they are not able to employ themselves; and

Whereas, This inexhaustible earth is our only source of subsistence, and by labor applied to it all our needs are supplied, and it follows if man cannot make a living there, there are barriers to this workshop and storehouse that yields so abundantly to his labor; our laws have superseded man's natural right to use the earth; and,

Whereas, Give labor a free field and its full earnings; take for the benefit of the whole community that fund which the growth of the community creates, and want and the fear of want would be gone, the springs of production would be set free, and the enormous increase of wealth would give the poorest ample comfort. Men would no more worry about finding employment than they worry about finding air to breathe; they need have no more care about physical necessities than do the lilies of the field. Therefore, be it

Resolved, By Local No. 2, A. F. of M., That the remedy is to destroy the profit in the ownership of the earth, and in so doing we will free it for labor to use; for such profit is the price labor now pays for the opportunity to use what already is here provided, as the community makes land values (the rent that now goes to the owner of the land), the community should collect it. We therefore indorse the Single Tax as the means to remove the cause of this involuntary idleness.

We further resolve, That this be printed in our Synopsis, and a copy with request to

print be sent to their Journal, the A. F. of M., and a copy sent to Mr. H. E. Read, President Single Tax League of Missouri."

PROVISIONAL EXECUTIVE COM- MITTEE FOR LAND PARTY ORGANIZATION.

Owing to overwork and illness I am hopelessly behind in answering correspondents and therefore submit this statement hoping to answer everyone generally and in part at least.

The committee reiterates that it is simply a volunteer body formed to advocate the formation of a State party in each State which shall nominate Single Taxers as State candidates pledged to stand for the socialization of rent through taxation as an immediate State issue; this party to refrain as a party from National issues so that its members may not be influenced from their objective by any antagonisms arising from differences of opinion on federal policies, such as the tariff, etc.

This committee is meeting its expenses without soliciting a cent from any source and it cannot therefore provide anyone with funds or literature, but hopes that the enthusiasm aroused by a direct programme for practical work will cause each individual and group to provide their own funds without applying for them elsewhere.

What is it that prevents the formation of a party? Is it not the notion that it has been associated always with the idea that it must be national in its scope? That it would necessitate a big group of men and a large campaign fund? Well, let us get rid of these ideas, let us localize the fight to its own particular area—the State; let us start in a small way in each State and grow rationally. For in the culture of this cause as a State issue the greatest and most effective educational propaganda will naturally be inaugurated. It will take the taxation of land values idea from the academic field into the arena of political strife, call forth opposition and in turn win new and zealous advocates.

How much money will it take to urge Single Taxers in your State to write the names of Single Taxers on the ballot in the

spaces devoted to assemblyman, senator and governor? How much effort will it take to convince any Single Taxer that the names printed on the ballots for these positions stand for anything other than competition for the offices and patronage? Why should we help any of them to a living at our expense without a programme of service to be rendered in return?

Is there in any State any issue worth supporting at the expense of refraining from voting for a Single Taxer who stands for "the land of the State for the people of the State?" In this State a Murphy and a Barnes as political bosses snap the whip and the people, including the Single Taxers, line themselves up in two groups like sheep and cast their ballots for their henchmen without any State issue and the interest aroused by the election is essentially the same as in a game between the Giants and Cubs, and when the election is over the result is just about as valuable a victory in politics as in baseball. Surely, if the estimation of the voter privately held by either Murphy or Barnes could be ex-rayed on to a screen for the voter's inspection, the average self-satisfied citizen would shrink therefrom in dismay.

In States where the Initiative and Referendum are available they should be used. But, does that mean Single Taxers should not write in the names of Single Taxers on the ballot for assemblyman, senator and governor? Why cannot you use both methods? What compels you to use one and relegate the other to the scrap heap? Because we have the Initiative and Referendum must we continue to allow the bosses the privilege of nominating and owning our representatives?

In conclusion this committee would urge upon you to analyze its contention that to vote for State candidates of either of the old parties is actually to throw your vote away, in that the candidates of these parties have no real State issues, and that when they ask your support for them on National issues they are buncoing the voter. A conscientious analysis of the situation we believe should induce each Single Taxer to vote for himself as a candidate for assemblyman, senator or governor, if no other or

others are known to him in his locality, rather than remain a quiescent dupe of the political bosses.

Such an attitude would ultimately draw Single Taxers together everywhere into organizations with a practical programme and the inherent truth in our cause would ultimately compel success.

When our efforts will be crowned with victory none can tell, but our duty to our age and generation is to work now, lest the reaper call us and we leave our stint undone.

A. BASTIDA, Secretary,

111 Broadway, N. Y. City.

(For the Committee).

HILDEGARDE HAWTHORNE, in a review of a remarkable book, "The Rat Pit," by Patrick MacGill, now a soldier in the trenches in France, says:

"After all, the icy waters through which Norah and her neighbors struggled that wintry morning have now been bridged. It is a sign, at least. Once the war now in progress is over, a greater war may start, a war for the joy of life for all, fought with the weapons of knowledge and intelligence and honest kindness."

JAMES B. ELLERY, of Erie, Pa., debated the Single Tax with a representative Socialist at the Socialist headquarters at Erie, on May 25.

PROF. ROBERT BRAUN, translator of "Progress and Poverty" into Hungarian, whose visit to this country will be remembered, is a lieutenant in a Bosnian battalion, and writes the REVIEW that he is in charge of a batch of Servian prisoners.

A SISTER of Hon. Francis Neilson, M. P., perished in the ill-fated Lusitania.

A SON of Rev. J. G. Hallimond, Single Taxer, and head of the Bowery Mission, has perished in the fighting in Flanders.

OUR readers will be glad to know that Captain Josiah Wedgewood, wounded in the fighting in the Dardanelles, is recovering.

BOOK REVIEWS.

A POSTHUMOUS WORK OF JOHN S' CROSBY.*

We knew John S. Crosby as a great orator; we had not learned to esteem him as a profound thinker. We now know that those "glorified words" which delighted Mr. Crosby's hearers really proceeded from a colder and more calculating analysis of principles than we had assumed him familiar with. Those winged utterances which exercised so potent an influence over his listeners, an influence we attributed to his manly beauty, his speaking countenance, his dramatic art, we now see borrowed not a little of the power they carried to his many hours of thoughtful contemplation of the problems of human society, of all problems the profoundest save those of the soul's destiny. We now see how persistently he had thought, how earnestly he had endeavored to master those principles which on the platform he translated into flashing thunders of eloquence which made him one of the great orators of the time, and perhaps the greatest in a movement already noted for the number and character of its platform figures.

In the argument of this little work Mr. Crosby contends for the doctrine of natural rights; the primary right is the right of self-defence, and to this right may be traced the origin of the State. The State is organized, not for the self-defence of the individual against aggression but to compel all persons to refrain from peace-disturbing self-defence. One must follow this somewhat novel theory and the reasoning by which it is buttressed with care, for from it Mr. Crosby educes the nature and function of the State, what it must do and what it must not be permitted to do.

That the State exists only to conserve the natural rights of the individual, that it cannot do legitimately or with warrant what

society itself cannot do, and that it cannot justly prevent the exercise of any primary right, is the crux of the contention.

Not all Single Taxers will agree with all the conclusions that Mr. Crosby draws from his premise. Some will not regard the creation of artificial persons or corporations, to serve what may be regarded as a useful expedient, as wholly invasive. Nor does it seem to us that his argument against the right of property in an invention will stand the strict test of analysis of a true right of property. There may arise great difficulties of administering and conserving such right but those who contend for the principle of the right of an inventor to his product are more nearly in line with the true economic doctrine of reward for service than those who on any ground seek to question it.

But these are minor blemishes, if blemishes they are. Mr. Crosby has established successfully the true nature of the State; he has shown the slow progress of the arts of Government toward the scientific stage; he has shown the many misconceptions of the nature of the State; and he has declared, in a notable sentence, "What we ought to do is to be learned not so much from the study of history as from that common sense upon which we rely in forming our judgments of history."

Frankly, we were not prepared for so searching an examination as Mr. Crosby has furnished us. It is clear that if greater leisure had been given him he might have contributed much that the best thought of the world would not willingly have permitted to perish. It is a precious moment that he has left us in the ripened thought of a really profound student of the problems which as Single Taxers chiefly concern us.

The dedication adds a personal note which will touch many of those who have felt that bond of sympathy and fellowship with which our departed friend inspired those who were privileged to know him intimately. "To John J. Murphy, Lawson Purdy, Chas. H. Ingersoll and William Lustgarten, but for whose kind offices it might not have been published, this booklet is affectionately dedicated (in an hour of physical darkness)."—J. D. M.

* *The Orthocratic State. The Unchanging Principles of Civics and Government.* By John Sherwin Crosby. 12 mo., Cloth, 166 pp. Price postpaid, \$1.10. Sturgis & Walton Company, N. Y. City. See advertisement in this issue.

PRINCIPLES OF TAXATION*

When a bright, cultivated intellect sets itself to the task of preparing a work that shall embody the "Principles of Taxation," he will tell, or may tell, much that is important in the matter of incidence, but he will omit the principles. This he will not do by design; he will do it because he cannot help himself. For there are no principles of taxation. Taxation is unprincipled.

Taxation is merely a wrong way of doing a right thing. It is an evasive process; it is a body of expedients for exempting the only true source of revenue; it is a class of laws built up with the object of securing immunity to a single favored class. It is always robbery in order to perpetuate a greater robbery—the taking by a class of values that are per se community values, born with the birth of the community, increasing with its growth, and responding to its needs.

So why quarrel with Mr. Lyon who tells in this useful little book many things the assessor and student of incidence will want to know? What matter if he stumbles a little even on his own ground, as in the following example: After considering what taxes are paid for—the needs for which they are imposed—he passes in Chap. II to a consideration of what shall be taxed. After showing how an income from labor does not indicate the same ability to pay as an equivalent income from property, he says: "This is not of course to say that income from labor does not give ability to pay and ought not to be taxed." But on page 22 he says: "That one should pay for benefits received seems to be a sound proposition." And between these two theories of "Ability to pay" and "Benefits received" Mr. Lyon picks his way with the excessive caution of a footpad—and this is no reflection upon Mr. Lyon, but is due to the criminal nature of the subject matter.

Our readers will be more interested in the author's "refutation"—the millionth one—of the Single Tax. Mr. Lyon says:

* Principles of Taxation, small 12 mo., Cloth, 133 pp. Price 75 Cents, net. Houghton, Mifflin Company, Boston and New York.

"The proposal is founded on the assumption that the existence of the community creates land values, and that, therefore, the community has a special right to appropriate these values to the general use." To this he says triumphantly:

"We cannot grant all these premises. To say that land derives its value from the existence of the community is to say that it is valuable because people want it. Is it in that respect any different from grain, cattle, and other things which have value because people want them? If it is objected that the community gives special value to land, that an acre in New York City has a vastly different value from an acre of Texas range land, it is also true that a beef carcass is more valuable in New York City than on the Texas range."

Now it is a very careless Single Taxer who says that the community creates land values, *and stops there*. In a sense all labor products have a value because there is a community to consume them. But land derives an instant value from the growth of the community, grows with its growth, and derives none of its value from the labor of the owner. A beef carcass in Texas intended for New York is no more valuable in New York, Mr. Lyon notwithstanding, than it is on the Texas range, if we except the labor value given to it by those engaged in dressing and transporting it, and these are not the community, but a small industrial group. Most things are more valuable indeed on the Texas range than they are in New York—pretty nearly all things save land. Bring population to the Texas range—five thousand, ten thousand, fifty thousand. Would the beef carcasses increase in value? Not a penny. What would increase? The value of land. Note the difference, Mr. Lyon.

But here is an argument that is an argument. Answering the contention of Single Taxers that the imposition of the land tax will force land into use, he says: "Holding land out of use may well lead to a conservation of capital." Well, we guess it does. It also acts as a deterrent to the production of capital, since one way to produce capital (wealth) is the application of labor and capital to a lot held out of use.

When the community recognizes that—a simple enough fact—our fight is ended and and our victory is won.—J. D. M.

THE WORLD STORM AND BEYOND.*

This is a series of essays on the great European war, its causes and probable consequences.

The author traces the spread of militarism northward from the days of Julius Caesar and Imperial Rome, through France and Bonaparte to the German Kaiser and the Russian Czar. The Kaiser, he intimates, may be an unconscious instrument for the furtherance of those democratic ideas which were undermining his throne when the war was precipitated. Whether militarism will finally take refuge in Russia, the only great power further north, remains to be seen. Germany he regards as a dual monarchy as much as Austro-Hungary, the military machine being imposed upon the Socialistic people, who really represent the modern projection of the ideas of the French Revolution. Karl Marx he calls the Rousseau of the Revolution beyond the Rhine, and the tremendous military machine, he thinks, was maintained as much to hold these two antagonistic parts together as to foster Pan-Germanism in Europe. The German people, if they did but know it, are in the throes of an internal revolution. The free institutions across the Rhine seem likely to be extended to them while the wonderful social and industrial progress of Germany bids fair to spread throughout Europe.

Whatever the outcome of the present war the author thinks the future belongs to Russia. She is a true cosmopolitan, ever eager to learn from other civilizations. But Russia dreams of the sea. "The open sea is the open mind. The oceans are civilization." The great nations of the earth are those that have conquered the oceans and so Russia has longed for ports, but all the other nations have opposed her ambitions even at the price of war. Europe has

looked down upon Russia, but unjustly. Democracy means something more than government and the Russian people, in spite of their Czar and their bureaucracy, are democratic and this quality of the people will finally assert itself in the government. The centre of the real Russian life is the village, not Petrograd, and the Russian village is a democracy similar to the Saxon village of early England. In England excessive individualism has brought poverty while the Russian lends himself readily to cooperation. In England the baron has absorbed the property of the commune while in Russia the commune has absorbed the property of the baron. In the so-called civilized nations the miseries of the people are due to government and can only be remedied by a social revolution, while in Russia they can be changed by popular education in normal development. The Saxon mind is obsessed with politics but the Russian sees things more in their social aspect. The plutocratic aristocracy which is the curse of the Germanic people is traced back by the author to the guilds. The Russian institution known as the Artel he finds a true and native cooperative movement which is indigenous to Russia and may be taken as an indication of what the people will accomplish when they finally begin to move. Already the artels are entering the manufacturing field with the sanction of the autocratic government. The ruling house in Russia is half German and many of the influences that have worked harm to the Russian people during the past 200 years are Germanic in their origin. The true voice of the Russian people is found in Tolstoi.

There are two classes of wars, says the author, wars of conquest or personal ambition, and wars of human need. The land holdings of a people individually are generally in inverse ratio to the land holdings of their State; or, in other words, as the State begins to win the world the people of that State begin to lose their own farms. We have not perceived this patent truth because we read history for cultural, not for ethical reasons. In other matters we progress, but in the

*The World Storm and Beyond. By Edwin Davis Schoonmaker. 8 vo., Cloth, 294 pp. \$2. net. The Century Company, N. Y. City.

land problem we seem to learn nothing from past experience. The author finds a close parallel between ancient Rome and modern Britain in the policy of world conquest and contrasting domestic misery. He thinks it is open to question if it would not have been better for the people of England if Napoleon had conquered their land. "Once let England's foreign trade be menaced and the Island Kingdom faces the dilemma, *Circuses or Land.*" While England has been developing extensively, Germany has been developing intensively. Two tremendous social experiments have been going on, the extensive and the intensive, provinces, and acres, world dominion and individual efficiency, and now confront each other across the Straits of Dover.

We cannot fairly judge a State unless we know something of the relation of its people to its land, for free institutions depend for permanency upon this relation. England today finds herself in a dilemma. There is not one argument which the Liberal Party has used against the landlords of England that cannot be used by Germany against England herself, as most of her foreign possessions were acquired by the sword. Why is England entitled to ten times more of the earth's surface than Germany? "Landlordism, no less than militarism, is one of the problems that must be solved by this war if permanent peace is to come. Any talk of disarmament that does not provide also for the disarmament of the landlord is a mere bandying of useless words." Landlordism is the cause of militarism and judging as between Germany and England the effects of the former are the worse of the two.

A plea for a federation of European States next follows, the example of the United States being brought forward as an historical precedent. No choice is possible except between this and imperialism. Germany's experiment in world empire is the sixth that has cursed Europe. Why did Germany not read history aright? Will Europe leave the task of federation to Russia? Whatever the failings of the United States may be we have at least solved the problem of the unification of States although our problem is simplified by a common lan-

guage, whereas in Europe there are at least three distinct races to be conciliated—Latin, Teutonic and Slavonic. The political work of the Anglo-Saxon will probably be regarded as his chief contribution to the future civilization. All the energies of the European nations have been directed toward co-operation for war and not for peace.

He questions whether the set-back given by the war to Socialism is permanent and regards the spirit of Socialism, which is nothing but co-operation or mass effort, as an old and gradually growing principle, which, manifesting itself most strongly in war, is bound to spread its influences through all the phases of human life. Why has the machinery of death been socialized while the machinery of life remains competitive? Even the class struggle disappears in war. In the present war we have the most perfect example of the efficiency of Socialism the world has ever seen. Any wide social struggle that is attended by great suffering is war. For the first time in Europe Socialism is being heard and actually seen in operation. Our war system is centuries ahead of our peace system. During war a nation is a society; during peace it is an aggregate of individuals. Sooner or later Peace will have to go to school to War to learn how to care for men.

The author draws a very instructive picture of the altruism of the generals who are leading the great armies in this war, contrasted with the greed of the captains of industry. What would one of these military leaders say if he were offered a tent and paraphernalia furnished with Oriental luxury by money taken from the wages of the common soldiers? This spirit of comradeship more than anything else we need if we are to put an end to the barbarism of peace.

One legacy of the past which should be newly assessed as a result of this war is culture. The scholar instead of the priest has become the father confessor of the nations. Culture is a new religion employing all the instruments of the Dark Ages for its spread. How incongruous, a cultural crusade in an era of democracy! Germany has not emancipated herself from the mediævalism of her universities where human values are ignored

entirely or are considered of secondary importance.

One chapter of this interesting work is devoted to the "Moral Failure of Efficiency." We have mistaken literacy for education. Literacy is the sop which our comfortable society throws to democracy. We are blind to the inner forces of life, spiritual paupers. We are turning our schools into workshops. We are living for the present only, for the commercial efficiency that dominates the age. Efficiency produces a workman, education a human being. We are purchasing efficiency at the price of the eternal verities. Germany, the most conspicuous example of efficiency in the modern world, has shown us where it leads if carried to its logical conclusion. The center of our modern system is the factory—industrialism. The moment a man gives himself up to being a mere part of a great machine he loses sight of the fact that he is a human being. In this respect the workman and the soldier are alike. Each is a mere unit of labor. If our whole superstructure has collapsed it is because our foundation, our educational system, are false. Militarism is simply a militant factory. The factory is simply our educational system at work. These are the three cars in the train of the modern world. Who cannot see that the present catastrophe is the wreck of the whole train?—EDUARDES P. INGERSOLL.

EVOLUTION AND THE WAR.*

Among the countless books that have poured from the British and American press as a reaction to the stimulus occasioned by the European Revolution, that one which bears the title at the head of this article and which has been written by Dr. P. Chalmers Mitchell, of the Zoological Society of London, deserves the attention of those who seek through clear vision and right understanding of the nature of things, to mould the future of Society.

No more tragic psychological catastrophe has ever been precipitated by blundering

humanity, than the perversion of the doctrines of Darwin by the prophets of German political philosophy, Trietchke, Bernhardt, and others, in their attempts to justify aggressive warfare by invoking the theory of the struggle for existence as the means by which progress has been and must be effected. Dr. Chalmers has done what was much required for the clarification of thought on this most important subject. It is unfortunately true that the popular mind has become magnetized by the phrases and catch-words of some of Darwin's successors, who have familiarized us with such expressions as "Nature red in tooth and claw," "Survival of the fittest," "The perpetual effort to catch and eat and to avoid being caught and eaten;" and so has become predisposed to think of the past history of the world as a battle-ground where a ruthless war of extermination has been constantly going on; and that the horror of it is just the price we have paid and must continue to pay for all that we call progress in civilization. The popular mind, therefore, has been by its induced condition, compelled to an unwilling assent to such propositions as that of Bernhardt's, "Wherever we look in Nature we find that war is a fundamental law of development. This great verity, which has been recognized in past ages, has been convincingly demonstrated in modern times by Charles Darwin." Few of us, even those who are most familiar with the writings of the great naturalist, have had the courage to boldly put a mark of interrogation against such dogmatic statements as this. But Dr. Mitchell has done it, and done it most effectively, and for that service all who wish to retain something of their faith in the ultimate supremacy of Good, must feel deeply grateful.

"Eyes and ears," said Heraclitus, "are bad witnesses to those who have barbaric souls." It is one of the most difficult lessons given humanity to learn, that the chances of our rightly interpreting even the most obvious facts of experience, depend upon the quality of the emotions under which we collect, collate, and reason from them. And when the facts from which theories of life have been deduced are not those which have come under the

* *Evolution and the War*, by Dr. P. Chalmers Mitchell. Sec. Zoological Society of London. Crown 8vo., Cloth. 108 pp.; price 60 cents. John Murray, London, England.

philosopher's own observation, but have had to be re-interpreted from the interpretations of another man, the probability of wrong conclusions is increased many fold. Professor Royce's illuminative analogy as to percepts and concepts (facts of experience and thoughts about such facts) having no validity beyond the confines of the mind in which they were coined or issued until they were translated or interpreted into the thought currency of other minds has a strong bearing here. Everything depends upon the accuracy with which the re-interpretation is made. In proportion to the importance of the truths a great teacher has given to the world and the sublimity of the mind through which his experiences have been conveyed to mankind, are the chances that the re-interpretations of his deductions will be distorted and mis-interpreted. The whole history of the rise and progress of institutional Christianity has been a record of mis-interpretations and re-interpretations of the message originally delivered to the race. No modern nature-searcher or philosopher has suffered more from such misinterpretation than Charles Darwin. Probably none but his most intimate contemporaries who could read his spirit into the intractable medium of language in which his nature-interpretations were set forth, can have correctly envisaged his cosmological conception of the world. To realize even slightly, the delicacy and danger of error in attempting to mediate between a great thinker and the world, is to stand amazed at the unconscious audacity with which the German war prophets rushed in to capture the Darwinian theory of Natural selection as a buttress for their ambition to impose German "kultur" by force of arms upon an unwilling world.

That Darwin represented the struggle for existence as an internecine warfare between species, much less as a warfare between members or groups of the same species, is as Dr. Chalmers has shown, a most unwarrantable assumption. Nothing is more obvious from a study of Darwin when entered upon with no subjective preconceptions, than that the struggle which he postulated is one of adaptation to external con-

ditions of temperature, humidity, air-pressure, soil and food, in which struggle those unadapted to the conditions failed to survive, while those only who could adapt themselves to the environment continued to live, and handed on to their progeny the qualities that had aided their survival. That among these external conditions the danger from predatory enemies among superior species, and the necessity of finding food by the killing of inferior species, must be given a place, may be admitted; but this is an entirely different proposition from that which assumes a constant antagonism between groups within species, or between members of the same species. Countless writings might be named, such as Kropotkin's "Mutual aid among animals and men" which go to prove that the social instinct, the tendency to co-operation and mutual helpfulness, have played a far greater part in the evolution of animal life and particularly human life, than have the competitive or warring instincts. Indeed, it may well be maintained that but for the deeply rooted instinct towards mutual aid, species could never have evolved at all. If war had been, as Bernhardt affirms, "the fundamental law of development," the imagination would recoil upon itself in the attempt to picture anything but a perpetual see-saw or rhythmic oscillation on the plane of mere brute force. Huxley, who was probably the clearest sighted and most sympathetic among all Darwin's disciples and expounders, and who realized perfectly that the struggle for existence had been in the main a battle of adaptation to nature's conditions, maintained that it could only have been through a suspension of the cosmic process by which the weak were allowed to go to the wall, and a substitution thereof of the principle of mutual aid and co-operation for common ends, that intellectual development and emotional refinement became possible. It is not necessary, therefore, to appeal to the religious mystics or the poets or any of those whom philosophers of the Bernhardt type would regard as impractical dreamers, for support in the belief that progress in all that makes human life valuable is bound up with the cessation of war. The most sane and unmystical

among our physicists and interrogators of nature, Herbert Spencer, John Fiske and others, have been at one in recognizing that only as the religion of enmity gives place to the religion of amity, only as swords become beaten into ploughshares and spears into pruning hooks, only as brute force becomes sublimated into mental strength, as competition for selfish ends becomes combination for common ends, as the desire to be served is transmuted into the aspiration to serve, can humanity rise to the levels of intellectual and emotional refinement implied by the word "culture." To have realized the unanimity with which Darwin and the greatest of his followers and interpreters have recognized that Culture literally "waits" upon the advent of Social justice, upon freedom and peace, friendliness and co-operation, and all that is included in the moral law, is to realize the colossal illogicality and folly involved in the appeal to Darwin for a justification of aggressive warfare. It is indeed, as Dr. Chalmers points out, one of the deepest ironies that the country of Kant who referred scientific laws to the category of theoretical reason, and the Moral law to that of practical reason, should be the nation to base its action on the theories or generalizations of evolutionary science.

But even if his appeal to the doctrine of natural selection for a sanction to the continuance of militarism could be substantiated; even if it could be proven to the satisfaction of pure unbiased reason that war had been up till now a fundamental law of development, the last word in the court of reason would not have been spoken. This Dr. Chalmers makes abundantly clear. Nothing is more dangerous than reasoning by analogy from one stage of development to another, and every man who is conscious of having grown or risen to higher levels of insight and wisdom knows that he can find justifications for his conduct of twenty years ago which by no amount of casuistry could justify the same conduct now. The enlarged vision, the broader field of knowledge, bring with them an obligation to revise the standards of action, to adopt new rules and formulate new principles. When man became a conscious

soul knowing good and evil; when he was taken into what may be called a junior partnership with the creative intelligence; when he became to some extent the arbiter of his own destiny and was endowed with some measure of the power of self-determination; then he entered upon a new life in which the things of the past had no jurisdiction. The mechanical laws of reflex action, or unconscious instinct, or even of unconscious intelligence, have no validity in the world of self-creative character-building. "Old things have passed away and all things have become new," and it is not permissible in the high court of reason to appeal to laws that are alleged to have been valid in a condition that exists no more.

The outstanding lesson that flows from a right understanding of Darwinism is that each new characteristic that has been evolved in the successive stages of development must have had "a survival value," the first to suggest that when in the upward-reaching process of evolution from ape-hood to man-hood, intelligence first emerged and gave its possessor an advantage in the ability to adapt himself to environment, nature then ceased to "select" the purely physical qualities of brute strength. From that moment onwards the brain with the greater number of convolutions was "preferred," and merely physical qualities no longer weighed in the balance of advantage. William James has conclusively shown that the capacity to acquire knowledge must have had a pragmatic or utilitarian end; must in short have been useful in aiding survival; and that thus all the higher qualities that distinguish man from the brute gradually replaced the lower ones as tests of fitness to survive. Can it be doubted that when men discovered the survival value to the race of mutual aid, cooperation and friendliness, nature seized upon this as she had done ages earlier upon brain-power, and gave it a status among those qualities that aid in the struggle of adaptation to environment? If we could in the words of Emerson, "learn to believe what the years and centuries tell us as against the hours and the days," we should see plainly that

the fighting instincts have no survival value on the higher plane of conscious human life. In the words of Dr. Chalmers, "it is at least clear that Darwin cannot fairly be cited, as Bernhardt and others have taken him, as a witness for the proposition that war is the great elevating force of nations."

"Man is a creature of a large discourse, looking before and after." Here we touch upon the principle that invalidates all attempts to apply the laws of life on a lower plane where conscious self-determination had not emerged, to the life of mankind as we now know it. Whether consciousness, the sense of freedom and the moral imperative lay potentially in the cosmic dust from which by a mental necessity we conceive all things to have evolved, or were interpolated from an external source at some point in the upward path, as Russell Wallace assumes, we are helplessly unable to decide. But, as Dr. Mitchell appositely observes, two considerations drawn from experience may aid us to a comprehension of the process of their development. "First," he says, "the properties of a compound are not merely the sum of the properties of the constituents of the compound. Who could infer the quality of water simply from a knowledge of the properties of oxygen and hydrogen? What strange and complex alchemy may we not expect when the various animal instincts, faculties and qualities have surged up into the field of the human mind, there to be irradiated by human consciousness and set dancing in new and harmonious concert? Second, there is the occurrence of what are called critical phases in continuous processes, points at which the character and qualities change quite suddenly." Without following Dr. Mitchell into his amplifications of these two facts of common observation, it will suffice to say that by whatever process they have arrived, consciousness and the sense of self-creative freedom in man differentiate him from all the remainder of the animal world, and forbid him as a reasonable being from making appeal to the lower world from which he has sprung in defence of his action as one who has "eaten of the tree of the knowledge of good

and evil and become as the Gods."

Sir Edwin Ray Lankester, in an illuminative book entitled "The Kingdom of Man," enunciates the opinion that the only stubbornly hereditary or transmissible quality in animal life including that of man is a tendency to respond to changes in environment. He tells of experiments that were made by selecting a number of animals who were known to have lived for at least a thousand generations under the same conditions, and consequently to have undergone no change. Here, if anywhere, it was argued, specific characters should have become absolutely fixed. These animals were removed to the opposite side of the globe where conditions of climate, soil, atmospheric pressure and food, were all different. The result of the change was that in every case the seemingly rigid characteristics that had been handed from parent to offspring for a thousand generations, immediately underwent a change in response to the altered life-conditions. Breathing apparatus, blood circulation, weight of furs and feathers, powers of locomotion, all began to adapt themselves to the altered physical environment.

We are glad to note that Dr. Mitchell has arrived at the same conclusion, namely, that the moulding power of environment is of greatly more importance as a factor in evolution than hereditary qualities. Whether it be true, as Professor Weismann has done much to prove, that qualities acquired by individuals are not transmitted and do not become part of the stock-capital of hereditary race-qualities, may be left on one side in the speculations of ordinary people. The point that is of importance pragmatically is that all life, including the human character, is plastic to the influence of environment. And when to this indisputable fact is added the consideration that in self-creative man alone among the animal creation belongs the power to make his own environment, the gates of the future are seen to be open, the world is not a world of mechanical laws or dead facts, but a world with an open and unfinished front, a world of infinite possibilities. If, as Sir Henry Jones points out, character is internalized en-

vironment, it is no less true that environment is externalized character. And the character of a nation externalizes itself to become the moulding force of its succeeding generations, in its literature, its traditional philosophies, its moral standards, and its conceptions of the meaning and uses of life. Can there be a greater calamity to a nation than when the formative mental environment which greets each new generation as it arrives, has through some malign influence been distorted and bent backwards, been moulded on what should have been the outgrown principles of animalism or barbarism; when the light that should guide the footsteps of its rising youth has become darkness?

We, whose self-imposed mission in life it is to set up new ideals of economic justice in human relationships which shall act as a formative environment for the moulding of the character of the rising generation, must feel the pressing importance of our task more acutely than ever. There could be no reason for a nation going to war to secure itself "a place in the sun" if each member of the nation were free to use all the opportunities his own country affords for the support of his life and the promotion of his own happiness. The task before Single Taxers is to unite for the formation of a new thought-environment, a new conception of human relationships which shall be based on the idea of equal opportunity in the use of nature's bounty. We have to purify and clarify that great body of accumulated beliefs, concepts, and standards of conduct, which shall press like an atmosphere on the minds of the generation who are rapidly rising to take our places. Above all, we have to establish firmly the great truth that the earth with all its internal riches belongs equally to all the children of men, and that the skills, aptitudes and efficiencies of each belong with all their results to the individuals who own and use them. In moments of despair we may be tempted to ask with the prophet of old, "Who hath believed our report and to whom is the arm of the Lord revealed?" but at times of clearer vision we can discern the light upon the far hills and anticipate the dawning of the day

when every man shall sit under his own vine and fig-tree, none daring to make him afraid, and when in consequence "Nation shall not lift up sword against nation nor learn war any more."—ALEX. MACKENDRICK.

NEWS NOTES AND PERSONALS.

THE issues of *Bodenreform*, published in Berlin, and the *Warte*, of the same city, both organs of the land reform movement in Germany, contain these days many obituary notices and eulogies of the fallen Single Taxers. This makes as sad reading in England to many as in Germany itself. Ah, the pity of it!

THE Executive Committee of the Single Tax Association of Toronto is preparing for a big summer campaign. They purpose to extend their activities throughout Ontario, and special effort is to be made to enlist the young men of Canada.

THE Toronto Single Taxers have started tent meetings during the summer on the corner of Bloor Street and Rusholme Road. A. B. Farmer, Lewis Kerwin, Julian Sale, T. E. Ranson and J. W. Bengough are among the speakers.

ONE of the great evils of Canadian forms of taxation is the provincial licenses on businesses such as barber shops, restaurants, etc. A bill has been introduced into the Saskatchewan Legislature abolishing all such license fees.

THE Massachusetts Single Tax League has opened permanent headquarters in the Walker Building, at 120 Boylston Street, Boston, and the secretary, Mr. Alexander Mackendrick, will be in attendance every day save Saturday, from two o'clock to five. We congratulate the League on securing so valuable a secretary. Mr. Mackendrick is known as a former resident of Glasgow, Scotland, where his work for the taxation of land values brought him into prominence, and he wields a pen remarkable for its facile grace and distinctive quality.

THE new Premier of Australia, Crawford Vaughan, is an old Single Taxer. He is the titular head of the new Labor Party recently returned to power. The party is pledged to a straight land value tax in place of the present graduated land tax.

TO HAVE written a novel highly praised by Grover Cleveland and William Dean Howells, to have been a worthy successor of "Golden Rule Jones" of Toledo, to have been thought worthy by a majority of the citizens of that city to succeed him in the mayoralty, and to have won the love and admiration of the stricken people of Belgium in war time by his tact and rare kindness, is achievement enough for one man. So here is to Brand Whitlock, a near enough Single Taxer to be called one.

MR. PASTORIZA warns the taxpayers of Houston that he has been ordered to tax all forms of wealth, including libraries. Hitherto, under the old system, says Mr. Pastoriza, he has proceeded as if there were no libraries in Houston, but the taxpayers must get used to the new order of things, and so the lawyers of the city among others are asked to fix on return postal card the full and true value of their book collections in money. One of the things that has contributed to the gaiety of Houston has been the persistent humor as well as good humor of its Tax Commissioner.

"THE Craft of Hand-Made Rugs," by Amy Mali Hicks, is a handsomely illustrated work from the press of McBride, Nast & Co., of this city.

ON TO SAN FRANCISCO.

The programme of proceedings for the Single Tax Conference at San Francisco, on Aug. 23, 24, and 25 is being prepared. Mrs. Joseph Fels, Daniel Kiefer, Bolton Hall and other leaders of the movement, will be present.

Those intending to be present should not fail to notify at once Clarence E. Todd, Sec. of conference committee at 150 Pine St., San Francisco, Cal.

JOHN P. ALTGELD ON ORATORY.

The Public Publishing Company (Chicago, Ill.) have printed and published in neat and appropriate cloth binding at 25 cents, the remarkable essay of John P. Altgeld on "Oratory: Its Requirements and Rewards."

This essay should be wonderfully helpful to all who practice public speaking. We know of nothing else that could with more advantage be carried by the orator on his tours, and consulted habitually on the eve of his appearance before audiences. For it seems to have neglected the consideration of no element making for success, and it is instinct with that high mindedness which the world now knows animated the greatly misunderstood governor of Illinois.

GENERAL CARANZA, the apparently victorious head of the Constitutionalist Party in Mexico, has proposed certain definite measures of economic reform, and he places first of all "Laws establishing an equitable system of land taxes."

THE death of Wm. A Somers, whose name is identified with what is known as the Somers System of assessments, and who was for many years a convinced Single Taxer, will be learned with sincere regret by thousands who know of his activities and who had learned to love and admire him through personal association.

GOOD WORDS FOR THE "REVIEW."

Extract from one of the many letters received:

"I feel personally grateful to you for every issue of the REVIEW."—A. C. CAMPBELL, Ottawa, Can.

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.
- 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.
- 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.
- Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, 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.
- 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.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- 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.
- 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 Elma Dame, 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.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec. 31 West 10th St.
- Philadelphia Single Tax Society, Henry J. Gibbons, Sec., 1831 Land Title Bldg. Philadelphia, Pa.
- 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.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.

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. E. 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.

The Register, Berwick, Nova Scotia, weekly \$1. a year. John E. Woodworth, editor.

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