

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Unemployment — The Social Paradox, by Charles A. Gilchrist; Boston's Uncollected Revenue, by John S. Codman; Inspirational Propaganda of the Single Tax, by Marion Mills Miller, Litt. D., and many other articles. Important News, Here and Abroad, Correspondence, Activities, etc. A Number Full of Interest.

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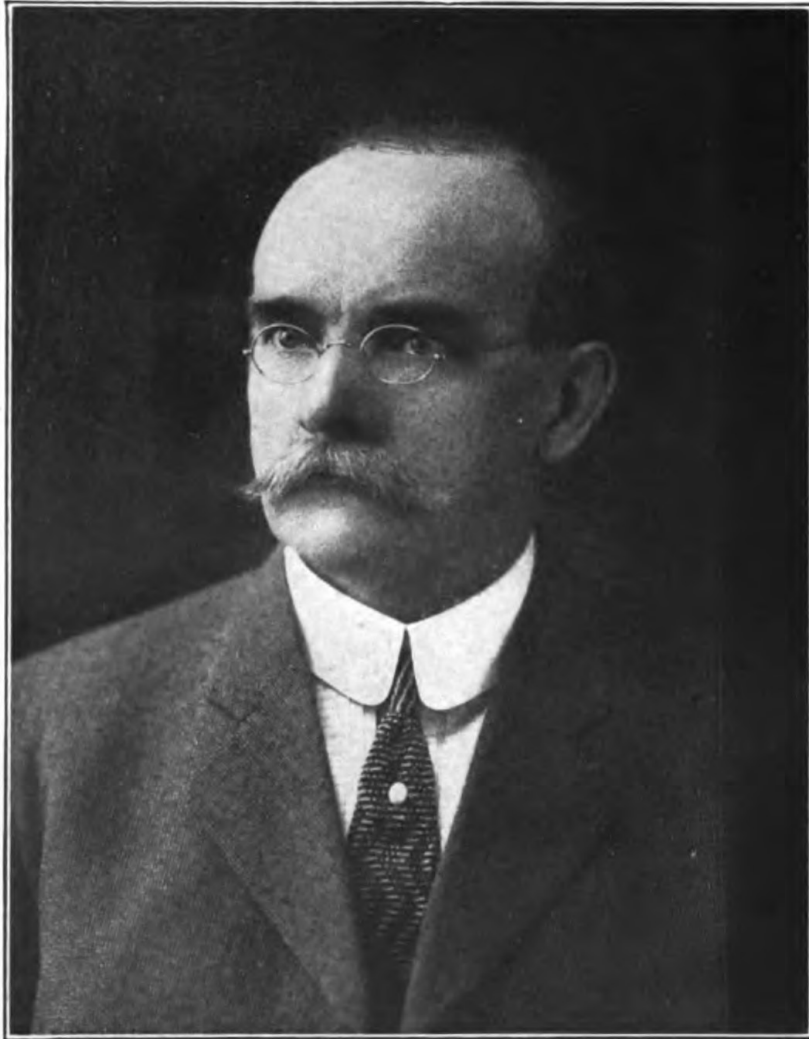
JOSEPH DANA MILLER, Editor and Publisher



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JAMES R. BROWN
OFFICIAL LECTURER NEW YORK STATE SINGLE TAX LEAGUE.
(See page 120)

THE SINGLE TAX REVIEW

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

UNEMPLOYMENT—THE SOCIAL PARADOX.

(For the Review.)

By CHAS. A. GILCHRIST.

Unemployment seems to be a more pressing problem than ever before. To many of us it is a very real personal issue, and to others it is of such vital interest that much of the current literature is discussing it.

Stop and consider for a moment the significance of unemployment in the light of our most simple intuitions—of all that we naturally associate with the idea of work.

The natural inference to be drawn from a condition of a general reduction of work, is that men are finding it possible to produce what they need with less labor. The condition seems to imply that labor saving machinery is at last beginning to save labor and that the cry of efficiency is also having its effect. Poverty and its long train of attendant evils must disappear and men will be free to enter more and more into that broader life that comes with leisure. An ever increasing number of men will be able to travel, study, to romp with their children, to ride in their own motor car, to delve into art, music and literature—and best of all, men will learn how to play. The ethical evils which now attend the idleness of those who do not have to work, will disappear, for all in like measure will be relieved of the necessity of working. Work—economic work—will decline, while economic leisure will gain, but activity will go on. Being blessed with “over production” there will be more time for consumption—an art now frowned down because so few understand it. Production on lines far broader than the economic will doubtless go on, although it will not be for the purpose of keeping the wolf from the door. But to paint a state like this resembles a sick man considering the things he would do if he were to recover. That consideration is not quite pertinent, for whatever he would do after recovery, he knows the tendency of regained health is for his good. So we are certain that whatever new problems might confront us in the social state we have been imagining, the tendency of a general reduction of economic work

with its accompanying increase in economic leisure, is always for the better.

Such is the natural inference.

Nothing of the kind, however, can be inferred. Indeed, the social state we picture as a result of a general reduction of work is diametrically opposed to the picture we have drawn. The inference people do draw is not the natural inference. And therein lies the paradox, why, in spite of the insatiable and righteous desire of mankind to economize labor, we look upon increase of work and employment as a good.

The answer to this question comes with the recognition of the most vital of social questions which is now so manifest in that "ground swell" of social unrest; and which is being so generally apprehended by all sympathetic and thinking people. Why, in spite of a century of the most marvelous advance in the productive power of labor that the world has ever seen, should the great mass of men be condemned to compete for wages which give but the barest living? That some great fundamental injustice exists in society, and distorts the distribution of wealth to the most unheard of extremes, is now so generally recognized that it is not necessary to turn to current articles on unemployment to see evidence of it. We know, when we reflect, that men want work only because there has been withheld from them in some unaccountable but persistent way, so much of what they produce, that nothing ever remains to them for consumption in a period of economic idleness—a period which otherwise should be the sweetest and fullest time in life. We know that men are forced to compete for "wages of bare subsistence" because the alternative, self-employment, is in some way denied them. It is not my purpose here to add anything to what is being said as to the cause and remedy for this, but only to point out the curious inversion of ideas which is the outcome of that injustice—that inversion—which makes us look upon economy of labor in our daily personal life as good, while in the general social life of the nation we look upon work as a boon, and upon the class who "furnish employment" as a class of public benefactors.

So insidious is the advance of this inverted idea into the minds of people, that it might be called a popular illusion. It is not true that men want work. It is not true that he who furnishes employment is by that act a benefactor. What men want is the result of work. And what, pray, is employment that it should become the property of a few, to be served out by their grace as a dole? These are not fine distinctions or vague generalities, they are distinctions which, if not carefully drawn, distort our most fundamental intuitions in regard to economic and social questions. They do this because they draw our attention from the vital cause of the social unrest to its superficial aspects. They draw our attention from treating the disease to nursing the symptoms. That men should cry for work is incongruous; it is a symptom of something profound. That some should give employment in the sense of employment in general being theirs to give, seems to be too true; but it is nevertheless preposterous and unnatural.

Here are a few examples of this mental inversion that so often comes when we pass from a survey of our personal benefits to those of society.

If I spill paint upon the floor, it "makes work," but I regret the circumstance. Yet the heavy fall of snow in New York City, even though it were an enormous obstruction to traffic, was regarded by many as a public boon since its removal would at least furnish employment. Certain public buildings were—in the course of a discussion—being condemned as useless and the remark was finally added, "well at any rate their destruction will furnish employment to a whole army of men." But would the man who felt like that about the public buildings consider for a moment, the idea of furnishing himself employment by constructing with his own hands, a garage, for example, along impracticable lines?

Removing snow from the streets of New York is productive employment only because it is not in the power of man to prevent its fall. Had no snow fallen, society would have been by that much the gainer. Just to the extent that the public buildings are useless, are the wages of those who work on them a charity from the taxpayers. Do we solve our problem when we support labor on charity, deluding it into the idea that it is doing something worth while?

In those instances where work is recommended for its own sake, that is, in spite of its failure to be fully productive, the employment so undertaken involves two evils. First, it degrades the employed into the position of a child who must have "work for idle hands," and is not fully responsible for the product. Secondly, it befogs the mind of the employer to the real issue, the restoration of labor to its right of self employment.

There are some excellent illustrations of this tendency of thought that were discussed recently in the *Outlook*, where the question was raised, "Is it right to stop buying books, thereby increasing the already desperate plight of printers and publishers, in order to send more money to the widows and orphans of the war?" And speaking of ways to retrench, "As a concrete example of what should not be done," various societies are instanced, "which have announced that all banquets and dinners will be foregone for this year and the money thereby saved turned over to various relief funds." It was "pointed out that such action worked hardship on a large class of waiters, caterers and florists; that it was hardly fair to ask a waiter to donate so large a portion of his wages to charity."

When we cease to want books for any reason whatever, be it a saving for charity or a disinclination to read, it is right to stop buying regardless of the effect upon printers and publishers. If this is not so, then the same idea carried to greater length would place some responsibility upon us to be sick occasionally in order that doctors should not lack employment and so be reduced to "desperate plights." The reference to banquets and dinners is a particularly good one since waiters, caterers and florists are producers of things that can most readily be dispensed with when retrenchment becomes

desirable. Contrary to the sentiment quoted, it would seem to be a "concrete example" of a very good way to retrench, for if retrenchment must throw some workers out it is certainly well to begin with workers in those employments that administer to luxury. More than this: In both of these instances the specific purpose of retrenchment is to assist relief funds, that is, it is not to curtail consumption but merely to change its form. Just so far as the demand for books and banquets is impaired the demand for food stuffs and other articles needed by the suffering will be augmented. Just to the extent that booksellers and waiters are thrown out of employment, food and clothes producers will be offered employment. In the language of political economy, employment is being transferred from less productive to more productive forms—a process that is going on and must constantly go on in all growing communities. This is not to say that in hard times there is not a net reduction in consumption as well as in employment, but the cases here quoted are not instances of it.

The idea expressed in the last instance that a waiter in being discharged thereby "donates" a portion of his wages to charity is a novel one.

"Work for works sake" blinds us in our vision of real causes. It is like trying to raise the level of the ocean by damming a bay, where we do in fact raise the level of all we immediately see and touch, but produce an infinitesimal and widely extended and reverse effect upon the ocean at large. The "furnishing employment" idea as a social reform, if it means anything at all, implies that the employer consciously sets aside to a greater or less extent, the usual consideration of getting the greatest return for the least output. To the extent that it is reform at all, it implies employment not fully productive—employment that would not otherwise have been undertaken. We must all have deep sympathy for the motives of those who would better hard times by "furnishing employment," but such action can have no effect in alleviating hard times in general, and must produce a reverse effect by diverting us from the true problem of restoring to men those rights which not only make self employment possible as an alternative to wage working, but which raises wages through the simultaneous reduction in competition in the labor market. Were it easier for labor to employ itself, employers would be called upon to bid against each other to get labor. Instead of the phrase "furnishing employment," we would have the phrase "furnishing labor." The feeling of obligation would be the other way. This does not necessarily mean that men would employ themselves, for in so doing the advantage of production on large scales would be lost, but enough would turn to self employment to equalize the labor market and make employment and self employment equally attractive.

When I employ labor I do not fully need, the good I do is concentrated within the field of my every day vision, but the degradation to labor at large is spread over the whole body politic. The sentiment of charity is the most beautiful of all sentiments, but under these circumstances the charity is

administered under false pretences. Those instances where employment is held over a dull period, or instances where a personal attachment enters in, as often happens where one has an affection for a servant—are not instances of work for work's sake, for a little reflection will at once show that employment is there most fully productive. Unemployment is, of course, simply a more acute form of poor employment—it is the next step to starvation wages. Wages in general can never be raised until workers have the power to compel their increase and this power resides in the right of all to equal benefits from the use of the earth, a right now effectually denied by the institution of private property in land. Could we devise a way to restore this right, the evils we associate with non-employment would automatically disappear, for the distribution of wealth is to society what the vital functions are to the body—we may consciously give these functions a free field, but we may not consciously direct their workings.

But we are beginning to touch the question we promised not to touch. Without it our argument has been destructive rather than constructive, and to that extent undeniable without being convincing. But those who do see light in the great social question will be able not only to see, but to sympathize with our point of view. They will see that we are only clearing a bit of ground for reconstruction, that we are only insisting that men must be just before they are charitable.

We have pointed out that unemployment is but the next step to poor employment. Even when unemployment does not exist, the greater part of the people are living on "wages of bare subsistence." To touch effectively the evils of unemployment minimum wages at all times must be higher, very much higher, not ten per cent. or fifty per cent., but several times higher. Then unemployment will be a boon, a needed rest, a time for spiritual growth, not for some people, but for all the people. And the raising of wages carries with it a corrolary—the reduction of fortunes. If we believe there is injustice in the distribution of wealth, it is futile to look for remedies for poverty that do not have an accompanying effect upon riches. If some have less than is just, others are getting more than is just. We are too much in the habit of looking upon great fortunes as justifiable objects of ambition—as if it were possible to attain them by any fair means. Such is not the case, for in the last analysis a fortune is simply an inordinate lien upon the labor of the country—inordinate in the sense of commanding far greater service than the recipient could possibly give in return. We may agree with that school of economists which says that land and natural resources as well as the products of labor are wealth; or we may agree with their adversaries who say that wealth is solely the product of labor—but in either case the possession of wealth has ultimate value solely because it can buy the products of labor, that is, command the service of others. If I have title to a mountain of iron ore, or a strip of Manhattan Island, I have a fortune, not because I can consume those things but because they give me the power to demand the service

of men without return. There is no just way to acquire wealth except to give an equivalent of work for it, and it is not within the power of a human being to give an equivalent of work for what is in these days considered a fortune. These things we must fight tooth and nail. The fight against poverty is one with the fight against riches, for they are co-relatives.

When Christ said, "It is easier for a camel to pass through the eye of a needle than for a rich man to enter the kingdom of heaven," He simply put in the emphatic form of Eastern metaphor a statement of fact as coldly true as the statement that two parallel lines never meet. And so it is utterly impossible in this, or in any other conceivable world, to abolish unjust poverty without at the same time abolishing unjust possessions. This is a hard word to the softly amiable philanthropists who, to speak metaphorically, would like to get on the good side of God without angering the devil. But it is a true word nevertheless." (pp. 307, *The Science of Political Economy*, by Henry George).

BOSTON'S UNCOLLECTED NATURAL INCOME.

ITS NATURE, ITS AMOUNT, AND WHAT BECOMES OF IT.

(For the Review.)

By JOHN S. CODMAN.

It is pretty generally assumed that a city like Boston has little or no income essentially its own, and that it must, therefore, resort to the taxation of its citizens in order to pay its expenses. But is this assumption correct?

Are there not certain values in Boston, as in every community, which are directly due to the presence and activities of Boston's population and to the manner and amount of its expenditures public and private; but of which no part can be attributed to the presence or activity of any one individual or group of individuals? If so, do not these values clearly constitute a natural source of revenue for Boston which should be exhausted before the taxation of individual wealth be resorted to?

The above questions must be answered in the affirmative; and if we then inquire into the nature of the rental value of land exclusive of improvements, or "ground rent" as it is usually called, we shall see that it is a value such as has been described above.

The ground rent of any piece of land is the sum which annually is paid or willingly would be paid, for possession of the bare land alone, and it does not include anything paid for the use of buildings or other improvements upon the land. It is obviously, then, a value due, not to any effort upon the part of the owner or user of the land, but to the size and character of the

population of the community and to the location of the land with reference to the activities of such population. In other words the ground rent of a piece of land is the exact measure of the value of all the business and social advantages which may be enjoyed by whosoever has the privilege of its exclusive use.

WHAT BECOMES OF BOSTON'S GROUND RENT?

Ground rent is then a publicly created value and is therefore the natural fund from which the city should obtain its revenue. It is shown below, however, that the ground rent of Boston was in 1914 at least 50 million dollars, but that only 25% of this, or 12½ millions was collected by the city, while the balance of 37½ millions went into private pockets. In order to make up the deficiency in revenue, it was then necessary to raise 15 million dollars in taxes on individually created wealth; or directly on persons; and this was done by confiscating a portion of the value of all buildings, commercial or residential; of all machinery or stock in trade; and of stocks, bonds and other forms of intangible personalty and finally by forcing from each male citizen of age the payment of a poll tax of \$2.00 whether he owned any property or not.

The above figure for the total ground rent of Boston for the year 1914 is estimated as follows:

The value of the ground rent is directly related to the selling value or market price of the land, the two tending to rise and fall together; and roughly speaking, this relation is such that the ground rent is sufficient to pay the current rate of interest on the market price and also the taxes. The tax rate in 1914 was \$17.50 per \$1,000, that is 1.75%, and if we assume that the current rate of interest was 5%, then we can take the ground rent as equal to 6.75% of the market price of the land. Now the assessed valuation of the land of Boston in 1914, exclusive of that to which the municipality itself held title, was \$783,329,800, and if we assume that this was the market price, then the ground rent indicated would amount to 6.75% of this value, that is to \$52,800,000.

It is probable, however, that the assessed valuation of the land was less than the market price and this would indicate a still higher value for the ground rent; but on the other hand, it is fairly certain that the market price is partly a speculative or inflated value, that is, it is partly determined by the expectation of a future rise in ground rents; and, if so, the present ground rent is less than the market price of the land would indicate. It would seem safe to suppose, nevertheless, that the ground rent of the land could not have been less than \$45,000,000, and this very conservative figure is therefore assumed, adding to it \$5,000,000 to represent the annual value of the franchises granted to public service corporations for the use of streets, thus reaching the total of \$50,000,000.

‡ Of this great sum, the proportion collected by the city was only 25% or 12½ million dollars, this being the actual amount collected in the form

of taxes on land values. The remaining $37\frac{1}{2}$ million dollars was retained by the land owners.

PRIVATE APPROPRIATION OF GROUND RENT A TREMENDOUS BURDEN ON THE PEOPLE.

Now it is a mistake to suppose that this private appropriation of ground rent is anything else than a tremendous burden on the people, and a form of tribute to the owners of the land. This is true even though in very many cases individual land owners may gain nothing from the privilege of private appropriation, and may even lose by it for the simple reason that in purchasing the privilege from the previous holder of the land, they may have paid too high a price.

The only reason why this is not perfectly obvious is because the land owners are numerous, because the privilege they have of collecting ground rent is bought and sold on the open market, is used as collateral for loans and as the basis of bonds and stocks, and because we have been born and brought up to consider the system a natural one. If the land of Boston were all owned by one man or by ten men, or even by one hundred men, it would be perfectly obvious that those few men were appropriating in rent the earnings of the population as a whole.

And now in order that we may see even more clearly how the privilege of absorbing ground rent is a burden on the people of Boston, let us imagine a privilege of a somewhat simpler nature granted, let us say, to some individual in Colonial days and continued to this day for the benefit of his heirs and assigns. Let us suppose that in those days a certain individual had been granted the privilege of receiving annually from the city \$50 for each head of population, with the right also of selling or giving away this privilege in whole or part. If we had been foolish enough to allow this privilege to continue until the present time, it would now be worth about \$30,000,000 annually; and if it were still held by one individual who had inherited it from the original grantee, it would now be perfectly plain that that individual was enjoying a princely income contributed entirely by his fellow citizens.

It is more likely, however, that such a privilege would not have been handed down to one individual. The original grantee would have divided it among his heirs and these again would have divided their proportions of the privilege, or in many cases would have sold them for what they would bring in the open market. At the present time then, there would be no one individual collecting an annual tribute of \$30,000,000 from the people of Boston, but this tribute would be paid to many individuals, perhaps 10,000 of them, some getting \$100 a year, some \$1,000, and a few perhaps \$100,000 to \$200,000. It might be that in the greater number of cases the holding of such a privilege would represent an investment of cash paid by the present holder to the former holder of the privilege. Again some fraction of the privilege might be the sole source of income of a poor widow, or it might be that titles to the privilege would in many cases be the security for loans made

by savings banks, insurance companies and individuals. But if such were the case, would any or all of these things make the payment of \$30,000,000 annually to the holders of the privilege any less a burden upon the workers of the city today than if paid to one individual; and would these earners be bound to continue a privilege which had been granted through the folly of their ancestors before any of the present population was born? I think it is safe to say that if such an obvious privilege existed today, the citizens of Boston would set about getting rid of it at once and without much regard to so-called "vested rights" which would then be evidently "vested wrongs."

But the privilege of collecting and keeping ground rent for private purposes is just as much an unjust and oppressive burden on the people of Boston as the imaginary privilege described. It amounted last year, as already shown, to at least \$37,500,000, which is equivalent to about \$60 per head of population. And while they contribute this sum to the land owners, the people of Boston contribute in addition to the government of city and State \$15,000,000 in taxes, the expenditure of a great part of which on city improvements will still further increase ground rent, thereby still further increasing the tribute to the land owners.

What are the people of Boston going to do about this? Or rather, since the problem is nation-wide, what are the people of the United States going to do about it? The ground rent of the United States is estimated to be \$4,000,000,000, that is about \$40 per capita, and probably one-half of this, or \$20 per capita, goes to the land owners. Will the people of the United States continue to carry indefinitely this burden, so plainly reflected in the high cost of living? Will the wage-earners, (and by wage earners I mean all those who work either with head or hand, from the captain of industry commanding a large salary down to the unskilled day laborer), will they be willing to continue indefinitely to give up a part of their earnings in tribute to the land owners? The indications are that the people of this country are beginning to wake up to the absurdity of the situation and many communities have already taken steps, small ones to be sure, but nevertheless real ones, in the direction of reform.

PRIVATE APPROPRIATION OF GROUND RENT NECESSITATES PARSIMONIOUS GOVERNMENTAL EXPENDITURE.

The turning over of the greater proportion of ground rent to private individuals, that is, to the land owners, not only necessitates taxation which would otherwise be unnecessary, but since all the taxes actually collected are considerably less than the total revenue which might be had from ground rent, there results an entirely unnecessary parsimony in the spending of money by the government for the benefit of the people as a whole. This is particularly true of the great cities which need a large revenue. Failing as they do to collect their ample natural income, they are obliged to resort to taxation and there is, naturally and properly, under the circumstances, a constant fight to keep the tax rate down, either by putting off needed expenditures, or by piling

up burdens for future generations through borrowing money for present improvements.

What could not the City of Boston do with the lost \$37,500,000 of its natural income now diverted into private pockets? It needs better dock and harbor facilities, better transportation facilities, better kept streets, better educational opportunities, more parks and playgrounds. All these things, we could have if we only held onto the income which is ours; and furthermore, if the money were spent in the above manner, the increased ground rents resulting would still further add to our revenue. In other words, if the city took for itself the greater part of the ground rent of the land and spent it for improvements, it would then have not only the improvements, but an increased revenue due to increased ground rent. Under the present plan, however, of taking only a small proportion of the ground rent, taxes must be levied on industry, houses and personal property, and when these taxes are spent to improve the city, the resulting increased ground rent goes in greater part to the landowners and in only a small part to the city.

In the two years between April 1st, 1912, and April 1st, 1914, the assessed value of the taxable land of Boston advanced approximately \$21,000,000. This increased value accrued to the landowners and was only a little less than what they paid in taxes on the land, while merely the chance to tax this increased value at less than 2% was afforded the city. The reader can easily judge for himself which of the two, the land owners or the city, obtained the milk of the cocoanut. And yet it was the presence and the industry of the people of the city as a whole which created the value in question.

RELIEF TO BE OBTAINED FROM THE ABOLITION OF TAXES ON INDUSTRY AND THRIFT.

But even if we did not take for the city the whole of the lost thirty-seven and one-half million; but only enough, that is, \$15,000,000, to enable us to give up taxing buildings and other improvements on land as well as personal property, tangible and intangible; think what it would mean to get rid of these taxes on industry and thrift! They weigh heavily on every one of us today whether we individually pay anything or not directly to the tax collector. Taxes on buildings and building material add to the cost of building, and to the building rents. Taxes on the buildings, machinery and stock in trade of manufacturers and dealers add to the cost of production and distribution of goods and hence necessarily to the price we must pay for them. No greater mistake can be made by anybody than to suppose because he does not pay taxes directly that he escapes the burden. The burden is actually most heavy on those who have no property but depend from day to day on their earnings, since the taxes add to the cost of everything, and the purchasing power of their earnings is thus reduced.

Relief from the taxation of improvements and personal property in Boston would mean a tremendous stimulus to business and hence to the growth of the city. It would mean improvement in the character of the

buildings. No longer would a builder be penalized through taxation for the extra cost of a fireproof factory or a sanitary tenement. It would mean an increasing number of manufacturers locating in Boston to do business, accompanied by an army of employees whose purchasing power would stimulate trade, increase city ground rents and hence would still further increase the city's revenue.

With all taxation of improvements, personal property and polls eventually abolished and the greater portion of ground rent being taken by the city a manufacturer coming to Boston and employing many hands would benefit the city by increasing its revenue through increasing ground rents, and the city in its turn would benefit the manufacturer by spending the increased revenue for the city improvements.

But what happens today when such a manufacturer locates in Boston? He increases ground rents, but benefits the city only a little, as the increase goes largely to the private owners of the land; and on the other hand, the city has only a little additional revenue to spend for the benefit of the manufacturer and therefore must visit him with taxes.

PRIVATE APPROPRIATION OF GROUND RENT CAUSES ARTIFICIAL SCARCITY OF LAND.

The most serious objection, however, to our system of permitting land owners to take for themselves the greater proportion of ground rent is not because it necessitates the heavy burden of taxation. It is not because it results in undue parsimony in the expenditures of government. It is not because it paralyzes industry and thrift, although for these reasons there is abundant justification for abolishing it. But it is because it makes it profitable for the landowner to hold valuable land without properly using it, thereby creating an artificial scarcity of land for use, with the consequent strangling of production. This fact is at the bottom of our unemployment problem, is the fundamental cause of strikes and low wages, and finally is the primary cause of poverty itself, that great breeder of disease and crime, and the curse not only of the poor but of all of us, rich and poor alike.

This aspect of the question, however, is too large a one to discuss within the limits of this article. It is sufficient to point out that the vacant or unimproved land of Boston as given in the Annual Report of the Assessing Department for 1913, page 64, amounts to 54% of the total area of the city, and that it is assessed for \$70,000,000, a sum 38 per cent. greater than the assessed value of all the land of the city of Worcester.

HOW TO COLLECT A GREATER PROPORTION OF BOSTON'S GROUND RENT.

From the above it is clear that Boston not only is entitled to collect, but very much needs to collect a larger proportion of its ground rent, and the simplest method of doing so is to increase the rate of taxation on land values. Furthermore, if this is done gradually and is accompanied by a gradual exemption from taxation of other things now taxed, the desired change can be brought about with little or no disturbance.

THE PRESENT PROGRAMME AND STATUS OF THE SINGLE TAX REFORM.

(Continued)

(For the Review.)

By **SCHUYLER ARNOLD**

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

PROPOSALS IN THE VARIOUS STATES.

What has already been said gives a general idea of the status of the Single Tax movement throughout this country, but a word as to what is being done in a few of the States at present, and how they are doing it will be of interest.

The only States where any considerable Single Tax movement is being carried on, are Oregon, Missouri, Washington and Rhode Island, and even here, the Single Tax is being approached in a roundabout way. In Arkansas, California, Idaho, Colorado, Ohio and Arizona, progressive movements have started which are very encouraging to Single Taxers. The greatest progress has been made in Oregon, and a sketch of the fight there will illustrate, in a general way, what is being done in the other States mentioned.

The starter and backbone of the movement in Oregon is Mr. W. S. U'Ren. He came into Oregon in 1882 as an ardent and enthusiastic Single Taxer, and it was not long before he had quite a body of followers. However, he soon saw the uselessness of trying to accomplish very much by the formation of Single Tax societies, as was being done elsewhere, and decided that if anything was to be done it must be by entirely different methods. With this idea, U'Ren started by building up a following of progressive thinkers, and from the early '90's on he devoted his energies to the Initiative and Referendum, because in this he saw a long step toward increasing the possibility of a Single Tax if a majority of the people should desire it. No sooner had this been adopted in 1902 than U'Ren and his followers (The People's Power League) started in their winning fight for further reforms, such as the Recall, Direct Primaries, Presidential Preference, and the Corrupt Practices Act.

All this time they have kept the Single Tax in mind and have been slowly educating their followers. U'Ren had figured out that before the Single Tax proposal was sprung there should be a State wide campaign of

education, and this needed a great deal of money. It was just at this crisis that Mr. Joseph Fels appeared and contributed \$16,775 during the eighteen months preceding the general election of 1910 when, by a close majority, they adopted a home rule amendment by referendum.

In Missouri, as in Oregon, the Single Tax movement had become a live issue in current politics, and was voted on and defeated at a State wide Referendum in the general election of 1912. The leaders for the Single Tax movement here, as did the Oregonian leaders, early saw the value of the Referendum and Initiative as a means of getting the Single Tax, and they began their fight for direct legislation as early as 1897. Before this, the Anti-Poverty Society and the later Single Tax League of Missouri, had failed in their attempt to get any serious consideration from the State legislature.

No active headway was made in the movement until Dr. Preston Hill and S. L. Moser, of St. Louis, got behind it. They were first seriously handicapped by lack of funds until, in 1900, James Eads How, "the millionaire tramp," announced that he would give a \$300,000 inheritance to a "Public Fund and Welfare Association," and called on the people of St. Louis to meet and elect its members. Dr. Hill and Mr. Moser rounded up all the Single Tax advocates they could find and got control of the meeting, and Dr. Hill was elected president of the Association. They agreed to use the money in an effort to establish the Single Tax in Missouri, and they decided to renew their assaults on the legislature for the Initiative and Referendum. Their efforts were not unavailing, because the 1903 session of the legislature agreed to submit the Initiative and Referendum to the people at the election of the following November. Though their measure was defeated by 53,000 in a total vote of nearly 700,000, they were not disheartened.

With the remainder of the How fund and some small contributions, they kept up their campaign of education for the Initiative and Referendum until 1907, when the Democratic legislature again submitted it to the voters. This time it was adopted.

Dr. Hill and his associates did not immediately ask the people of the State for the Single Tax, as they wanted the voters first to try out the new and unfamiliar weapon on some other question. While this was being done, the Single Taxers were very busy perfecting a powerful State-wide organization and beginning a campaign of education such as was being carried on in Oregon. The funds for this were largely raised locally, only \$1,500 being awarded from the Fels fund.

The Missouri Single Tax organization, with Dr. Hill as president, was known as the Equitable Taxation League, and among its members were men from all walks of life. It has also "enlisted the co-operation of such organizations as the Grange and the Society of Equity, the State Teachers' Association, the principal labor organizations, and many of the influential business men's associations in St. Louis, Kansas City, Joplin, St. Joseph, Springfield and other cities."*

* "The Single Taxers," by Frank P. Stockbridge in *Everybody's Magazine*, April, 1912.

Here, as in Oregon, they are attempting to overcome the opposition of the farmers by trying to make them realize "the fact that it is not *land*, but *land values* that are to be taxed under the new system, and that the farmers own less than 40%, and probably less than 25%, of the land values in the State.† The proposal of the Equitable Taxation League differed from that of the People's Power League in that they did not propose to take taxes off personalty and improvements at once "but to reduce these assessments gradually—25% every two years—until the Single Tax on land values becomes an actuality in 1920."† To make this plan possible a constitutional amendment was submitted to the popular vote in November, 1912, but was defeated.

The only other State in which the Single Tax movement has actually become a political issue is Rhode Island. Here ex-Governor Dr. L. F. C. Garvin has been impressing the Single Tax doctrines on the people for thirty years. While a State senator he succeeded in getting a separate assessment law passed, but he has not had such good fortune with the local option measure that he has been urging. Since 1910 the Fels Commission have been helping by adopting an educational campaign similar to U'Ren's in Clackamus County.

John Z. White, a veteran Single Tax worker, demonstrated the effect of the Single Tax by an analysis of the tax roll of the city of Woonsocket, and after nearly a year of arduous work he produced an excellent pamphlet showing that a majority of the tax payers would benefit by the adoption of land value taxation. The advocates are hopeful of getting some action in the near future through the pressure of public sentiment and they are greatly aided by the fact that no constitutional amendment is required for its adoption. However, the movement has not yet passed the educational stage.

Next to these States in Single Tax activities are the cities of Everett and Seattle in Washington. The cities of this State have the right to adopt the Commission form of government, under a charter plan that includes the Initiative, Referendum and Recall. Besides this right, the Grandy Act, passed in 1911, entitles all cities of first class to tax only land values for city purposes if they amend their charters.

On November 7, 1911, Everett, by a 98 majority, amended its charter to provide for the exemption of improvements from local taxes. This amendment, which does not exempt personal property, exempted only 25% of the value of improvements for the following year and took four years to reach a full exemption. Even after this popular demand had been made, the City Commission omitted the Single Tax from the new charter, but did agree to submit it as a separate proposition when the new charter should be voted upon.

Four months after Everett adopted its amendment, Seattle defeated the Erickson amendment. This proposed to exempt all personal property and improvements after July 1, 1912.

† "The Single Taxers," by Frank P. Stockbridge, in *Everybody's Magazine*, April, 1912.

Herbert S. Bigelow, President of the Constitutional Convention, which is the culmination of the long Ohio fight for the "I. and R." begun under the leadership of Tom. L. Johnson, is, since the death of Mr. Johnson, the acknowledged leader of the Ohio Single Taxers. They are planning an active Single Tax campaign if the Initiative and Referendum are adopted. The Fels Fund has also aided this fight by contributing several thousand dollars.

Dr. Hill, spoken of before in connection with the Missouri situation, was the starter of the "I. and R." agitation which began a number of years ago in Arizona. The movement for direct legislation in Colorado was also instigated by Single Tax advocates as "a way out." It was not until after eight years of campaigning, led by Senator Bucklin, John B. McGauran, John H. Gabriel, J. R. Herrman, and other ardent Single Taxers, that they succeeded in getting the Initiative and Referendum into their constitution, although it has cumbersome and expensive features inserted by the bosses and the boss-controlled newspapers, that make its operation difficult." Again, in California there was a strong Single Tax sentiment back of the "I. and R." campaign.

The status of the Single Taxers in this country is well expressed by Mr. F. P. Stockbridge when he says, "It is hardly beyond the fact to say that wherever the movement for the restoration of the government to the people has been accomplished, the objective of the Single Tax has been one of the inspiring forces behind the movement, if not the main one."*

(*To be Continued*).

WHAT IS THE SINGLE TAX?

(*For the Review*.)

By **PH. H. CORNICK.**

The so-called Single Tax on land values is a means to an end—a simple and practicable political expedient whereby land may be made common property without resort to judicial expropriation or force of arms; and whereby alone the common heritage of the human race may thereafter be equably administered.

In an incomplete form, it was first advocated as a fiscal measure by a group of political economists in France, just prior to the outbreak of the French revolution. It was similarly advocated by certain American statesmen in the early part of the nineteenth century, and sprang up sporadically in various parts of the world, sometimes as a result of the works of its earlier French proponents, sometimes independently.

In 1879, however, Henry George, an American political economist, published a work entitled "Progress and Poverty," in which he clearly demon-

* "The Single Taxers," by Frank P. Stockbridge, in *Everybody's Magazine*, April, 1912.

strated the direct connection between the law of rent and the law of wages, and proved conclusively that involuntary poverty and economic maladjustments have their roots, not in natural law or Divine will, but in that denial of natural rights on which the institution of private property in land is based.

As the means by which land might be made common property without "needless shock to present customs and habits of thought," he proposed—and proved the justice of and the economic necessity for—the abolition of all taxes on the products of man's labor, and the diversion from private pockets into the public fund of economic rent. "We would simply," he said, "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."

This expedient whereby economic equality and social justice may be brought about was unfortunately christened by some of his followers the Single Tax—unfortunately, because the appropriation by the community of the value it creates can in no sense be considered a tax. The name, furthermore, has become a shibboleth, the sound of which serves to divert men's attention from the fundamental economic reform at which the movement aims.

Today, the Single Tax has come to be regarded by a world staggering under injustice and hungering for social redemption, merely as the rallying cry of fiscal reformers; but in the eternal truth behind it, lie the hope of the down-trodden, and the foundation of the brotherhood of man.

THE SITESBURG FAIR

(For the Review.)

By BOLTON HALL.

"I am glad to see you, though I have to get off in ten minutes," said the Man on the train as his friend got in. "They told me you'd got some queer notion about a Singular Tax—Single Tax, that's it; and I knew a sensible man like you wouldn't be carried away with any such fool fad as that. How is it?"

"Oh, I'll tell you all about that; but first I want to hear about your Great Permanent Exhibition and Industrial Fair. How's it getting on?"

"Grand," says the Man, "couldn't be better! You know we've got the finest site in the United States, climate, soil, transportation, water, everything to beat the band. Why the whole business is run on our water power and we have the best people in the country doing business there."

"Good! then you sell them the land?"

"Not any, the land is our asset, we've got lots of it, but we never sell a foot—we rent it to them forever—every man as much as he wants to pay for."

"But don't some of those big fellows take up more than they need and hold it for a rise?"

"Indeed not; it costs too much; you see if anyone sub-leased his holding at a profit we would know he was paying too little and we'd raise his rent."

"But how do you know how much to charge for each place?"

"Why, my dear boy, business men know how to fix prices; we charge just what it's worth; the highest price for the best place, and a nominal price where there's not much demand."

"Then you charge them according to their sales?"

"Nonsense; they come there to make sales—we want them to sell goods: big or little we charge only what the sites are worth—can't you get that through your head?"

"Yes, that's all right, but when they build pavillions, then you get a higher price of course."

"We do not, we need pavillions and kiosks and all sorts of things, there. I told them in the beginning we want all the land used to the best advantage: that's where the wages and trade come from. I says, "You can't sell anything to vacant lots."

"If one of your people should die, you'd make a stake—his improvements—"

"Certainly not. What a man makes is his own, we don't rob the dead—he'd leave his lease and all to his heirs. You know the lease runs forever."

"But where do you get your revenue?"

"From what they pay for the locations, don't you see? We furnish lights, water, paving, police and fire protection, everything to the Queen's taste, American Woman's taste, I mean—moving sidewalk, everything, a regular town."

"You must be making a pot of money out of it?"

"Well, you see, of course I get a fine salary, but it's a co-operative enterprise—they call me Mayor and Governor and President and every old thing you can think of, but I'm really only Manager."

"Then you keep the privileges—'the concessions' for yourself, don't you?"

"Not me; the franchises belong to the public. I get all I'm worth as salary; but you just ought to see that place. Why our gardens round the business places are a show themselves. By George! if I were making a million dollars out of it I couldn't be more proud of that place. But here's my station and you haven't explained about your Single Tax!"

"Sorry you have to go; but it isn't necessary to explain it. You have done it so well yourself. What you do with the fair-ground, Single Taxers would do with all the ground—good-bye."

THINK of a five foot shelf of books—President Eliot's or any other's—that excludes Progress and Poverty, a book having a larger circulation than any American work and one that is modifying slowly but surely the social institutions of our time.

SCIENTIFIC TAXATION.**THE EFFECTS OF TAXATION ON THE COMMERCIAL PROGRESS OF
VANCOUVER, HOUSTON AND LITTLE ROCK.****By K. P. ALEXANDER.****DELIVERED BEFORE THE LITTLE ROCK SCIENCE CLUB, AT CHAMBER OF
COMMERCE PARLORS, JANUARY 26, 1915.**

Political economy embraces no feature of greater importance to mankind than consideration of the equitableness, as well as the best method, of deriving for public purposes the necessary revenue commonly termed taxation. The prosperity, the happiness, the welfare, and even the future safety of the nation, require that methods of taxation be considered by the highest standard of ethics as well as being mere fiscal measures for obtaining public revenue.

It is certainly manifest that only that which is fundamentally just to every man can permanently endure. Unfair advantage, or special privilege without due remuneration therefor, however attractive they may for the present seem, can be but temporary. They must in time bring reactionary results unfavorable to those who, either with purely selfish intent practise them, or, through ignorance or apathy permit them.

It is claimed for the land value tax that it is natural taxation, that it is the only form of taxation which, the more heavily it may be imposed, the more it frees the natural opportunities for wealth production, with co-incident least disturbance of the natural laws governing the equitable distribution of earned wealth; that every other kind of taxation, including the income tax, penalizes enterprise, encourages both sloth and craftiness, is ethically wrong, and is inimical to the best interests of every member of society. If this is true, it is of the utmost significance.

Taxation should neither repress the production nor restrict the equitable distribution of wealth. It should be incapable of being shifted. It should bear most lightly on enterprise, on producers and consumers, and if burdensome to any it should be only to non-producers of wealth. It should stimulate the highest use by penalizing the non-use and inadequate use of land. It should most sacredly respect the moral right of privately-produced property, primarily by not unnecessarily permitting public-produced values to go to private hands without equitable return for such transfer. It should be capable of being collected most simply and economically, and evaded with the greatest difficulty.

If conformity to natural law is a correct premise on which to provisionally consider a just and equitable system of taxation, it appears to follow necessarily that, to such degree as public revenue-production is assessed in non-conformity to natural law, to that extent do we prevent maximum individual

productiveness, create inequalities of opportunity, and invite ultimate social disaster.

Definitions of the principal terms employed in considering scientific taxation, as held by probably a large majority of the deeper students of the most currently accepted political economy, are as follows:

LAND is the source of all wealth and includes nothing made by man. It is, in its natural state, solely the product of the Creator. It includes the surface and all under the surface of the earth, embracing all natural materials and opportunities for wealth-production.

LABOR is all physical or mental exertion employed in the production of wealth. Its reward is wages, or that which unaided it produces.

CAPITAL is that portion of wealth employed in producing more wealth. It is wealth in process of creation and adds to the productive power of labor. Its return is interest, the equitable earnings for its use.

WEALTH is exclusively the product of labor, or the joint product of labor and capital, applied to land or the elements of land, "the better fitting them for the gratification of human desires." It includes nothing not made, moved or modified by man.

WAGES depend primarily upon such margin of production as is not absorbed by interest and ground rent; interest depends upon such margin of production as is not absorbed by wages and ground rent. As land, labor and capital constitute the sole factors of wealth-production, it therefore follows that, on land or in a location of given productivity, wages and interest can rise, and business increase, only as public-created land values are taken by the community for public uses.

EQUITABLE TAXATION should be based on such communal value as is possessed, or used to the exclusion of others, rather than on the basis of ability to pay it, as is universally true in every other business transaction involving exchange of values. Every other basis of taxation tends to discourage and penalize industry, and repress enterprise and population.

ECONOMIC RENT, or ground rent, the annual rental value of land, is the measure of communal or people-made value accruing to land. It is the annual sum that the exclusive use or possession of a piece of land in its natural state, exclusive of improvements or of the application of any labor on or under it, will bring. It is the exact equivalent of the public-created use or location-value it possesses. It is the value which arises and increases with accretion of population and enterprise, and decreases as population and enterprise disappear. Payment to the community of economic rent is merely and solely paying the producer of a value for the use of a value the producer has previously rendered to the user.

THE INJUSTICE OF TAXATION ON IMPROVEMENTS.

Neither in economics nor in practise is it possible for land to possess taxable value, aside from the value given it by population and public enterprise.

Neither by the general property tax, by the land value tax, nor by any other system of taxation, is it possible for even the strongest government on earth to extract from land, exclusively as land, a dollar of tax not first produced by the public. Land, as land, pays no taxes whatever.

Land value possesses a peculiar favor in its accumulation of public-created value, being by nature specially exempted from the burden of ultimate total dissipation, which is the lot of virtually every product of man.

Virtually all products of man begin to depreciate from the moment of production, and their value is by nature ultimately wholly dissipated. Virtually all land, due to accretion of population, to public enterprise and to expenditure of a tax fund levied on both improvements and land, constantly increases in value.

To tax equally an investment of a given sum in land value and a similar sum in the products of man, on account of the tremendous potential value of land and of the inevitable contraction and ultimate total loss of the products of man, would seem beyond question to be at variance with a strict construction of all State Constitutions.

For, the two purchases would possess latent value as divergently different in permanent worth as two investments of unlike character could well be. The Statistical Abstract of the United States, page 142, shows that bare farm lands, exclusive of improvements, from 1900 to 1910 increased in value from \$13,000,000,000. to \$28,000,000,000. All land values constitute a privilege whose value would be extinguished by cessation of expenditure of public funds, and they should, therefore, properly be taxed as a privilege, at a higher rate than products of man that do not enjoy the favor of such special privilege.

These deductions seem to be in accord with Art. 16, Sec. 5 of our Constitution, reading, "All property subject to taxation shall be taxed according to its value. No species of property shall be taxed higher than another of equal value. The General Assembly shall have power to tax privileges in such manner as may be deemed proper." Webster defines "privilege" as "A peculiar benefit or favor; special exemption from burden."

The public, by its collective presence and activity, and by its expenditure of public funds, gives a lot a certain use-value. The public, therefore, has an indefeasible right to demand an equal or an adequate compensation for the use of the land value, the public value, thus produced; this, regardless of whether the possessor of the lot has upon it a palace, a hovel or nothing. But the public has no economic right to take any part of the value of the house or the palace, this value being of private production, because representing work performed.

The purchase price or capitalized value of land equals its annual use-value multiplied by as many times as the percentage of the current rate of interest is contained in 100, minus the annual tax imposed and any incumbrances. The annual economic rent or ground rent, which is always equivalent to the use-value of land, equals the interest on purchase price plus taxes

or other charges. As an example; when money is commanding 5% interest, a lot sold at the capitalized value of \$1,000 would be worth in use-value 5% of \$1,000, or \$50. per year, minus such tax as may be imposed. This is the full annual rental value the public gives the lot. Should population increase or decrease, the use-value will proportionately increase or decrease.

The basic fundamentals of natural taxation are very uniquely and tersely described in the following extracts from Chas. T. Root's little pamphlet entitled "Not a Single Tax," which is issued by C. B. Fillebrown of Boston:

"Every community, whatever its political name and extent, whether village, state or nation, has its own normal, unfailing income, growing with the growth of the community and always adequate to meet necessary governmental expenditure. This income is known as land value, or economic rent."

"Had economic rent always been retained by the community, taxation would never have been heard of. When economic rent is reclaimed by the community, the need of taxation will disappear. At present a tempting premium is placed upon keeping land unimproved or inadequately improved, while a heavy penalty is imposed upon improvement. Most land appreciates constantly. All buildings depreciate from the moment of completion. Yet the building is taxed equally with the land."

"The amount of economic rent which is taken by the community for public purposes is not a tax paid by the landholder, but whatever amount of such rent as is left in his hands is a gift to him by the community, or else is the compensation which the community allows him for acting as its agent and collector in the matter of economic rent."

Thomas G. Shearman, in his highly valuable work on "Natural Taxation," published by Doubleday, Page & Company, says, "If we find a species of taxation which automatically collects from every citizen an amount almost exactly proportioned to the fair and full market value of the benefits which he derives from the government under which he lives and the society which surrounds him, may we not safely infer that this is natural taxation, and capable of being reduced to a science?"

Henry George, the noted author of "Progress and Poverty," the originator of the Single Tax plan of taxation, has said, "It is a violation of justice to tax labor, or the things produced by labor, and it is also a violation of justice not to tax land values. When we tax houses, capital or wealth, we take from individuals what rightfully belongs to them. But when we tax ground values, we take from individuals what does not belong to them, but belongs to the community." Taxing land values does not decrease area, but taxing wealth tends to make it dearer or scarcer. Mr. George did not advocate land nationalization. He was opposed to disturbing land titles. He only insisted that the community take its own earnings, and leave inviolate to individuals their earnings.

Actual results, concretely demonstrated, are to many people more conclusive than the most logically arranged abstract theory. Happily, the land-value tax, or Single Tax limited, is not dependent on logic alone to prove

either its ethical justness or its fiscal value. As practical business men, we are rightly inclined to critically examine the dollars-and-cents value of any proposition that is a departure from long established methods. In this instance the closest possible analyzation is invited.

The land-value tax, wherein improvements are exempted from 25% up to 75% of their assessed valuation, and in some instances beyond 75%, has been in operation in various cities, and in a number of Canadian Provinces and in New Zealand, from three to eighteen years. It is quite significant that no city that has adopted this tax system has ever returned to the general property tax.

Among the towns, cities and provinces above referred to are Vancouver, Victoria, the provincial capital, and over twenty-five other towns in British Columbia; Medicine Hat, and Edmonton, the capital of the Province and fifty other municipalities in the Province of Alberta; Auckland, Wellington, and over eighty-five boroughs in New Zealand; twenty villages in the Province of Saskatchewan; Queensland, Australia; Houston, Texas, and I understand recently Pueblo, Colorado; and Pittsburg, Penna.

† The Province of Alberta recently adopted what is known as the "Wild Lands Tax Act," which imposes a tax of ten mills, or about $6\frac{1}{4}$ cents per acre on unimproved land held for speculation; this to force improvement and induce population. It will apply to about 15,000,000 acres. The valuation will be made by the government and is expected to average \$10.00 per acre. It was considered that vacant cut-over lands, by being forced open to settlement and cultivation, would become a very valuable asset to the province, especially to her mercantile and agricultural interests. Beginning in 1914 the legislature of Saskatchewan, in order to tax into use or to open to settlement, imposed a sur-tax of \$10.00 per acre on certain lands held by speculators.

The boundary line between the province of Alberta and Saskatchewan runs through the center of the main business street of the town of Leominster. One side of the town has the advantage of the land-value tax, while the other side continues to penalize enterprise. Strangers visiting this town are perplexed at seeing all the evidences of thrift and prosperity on one side, and a dead village on the other side of the street.

Edmonton, Alberta Province, was 25 years ago a small village. She has always taxed land-values, exempting improvements and buildings. Her population of 18,836 in 1908 had in 1912 increased to 53,611; in the same years her building permits increased from \$1,086,864. to \$10,250,562. and her assessed valuation of land increased from \$22,535,210. to \$123,902,592. Subsequent figures were not obtained. I understand her population now is about 75,000.

In the year 1912 the Minnesota Tax Commission visited Western Canada to study her tax systems. I quote from chapter 12 of their Third Biennial Report: "The most striking feature in a study of tax reform in Western Canada is the strong trend throughout the entire country in the direction of

the Single Tax principle." "From present indications it is safe to predict that within the next ten to twenty years the Single Tax principle will be adopted by every taxing district in Western Canada." In their 1914 Biennial Report they recommend for Minnesota, home rule in taxation, exemption of personal property, and assessing all other property at full value.

In some of the Canadian Provinces the farmers favor the land-value tax as strongly as the city populations, for it seldom increases their tax, and, the greatly increasing city populations make a better market for their products. Also it is believed "that cultivated farms would be assessed at less than 40% of their whole value, improvements included." Improved farms to a great extent produce and use their own communal values.

The Manitoba Grain Growers Convention, in session at Brandon, Manitoba Province, January 16th, 1915, passed a resolution urging the Dominion Government to "frame a fiscal system of taxation, on land values, both rural and urban, including all the natural resources of the Nation; with a sur-tax on such resources as are held out of use by private interests for speculative purposes."

The vote on this resolution was 499 for and one against it. The Manitoba Grain Growers Association corresponds with the Farmers Union of our Southern States. This remarkable vote indicates the Canadian farmers' idea of the advantage to them of the land value tax.

Houston, Texas, during the first two years after exempting improvements 75% and wholly exempting household furniture and cash in banks, increased her population 25,000; increased her building permits 55%, and increased her bank deposits \$7,000,000. After nearly three years' experience with partial exemption of improvements, over 90% of her tax payers favor her advanced system.

Money and enterprise now naturally gravitate from the surrounding inland towns to Houston. Her system of taxation acts as a perpetual bonus in inviting enterprise and money to Houston. The president of her clearing house recently informed me that "The Houston Plan of Taxation has brought about substantial increases in the deposits of her banks and trust companies, and the majority of the business and mercantile interests of the city think well of the plan."

We will now contrast the results in cities having the Single Tax limited, and Little Rock which continues to tax improvements.

Vancouver:—This city exempted improvements 50% from 1895 to the year 1905; 75% to the year 1909, and since then 100%. Her population increased from 26,133 in 1901 to 122,100 in 1912 and decreased to 106,110 in 1914. The annual valuation of her building permits advanced from \$1,720,411 in 1901 to \$13,150,365 in 1910, to \$19,388,322 in 1913, and decreased to \$4,484,476 in 1914. Reductions of population and building were due to abnormally great impetus in building operations and in 1914 also to the European war. The assessed valuation of land advanced from \$12,792,530 in 1901 to

\$144,974,525 in 1913 and to \$150,456,660 in 1914. Mayor T. S. Baxter states that the "assessed value of land within the city is not more than 55% of its actual selling value." The city council each year decides what its system of taxation will be. This year's decision was made in two and one-half minutes to continue the land-value tax! Her annual building valuation per capita has varied from the enormous sum of \$158.79 to \$42.26. Little Rock's showing for 1914 was \$20.16.

Houston:—This city used the general property tax until the year 1911, then exempted improvements 66 $\frac{2}{3}$ %, and since 1912 has exempted improvements 75%, and has not since the year 1912 taxed moneys and personal effects. Her population in 1901 was 45,000; in 1910 was 78,000; in 1913 was 129,570. Her building permits in 1901 amounted to \$958,858; in 1913 they were \$5,732,208. Assessed valuation of land in 1905 was \$20,588,940; in 1911 it was \$46,916,176, and in 1914 it was \$77,871,280.

Little Rock:—No exemptions of improvements. Our population in the year 1901 was 38,307, and in 1913 was 51,224. Building permits in 1905 were \$1,011,101; in 1913 were \$1,833,323, and in 1914 were \$1,003,172. The assessed valuation of land in 1905 was approximately \$5,840,000, and in 1913 was \$10,014,000. The data on building permits includes \$1,000,000 for the State Capitol in 1905, and \$500,000 for our new County Court House in 1913.

It is contended that the great natural resources of the State of Arkansas, of which Little Rock is the capital, the metropolis, the center and the natural focus for manufacturing and jobbing, are sufficient to enable us to easily become a city of twice or three times the population of Houston or Vancouver, if it will quit strangling enterprise by repressive taxation.

The most important fact demonstrated is that, with each additional per cent. of exemption on improvements, there followed in Vancouver and Houston a corresponding impetus in growth of population, in building operations, and consequently in volume of business. More business is what we, as business men, are after. Our ratio of overhead expense to business done is entirely too great.

Little Rock, in my opinion, cannot within a reasonable length of time grow to the size and commercial importance that is easily possible, nor can the deplorable condition of the State's finances be improved, until we are ungrudgingly willing to have all taxable values equitably assessed and justly equalized. No fair-minded citizen can reasonably object to paying his fair share of the necessary revenue required for public purposes. But all citizens strenuously object, and are fully justified in complaining of gross undervaluation and inequalities of assessment of property.

The following table shows very great undervaluation of all taxable values in Little Rock as against Vancouver. What is of most concern to our mercantile and industrial interests, is the apparent discrimination against improvements and enterprise.

PER UNIT OF POPULATION.

City	Assessed valuation of land.				Total assessed valuation		
	1905	1911	Increase	Decrease	1905	1911	Increase
Little Rock, Ark.	146.	127.		19.	328.	404.	76.
Vancouver, B. C.	418.	883.	463.		713.	1,140	,295.

The land values of Little Rock were estimated by considering the ratio of building to land values as 125 to 100, the basis used in making calculations of this kind for towns of like population in Massachusetts.

While no legislative measure for reform can successfully precede public demand, it is to be hoped that Little Rock will at no distant day begin to discontinue a system of taxation, the uneconomic effect of which is to discourage and penalize industry, exchange, enterprise and manufacturing, and home-owning, thus preventing normal increase in our population. This can be accomplished within three years without a jar to business conditions by yearly taking for public purposes a gradually increasing percentage of public-produced value.

A change from the general property tax to a gradually increasing land-value tax, would result first in greater demand for building sites. This would stimulate real estate transfers on a market rising from the real use-value of land and prove of much advantage to our real estate agents and banks. New money would be drawn to Little Rock banks from our interior towns, due to no danger of its being taxed. Manifest advantages would follow to our architects, our skilled mechanics and laborers, our contractors and builders, brick manufacturers, saw mills, planing mills, coal mines, quarries, jobbers and general merchants, our farmers and market gardeners, and our non-speculative land owners. In fact, every class of legitimate industry and enterprise would soon begin to feel the beneficial results of this natural taxation. Within a few years the large electric 200,000 population sign at the foot of Main street would indicate a reality.

The goods of our jobbers, merchants and manufacturers cannot be purchased either by idle acres or vacant lots. We need in the State of Arkansas an additional million and in Little Rock 100,000 greater population, and a quarter-thousand more smoke stacks. Smoke stacks will increase with higher taxes on unused lands and by untaxing manufactures and buildings.

By legislative enactment, or if necessary by means of the Initiative and Referendum, there should be passed an amendment to our State Constitution to legally permit local option in taxation in Arkansas. To this end, I would suggest a Constitutional Amendment such as was recently voted on in California, which was:

"Any county, city and county, city or town, may in its discretion raise all or part of its taxes for local purposes, by taxing communally-produced land-values only, exempting, or partially exempting from taxation, any or all other property, except franchises."

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

Perhaps the progress of the movement, the slow, steady but irresistible pressure that Single Tax forces of the country are exerting on public thought, was never more in evidence. It is not such as to justify an optimism as to the early triumph of our cause anywhere. But one cannot contemplate the prevailing unrest without recognizing that it is accompanied, for the first time perhaps, by an eager questioning that seeks a remedy. The questioners come more and more from the higher walks of life. Nor will the stereotyped answers any more suffice. Poverty is no longer, or by no means to the same degree, regarded as the offspring of vice, intemperance, heredity. Slowly, almost imperceptibly, poverty has come to be looked upon as institutional by thousands upon thousands to whom the philosophy of Samuel Smiles' "Thrift" and "Self Help" at one time furnished the all-sufficient answers.

As events serving as signs of progress Single Taxers will note the re-election by a vote of 5,659 to 1,963 of J. J. Pastoriza as Land and Tax Commissioner of Houston, Texas. Mr. Pastoriza stood for re-election on the system of limited Single Tax which he began four years ago in Houston.

The well-informed on the Houston experiment are aware that it was begun without constitutional or legislative warrant. The House Committee of the State legislature seek now to remedy this omission in the fundamental law of the State by allowing all incorporated cities to elect their own system of taxation.

Another important proposal in the State of Texas is an amendment to the constitution to be voted on in the autumn of 1916 exempting all improvements outside of incorporated cities, and is sweeping in its provisions.

Single Taxers of California, not at all disheartened by the recent temporary set back, are again urging the passage of the bill permitting local option, the same bill introduced in the legislature two years ago.

Colorado Springs, Colorado, is an active storm center where our friends are seeking the necessary signatures under the Initiative and Referendum for a Single Tax amendment to the city charter, to be voted on April 6.

In Canada, in spite of the all-engrossing war preparations, the fight for economic justice that would render wars impossible, goes on. Mr. Sydenham Thompson, secretary of the Ontario Single Tax Society, has addressed an earnest letter to the Dominion legislature urging the taxation of land values as furnishing "a particularly suitable subject for a tax in support of a war in defence of those principles of freedom for which the Empire stands," and on this letter the *Toronto Globe* comments approvingly.

The farmers of Ontario have now lined up with their western brethren

in the demand for free trade and direct taxation. These are the unequivocal demands of resolutions passed at their recent convention in Toronto.

South Dakota is fortunate in possessing a governor who knows the truth and seeing dare assert. In a recent message condemning the general property tax he says:

"Land, which was not created by and does not exist because of the labor of any of us, and the value of which is increased and, it may be said, largely created, by virtue of improvement resulting from the labor and enterprise of the entire community, might wisely be taxed on a different basis than some other classes of property, the creation and use of which may be a special benefit and service to the community, adding, perchance, to the value of all the property and especially to that of unused land nearby."

An event of importance to our cause, if seized and improved as an opportunity, are the public hearings of the Federal Relations Commission at Dallas, Texas, beginning March 15, such hearings to consist of an inquiry into the American Land question.

INSPIRATIONAL PROPAGANDA OF THE SINGLE TAX.

(*For the Review*).

By **MARION MILLS MILLER, Litt. D.**

[Dr. Marion Mills Miller has for the past decade devoted himself to the compilation of important literary, political and economic works, in which, as a devoted follower of Henry George, he has seized every legitimate opportunity for presenting the Single Tax philosophy. Proof of the high value of this propaganda is afforded by the entire lack of adverse criticism of his position by reviewers and readers, and by the frequent praise accorded him, particularly by educators, for his clear presentation of the basic principles of democracy. As editor of a comprehensive compilation of translations entitled "The Greek and Latin Classics," he was commended by leading classic scholars for introducing for the first time to English readers Dio Chrysostom, a Greek Single Taxer of the first Christian era. In his "Life and Works of Abraham Lincoln" he showed more clearly than any other biographer of the "Great Emancipator" the close parallel and interrelation existing between chattel and industrial slavery, and so received commendation from the reviewers for presenting Lincoln as a living influence in the political and economic thought of the present day. In his masterpiece, "Great Debates in American History," in preparing which he ransacked Colonial documents and the records of Congress from Washington to Wilson, Dr. Miller emphasized the land question as the fundamental problem of our Government, and traced to the incompleteness of its solution the complications arising in the treatment of all other issues. In rescuing from the dusty files of official documents and making available for reading and ready reference speeches of early advocates of "land for the people," such as Senator Benton and Representatives Andrew Johnson and Galusha A. Grow, and expositions of the Single Tax philosophy by later statesmen, such as Tom L. Johnson, Jerry Simpson and Henry George, Jr., Dr. Miller has rendered a service to the cause only less valuable than that of these spokesmen themselves.

Recently Dr. Miller spoke to the Manhattan Single Tax Club on the subject of

literary propaganda of the doctrines of Henry George, especially by popular entertainments of a musical, dramatic and elocutionary character. The substance of this talk we here present by request.—EDITOR SINGLE TAX REVIEW].

On Lincoln's Birthday I gave a talk on the emancipator of their fellows in the United States to a negro school in Bermuda. Before the meeting the schoolmaster, in his capacity as chairman, requested me to divide my remarks into parts, in order that some "local talent might have a chance to display itself." Accordingly, at a convenient break in my discussion, I stated that the chairman had an announcement to make. He arose and with an evident sense of the dignity of his position said: "We will now vary the monotony of the occasion by a recitation entitled "The Fire Fiend," by our talented young elocutionist, Miss —."

I have taken the palpable hint and hit, and shall try hereafter to "vary the monotony" of my prosy addresses with recitations or similar appeals to the emotional and aesthetic sense of my auditors when there is none other present to do this for me.

The Single Tax philosophy is so clear and simple, so consonant in its parts, and so pat in all its applications, that the person who sees its truth acquires an impression of the highest beauty, which, with regard to its logical form, is in the broad meaning of the term artistic. But it is not aesthetic, that is, artistic in the narrow and more definitive meaning of the term, which limits it to the quality that rouses pleasurable emotions in the mind by presenting to it sensuous images possessing harmony, proportion and grace.

But if Single Tax reasoning has taught us anything, it is that it is neither right nor wise to use terms in their broad and sublimated senses. To do so is, as it were, to employ a figure of speech while purporting to talk literally. Accordingly, we cannot justly call a purely literal exposition of even the highest truth an artistic presentation. Poetry, says Bacon in substance, is the mixing of truth with falsity (that is, with what is at least not literally true) in order to affect the emotions. The common saying, "there is more truth than poetry in it," recognizes this fact. I remember using this phrase, somewhat ungenerously, to Ernest Crosby when, just to please me, he inserted a Single Tax poem in the proofs of his "Swords and Plowshares" which I was revising. I told him that his socialistic poems, in which he graphically visualized machines as devouring monsters, were far more artistic and therefore impressive to the non-Single Taxer, and so I begged him not to invite the unfavorable comparison—to which request he kindly acceded.

Here is an illustration of my point. Thomas Hood appealed to "men with mothers and wives" to remember:

"It is not linen you're wearing out,
But human creatures' lives."

This is just the kind of homely figure which touches the human heart, the central organ of poetic sensibility, but it outrages the intellectual sense, since

the logical conclusion of the adjuration is the absurd advice, "stop wearing shirts altogether."

But when the element of falsity is purely formal, when there is real truth behind the figure of speech employed for the sake of inciting the imagination, that spur of the emotions which in turn impel to action, poetry can appeal both to the heart and the head. Henry George was an accomplished craftsman in the effective use of poetic prose, employing the imagination of his readers in the proper place. After he had carried them with him by pure reason to a realization of a truth, he changed from philosopher to prophet and, giving loose rein to the prescient poetry of his soul, evoked the same element in their breasts, illuminating instead of beclouding the truth, as would have been the case had he indulged in rhapsodizing before stating his theme or while developing his argument.

It is the poetic or artistic element in "Progress and Poverty" which has made it the most popular treatise ever written on what previously had been known as the "dismal science."

I am not leading up to a plea for writers of Single Tax treatises to follow George's example. His great book truly deserves the title of the Bible of the movement, in that it is all-sufficient for enlightenment of the ignorant and comfort and inspiration of those who have seen the truth. Poems of high quality it has called forth, and of supreme degree it shall some day inspire, and it has been and shall continue to be, the source of ideas artistically presented in story and parable. If there is a lack in the expository literature of the Single Tax, it is in the case of text-books. No primer or manual of economics of the Georgian school has yet been written which is properly adapted to instruction in the class-room, or even for self-instruction. Henry George apparently began his "Science of Political Economy" as a practical treatise, but it ended as the most heterogeneous in character of all his works, a mixture of scientific treatise, philosophical dissertation, and general critique of his subject. He never could have written a text-book. He was a teacher with a philosophic mind and journalistic training, not one with pedagogic bent and experience. I think a chief reason for the fact that is brought forward against the Georgian economy as indicating its unscientific nature, namely, that it is not taught in our schools and colleges, is that no Single Tax writer has yet appeared who is a real teacher in the pedagogic sense of the term—such a man, for instance, as was Professor William Graham Sumner of Yale. It is true that the text-books on political economy in use in our colleges and universities are for the most part written by third rate teachers with 'steenth rate intellects, but there is no Georgian text-book with any rating at all. Perhaps from the ranks of the bright boys and girls in the schools of New York State who have been converted to the Single Tax through writing essays on the subject for prizes offered by the Single Tax League of New York State, will arise a writer of first class both as a teacher and a thinker, who will prepare a text-book on economics that will consign the present ones to the second-hand stalls.

There is an education which is more effective in diffusing general knowledge, though not specific, than that of the schools. It is the instruction in entertaining form of the people, exemplified in recent years by the "university extension" movement, Chautauqua circles, popular lectures combined with illustrations, and, above all, moving picture shows designed to impart useful information.

One of the early forms of popular education remains potent for great good, though it has been little developed to this end. It is the school entertainment, designed generally to celebrate public holidays, and therefore of a patriotic character. The brand, however, is invariably that of "flag patriotism," a natural impulse among the young, and therefore a basis for building upon it a higher order of social consciousness, but confining and dwarfing to the mind and heart when regarded as the "be all and end all" of the relation of the individual to society.

In order to utilize, as a means of Single Tax propaganda, this long-established, widely prevalent, yet sadly neglected instrumentality for popular education I have prepared an entertainment called "Columbia's School," which is a course in progressive patriotism, rising from childish interest in mere symbols of loyalty, to mature devotion to the principles of social justice and the institutions through which it may be realized. The programme of the entertainment is elastic, consisting of songs, recitations, drills and marches, etc., any one of which may be omitted without impairing the continuity of the thought of the whole entertainment. There is a part for every class from kindergarten to high school, and for individual members in each class. The successive divisions of the entertainment are (1) Symbols of social union, protection and culture, e. g., the flag, the sword, the school bell, etc.; (2) Jeffersonian democracy, e. g., the Declaration of Independence; (3) Fraternity, e. g., reconciliations of the North and the South; (4) Equality of Rights, e. g., Woman Suffrage; (5) Social Morality, e. g., Temperance; (6) Economic Justice, e. g., the Single Tax; (7) Cosmopolitanism, e. g., Freedom of Trade and of Immigration.

I present herewith, on following pages, division 6 as of special interest to the reader:

Now, because of its advocacy of radical ideas this entertainment has little chance at present of acceptance by the public schools. Accordingly, if it be produced now, this must be by private schools or young peoples' societies in radical communities, such as Fairhope, Arden or Free Acres, or in neighborhoods where the people are progressive in their ideas.

I shall be pleased to correspond with those interested in producing this or a similar entertainment.

MARION M. MILLER,

909 Carnegie Hall, New York.

COLUMBIA.

What boots it, though, that roof and hearth are freed
 From the dark menace of the Liquor Power,
 If gains of temperance are seized by Greed,
 And living's cost grows higher every hour?
 Home is not safe till to the hosts of Toil
 We grant unhindered access to the soil.

Boys and girls enter in costumes representing various industries. They perform the following

LABOR DRILL.

(Here follow technical directions).

At the close of the drill, the company arrange themselves at the back of the stage and the leader steps forward and recites:

LABOR'S LITANY.

By our strength from Nature drawn,
 Knitted thew and corded brawn;
 By our livery of the soil,
 Tan of sun and grime of toil;
 By our blood-drops coursing free
 As the currents of the sea,
 By the wind, the wave, the light,
 We do claim our cosmic right;
 Right to live and freely move,
 Right to labor and to love;
 Right by simple human birth
 To the freedom of the earth,
 And, by God's own high command,
 Equal right to use of land.

APOSTROPHE TO LIBERTY.

By Henry George.

Recitation by older pupil, boy or girl, of the famous *Apostrophe to Liberty* in "Progress and Poverty."

THE MAN SENT OF GOD.

Recitation by older pupil, boy or girl.

"There was a man sent of God, whose name was Henry George."—*Father Edward McGlynn at the funeral of Henry George.*

The world forgot its God,
 From Him men turned aside
 And after Mammon trod,
 False science as their guide *
 Thus runs God's holy Word,
 "Earth's profit is for all;"†
 Said Science, "How absurd!
 The yield is far too small;
 The strong alone the earth must own,
 The Weak—go to the wall!

Thus, as in days of old,
 The people were misled;
 They made a Calf of Gold
 And put it in God's stead.
 Then, lost to sense of shame,
 To it they sacrificed
 With pagan pomp, in name
 Of humble Jesus Christ!
 Within God's shrine to Gold divine
 They drank, they danced, they diced.‡

The lowly folk oppressed,
 Had none on whom to call;
 Did God not send the pest
 War, want—ay, evils all?
 What wonder that they cried
 Against His rule unfair,
 Or else His reign denied
 Who answered not their prayer,
 And anarchist and atheist
 Became in their despair?§

*Thomas Robert Malthus, an English economist, in his "Eessay on Population" (1798), held that population increased faster than subsistence, and hence poverty was inevitable, unless population were held in check by war, pestilence or restriction of birth. His views were generally accepted by students of economic science.

†"The profit of the earth is for all."—Ecclesiastes v. 9.

‡In Malthus' time clergymen took part in drunken orgies; church fairs and church lotteries exist in the present day.

§Until the advent of Henry George the opponents of the present social order were divided into two schools of thought, the Anarchist-Communists, who wish to abolish all government by authority, and the Socialists, who would seize the government in the interest of workingmen, and extend its authority in order to own and operate for the public all means of production. The Anarchists are almost without exception atheists; the Socialists largely so, as indicated by the name of a small and dwindling faction, the "Christian Socialists," assumed to distinguish them from the other sort.

But He who sits on high,
 Patient, compassionate,
 Although He heard the cry,
 Did not His plan abate;
 From the acceptance blind
 Of Powers' cruel creed
 By suffering the mind
 Of man must first be freed;
 Before that time the truth sublime
 The people would not heed.

One prophet of the Lord,
 Who spoke with burning tongue,
 Was mocked by them who heard,
 And into prison flung;*
 Another, who in youth
 Beheld the vision clear,
 Denied in age the truth
 Because of culture's sneer.†
 And one a Dove with note of love,
 Nor high nor low would hear.‡

Then God sent forth a man
 Whose name was Henry George,
 And by this perfect plan
 Formed him on Freedom's forge.
 From Nation's freest soil
 Her finest ore He drew,
 And with the sweat of toil
 Tempered each tender thew,
 And seasoned him in heart and limb
 Where the wild tempest blew.§

*Thomas Spence was expelled in 1775 from the Philosophical Society of Newcastle, England, and afterwards imprisoned, for declaring the equal rights of all men in the land.

†Herbert Spencer published in 1850 "The Right to the Use of the Earth," being the 9th chapter of "Social Statics"; his strictures therein on "Sir John" (the landlord) and "His Grace" (the bishop) were so deeply resented by these privileged classes that in later editions he suppressed the chapter (see Henry George's "A Perplexed Philosopher").

‡Patrick Edward Dove, a Scottish philosopher, published in 1850 "The Theory of Human Progression," in which he prophesied a reign of equity on the earth through abolition of all privilege, especially land monopoly. The book was little noticed except by American abolitionists. Another forerunner of Henry George was Edwin Burgess, of Wisconsin, who outlined the Single Tax theory in Letters on Taxation, published in 1859 in the *Racine Advocate*, and recently republished by William H. Buffham, Racine, Wis. These elicited almost no comment.

§Henry George was born in Philadelphia in 1839. In early manhood he sailed before

Then with the key of love,
 A dear wife's tender croon
 Above his babes, God strove
 To set his heart in tune
 To tenderest notes, until
 Too soft was not a sigh,
 Too noisy not a mill
 Nor attic room too high
 For him to hear the summons clear—
 Humanity's sad cry.

Or on the winds of North
 Or South, or East, or West,
 God's voices called him forth—
 The sighs of the oppressed.
 Out of the deepest mine,
 Through thickest factory wall
 Where women waste and pine,
 And children faint and fall,
 In heart and brain he caught the strain,
 The battle's clarion call.*

And forth from brain and heart
 He sent again the cry
 So loud, the world did start
 As at the bolt-rent sky,
 And yet so piercing clear
 That with one lightning stroke
 It shore the darkness drear
 And trance-bound Faith awoke,
 For God's own word the people heard
 When George His prophet spoke.†

the mast to California, where he became first a type-compositor and then a journalist. In 1879 he published "Progress and Poverty," which has been called "The Bible of Economic Freedom," because it shows how land monopoly, the foundation of all forms of social injustice, may be abolished by taxing the value of land, exclusive of improvements, thus turning the community value into the public treasury, and by remitting all other taxes, which, falling on labor products, check enterprise and fine industry. His doctrine is popularly known as the Single Tax; a better name is that which he proposed: "The Philosophy of the Natural Order."

*See the close of "Progress and Poverty" beginning with "He who will hear, to him the clarions of the battle call."

†No other economic work ever created a sensation equal to that caused by "Progress and Poverty." It was hailed by all progressive minds as introducing hope and joy into the "dismal science" which political economy had become under the domination of Malthus.

"Thus saith the Lord of All
 Whose justice never fails:
 'Think ye I rule this ball,
 With false, uneven scales?
 That these I will to Have,
 And these that they Have not?'"*
 That Toil for East should slave
 And bless me for his lot,
 Since from his woe shall meekness flow,
 And love, by alms begot?

" 'Nay, Me ye do blaspheme
 And set My law at naught.
 Ye lords who idly dream
 O'er cups with richness fraught.
 No! not for drunken drones
 This fruitful earth was planned;
 Up from your easeful thrones
 And hear My high command;
 With righteous tolls redeem your souls;
 Restore the folk their land.' "†

" 'And you, O simple folk
 By false commandments cowed,
 Arise, cast off the yoke
 Where to your necks are bowed;
 Stand up, for ye are strong
 In strength that shall increase,
 And right the ancient wrong
 By bloodless arts of peace,
 Till none shall know want's bitter woe,
 And strife for aye shall cease.' "

*Henry George's terms for the two classes into which present society is divided.

†By turning over to the public the community value in land, as this accrues, the land in usufruct if not in actual use is restored to all the people. Private *possession* of land is natural and proper, but not the retention of values incident thereto which are created by the public. Under the Single Tax, possessors of land would have all the values created by their capital, their skill, and their labor, instead of as now paying fines in the form of taxes for employing these. But no one could profitably retain more land than he could use, so large estates would be broken up into small holdings, and, the speculative value of land being destroyed, these would be taken over by men with sufficient capital, ability and industry to work them, holding tenure on the sole condition of paying to the public the community value, or rent.

So in these latter days
 With terms to fit the time,
 In Science' prosing phrase,
 God taught His truths sublime;
 And not by word alone
 That, deedless, dies ere said
 His servant made them known;
 For them his own heart bled,
 For them George wrought, for them he fought,
 And lay their martyr, dead.*

And we who knew not God,
 The Poor, the Weak, the Low,
 The Toilers undertrod,
 Beheld Him in that blow;
 "God doeth all things well,
 His laws are perfect laws;
 Let time His praises tell
 Which truthward ever draws,
 For from that death, with vital breath
 Springs up anew the cause."

And they shall know our God—
 The Rich, the Wise, the Great—
 Not aye shall Justice nod
 And Rapine rule the State.
 Already in the East
 The signs of promise are;†
 With us are those that feast
 Beneath the austral star‡
 With brightening skies let hope arise;
 On to the Holy War!§

*Henry George died October 29, 1897, in the midst of the campaign for Mayor of New York, his death being due to his exertions in the contest. Before entering the fight he asked the author, among other friends, for advice in the matter. When reminded of his ill-health, he dismissed the suggestion as inconsequential, and asked if his candidacy would promote his cause. This could not be denied. He then said, "I will make the fight."

†The present Liberal Government of Great Britain, under the leadership of David Lloyd George, Chancellor of the Exchequer, introduced the principle of Henry George in the famous Budget of 1909, in vain opposition to which the House of Lords virtually committed suicide.

‡In Australia and New Zealand the principle of the Single Tax has been partially adopted, with remarkable results in improvement of social conditions. This is also true of cities, such as Vancouver and Edmonton, in western British America. Pueblo, Colorado, in 1913 adopted the Single Tax, the first city in the United States to do so under the protection of State laws.

§Father McGlynn, looking on the Single Tax cause as a religious movement, called it "The New Crusade."

HENRY GEORGE OUR HERO.*

Song by the company to the air of "John Brown's Body."

Henry George our hero in the war with wrong and woe,
Henry George who ever bore the battle's brunt and blow,
Henry George has fallen with his face against the foe,
But his soul goes marching on.

Glory, glory, hallelujah!
Glory, glory, hallelujah!
Glory, glory, hallelujah!
His soul goes marching on.

Henry George's spirit still shall lead our hosts along,
Henry George's banner wave above the swelling throng,
And Henry George's noble name resound in shout and song,
As we go marching on.

Glory, glory, hallelujah!
Glory, glory, hallelujah!
Glory, glory, hallelujah!
As we go marching on.

Henry George though dead has won immortal victory,
For Henry George's word has gone beyond the farthest sea,
And Henry George's holy cause shall set the wide world free
Since God is marching on.

Glory, glory, hallelujah!
Glory, glory, hallelujah!
Glory, glory, hallelujah!
Our God is marching on.

*Sung at the Cooper Union upon the day following the death of Henry George, who was at the time candidate for Mayor of New York. The singing was led by John W. Hutchinson, the aged musician of the Abolition movement who first sang in public to the same air "The Battle Hymn of the Republic," by Julia Ward Howe.

SINGLE TAX REVIEW

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PUBLISHER'S NOTES.

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WE have thousands of the Special Numbers of the SINGLE TAX REVIEW, those for Great Britain, New York City, Vancouver, Edmonton, and the Special Buffalo Conference number. Send one dollar for ten of these. They are admirable propaganda documents in that they tell of things accomplished.

—

HAVE you sent in your pledge for the Single Tax Year Book? If not, please do so at once.

—

It is pleasant to record here that the original suggestion for a Single Tax Year Book, Manual, or One Volume Encyclopedia of the Single Tax, emanated from Mr. W. I. Swanton, of Washington, D. C.

—

THE University of Oregon Library, Eugene, Oregon, is in need of Nov.-Dec., 1914, REVIEW for binding.

—

THE Library Association of Portland, Oregon, wants July-Aug., 1914, REVIEW.

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WITH this issue many subscriptions expire. Please renew promptly. Also see that your friends subscribe.

THE COMING SINGLE TAX YEAR BOOK.

—

The proposition for a Single Tax Year Book, or Single Tax Manual and One Volume Encyclopedia of the Single Tax Movement, has aroused much favorable comment. There seems to be a general conviction of the need of such a work that will answer every main question of the inquirer.

Every movement has its Year Book or Manual. The woman suffragists are now at work on one and the matter has been agitated among them for some time. The British Statesman's Year Book is a work to which constant reference is had.

We have numberless pamphlets answering a variety of questions, but this literature is unsystematized and impossible of definite reference. To the student in search of information we can only indicate this mass of unrelated printed matter, and send him to some public library to dig it out for himself. There is no single compendium to which we can refer him.

The philosophy of our movement is complete in the works of Henry George. Little can be added, save the reinforcement of that philosophy by explanations of phases of later industrial development, and the evolution of those industrial factors during the last thirty years which have strengthened and confirmed the eloquent contentions of "Progress and Poverty."

And there are a great variety of questions which arise in the experience of the individual in search of economic knowledge bearing on the relation of our movement to the many causes seeking adherents. There are very many matters of historical importance in connection with the progress of the movement which the student desires to know and which today he would have infinite difficulty in discovering for himself. In a year from now it is to be hoped that we will be able to refer him to the Single Tax Manual, which will be a storehouse for the student and propagandist.

We are yet very far from the pledges

necessary to enable us to take the preparatory steps for placing such a work before the Single Tax world. Our readers are asked to read the advertisement as it appears in the back pages of this number of the REVIEW, and to rush their pledged subscriptions with all haste. Bring the matter up in your club meetings. Send to us for copies of the prospectus and blank pledges. See that these are placed in the hands of the members of your local organization, that they are at the plates of diners at Single Tax dinners, and that you have them beside you so that they may be slipped in your Single Tax correspondence.

There is no limit to the number of copies that may be subscribed for by the individual! Put your name down for as many as you can, and thus hasten the completion of the seven hundred pledges as soon as possible.

AN ACT FOR THE ENCOURAGEMENT OF STURDY BEGGARS.

When banditry, brigandage, piracy, and the lower and more criminal forms of beggary became more or less beset with legal penalties, the domain of roguery was transferred to the political and economic field.

This new departure of felonious activity has no Villon to sing tunefully its commemoration, and is yet without its Newgate Calendar, or Beggars' Opera. But there is provided abundant material for the theme whenever that body known as the Ways and Means Committee sit in our national councils.

For then along the roads leading to the Capital come the army of criminal beggars, some with crutches, limping, some with difficulty trying to conceal the soundness of their limbs, each bespeaking for some century old industry which he represents a few more crutches to be paid for out of the national treasury; another with a patch on his eye or a painted ulcer; another aping incipient paralysis incurred, he will tell you, by reason of the reduction of the tariff from one hundred to eighty per cent. on something he has for sale—all clad in mournful tatters assumed for the occasion. Truly, a theme for a Beggars' Opera.

The laws of Great Britain of old attempted to visit mendicancy with many severe penalties, but we have a law for its special encouragement, known as Rates of Duty, combined Specific and Ad valorem. The law is prolific in the creation of Sturdy Beggars. In the old days the mendicant vagabonds used to exhibit children whose limbs they had broken in infancy to excite compassion; if this cruel expedient is not common in our day, we can at least exhibit quite as many juvenile victims of organized mendicancy.

This is the spectacle every year presented by the sturdy beggars under the protecting ægis of our tariff laws in Free America. But what is remarkable is that it is the only known system of robbery and spoliation which is intemperately and violently defended by its innumerable victims as being a good thing for them. These latter, the voters of the nation, are entirely honest in believing that a system that robs them somehow inures, if somewhat mysteriously, to their benefit.

Of course, it is not so. Even Mr. Carnegie and other chevaliers d'industrie who are out of it, laugh at it now. Are the victims themselves no wiser?

WORKERS OF THE BUILDING TRADES, AVOID THESE CITIES!

The *Carpenter*, trade monthly of Indianapolis, Ind., prints a list of "Localities to be Avoided." This list includes nearly 250 cities and towns. It is interesting to note that Houston is not one, though Vancouver is. But should not this list of towns and cities arrest the attention of those who claim that the cause of unemployment lies in the individual and not in social maladjustments?

If there is but little or no chance of employment for carpenters in nearly 250 cities and towns there can be little chance for those of other vocations. So the phenomenon of unemployment seems a problem of places, not persons, for the notice of avoidance does not read that lazy or shiftless carpenters, or intemperate carpenters should

avoid these locations, but that *all* carpenters should.

And this list is rendered all the more significant by the absence of another list. We are thinking now of a hypothetical list of "Locations Wanting Carpenters"—not 250 such places, we want to be reasonable, but say a half dozen. Did anybody ever see any such list in any trade paper as a standing notice, with only such minor changes as slight normal fluctuations in the building trades might call for? It is always "Localities to be Avoided," with the remaining cities and towns in the doubtful column.

Yet in every one of these cities and towns there are people wanting homes; in all of them there is land on which homes might be built, and all these people, shoemakers, grocers, farmers, clerks, et al., would gladly welcome these carpenters to their town. *Who and what is it that stands between them?*

WHERE PROFESSORS DISAGREE.

Prof. Chas. R. Henderson, of the University of Chicago, Ill., commenting upon the decision of Chas. R. Crane to move out of Illinois to avoid the operation of its iniquitous tax system, says:

"Mr. Crane's action is a glaring example of what the personal property tax has stirred up. He wants to be honest; he is an essentially honest man. Yet he knows if he stays here his income will be confiscated. The general property tax is unjust, partial and iniquitous and has been so recognized for more than thirty years. It is to be hoped that this atrocious law will soon be wiped off the statute books."

Now Professor Charles J. Bullock of Harvard has just declared that the experience of Pennsylvania and Maryland should tend to a revision of the opinion that it is impossible to collect any reasonable amount of revenue from intangible wealth.

We confess to be uninformed at present, but if they are able to do in Pennsylvania and Maryland what King John could not accomplish with rack and thumbscrew in the attempt to extract wealth from the rich

Jews of the kingdom, and the more moderate but annoying processes of a later civilization have failed in, the experiment will be watched with some interest. But we suspect Prof. Bullock is altogether too sanguine.

POLITICAL economy has been defined as "the science of wealth." It is really the science of poverty and how to abolish it. Suppose the problems of the science were studied according to that postulate. Then soon there would be no economic problems, no economic science, and a lot of economic place-holders would lose their jobs.

It may be that the government ownership of certain functions is not a denial of the individualistic philosophy but is necessary to its establishment in fact. The Johnstown (Pa.) *Democrat* has put this strongly in a recent issue speaking of railroads:

"The railway under private control might be unobjectionable were competition in service a fact instead of a fiction. There was a time when railways did compete one with another. But it was never a real or genuine competition, for the reason that there cannot be two shortest and best lines between given points. One line must of necessity possess an advantage which the other cannot offset or overcome. Thus monopoly obtains, community of interest and gentlemen's agreements being intermediate steps."

TEACHING THE WORKERS.

"Told in the vernacular" might serve as a title for a story in a recent number of the *International Molders Journal*, Cincinnati, Ohio, in which the author tells the truths as they are in "Progress and Poverty" in the familiar and homely language of the streets. This is the opening sentence, but an effective one:

"Henry George, in his 'Progress and Poverty,' points out that, after every panic or business depression has run its course, and times begin to get better again, the first class of men to get busy are the real

estate boomers and land exploiters, who are constantly on the watch and eager to hear every whisper of a new enterprise, not with the intention of helping it along, but with the dirty and immoral desire of anticipating its wants and forstalling it by buying up the land, water and air spaces it may need to carry on its work, and then charge it three or four prices over and above what it should actually pay before they will allow the enterprise to secure the site it must have before it can carry on a work that will benefit the community in which it exists, and the world as a whole."

THE history of the progress of land reform and tax reform is and will continue to be the history of the progress of civilization.

NEWS FROM DENMARK

The progress of the Single Tax movement in Denmark in 1914 may be divided into the work for our principles among the people and our work to change our taxation laws in accordance with these principles. The result of our educational work has been gratifying. Workers have been added to those already in the field and the press is becoming more hospitable. Though the press for the most part remains indifferent the papers actually hostile are less in number.

The war has caused some decline in the work, but after the first great shock we are going ahead again. For the year ending August 1, two hundred and thirty lectures have been delivered. C. N. Starke, Ph.D., has delivered eight lecture courses of six lectures each, and several of our workers have appeared before our high schools and schools of agriculture. In this connection Messrs. Lange and Christensen are to be named.

Of course the greatest work for the cause has for the most part escaped record. The Small Holders Societies, the Henry George Leagues and the schools of agriculture have done good work.

The Radical Party, now in power, has as its programme the abolition of customs and a gradual introduction of the taxation of

land values. That party and the Social Democrats have a majority in the lower house.

The Small Holders Societies have a programme in the same line. Still better, they are advocating the principle, equal rights for all, privileges for none. Their membership is now 50,000. Denmark had in 1911 two and three quarter million inhabitants.

The Minister of Agriculture, M. K. Pedersen, has been active in propagating the following reform plan: Taxation of real estate; an unearned increment tax as high as four per cent.; the right of every grown man and woman in the country to get sufficient land to cultivate and in the city enough land to erect a home. This object to be secured by confiscation with reasonable compensation to the owner.

The Social Democrats will come our way by and by. We have many Georgian Socialists. Their programme is being changed to meet the needs of the country people.

The political events favorable to our propaganda are several, chief of which is the report of the Committee on Local Taxation, the whole committee agreeing upon the following recommendations:

1. That a separate ground valuation in connection with the valuation of real estate be made.
2. That the increasing local expenses be raised by taxation of land to some further extent.
3. That exemption from taxation shall affect improvements only.
4. That public improvements, such as water, etc., be charged to some extent to the landowners getting the benefit of them.

In that voluminous report of 460 pages Mr. S. Berthelsen's special report is to be noted. He has indicated with much labor and ingenuity how the tax laws may be made to conform with our principles. He has introduced much useful information respecting taxation in Australia, New Zealand, Sweden, etc. The Somers Assessment System is explained in detail. This report has great importance, for it carries our principles into administration circles.

Another political event of importance is the passage in the lower house of a bill for the re-valuation of real estate with separate

land valuation. The upper house rejected the bill on account of the land valuation clause. The opponents of the bill argued the imperfection of the valuation machinery. But the real reason was clear enough. The landowners did not want to disclose the real value of their holdings. But their power is on the decline, as the government is appointing members to the upper house to fill vacancies caused by death.

The landlords' power is threatened from another quarter. That is the pending constitutional amendment decreeing universal suffrage for men and women, rich and poor, in the election to the upper house, the same as prevails now in elections of members to the lower house. When that amendment is carried the special power of the landlords will be a thing of the past.

Thus it will be seen that though this unfortunate and terrible war has created great uncertainty the prospect for our reform is not really so bad and gives us heart of hope in this evil time—ABEL BRINK, Copenhagen.

A RHYMING PEDDLER.

I have been not a little surprised at the number of people that I have met during the few weeks that I have been visiting Philadelphia who call themselves Single Taxers, or who at least are in favor of reducing or removing taxes from improvements.

The case that surprised me the most, however, was a man who came to the door peddling pins, needles, etc. When an able, skillful man comes that way, I know it is the last resort of an unemployed; therefore, I nearly always buy something.

In conversation, I soon found that years ago he was a faithful attendant at the Single Tax meetings and in the same establishment where he worked, he had a friend, Mr. Barlow, who was something of an apostle in his way.

At one time Mr. Barlow with some friends went to appeal against the low assessment of some vacant land. My peddler friend then composed the following lines, which he assured me he had never committed to writing. I therefore got him to dictate

them as I thought they might be of interest to your renders. They may savor of crudeness, but from a man to run them in his mind in a foundry, they show readiness and some merit.

LONG LIFE TO JIMMIE BARLOW.

BY JAMES HAMILTON.

Long life to Jimmie Barlow
 The man who's gained great fame,
 By advocating Single Tax
 Which is the modern name
 For adjusting the wrongs of centuries
 That have oppressed and trod
 On the masses of the people
 By the masters of the sod.

Today he has gone and left his shop
 To make his last report,
 Before the Bar of Justice
 In the City of Camden Court,
 Where he'll complain with cold disdain
 Of the grabbers of the sod,
 Who're tramping down beneath their
 feet
 The laws of man and God.

I would that every toiler
 From Maine to the Golden Gate
 Of our far-famed California
 Would sign upon our slate,
 And fix a just taxation
 And make the folks disgorge,
 According to the teaching
 Of our leader, Henry George.
 —W. A. DOUGLASS.

THERE is a bill before the Wisconsin legislature advocating home rule in taxation. Assemblyman Edward Nordman, a Single Taxer, is its sponsor.

D. W. BUCHANAN, of Winnipeg, addressed the Colorado Single Tax Association in Denver, on Feb. 9, his subject being "The Single Tax in Canada."

PRESIDENT WILSON has appointed T. L. Siddons to the Supreme Court of the District of Columbia.

THE LATE JULIA A. KELLOGG—AN
APPRECIATION.

The following are two interesting letters:

HON. HENRY GEORGE:

Dear Sir.

I have just finished reading your wonderful book, "Progress and Poverty," and I cannot refrain from expressing my gratitude to you for the solution of a problem which has always perplexed and distressed me. Your argument has the precision and force of a mathematical demonstration, and carries conviction as irresistibly. You have embarked in a great work. The greatest, perhaps, ever undertaken by man. May your courage not fail! To believe that a cause is just is to believe that it will eventually triumph; but the outlook at present is dark, indeed. I think that things must grow worse before they grow better.

Pardon my intrusion upon your valuable time, and believe that henceforth as long as I live, I shall at least talk for the good cause since I can do nothing else for it.

Very respectfully yours,

Oct. 31, 1882. JULIA A. KELLOGG.

NEW YORK, NOV. 3, 1882.

JULIA A. KELLOGG:

Dear Madam,

I thank you very much for your appreciative words. But the outlook is not dark. It is really very bright. There are thousands of us now all over the country, and it will not take us long to produce an effect. Even if you do nothing but talk to your acquaintances, you can do a great deal. But whether it be much or little, do what you can.

Yours in the fraternity of a great cause,
HENRY GEORGE.

The letter of Julia Kellogg to Henry George is so genuinely self-revealing as to afford an appropriate introduction to these brief notes of appreciation. The theorem worked out with mathematical precision to a clear demonstration was the effective condition of her assent. That the problem involved concerned the welfare of that large portion of her brethren and

sisters who had seemed doomed to perpetual want, made its solution a boon to herself that called for a personal expression of gratitude. Finally, to see was to proclaim, to believe was to act, and the promise to talk for the "good cause" was kept with all the faithfulness due to a sacred pledge, and more, with all the cogency of luminous comprehension, and all the warmth of conviction.

Two years after the above letters were written, the writer was living under the same roof with Miss Kellogg in relations of intimacy which began thirty years before, when the latter, who had a school for girls in Brooklyn, accepted her assistance with the younger classes in return for most inspiring lessons in history. All the ardor for the better cause which ever marked Julia Kellogg came out in such unexpected exclamations as "Lovely!" with which she briefly disposed of the "unmeasured calamity" that overtook Xerxes in his attempt to subjugate Greece, and in the glowing enthusiasm with which she hailed the Magna Charta as if it enfranchised herself.

It was natural then that in the winter of 1884-5 "Progress and Poverty" should be presented to her former pupil as the last best thing Miss Kellogg had to impart. Daily readings with a search quiz in the evening. An abstract covering only four pages of commercial note, giving six reasons why private ownership of land is unjust and unwise remains to the writer as an earnest of her friend's later achievement with the work of Patrick Edward Dove.

Believing in the Single Tax as a radical cure, Miss Kellogg was often rather impatient of the various charitable cataplasms with which society aims to soothe the pains of poverty, but timely and furtive palliatives bestowed by her own modest right hand are gratefully remembered.

A better than stoical courage for the hard things of life and a "genius for friendship" may truly be accorded to our friend: also that soundness of judgment which characterizes—does it not?—her less confident expectation of an early victory than her distinguished correspondent seemed to entertain.

Her sense of humor enlivened the grimmest subjects and embraced the most trivial as witness her gleeful surprise on discovering in one of Shakespeare's Historical Plays a quip in disparagement of prunes!

Long enforced disuse of her eyes and her utter inability to let her mind vegetate wrought an impress of thought on that brow of which it may not be too much to say that we shall not look upon its like again.—M. J. J.

THE NEW LAND PARTY PLATFORM.

STATEMENT OF PRINCIPLES AND POLICIES.

It is meet and proper for those organizing the Land Party to make declarations of principle and policy, and to set forth reasons for its coming into being:

1. All men being created free and equal, they must under any well ordered government have equal opportunity in life; this is impossible under institutions that permit the private monopoly of nature's resources, all of which are included under the term "land."

2. Human beings cannot exist without the land; of right it belongs to all the people, and any form of tenure which allows some to hold land out of use is an injustice to others who wish to use it but are not permitted to do so. To prevent the use of land also works great injury to the State and nation.

3. In order to make possible the proper use of land there must be security of tenure, protected by law. This can be provided for under deed or lease giving evidence of rightful possession. Such land must not be taken from the lawful holder thereof in any proceeding, without full compensation for improvements made thereon.

4. Who creates rightfully owns. Individual products under natural law belong to individuals. What is not humanly created belongs to all. Thus the land, not being a human product, belongs of right to the community. In agreement with this principle the people rightfully own publicly erected school houses and

other civic buildings, also land values, all being created by the community. Adhering to this principle we reject the socialistic dogma that the community has right of collective ownership in private buildings, machinery or other products of individual skill, industry and enterprise.

5. The people being rightful owners of the land, not as individuals, but as tenants in common, they are entitled to the income or rental value, but not to the income derived from improvements on land.

6. Having in view the fact that most of the land in this country is held out of use under a monopoly system of private ownership, we declare that the best means yet devised to get rid of this evil is found in the taxation of land values regardless of improvements; that such taxes should ultimately amount to ground rental value.

7. The rental or annual value of the land alone would in time of peace provide ample funds for all purposes of government. In time of war or other great emergency temporary taxes on personal property or incomes might possibly be necessary, but no tax which creates a monopoly is ever justifiable. Adoption of these principles by all countries will prevent war between nations.

8. The taxation of land values only would make it undesirable for private individuals to hold land out of use to the injury of the whole community; it would at first weaken and finally abolish land monopoly with its attendant poverty and starvation, and do so with less friction than any other plan yet suggested.

9. Under a people's government the best method of attacking public evils and securing what is good in laws and institutions, is to vote against the evil and for the good. Therefore we resolve by our votes to further the adoption of principles and policies herein set forth.

10. Land Party adherents would prefer to vote for this system of taxation as a proposition, separate from party politics; being denied that privilege in nearly all of the States, we will support at the polls such candidates only who openly indorse our principles and agree to support them faithfully wherever laws or constitutions

are made, and whose pledge to that effect can be relied upon. Nothing can be gained for a good cause by voting for its enemies or its inactive friends. When aspirants for office cannot be relied on to support these principles ably and honestly, the Land Party will nominate its own candidates, especially for offices having to do with the making and enforcement of laws affecting taxation and land monopoly.

11. Private monopoly of land is the parent of all other monopolies which burden the people; it destroys human liberty and is the main cause of that poverty which curses a large proportion of the human race. The noblest political aim is to lessen and finally prevent poverty. This is the purpose of the Land Party. It cannot be accomplished so long as our laws foster the acquisition by some of the wealth earned by others.

12. The Land Party has full sympathy with the initiative and referendum and many other proposed reforms in the policy of government, to which we give our hearty support. But our main object is to secure the taxation of land values so as to bring natural resources within the reach of all persons willing to pay to the State (that is, to the people) a fair annual rental for their use; it is here referred to as a tax on land values, only to suggest a convenient method of collection.

13. We favor the community creation and ownership of such public utilities as are necessary for use of all the people, and which cannot be created or operated under private control without the aid of monopoly. In other enterprises the State should not enter into business competition with any of its people. Individual initiative and enterprise are essential to human progress and advancing civilization, both of which are stifled under the extortions of private land monopoly; they would also be stifled under Socialism. Until this baneful monopoly is destroyed labor cannot obtain its earnings nor industry and enterprise their just reward. Personal liberty and land monopoly cannot together exist.

14. In all the States land taxation is provided for under State laws. The dis-

cussion of customs tariffs is not necessary in our work for land freedom. The object of the Land Party is to free our country from the blight of private land monopoly. All lovers of humanity, whether protectionists or free traders, can in our party ranks work together for the common good.

The principles herein set forth, if incorporated in our laws and institutions, would be of inestimable benefit to all; we therefore invite the co-operation of all lovers of humanity. We urge all to join us as co-workers in the Land Party who earnestly desire their country to become happy, prosperous and great beyond the fondest hopes of the past. Earnest effort, unremitting energy and consistent self-sacrifice will achieve victory.

Adopted at the city of New York, this 6th day of January, 1915.

G. WALLACE, Freeport, N. Y.
A. BASTIDA, 111 Broadway, N. Y. City
A. BOURGEOIS, Belleville, N. J.
W. J. WALLACE, Newark, N. J.
A. G. SULLIVAN, Farmingdale, N. Y.
B. E. CARPENTER, Cleveland, Ohio
G. HAXO, N. Y. City

Committee on Platform.

It was further

Resolved, That the above named persons shall constitute a Provisional Executive Committee, whose duty it shall be to take further steps to organize the Land Party, based on the foregoing declarations of principle and policy.

The above committee for the organization of the Land Party is a volunteer body of earnest men who are convinced that to effectively awaken the interest of the public and advance the propaganda of the land question it is necessary to bring it forward as a political issue in each State; separating its consideration and advocacy from the rivalries and prejudices dividing the electorate on national policies. To that end the committee has formulated the foregoing declarations of principles, carefully avoiding extraneous issues, and now urges the formation of a Land Party in each State.

The committee calls attention to the fact that within State boundaries there is no

real difference between parties and that consequently State elections have degenerated into annual scrambles for office and patronage by the politicians, who, to cover up the absence of real issues, encourage the voters to support in the State the party they favor nationally as recording their approval or disapproval of the national administration. Experience shows that this advice is generally followed and that the absence of real issues goes unnoticed.

The committee desires to state that it does not arrogate to itself any power or control over any State organization; that its individual members will enroll in their respective State organizations, support their duly elected officers and abide by the rules and regulations of such organization.

A. BASTIDA, Secretary,
For the Committee.

WHAT PROPHET WROTE THIS?

And it came to pass as the people increased in number the rulers and chief men grew fat and proud, for they walked not in the way of the Lord, but turned aside after lucre, and took bribes, and perverted judgment.

They gathered unto themselves the lands of the tribes and thus forced the people to labor and bring unto them the fruit thereof, so that the people hungered while yet they brought in corn and the increase of the herds.

Now the people knew not the manner in which they were despoiled but moaned in misery from day to day.

Then came there a prophet sent of God, who spake unto them saying,—

Hath not the Lord thy God given thee the land as an inheritance, with the command to subdue and replenish it?

Did not the Lord thy God, speaking through the mouth of His servant Isaiah, curse those who added house to house and field to field until there was no place for the people?

Arise therefore, gird up your loins and demand from the rulers the land which

thy God giveth thee,—that ye shall inherit it, one as well as another.

Now when the rulers saw the people assembled in rebellion their blood turned as water in their veins, for they said—who can withstand the multitude when it speaks as one man?

But the scribes and overseers counseled that emissaries be sent among the people to sow dissension and lead them astray.

These came unto the people with alms and doled out charity and urged them to ask that certain tithes be lifted, that wine be not drunk and that they save their pennies and put them out to usury; and from the people they raised up some to be overseers and judges and these also did urge the people in like manner.

Whereupon the people drew apart into rival camps and their hands were lifted against each other, and thus came the rebellion to an end.—AD-ITSAB, Chap. 1, verses 1 to 11.

DEBATE IN NEWARK BETWEEN EDMUND B. OSBORNE AND GEORGE H. GOEBEL.

On Sunday evening, March 7th, a debate on socialism occurred at the Strand Theatre, Newark, between Edmund Burke Osborne, the well known Single Taxer, and George H. Goebel, a prominent local Socialist. The question was whether it was to the interest of the working class to vote the Socialist ticket. Mr. Goebel contended that none of the old parties had anything to offer the working man, that they had failed in their pledges to carry out reforms in the interest of labor and that the best way for the working people to accomplish their ends was to stand solidly together and vote the straight Socialist ticket. He pointed to the labor legislation that had already been secured as due to the influence of the growing Socialist vote upon the old parties. Mr. Osborne, while in sympathy with the Socialist ideals, contended that it would be better for the working class if they united with one of the old parties on some practical measure of reform like public ownership of public

utilities or the taxation of land values and the exemption of labor products, measures which, if taken one at a time, could be realized by concentrated effort. The Socialists however, were determined to keep their eyes fixed on the remote ideal, unwilling to reach the goal step by step as history shows all human progress has been realized.

The principle of competition in industry he believed to be sound and necessary for the best development. He favored experiments in cooperation such as cooperative stores and as soon as feasible, cooperative factories to train the people in this method of satisfying their wants and gradually fit them for a wider application of the principle.

The spirit of the debate was most friendly and the audience sympathetic to both contestants.

Professor Byron C. Matthews acted as moderator and the audience was left to decide for itself whether they preferred the staunch idealism of Mr. Geobel as a means of political propaganda or the more practical program of Mr. Osborne.

HOW SLUMS SLAY.

Some new figures on this subject have just been prepared by Dr. Buchan, the Medical Officer of Health for Bradford, Eng. According to these, the death rate in one and two-roomed homes was about 25 per thousand last year, while the deaths in three-roomed houses were 20. On the other hand, the mortality rate in four-roomed houses was 12.4 and that in houses of more than four rooms 8.6 per thousand.

Thus the death rate where the people are crowded together is three times what it is in the other places.—*Toronto Health Bulletin.*

An effort is being made to organize the Single Taxers of Mississippi. In this work D. P. Dear, of Meridian and R. S. Phifer, of Jackson, are taking the lead. A recent debate in the State Agricultural College has awakened the hope that this State, never a very active center of the doctrine, may be able to perfect an organization.

CORRESPONDENCE.

UNDERSTANDS MR. BASTIDA.

EDITOR SINGLE TAX REVIEW:

I think I understand how Mr. Bastida feels. I don't believe in property in land any more than he does—I even go further, perhaps. The land doesn't belong to the people collectively any more than to any of them individually. It's the *use* of the land, not the land itself, to which everybody has an equal right. And in the use of the land it is the duty of each generation to remember that there will be others.

Property in land is the bane of all progress. The day is coming when those who uphold it, or even condone it, will be classed with those who upheld or condoned chattel slavery. This talk about recognizing the ownership of land itself but not of its rent, is like saying to a slaveholder, "You own the negro but not his wages; we are going to confiscate them."

Nevertheless, it proved impossible to found a successful political party upon the principle that property in human beings was wrong and should be abolished.

The beginning of the end of slavery was when its further extension was voted down. The argument that killed slavery was that *it didn't pay*. Hinton Rowan Helper failed to open the eyes of the South to that fact, but he did open the eyes of the North. The North had found out, long before Helper's time, that slavery in this latitude didn't pay; but the "Impending Crisis" showed that it wasn't paying in the South, either; that, consequently, it wasn't likely to pay anywhere in the country. It wasn't by talking about the wickedness of slavery that Ely Thayer got the money to colonize Kansas with anti-slavery settlers, but by reminding Northern business that Kansas as a free State would be a better customer than Kansas as a slave State.

We've got to open the eyes of business to what property in land is doing to business—hampering and throttling it at every step, preventing the possible production of wealth to an extent beyond present computation. We've got to show that collecting ground rent every year and

dumping it into the middle of the Atlantic ocean would be a far better business policy than its present disposition.

All over this country production is being carried on on inferior land while any quantity of better land is held idle. The business world is beginning to comprehend the situation, and a few object lessons like that of Houston are going to accelerate the process.

Cheer up! brother Bastida; the beginning of the end of industrial slavery is with us already!—H. J. CHASE, Providence, R I.

DIFFERS WITH MR. SALMON.

EDITOR SINGLE TAX REVIEW:

In the course of Mr. J. Salmon's interesting letter on Single Tax and Rent, published in the January-February issue, of the REVIEW, he endeavored to prove that the site-value of improved property, as compared with that of unimproved property, would be increased as a result of the application of a limited Single Tax.

He assumed, in order to illustrate his point, three pieces of property, as follows:

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

In order to produce \$600 of revenue under the present general property tax, the tax on each parcel would of course be \$200.

When, however, Mr. Salmon attempted to show how the Single Tax would be levied on these properties in order to yield the same total amount of revenue, he first added to the present site values of Lots 1 and 2, the capitalized values of the annual saving that would result from the exemption of the improvements. "Whatever allowance is made," he said, "in the tax on improvements on No. 1 and two must be capitalized on a six per cent. basis, the usual return on this form of investment, and added to the land value; otherwise the reduction would act the same as a gift of \$2,000 at 6% to No. 1 and \$1,667 to No. 2 at 6%." The

site value of No. 1 would thus become \$6,000, in his opinion, because of the saving of \$120 per year in the tax on improvements; that of No. 2 would become \$6,667, as a result of the saving of \$100 per year. The total value on which he would then levy the Single Tax would be \$22,667, instead of the original total site value of \$19,000.

In order to test the validity of this conclusion, let us assume that the three pieces of land are adjoining lots fronting along the middle of a block, each of them outside the zones of corner influence; that No. 1 has a frontage of forty feet, No. 2 of fifty feet and No. 3 of 100 feet; and that values along the entire 190-foot frontage are uniform at \$100 per foot. If, now, Mr. Salmon were correct in his views, then under the limited Single Tax No. 1 would become worth \$150 per front foot; No. 2, \$133 per front foot; while No. 3 would retain its present value. As, however, the factors that cause site value are absolutely identical for the three lots in question, it is evident that Mr. Salmon has included portions of the improvement values in his appraisals of Lots 1 and 2.

A limited Single Tax would be levied simply on the present site value of \$19,000. In order to produce \$600 in revenue, the tax rate would be \$3.16, and the respective levies on the three lots would amount to \$126, \$158 and \$316.—PH. H. CORNICK, San Angelo, Texas.

DO WE WANT ANY "BILLY" SUNDAYS?

EDITOR SINGLE TAX REVIEW:

Much of "Billy" Sunday's success is due to his personality, but to my mind, more is due to his policy of getting not only the church dignitaries and prominent laymen in "line with God," but in the encouragement he holds out to everyone—big and little—to do their share in "saving sinners" from the consequences of their own actions.

I would we had a Billy Sunday in the Single Tax movement. It seems to me, that in the past we have left too much of

the work to "the preachers," (our great speakers and writers) and we have slighted, or at least have not encouraged, the little, common, everyday Single Taxer to work for the salvation of a world apparently doomed to the hell of unjust economic conditions.

I am not decrying the efforts or belittling the results achieved by our "preachers." They have worked long and faithfully, and they have accomplished wonders. At present, however, "we face a crisis" (perhaps you have heard that before) in that the Single Tax is not laughed at any more, it is being looked upon now as a "serious business," and we have passed through the crank period, and the sinners of the world are beginning to recognize us as either liberators of humanity or daylight robbers. What we want now, is aggressive personal work on the part of every Single Taxer, in order to show the enemy that we have the goods and we have the punch.

The purpose of this letter is to get the "little fellow" (the Single Taxer who cannot "thrill a vast audience with his eloquence," and the writer who cannot make the solid ivory of the editorial head become as wax, with the power of his pen) to get busy and do personal work in "bringing sinners to repentance." Every one of us can do some talking and most of us can do some writing. As I have never made a speech in my life, but as I have written some letters, I would like to say a few words on this subject.

To all the "little fellows" that feel interested, let me ask you to "keep after" your local newspapers. Scan the editorials and the "Letters to the editor" columns closely, and whenever you find anything for or against our principles, don't be afraid to commend or condemn. If any public improvement is contemplated, and there is (as there generally is) some crazy attempt to provide for it by further taxation of personal property, get busy with your pens, and, regardless of whether your letter is published or not, put all the "pep" you can into it, and the editor at least will know there is someone with the punch, and one who is on the job.

Continue this kind of work for some time and it will grow on you, and you will find a new interest in life. It will become more of a recreation than a labor, and you will be surprised how it will help, not only your writing ability, but your thinking ability as well.

Be honest with yourself. If you do not want to take part in this glorious warfare you do not have to, but if you do want to take part, do not give the lying excuse that there is nothing you can do. We all can do something.—OLIVER MCKNIGHT, Philadelphia, Pa.

EMPHASIZE THE PRINCIPLE.

EDITOR SINGLE TAX REVIEW:

With great interest I read Mr. Bastida's article in the Jan.-Feb. number of the REVIEW. It seems to me he is right. We talk too much about taxes and too little about the basic principle which inspires our activities. We are the modern abolitionists and our proposition involves the abolition of a great moral wrong, private control of the earth by the so-called owners. It is this phase of the Single Tax which gave Henry George his world-wide recognition and secured for his gospel its devoted disciples.

Mr. Bastida has in a very clear and forceful way brought this out, and his only error seems to me in his advocacy of State political organization. Propaganda is what is needed more and more, that kind of propaganda which gets close to the people.—J. WEILER, Chicago, Ill.

SUSAN LOOK AVERY who died Feb. 1 at the great age of ninety-eight, had lived through two great emancipation movements, that of anti-slavery and that for the Single Tax. She was part of both great causes, and her eyes saw the triumph of one and closed on the victorious dawn of the other.

W. B. VERNAM, of Brooklyn, lectured on Feb. 3d before the Atlantic Council of the Royal Arcanum on the Single Tax to an attentive and interested audience.

TAXATION OF LAND VALUES IN
SOUTH AUSTRALIA.

(Second Paper).

(For the Review).

I can confidently recommend this First Report of the Colonization Commissioners' Report to any one in need of convincing evidence that the land and labor questions are linked together. These Commissioners were shrewd gentlemen, and they saw that control of the land meant control of the people who lived on the land. If the wealth-producers had the same power of discernment, they would soon be freed from the shackles which now bind them, and instead of having to go cap in hand to the landlord seeking employment, they would be free men, getting the full product of their labor as the natural recompense for their efforts.

* * * * *

The surveys of the city of Adelaide were completed by March 10th, 1837; 1042 acres having been laid out and numbered. On the 23d March, the representatives of the 437 preliminary sections were put in possession of their allotments. On the 27th, the remainder of the 1042 acres were put up at auction at the upset price of £1 per acre, and realized an average of £6.0.9. each, or £3594.4.0. Today the unimproved value of these 1042 acres is £5,188,610.

In 1836 and 1837, the first two years of the colony's existence, there was no revenue. The expenses were paid from money raised by loans and by advances made from the Emigration Fund. The prospects were not then bright from a financial standpoint, and land speculation was causing further embarrassment. Land that was originally selected at 12s. per acre during this, the first land boom, sold from £80 to £100 per acre, some well situated sites realizing as much as £250. The usual result followed. The crash came, the majority were disappointed, and the price of land fell considerably. Colonel Gawler, who was then Governor, finding the revenue of the colony being insufficient to meet current liabilities, drew upon

the Home Government without authority, and his bills were returned dishonored. A financial collapse occurred, a number of people being absolutely ruined. Colonel Gawler was recalled, being superseded by Captain Grey in 1841. South Australia was at this period to all intents and purposes a Crown colony. It was ruled by the Governor and his executive council under instructions from England. The people had no voice in public affairs, and no control over taxation placed upon them. In 1851 this system of government was abolished, and a legislature of one chamber, composed of 16 elected members and 8 nominees, erected in its stead. In 1855 a Constitution was adopted, modelled on the lines of the legislature in England. There were two houses—a Legislative Council and a House of Assembly. The former was chosen on the basis of property qualification for the electors. The House of Assembly was chosen by manhood suffrage. The Imperial authorities accepted this Constitution and responsible government was established in 1857.

TAXATION OF UNIMPROVED VALUES.

South Australia enjoys the distinction of being the first State to adopt the system of taxing unimproved land values. It was first collected in 1885 under the "Taxation Act" of 1884. Herewith follow some of the most important sections of the Act:

TAXATION ACT, 1884—THE LAND TAX.

Section 7. A tax is hereby imposed on all land in South Australia, with the following exceptions:

(1) Land of the Crown which, for the time being, shall not be subject to any agreement for sale or right of purchase.

(2) Park lands, public roads, public cemeteries and other public reserves.

(3) Land used solely for religious or charitable purposes, or used by any Institute under the provisions of the Institutes Act, No. 16 of 1874.

Section 8. The land tax shall be at the rate of one-half penny for every pound sterling in the amount of the taxable value thereof.

Section 11. The unimproved value of

any land shall be the taxable value thereof.

Section 15. The taxpayers in respect of the land tax shall be the owners of the fee simple of the land taxed.

Section 21. The burden of the land tax shall be distributed between the taxpayers in the relative proportions of the value of their interests in the land taxed. And every taxpayer who shall have paid any land tax shall be entitled to recover from every other taxpayer in respect of the land tax of the same land a proper proportion of the amount paid.

ASSESSMENTS FOR LAND TAX.

Section 36. The Commissioners shall, once in every third year, make an assessment of all land liable to land tax, and general notice of the making thereof shall be given so soon as conveniently may be after the same shall have been made, and immediately thereafter such publication, such assessment shall be and remain in force, except so far as the same may at any time be altered, until a new assessment shall be made.

Section 41. So soon as any such assessment shall have been made by the Commissioner, the assessment book, or a true copy thereof, shall be deposited in the office of the Commissioner, and the same shall be open, free of charge, to public inspection.

Section 57. "All land tax shall, until payment, be a first charge upon the land taxed, in preference to all rates, mortgages, charges, and encumbrances."

In sections 58 and 59, provision is made whereby if the land tax remains unpaid for a period of two years, "it shall be lawful for the Commissioner to cause to be published for three consecutive weeks in the *Government Gazette*, a notice specifying such land, and the amount of the taxes due in respect thereof," and if the said taxes are not paid within one year from the first publication of the notice "the Commissioner will let the land from year to year," or will apply to the Supreme Court for "a sale thereof." If after one year of publication of notice, "all or any part of the taxes due" are still unpaid, the Commissioner may let

the land from year to year, "and may receive the rents and apply same towards the payment of the said taxes, and costs and expenses, and hold any surplus for the persons entitled to the income of the land."

Sections 60 and 61, provide that "the Commissioner, in lieu of letting such lands, may, by petition to a judge of the Supreme Court, apply for a sale of the land;" and the judge has power to order the sale; a sufficient amount to pay all arrears due, together with all costs, shall be paid into the Court, and "the balance arising from the proceeds of the sale" shall be held for "the benefit of the parties interested therein."

Appeals against assessments are to be made to the Commissioner, and his decision may be appealed against to a special Court of Appeal.

The first land tax bill was introduced in 1884 by the Hon. W. B. Rounsevell, who was Treasurer in the Colton Ministry. From 1884 to 1895, there was a uniform all round tax of one-half penny in the £. In 1895, under the Taxation Act Amendment Act, 1894, an additional ½d. in the £ on values above £5000 and 20 per cent. on and added to the taxes payable by absentees was also collected. These rates continued until 1903, when the all-round tax was increased to three farthings in the £, the additional on values above £5,000 remaining at ½d.; with the absentee tax charged only on the ½d. in the £ values; each tax reverting again for 1904 to rates in force prior to 1903. In 1905 the rates were an all-round three farthings in the £, and three farthings in the £ on values above £5,000, with 20 per cent. on total of both taxes for absentees. For 1906 and on to the present, the rates prior to 1903 are in force. In 1910 and 1911, Mr. Crawford Vaughan, who was treasurer in the Verran Government, endeavored to increase the land tax to one penny in the £ all-round, but the Legislative Council threw out the proposal each time.

Under the Act of 1894, "absenteeism" consisted of absence from the State for the period of two years prior to the date

on which the tax became due, but the duration of absence was reduced to twelve months by the Amending Act of 1904.

The clause in the main Act of 1884, providing for the making of assessments every third year was repealed by the Amending Act of 1902, and fresh assessments are now made only once in every five years.

The Taxation Amendment Act of 1908 gives the definition of "Unimproved Value" as follows: "Unimproved value" of any land shall be deemed to be the capital amount for which the fee simple of such land might be expected to sell if free from incumbrances, assuming the actual improvements (if any) thereon had not been made: Provided that "improvements" shall be deemed to be houses and buildings, fixtures, or other building improvements of any kind whatsoever, fences, bridges, roads, tanks, dams, wells, fruit trees, bushes, shrubs, or other plants, whether planted or sown for trade or for other purposes, draining of land, ring barking, clearing from timber or scrub, and any other visible improvements the benefit of which is unexhausted at the time of the valuation."
—E. J. CRAIGIE, Adelaide, South Australia.

THE WOMEN'S HENRY GEORGE LEAGUE DINNER.

On February 12, the Women's Henry George League gave their annual dinner at the Fifth Avenue Restaurant, this city. Miss Amy Mali Hicks acted as toastmaster.

Miss Elma Dame spoke of the substitution of charity for justice in modern practice. She drew from her settlement work experience illustrations to enforce her argument. She told of the futility of much of the work of charity organizations. She related one case of sixteen investigations before relief was given. Mentioned one "subject" who was told that the organization had learned that "one year you received twenty dollars a week; why didn't you save something?" She closed with an appeal for economic justice.

Mr. Weymann discussed the impossibility of shifting the land value tax.

Mr. Leubuscher paid a high compliment to Mr. Bastida's article in the Jan.-Feb. SINGLE TAX REVIEW and declared himself in entire agreement with him. He recalled the old days when we spoke of Free Trade and Free Land, "and the greatest of these was Free Land."

Miss Colbron made an entertaining speech, and Mr. Hall made clear the distinction between the German municipal attempts to take the so-called "unearned increment," and the German transfer taxes with the pure Single Tax and showed how these methods were evil in that they gave the government an interest in the speculative value of land, and said that no matter how much you take in this way it does not render land any more easy of access. He wound up by telling a good story which appears on another page of the REVIEW.

Mrs. Mary Ware Dennett made the following address which we are glad to place before our readers as a refreshingly novel presentation:

ADDRESS OF MARY WARE DENNETT.

In most Single Tax discussions I find myself longing for another set of terms, for a "lingo" less misleading to the average person, who is a latent Single Taxer, but who as yet doesn't know it. We want our movement to march on, and to do it as quickly as possible, therefore we must have nothing in our way that can be avoided.

We know that we can't win the Single Tax, till a large number of people want it, and it is our business to multiply that number with all possible speed. Many of you were present at the recent dinner of The Lower Rents Society and heard Surgeon-General Gorgas say that even if he did believe in the Single Tax, if he had the power to bring it about as he had had the power to achieve sanitary conditions by military authority, he would not exert that authority, and his audience cheered him as a good democrat. Single Taxers generally agree with him that democracy, to be the real thing, must be consciously achieved by the people, not thrust upon them by any beneficent powers.

The best and only way to hurry the Single Tax is to get it understood. So, when we undertake to explain our message to the people, we must have as few obstructions as possible in our phraseology. When you say "free land" to the average man, he can't help thinking at once of taking up homestead claims in the far West. When you say "labor" to him—particularly in connection with land, he sees "the man with the hoe," and if he doesn't just naturally love hoeing, he is not charmed with the picture. Tell him that "all wealth is produced from labor and land," and he immediately sniffs some palliative back-to-the-land scheme and will have none of it.

I often wish there were some sort of little caddy or other who would trot around after Single Tax speakers and deliver slips to their listeners, explaining that when they say "land," they do not mean merely garden plots, farms and city lots, but the entire area of the country and all the natural resources including every useful ingredient to be found in the water, the air and under the earth; and that when they say "labor" they mean not only the exploited wage-slave, but the ten thousand dollar a year business manager, the actor, the editor, the architect, and all who earn money by producing and distributing things that people need or rendering services that people want.

I am convinced that we cannot be too simple and concrete. The kinds of work with which I have been connected of late have given me occasion to realize this most vividly. In the suffrage organization, we have had to expound the philosophy of democracy in words of one syllable for the benefit of such folk as certain inhabitants of Staten Island—a part of Greater New York—who have actually never been over to Manhattan in all their lives and have scarcely ever heard of Votes-for-Women. It has taken the suffragists to discover that there really are such people. In the Twilight Sleep Association, we have to explain that Twilight Sleep is not a method of inducing a lively youngster to go to sleep at its normal bedtime, nor is it a thing which can

be purchased for a quarter or so, and sent by return mail as was requested by a man who wished to order some for his wife.

So colossal is the average ability to misunderstand, that I much prefer, in talking of The Factors of Production, to enumerate them as Nature, Brain and Brawn, rather than as Land and Labor. It seems easier to grasp the idea that all wealth is the product of land and labor, if one says that every material necessity, comfort and luxury to be had in the world is the result of just two things, nature and work. Work may mean either brain or brawn or both.

Of course nature, brain and brawn are not always equal factors in production, nor are they always to be found in the same relative proportions. In the production of salt, for instance, nature is the largest factor; in the work of the longshoreman, brawn predominates; in the work of the editor, brawn counts as nil and brain as all; whereas such work as that of the professional dancer and the baseball player requires perhaps half and half of brain and brawn.

Now it is mighty fortunate for our theory of social salvation, that these two great factors—work and nature—are practically inexhaustible. If we interpret nature as land area merely, we find that we could put the entire population of the globe, as Mr. Weymann has pointed out, into the territory east of the Mississippi and not have people any more crowded than they are in Belgium. Then if we add scientific aid to nature's resources, and think what things like the discovery of radium and the spineless cactus mean to human life, we know there are no limits to what can be had from all creation which surrounds us.

Brawn, it is true, is a bit limited. There is no evolution in sight which will increase, to any appreciable extent, the muscular power of the individual, but that is no cause for worry, for there is that other partner in labor, brain, which has fairly dazzling vistas of evolution ahead of it. It would be positively easier to conceive that nature's resources might

give out, than that the mind of man could go to seed and cease to develop.

Some of the economists want us to include capital as a factor in production, but it is quite unnecessary, for capital itself is produced by nature and work, and, as Louis Post says, is only partly finished wealth. If all the capital in the world were wiped out by some sudden cataclysm, it would be awkward for the human race, to be sure, but it would not be an insoluble situation. It could all be produced again in a relatively short time. It is just here, in connection with capital, that our Socialist friends lose the trail.

One of the best Single Tax stories I ever read was written by Mary Marcy in *The International Socialist Review* some months ago. It was about a tribe living in the midst of South America in the rubber district. Life was remarkably easy for these people. Their food grew all about them, to be had for the mere taking. It was so warm they scarcely needed clothing, and for the same reason the question of shelter was no particular problem. Probably also on account of the climate, they were not specially ambitious mentally, and so had few intellectual needs that required labor for their satisfaction. Thus they lived peacefully until foreign capital appeared upon the scene, determined to make large frofits from the rubber business. Capital offered the native wages for gathering rubber. But that proposition did not interest the native. Why should it? Didn't he already have all he needed, plenty of food and such little clothing and shelter as his circumstances required? And as he had not developed a taste for such luxuries as the foreigner enjoyed, of what use were the wages to him? The native was perfectly content with the situation as it was, but the capitalist was anything but satisfied. The capitalist could not import foreign labor for it was too expensive and beside the climate was unfavorable to the white man. So he must find some way to make the native gather rubber for him. Of course he found it. It was easy. It was the way of the exploiter the world over. He secured possession of a vast tract of

territory, drove all the natives into one small spot, and kept them there till they came to terms, which they were obliged to do in short order. The terms of course were so much rubber per day for so much opportunity to procure their natural food from the nature that had been freely theirs before.

The Socialist author, curiously enough, laid this crime to capitalism, not perceiving that had those men acted as capitalists only they might be there pleading yet with the natives to work for them for wages, but they acted as monopolists as well, which is quite another matter. It was only as monopolists that they had an atom of power. As capitalists they were harmless curiosities, but as monopolists they were all-conquering enemies.

Of course it is easy to see, in primitive life, that fair access to natural resources is a fundamental necessity, but not quite so easy in the complex life that most civilized people know. However, the principle is precisely the same and the necessity every bit as pressing. Not only does it hold for big undertakings involving many people, like mining, manufacturing, running stores, theatres, etc., but it holds equally for the individual—the salesman, the doctor, the lawyer, the secretary and for every single person who lives and works in the community. The direct connection with nature may seem to be very slight in these instances of the individual, but if there is any unfairness, any monopoly in the use of natural resources anywhere in a given community, the welfare of everyone in that community is menaced and the natural results of their work are lessened. It warps things all along the line. Monopoly of places and resources not only cripples the worker who gets his sustenance direct from nature, like that South American native or the farmer, but it also cripples the worker who exchanges the results of his effort for the product of those who utilize nature directly for their livelihood. In the use of nature, an individual may need much space like a farmer, or very little like the inhabitant of a hall bedroom in a city boarding-house, but every one needs some space, some footing.

Even if people took to house-boats and areoplanes by the thousand, they would still have to moor the things somewhere at intervals, and so would be subject to whatever arrangement prevailed in the community for the use of that space.

What the Single Taxers claim is that that arrangement must be fair, that it must not give one fellow a huge unearned advantage over another nor must it give an equally unearned handicap to anybody, which is exactly what happens every time monopoly steps in. So what we stand for is the absolute abolition of monopoly by an equitable use of natural resources. Of course no programme can make it possible for two people to actually occupy the same space at the same time, but there is a programme by which, when one place is more desirable than another, the person who occupies the more advantageous spot shall pay for the privilege, and pay enough to make his opportunity no bigger than that of the other fellow. And the payment must go to those who made the place valuable, that is, the people of that community, for nothing makes any place valuable except the clustering together of people.

Nothing but the complete rooting out of monopoly can make labor free. Free labor, unlike free land, is a term which needs very little explanation. It is thrilling to think of what really free labor may mean to the future without monopoly clutching at its throat with a strangle hold. It will mean that unemployment will disappear forever. Nothing in the world is more utterly needless and artificial and disgraceful than unemployment. You remember Louis Post's sage remark that "while Robinson Crusoe doubtless had many unsatisfied wants, he was never unemployed."

It is shocking to a degree that people should ever be driven to such a degenerated state of mind as to have to feel grateful for mere employment. Our gratitude should be saved for other things than this—for the opportunity to be really useful, for the ability to create beauty, for friendships, happiness and a thousand and one joyous things, but to be grateful to some other human being who has the outrag-

eous power to give you work or to withhold it, is a fearful depth of immorality which means patronage on one side and servility on the other, instead of a dignified business exchange which means a mutual benefit to all concerned.

We must look forward to and insist on a time when labor-saving devices will really save labor for the laborers, when ingenuity and efficiency will really produce some leisure, not as now for a leisure class who have too much of it, but for everybody, so that each normal adult person can be sure that a reasonable amount of work will produce a reasonable return, and that as time goes on, it will produce more and more return, in proportion to the effort expended.

At a mass meeting not long ago, an exasperated labor leader rose after listening to an account of various welfare schemes as practiced by philanthropic and somewhat canny employers in the hope that the workers would presently subside into contentment and not always be wanting something—and he burst forth with this, "What does labor want? I'll tell you what labor wants. It's more wages. And when it's got it, then it wants more wages, and when it's got that, then it wants more wages and so on. That's all." Then he abruptly sat down, while the welfare contingent looked sort of sick.

Nothing short of the utter abolition of exploitation will be satisfactory. That and that only will produce a situation in which it would not seem incongruous for the girl who now sells bargain shirtwaists in the stuffy basement of a department store, to earn enough to be able to take a taxicab home when she is tired, and when it would be the customary thing not only for a person seeking a new job to give letters of recommendation to the employer, but for the employer to do the same to the employee vouching for his character as an employer.

Real day-by-day hole-proof democracy is what we are after, and our programme must be to make it an achievement as well as a dream.

New Jersey is to have a State organization.

LECTURE TOUR OF MRS. JOSEPH
FELS.

An account of the extended lecture tour of Mrs. Joseph Fels would furnish interesting reading had we the complete data at hand.

She started at Nashville on November 12th, attending the National Suffrage Convention, and then to Memphis, Mobile, Fairhope, New Orleans, Houston, Galveston, San Antonio, Austin, Dallas, Ft. Worth, Oklahoma City, Tulsa, (Okla.), Norman, (Okla.), Wichita, Pueblo, Colorado Springs, Denver, Omaha, Kansas City, St. Louis, Chicago and Cincinnati, arriving here Christmas morning.

In Cleveland Mrs. Fels expressed regret to a representative of the *Jewish Independent* of that city that no Jewish Woman's organization had invited her to address it.

In Wichita, Kansas, Mrs. Fels was confined to her room with a severe cold, but gave out to the press a statement of the economic conditions and the remedy.

In Oklahoma Mrs. Fels spoke to a women's meeting among others. To the press she said among other things:

"Adam Smith in his 'Wealth of Nations' referred to the absence of want in what were then the British colonies of North America. He said it was due to the easy access the colonists had to the vast natural resources of the country."

K. M. FLEMING LECTURES IN SO-
DUS, N. Y.

The chairs in Grange Hall were well filled Saturday afternoon by Grangers and other citizens who came to hear Mr. K. M. Fleming's Single Tax address. His presentation of the subject was clear, spirited and eloquent. He showed the strong moral basis on which the proposition of Henry George rests, and pointed out the injustice and the growing dangers of the present land system. Of special local interest was his account of the Phelps and Gorham purchase and the remarkable rise of ground values in that famous section of Western New York.—Sodus, (N. Y.) *Record*.

LECTURE TOUR OF JAMES R.
BROWN.

James R. Brown, official lecturer of the New York State Single Tax League, has had a series of most interesting and successful meetings beginning in December. During this period he has held over seventy meetings and addressed thousands of persons.

Over seventy papers in the towns and cities gave reports of these addresses, the *Lockport News* devoting a column and a half to an account of Mr. Brown's speech before the Board of Trade, under the heading "Land Values a Keynote to the Single Tax Proposition—Pointed Statement Affecting City's Growing Expenditures." The *Daily Argus*, of Mt. Vernon, also gave a column report under the heading "Expert Talks on Taxation." The *Olean Evening Herald* gave a column headed "Excellent Lecture by J. R. Brown, Single Tax Expert."

Mr. Brown spent a week in Rhode Island at the earnest request of Dr. Garvin. Referring to the address before the Temple Club Mr. Brown said he had never met a more intelligent and appreciative audience, and this kindly attitude toward our philosophy was evidenced by a unanimous request to come back on March 16 and tell more of the great economic gospel.

On Jan. 11 Mr. Brown addressed a friendly gathering representing the Brotherhood Clubs of several churches in Saratoga Springs at the First Baptist Church, a meeting fruitful of good results and most encouraging from the interest shown. A number of meetings arranged in Saratoga Springs were due to the work of our friend and co-worker, W. W. Munroe.

Following is a list of the meetings addressed by Mr. Brown:

Dec. 9.	Mount Vernon . . .	Temple Club
" 17.	" "	Chamber of Commerce.
Jan. 11.	Saratoga Springs..	First Baptist Church.
" 12	" "B. M. Ass'n.
.. 13.	Brooklyn....	Mens Club, Unity Church.

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| Jan. 14. | Paterson, N. J..... | Chamber of Commerce. | Feb. 14. | Maplehurst.... | Baptist Church. |
| " 17. | Tarrytown.... | "Castle School." | " 15. | Hinsdale..... | High School. |
| " 18. | Quaker Springs..... | Grange. | " 16. | Olean..... | High School. |
| " 19. | Schuylersville..... | High School. | " 17. | Lockport..... | B. of Trade. |
| " 19. | " | B. M. Ass'n. | " 19. | Cold Springs..... | " " |
| " 21. | Albany.... | Debate before N. Y. State Aricultural Society. | " 21. | Buffalo..... | Y. M. C. A. |
| " 22. | Buffalo..... | Reading Club. | " 22. | Fort Erie.... | Board of Trade. |
| " 22. | " | Ad. Club. | " 23. | Sanborn..... | Grange. |
| " 24. | N. Tonawanda... | First Baptist Church. | " 24. | Wrights Corners..... | Grange. |
| " 25. | Buffalo. | South Side Presbyterian Church. | " 26. | Toronto..... | Debate |
| " 26. | Buffalo..... | Banquet, Torraine Hotel. | " 27. | " | Unitarian Church. |
| " 27. | Tonawanda..... | High School. | THE BROTHERHOOD OF THE COMMONWEALTH. | | |
| " 27. | " .. | Presbyterian Church | The Brotherhood of the Commonwealth, an organization founded by Charles Frederick Adams, with an interesting fraternal side and an attractive tontine form of insurance, has grown, if not rapidly yet normally, in the last few months and has now a membership of over two thousand. At a recent meeting in Brooklyn the following officers were elected for the ensuing year: | | |
| " 28. | Lockport..... | High School. | Supreme president, P. J. Tierney; supreme vice-president, E. L. Walters; supreme recording secretary, Gustav Bassler; supreme financial secretary and treasurer, Carl A. Morr; supreme trustees, Thomas P. Ryan, Herman G. Loew, Joseph McGuinness; supreme auditors, Joseph Hopkins, James A. Millen, Gustav Bassler. | | |
| " 29. | " .. | East Av. Cong. Church Mens Club. | The Prospect Neighborhood Council of the Brotherhood held its regular meeting in Brooklyn in the same building at the same time and laid out a programme of work for the coming months. | | |
| " 30. | Buffalo... | Debate with Socialist. | THE Manhattan Clubs March Dinner was held Saturday 13, About 150 were present Norman Hapgood, editor of <i>Harpers Weekly</i> , John Z. White, David Gibson, Editor of the <i>Ground Hog</i> , and James R. Brown were the speakers. August Weymann, vice president of the club, presided. | | |
| " 30. | " ... | R. E. Board of Brokers. | THE New York State Single Tax League purposes to have stencils made for use in suburban and country districts. We want to ask our readers to send suggestions for wording these. Let them be in ten words or less. | | |
| " 31. | " | Grace Universalist Church. | | | |
| Feb. 1. | Providence, R. I.... | Conference of Congregational Ministers. | | | |
| " 1. | Woonsocket | Labor Union. | | | |
| " 2. | Providence Rotary Club No. 1. | | | | |
| " 2. | " | Mens Club, "Round Top," Congregational Church. | | | |
| " 3. | " | Rotary Club No. 2. | | | |
| " 3. | " | Normal School. | | | |
| " 3. | " | Y. M. C. A., 7-8 P.M. | | | |
| " 3. | Pawtucket... | Chicken Growers Association. | | | |
| " 4. | Providence... | Building Trades. | | | |
| " 5. | " | Technical High School, 750 pupils and teachers. | | | |
| " 5. | " | Plumbers Union. | | | |
| " 6. | " | Church House. | | | |
| " 7. | " | Pilgrims Cong. Church. | | | |
| " 7. | " | Y. M. Hebrew Asson. | | | |
| " 7. | " | ...Round Top Cong. Church. | | | |
| " 7. | " | Farnum. | | | |
| " 9. | Brooklyn... | Womens S. T. Club. | | | |
| " 11. | Olean..... | Odd Fellows Hall. | | | |
| " 12. | Allegany.. | Presbyterian Church. | | | |
| " 12. | Olean..... | Westbrook College. | | | |
| " 13. | " | Court House. | | | |
| " 14. | Hinsdale..... | M. E. Church. | | | |
| " 14. | " | Parlor meeting. | | | |

A RANK FAILURE.

In the April issue of *Pearson's* is an article on Organized Charity. A Social worker by the name of Easton is quoted as relating some of his experiences in getting the necessary education to fit him for a social worker. He was seeking the light on social questions and in his sophomore year at college he happened upon a book that gave him "a new world of social values." His propagandist zeal brought him a bit of advice from the dean of the faculty who is reported to have said to the young man:

"Don't be a fool. Don't make a failure of your life. Look at Bolton Hall. Best of family and antecedents. Might have filled the pulpit of the richest congregations in New York, like his father. See what a grand failure he has made of his life." Easton didn't quite see, but prudently held his tongue.

THE ONLY WAY.

New York's real way, her only way, out of debt, is to absorb for social uses—including the gradual payment of its back-breaking city debt—the socially-created land values and the socially-created profit of its revenue-earning public utilities, which now tax tens of millions yearly out of the pockets of the Gothamites, for the sole enrichment of a few private owners.—*Editorial St. Louis Post-Dispatch.*

We acknowledge receipt of the "Unity of the Sciences, Spiritual and Political," a beautifully printed Roycroft product, from the pen of Julia Goldzier. We disclaim the possession of the knowledge needed to properly appraise the value of the Single Tax Bible Interpretation; it is at least interesting. But the statement of our principles is well set forth, and conveyed in neatly picked sentences which are good examples of condensation.

MR. ELMER E. KNOWLES debated the Single Tax vs. Socialism with W. S. McGeoch, in Portland, on February 3.

NEWS NOTES AND PERSONALS.

AN interview with Mary Fels adorned by an excellent half-tone portrait appeared in the *Tribune* of Feb. 2. After space devoted to Mrs. Fels' statement of what the Single Tax will do, the writer says:

"Single Tax may not do all that this ardent little champion claims, but one has only to listen to her to believe in it. There is the subtle attraction of her personality as well as her firm, undaunted belief. One hour with Mary Fels and one yearns to go forth on a Single Tax crusade and help bring back an erring world to God's own plan."

HERBERT S. BIGELOW has happily referred to taxation as "the carburetor of business." "By turning it one way you get an awful hitting and pounding, while a simple turn the other way will bring the whole machinery of business in fine running order and bring prosperity."

REPRESENTATIVE Hill Carruth, of Warren, Arkansas, has introduced into the State legislature a bill for a graduated land tax.

GEN. William C. Gorgas was the principal speaker at a Lower Rents Dinner in this city on Jan. 30. He spoke on Sanitation and the Single Tax in Washington, D. C. on Feb. 8 and was introduced by Louis F. Post.

WM. L. GARRISON and Henry D. Nunn both spoke before the Massachusetts legislative committee on January 29, advocating the reduction of the tax on savings bank deposits from one-half of one per cent. to one-tenth of one per cent. The *Boston Advertiser* printed Mr. Garrison's argument in full.

THE Philadelphia Single Tax Society has been active during the past two months. Mrs. Joseph Fels addressed the society on Feb. 25. At Association Hall on Feb. 23 Bolton Hall and Wm. B. Guthrie debated Socialism, and on March 3d John Z. White spoke before the Ethical Culture Society.

REV. CHARLES HARDON, formerly of Contoocook, N. H., continues his department "Thinklets" in the Concord, N. H. *Daily Patriot*. Mr. Hardon is now in Pomona, California.

It is some vigorous writing that Edmund B. Osborne is putting forth in his department "The Common Good" in the Newark, N. J. *Evening News*.

MR. JAMES R. BROWN turned aside from the effective work he is doing throughout this State to give a few days to the heathen of Rhode Island where he addressed several audiences in the early part of Feb.

THE Woman's Party (non-partisan) of Cook County, Ill., has as the 6th plank in its platform, "we would abolish all taxes on personal property and improvements," and as its 7th plank, "we would place all taxes on the land, according to its value and irrespective of improvements." Among the members of the committee we recognize such names as Alice O'Neal and Annie Wallace Hunt.

A FREE advertisement of the Erie, (Pa.) Single Tax Club appeared on the front page of the *Erie Dispatch* of Feb. 16 in an article contrasting the publicly owned electric lighting plants of Cleveland and the privately owned plants of Erie.

MIAMI, FLORIDA, has passed an ordinance known as a "street tax." This is a tax on every man between the ages of 21 and 55. Imprisonment is the penalty for non-payment. One man with a wife and six children to support was released on condition that he pay the tax the next week.

THE Wichita, (Kan.) *Eagle* thus expresses the great need of the citizen everywhere:

"We think that what citizenships need as much as anything is education to the fact that there are between 60,000 and 70,000 taxpayers resident in Wichita, the majority of whom are unknown to the tax-gatherers."

THE IDEAL COMMONWEALTH.

The economic field will yield its fruits
Rewarding labor's efforts full and fair,
Approving nature blessing man's pursuits;
The commonwealth protecting each
one's share.

In blessed union each for one and all,
According to their deeds supply their
needs.

A brotherhood where common duties call
To peace and plenty by the love that
leads.

Imagination paints this pleasing view,
And fain would realize the hope in fact,
But there are robbers in the way, not few,
Who wickedly conspire to counteract
The good and true and climb to selfish
power;

These robbers hold a warrant from the
State;

The State with limits set it must restore
The people's pow'r as sovereigns to dic-
tate

A public policy for common weal,
Repealing pow'rs opposed to what is fair;
To get the earth for all they must repeal
The taxes that oppress them ev'rywhere,
That make them tribute to the landlord's
greed,

And thus they're robbed of their in-
heritance

By legal force against their right and need.
The other robbers licensed in advance
By hook and crook to rob, some more,
some less,

But landlords they of all the crew are
worse,

The others though a margin wide possess
Are pent within a circumstantial course.
Who owns the land he steals all they have
left,

Their crime with his compared is life to
cash,

No limit short of life will quench his theft,
The law's his bond to take his victims'
flesh,

To own the land's the iron law we know
That fixes prices high and wages low;
For revenue the rent of land will do,
A fund from all, to all this duty's due.

—JAMES D. MCDABE, Pittsburg, Pa.

HON. R. SHERMAN HOAR in an address before the Middlesex North Pomona Grange said, as reported by the Lowell (Mass.) *Sun*:

"You don't need any anti-improvement societies in Massachusetts. The law now provides all that an anti-improvement society could wish. Men are now fined for improving their property. But if Massachusetts were to take the tax off the improvements and distribute it on unimproved land, we could drive the unsightly vacant lot away and stimulate improvements by removing the tax burden from them."

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.
- California League for Home Rule in Taxation, 34 Ellis St., San Francisco; 516 American Bank Bldg., Los Angeles, and Corner Book Store, 7th and D Sts., San Diego.
- Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- Women's Henry George League, Miss Coline B. Currie, Sec., 47 West 42d St., N. Y. City.
- Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
- 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.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 7002-3 Jenkins Arcade, Pittsburg, Pa.
- The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I Swanton, Secretary, 1464 Belmont St., Washington, D. C.
- The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Headquarters, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
- Tax Reform League of Eastern Ontario,

- Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.
- Land Values Taxation League, F. J. Dixon, Sec.-Treas., 253 Chambers of Commerce Bldg., Winnipeg, Man.
- Columbus Single Tax Club, George Cartwright, Sec.
- Indianapolis Single Tax Club, J. H. Springer, Sec.
- Memphis Single Tax Association, W. D. Gaither, Sec., Exchange Bldg., Memphis, Tenn.
- Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.
- (Our readers are asked to supply omissions from this partial list of Single Tax organizations.—Editor SINGLE TAX REVIEW.
- 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.

LIST OF JOURNALS.

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- The Star, San Francisco, Cal., Annual subscription \$1.
- Joseph Fels Fund Bulletin, 77 Blymyer Bldg., Cincinnati, Ohio, Annual subscription 10 cents.
- The Public, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.
- The Ground Hog, weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- Fairhope Courier, Fairhope, Alabama. Weekly, Annual subscription \$1.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor, Daily, Boston, Mass.
- The Square Deal, 79 Adelaide St., Toronto, Can. Annual subscription 50 cents.
- The Single Taxer, 235 Chamber of Commerce, Winnipeg, Man., Can. Annual subscription 50 cents.

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