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The

SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

The Approach to Utopia, by Alexander Mackendrick; The Soul of the Single Tax, by Benjamin F. Linds; A Defence of the Unearned Increment Tax, by Marion Mills Miller, Litt. D., and other Contributed Articles. Important News, Here and Abroad, Correspondence, Activities, etc. Full of Interest from Cover to Cover.

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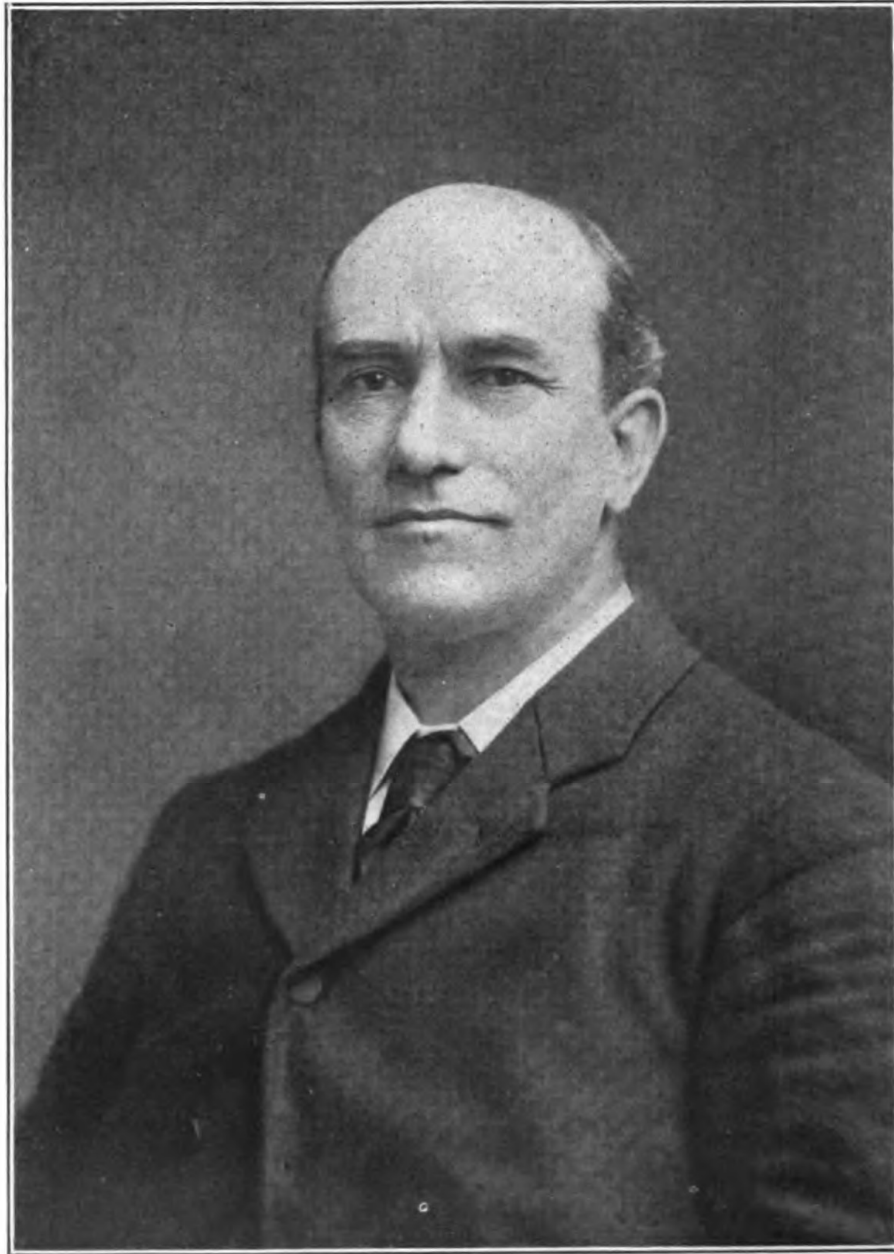
JOSEPH DANA MILLER, Editor and Publisher



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THE LATE EDWARD McHUGH
(See pages 165 and 167)

THE SINGLE TAX REVIEW

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

THE APPROACH TO UTOPIA

(For the Review.)

By **ALEX. MACKENDRICK**

The impulse to construct Utopias is perhaps one of the most deeply-rooted among human instincts. In all ages the mind of man has wandered in dreams and reached out to visionary ideals of Golden-ages in which the evils of life as we know them shall exist no more, and where the cosmic strife shall be finally suspended. Nor need the educative value of this tendency to aerial city building be lightly esteemed. Whatever is true in the Lamarckian theory of the development of animal characteristics by the efforts to climb, to jump, or to reach to unattainable fruits on high trees, may be applicable to men's attempts to construct ideal polities. It may be that by constant straining after the ideal, the organs and faculties by which the ideal may be reached are ultimately evolved.

The difficulty about all the Utopias that have taken shape in men's minds, is that there has seemed no thinkable passage from the actual to the ideal, from what is to what ought to be. The gulf fixed between the world of fact and the world of dream has always been too wide for the human imagination to bridge. We have not been able to visualize the perfect community as growing out of the present by the gradual and constant operation of forces now in action, or of forces yet to be liberated. And it is here that the incapacity of the human imagination is manifested. Herbert Spencer pictures a man of wealth in the middle ages, who, to protect his riches had to live in a house with thick walls and barred windows, with iron-studded doors, with moats and draw-bridges, and armed sentinels. Had such a man, Spencer suggests, been informed that in a few centuries a rich man might live in an unprotected house in the middle of a park, with no thick walls nor barred windows, no moats nor bridges, no armed watchmen, and with no emblem of his wealth and power other than a talisman in his coat pocket called a cheque-book; such a man would probably have dismissed the prophesy as

the wildest of dreams, his imagination being unequal to the task of visualizing the process by which the tendencies then in operation could lead to the conceived-of state. The difficulty always is, that of seeing how the ideal can grow out of the actual; how the principle of conservation and the instinct to "create all things new" can be reconciled. The difficulty, indeed, is at bottom the biological one of imagining (in advance of observation and experience) how the child can become a man. It is the difficulty of realizing with Tennyson that "Wildest dreams are but the needful preludes of the truth; for me the genial day, the happy crowd, the sport half-science, fill me with a faith that this fine world of ours is but a child yet in its go-cart; give it time to learn its limbs, there is a hand that guides."

The dictum will be generally admitted, that the history of human progress has been mainly the record of the gradual curtailment of special privileges and the corresponding enlargement of general rights and liberties. In the early stages of civilization, despotic power and privilege were at a maximum, and general liberties at a minimum. Men had not freedom to think their own thoughts, still less to utter them, still less again to publish them abroad, and least of all freedom of control for their own actions. One by one these forms of freedom have been wrested from the holders of power, and the value of life to the world at large has been incalculably increased. We now breathe the air of free speculation on the deepest problems of life without permission of Church or State. We may utter our thoughts or publish them abroad as we please, so long as our neighbors are not made to suffer in safety or reputation. We are free to move from place to place, and our actions are within our own control to an extent of which our ancestors little dreamed. And it is these forms of freedom partial and incomplete as they are, that have given to our social life such value as it possesses, and to defend which is the instinct which is now bracing the youth of Britain to a heroic endurance and self-sacrifice which no external force could ever have evoked.

But the last entrenchment in the capture of our liberties yet remains to be won. We are not free (except at the dictation of the privileged) to earn our livings in the only way in which livings can be earned, by the application of our labor to the source of all wealth, the land. If proof of this were required, one need only point to the masses of unemployed men in times of so-called peace and prosperity; to the acres of unused land where livings might be earned; and to the numbers of factory-workers, distributive laborers, and purveyors of instruction and amusement; all ready and anxious to exchange services with those unemployed who might be engaged in producing the goods wherewith to effect these exchanges. Now, it is surely obvious that so long as this last restriction on our liberty of action remains, it is a misuse of language to call ourselves a free people. Highly as we value the forms of freedom we do enjoy, we recognize that it is the freedom to earn livings that must ultimately determine the value of all other liberties. If the revolt against military domination which is supposed to be the justification

for the sacrifices now being made on the Continent of Europe, does not reveal the necessity for revolt against this last obstacle to freedom, destiny will have taught us an expensive lesson in vain. For the only absolute guarantee of a permanent peace will be found in a nation which is free from the base upwards, and in which the people have liberty to earn their livings where, when, and how they please, so long as they do not infringe the equal liberty of others.

And it is here that the use of the imagination may help us to foresee the process by which the present wasteful, immoral, and chaotic scramble which we call our industrial "system" may evolve into a rational, moral and orderly system of human relationships. All the economic evils we suffer from at present (and these are the parents of most of the physical, intellectual and moral diseases of society) can be traced to the fact of the perpetual competition for livelihoods of the comparatively small margin of unemployed men who wait around the gates of our docks and factories. This small margin of unemployed is the force that creates and maintains that downward tendency in the remuneration of human service which economists recognize as a constant factor in the science of economics. If this constant margin of unemployed were removed by the opening of opportunities now kept closed by privileged classes and by those who are encouraged by our taxation system to anticipate the growth of communities and speculate on their future necessities, this downward tendency would at once cease. Just as the price of coals rises when the supply decreases, so the remuneration of labor would advance as soon as the supply was ever so slightly short of the demand. Every merchant knows that the price at which the last parcel of goods is placed upon the market determines the price that will be obtainable for those already in store; and that if no new supplies are forthcoming an increased price for stock in hand can be commanded—an increase which is limited only by the needs or desires of the community. If therefore this last and final rampart of the citadel of privilege were broken and men had this basic freedom to apply their labor where it primarily belongs, to the land which is the source of all wealth, this menacing margin of competitors for livings would disappear. The natural tendency of wages to a maximum would then assert itself, and new forces would certainly be liberated which would mark the beginning of that transformation in human affairs of which we have dreamed so long.

Can any who have followed us thus far, and who have brought to the consideration of this question even a spark of faith in our common human nature, doubt for a moment that momentous changes would follow from the simple circumstance of employment being constant and wages having a perpetually upward tendency? With opportunity for honest toil beckoning at every street corner is it likely that men would continue to follow the career of the tramp or the beggar? Is it not still less likely that men would spend their energies in laboriously acquiring the skill of the sneak-thief or the bank-burglar? Is it not pretty certain that with a constantly increasing

reward offered to diligence and skill, men would see the folly of laziness? Is it not probable that the sweets of rational leisure and the joys of the intellect will gradually reveal themselves to the manual worker as they have already done to those who are suitably conditioned? And can one not also see in imagination the emergence of that most compelling of all forces, a purified public opinion that will commend diligence and sobriety and all those things that are honest and of good report, while condemning those actions which make for social disintegration? All these changes seem to follow logically (human nature being what it is) from the simple proposition that the demand for human services should be even slightly in excess of the supply, and that in consequence the remuneration of labor should have a constantly upward tendency. A very little of that fundamental faith in the improbability of the species which is necessary to save us from despair, will convince us that in consequence of this slight change in the incidence of economic forces our prisons would probably become tenantless. With a generally diffused prosperity the latent kindness of mankind may be trusted to make our poorhouses no longer necessary; while the banishment of the spectre of poverty would certainly reduce the number of patients in our lunatic asylums. All these social transformations might take place, and, as far as the human imagination may be trusted when projecting itself into conditions never yet experienced, would take place through the simple change effected by the abolition of the unemployed man through the opening up of the land with all its opportunities.

Again, to trace by the aid of imagination the series of gradual and progressive changes that would seem sure to follow in the sphere of economics, would open up vistas of possibilities which would make the dreams of Utopians fade into insignificance. It is easy to see, to begin with, that with every encouragement to thrift and efficiency thrift and efficiency would increase as they are not encouraged to do at present. It would become possible for the humblest worker to save and invest, and the most obviously likely direction in which his investments would gravitate would be the company or corporation where he finds employment. With the reward of labor constantly growing greater and the exactions of monopoly growing less, one sees the workers gradually becoming stockholders in their own concerns and part owners in their own mills and machinery. It is not necessary to accept the fundamental postulates of modern Socialism to agree heartily with the words of Mr. H. M. Hyndman in *The Fortnightly Review*, for March: "Remove the unemployed permanently from the labor market and the wage earners would gradually become possessors of the means of producing and distributing the wealth which they themselves create." The process might be slow in the beginning, but on the principle that nothing succeeds like success, that nothing stimulates the development of qualities so much as the discovery that these qualities make for happiness, we may be assured that the pace would be an accelerating one and the changes more and more rapid in each generation.

Science has taught us many lessons during the last few decades as to the rapidity with which the entire social habits of a people may change in obedience to the stimulus of such seeming trifles as cheap postages, telephones and automobiles. The emergence of an emancipated "proletariat," a working class who could dictate the price of their labor as merchants can do with their goods, and who should find employers competing for the privilege of purchasing work, would be as startlingly new phenomenon as the world has ever seen. Yet the adaptation to the changed conditions will probably take place as quietly and naturally as such changes have occurred before at epoch-marking times. The stones which the empire builders have refused will become the chief headstones of the corner. Self-respect and sobriety will evolve naturally under the encouraging stimulus of economic independence, while culture and taste for the higher amenities and courtesies of life will generate themselves as they have already done among the well-to-do classes. That large capacity possessed by all animal organisms and particularly by man, for responding to change of environment, may be trusted to realize all the ideal conditions dreamed of by visionaries after the final liberation is effected that shall make man free to enjoy Nature's bounty. Truly it may be said of a nation as of an individual soul, "The kingdom of Heaven cometh not by observation. Neither shall ye say Lo here or Lo there, for the kingdom of heaven is within you."

THE SOUL OF THE SINGLE TAX

(For the Review.)

By **BENJAMIN F. LINDAS**

Whenever I use the term, Single Tax, I always feel that to those who are not familiar with its principles, it conveys an entirely erroneous idea. I always imagine that the name, to many, merely stirs up visions of endless statistics, dry details, tedious classifications, and technical comparisons of matters that are foreign to the interests of most of us.

This is one misconception of the meaning of the term, Single Tax, that cannot be too thoroughly dispelled. Single Tax is not in its essence a mere fiscal reform, but is really a religion—a way of life. Under Single Tax the collection of taxes would be but a means to an end; the end being the freedom of the individual in a commonwealth governed in accordance with the doctrine of the brotherhood of man.

But to be more particular, what, then, is the Single Tax?

Let us imagine the human race placed on this earth that has been stripped clean of all artificial fixtures; without homes, railroads, skyscrapers or tene-

ments. These people find that in order to live they have to produce; with the start of production they soon discover that everything they have to eat and wear, the materials for shelter, the tools by which production is increased—in other words, all wealth comes from human labor, assisted by capital—stored labor, applied to the land. Finally, the discovery is made that the production of wealth is greatly increased by co-operation and the division of labor, and so vast numbers pool their efforts and congregate in particular spots forming towns and cities; places that have been favored by the people for some particular reason; either their closeness to the coal fields that makes manufacturing more economical; their closeness to rivers cheapening transportation, or their proximity to harbors, bays, etc.

Let us take another glance at the earth and we now find that judged from the standpoint of productiveness, beauty, and healthfulness, human habitations are far from meeting these ideal requirements. We see spots of natural beauty, and spots of unnatural ugliness. We find places of artificial attractiveness, and places unfavored by man's decorative genius. But we all can't crowd on the same productive farm, some of us must live on the rocky slopes and in the weed-choked hollows; we all can't have our business houses on the main street, some of us must work on the side streets and in the byways; we all can't build our dwellings on the lake-shore drives and the park-bordered boulevards, some of us must live on the modest streets in the background.

These natural differences cannot be changed, but they can be equalized. But how? By compelling those who occupy the favored sites to pay for the favor. But pay to whom? To those who live on the poorer sites? To those who arrived in the wilderness first and who have laid claim to all that they happened to see? Certainly not. Pay it to the whole community, to all the people as tenants in common of the earth, to that artificial entity of which we are all a part. For what purpose should this money be paid? First—To pay the actual expenses of the government and, secondly, to provide a surplus that can be used to enable everyone to enjoy an independent and helpful livelihood. But what amount shall each pay? The amount is already determined, and is paid every day by everyone who occupies a foot of earth in town, city or country. But to whom is it paid now? To the class that claims ownership of the soil, and that for the use of every foot of ground exacts payment in the form of ground-rent. Now, the Single Tax means that the community shall take this payment instead of a few individuals. But, you may ask, what is the difference, as it has to be paid anyway? The difference is this: Now you pay a single tax to the individual for the sole use of the individual, and in addition, you pay a series of multiple taxes to the community, partly for your benefit, but mostly for the benefit of the very people who have already taxed you all that you can possibly bear. Now all these extra taxes; taxes that raise the prices of all the necessities of life; taxes that interfere with the carrying on of business; taxes that discourage

improvements: all these taxes, amounting to millions of dollars a year, you save at one stroke. Land value increases with every advance of civilization; increase in population, wider diffusion of education, improvements in the arts, and perfection in methods of government all add to the value of the land. The right of individuals to wield this taxing power for their own benefit having thus made land a basis of speculation, land ceases to be considered as a fundamental unit of production, and becomes the chips in a gigantic gambling swindle, in which all the cards are marked. Farms become too expensive to farm and too difficult to secure, and production is lowered and prices raised. Farmers crowd to the cities, and the resulting competition for work lowers wages. These increased prices and reduced wages necessarily reduce the purchasing power of the people, which in turn shuts down factories, the closed factories embarrass the banks, the embarrassed banks lose the savings of their depositors, and the cycle is completed with the periodical panic.

Change this Single Tax from private to public hands and these fictitious land values cease; this unnatural speculation ends; the closed opportunities are reopened and a sane and natural production ensues.

Now this is my idea, in general terms, of the Single Tax. I do not intend, however, to revert to its technical features, but to devote a few words to the spirit of this world-wide movement. A community may have perfect laws, and yet be far from law-abiding. An individual may have the ten commandments and an elaborate system of ethics by heart, and yet lead an immoral life. A reform may be theoretically perfect and yet be simply an inanimate thing—a lifeless figment of the imagination. Does Single Tax come under this classification? Is it just a fanciful theory, an excuse for the exercise of the mind, a metaphysical abstraction? Or is it animated by a soul—a living, pulsing soul—an immortal spirit, that sooner or later, in some form or other, under this name or some other, must control the actions of men before their full, complete, and lasting development can be realized?

Emerson has said: "What we commonly call man, the eating, drinking, planting, counting man, does not, as we know him, represent himself, but misrepresents himself. Him we do not respect, but the soul, whose organ he is, would he let it appear through his action, would make our knees bend. When it breathes through his intellect, it is genius; when it breathes through his will, it is virtue; when it flows through his affection, it is love. And the blindness of the intellect begins when it would be something of itself. The weakness of the will begins when the individual would be something of himself. All reform aims in some one particular to let the great soul have its way through us."

Thus while we say that the eating, drinking, planting, counting man is not the real man, but the mask behind which the real man lies hidden, so, like these formal rules of conduct that subdue the natural expressions of the real man, many reforms under an impenetrable cover of temporary expedi-

encies hide the great soul that seeks expression through its teaching and philosophy.

Reforms are but crystalized thoughts and ideals, and only in so far as those who propose reforms are responsive to the soul that controls the actions of men through their will, intellect and affection, will the reforms be based on justice, virtue and love. Thus I want to sound a warning to those who are working to instill into the hearts and minds of men the truths of Single Tax, not to quench its soul for some slight temporary gain. It is right to urge the establishment of proper methods for assessing and collecting taxes. It is proper to urge the partial exemption of buildings from taxation. It seems to be good politics to prepare elaborate statistics to show to property owners the savings that will result from the application of a limited Single Tax. All these methods are good inasmuch as they cause people to think about, and inquire about, the reforms that are so zealously discussed. We should not, however, neglect the basis of the original inspiration, but like the weary pilgrim tramping to the Holy Land, we should occasionally make a mental exploration in search of the great soul of the cause.

When we look at the world, or at man, we observe phenomena disjointedly. We see the world piece by piece; we see man, action by action. We see the sky, the sun, the moon, the trees and the hills. We see in man an action here, an action there, an expression of love here, of justice there, an expression of intellect, and then of virtue. Not one of these constitute the soul, but all joined together, for "the soul is the vast background of our whole being." And any cause to be great, any reform to be lasting, should be so universal in its expressions and desires that it holds captive within it the essence of this great eternal soul.

We say of some men that they possess great souls, and when we analyze their actions we find them men of trust, or virtue, and of love. Of such a type was Socrates, Buddha, Jesus, Marcus Aurelius, Abraham Lincoln and Henry George. The same qualities of the soul that made these men great must be present in the soul of any reform that is destined to be great. It must be true; it must be just; it must be actuated by an inspiring sense of brotherly love. And such is the soul of the Single Tax.

Is it true? Subject it to the keenest analysis by the most philosophical mind, and every principle will be found in inseparable alignment with natural law; man is entitled to himself and what he produces, the community to what it produces. Man is entitled to the results of his labor. All men are equally entitled to what was given by nature for the use of all, the land, which must be passed on for equal enjoyment from generation to generation until the end of time. Is not all this truth, absolute, unalterable truth?

Is it just? Ask yourselves this question: Is it just to unclasp the hand of privilege and to throw open natural opportunities to the equal enjoyment of all? Is it just to say to man that what he sows he shall also reap? Is it just to say that everyone is entitled to the full reward of his toil? Is it just

to demand that chattel, wage and tenant slavery shall be abolished, and that no man shall be carried on the shoulders of another? If these things are just, then is justice one of the constituent parts of the soul of the Single Tax.

Does the Single Tax aim to perpetuate the principles of true brotherly love? Listen! To the firm believer in Single Tax there are no black men, or red men, or yellow men, there are simply men. The object of this great movement is not to place a coterie of politicians on an absurd pinnacle of temporary fame, but to reach a helping hand to the poverty-stricken and the helpless, to bring a message of hope to the disheartened, to awaken the latent powers of those who are oppressed with the ominous signs of an empty future, and to give all men a chance to grow and develop and to work out their destinies free from the hampering restrictions of artificial laws.

This, then, is the great soul of the Single Tax—a soul of truth and justice and of love—a soul that was infused into the movement by the great man from whose brain it sprang.

The soul of a genius lives forever in his works. Here is a painting centuries old. The colors are beginning to fade. The wall upon which the painting was placed is crumbling with age. The dust of hundreds of years is obscuring the figures, and yet from this old relic the soul of the artist that placed it there is shining with such brilliant rays that like some powerful magnet it draws people to it from all over the world. So it is with sculpture; with literature; with law and with economics, and the great souls still live whose bodies have long since passed away. Phidias still holds sway over the scattered fragments on the Acropolis at Athens; Michael Angelo still lives in the Holy City of Rome; Cellini is in his bits of brass and gold; Shakespeare yet holds forth in his little world upon the stage; the soul of Blackstone is in his laws, while the soul of Henry George will live forever in the immortal truths he taught.

I wish to close, therefore, by giving in the words of Henry George, his own conception of the great soul that is driving it all: "It is not selfishness that enriches the annals of every people with heroes and saints. It is not selfishness that on every page of the world's history bursts out in sudden splendor of noble deeds or sheds the soft radiance of benignant lives. It was not selfishness that turned Gautama's back to his royal home or bade the Maid of Orleans lift the sword from the altar; that held the three hundred in the pass of Thermopylæ, or gathered into Winkelried's bosom the sheaf of spears; that chained Vincent de Paul to the bench of the galley, or brought little starving children, during the Indian famine, tottering to the relief station with yet weaker starvelings in their arms. Call it religion, patriotism, sympathy, the enthusiasm for humanity, or the love of God; call it what you will; there is yet a force that overcomes and drives out selfishness; a force which is the electricity of the moral universe; a force beside which all others are weak. He who has not seen it has walked with shut eyes. He who looks sees, as says Plutarch, "that the soul has a principle of kindness in itself, and is born to love, as well as to perceive, remember or to think."

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.

CHAPTER III.

THE SINGLE TAX IN AUSTRALASIA.

Most of the tax laws of Australasia are neither novel nor worthy of especial consideration; but the colonies have one tax law different from any in America, which, owing to its radical departure from the other methods, may properly be called the Australasian Land Value Tax. It is a law taxing land according to its value, excluding all personal property and improvements therefrom, and is simply a tax on the benefits or privileges which governments confer on land owners.

The Australasian Land Value Tax is not the same as the Single Tax, and must not be confused with it, because the Single Tax is not in operation in any of the Australasian colonies. The Single Tax would abolish all other forms of taxation, and raise all public revenue from the one source; while the Australasian Land Tax is only one of their many taxes, the greater portion of their revenues being raised by other methods. According to Mr. J. W. Bucklin: "The great majority of the advocates and supporters of the Australasian law have made little if any investigation of the Single Tax and some of them violently denounce it. Having been formulated and placed on the statute books of New Zealand before 'Progress and Poverty,' or any of the principal works of Henry George were issued, this law does not owe its origin to that source. In fact, it owes its origin to the failure of all other systems of taxation; to the work of Sir George Grey and other New Zealand statesmen, many of whom were students of political economy; and to such books as those of John Stuart Mill and Judge Thomas M. Cooley. Its subsequent establishment and progress has been greatly aided by Henry George and his disciples, and it is significant that since 'Progress and Poverty' has been known to the world no land value tax law has been repealed. While each is a tax on land values exclusively, still to identify the Australasian

Land Tax with the Single Tax is to do great injustice to both the philosophy of George and to the existing law.”*

The similarity of Australasia to the United States makes this tax movement of great significance to us. This similarity is best expressed in the words of Mr. James W. Bucklin: “The seven colonies of Australasia have an area of 3,077,377 square miles, while the United States of America, excluding Alaska, and ‘our new possessions,’ has but 3,025,600 square miles. The population of Australasia is about 4,500,000 people, or 50% more than our population at the time of the Declaration of Independence. Its people, like those of America, are chiefly of Anglo-Saxon and German descent. The Australasians and the Americans derive their language, customs, and laws from the same sources. Six of the seven colonies are forming a federal government to be proclaimed January 1, 1901, based on a constitution similar to the American, but in several respects more democratic, as illustrated by the fact that they elect their senators by a direct vote of the people, but New Zealand has not joined the federation. The legislative bodies or parliament of Australasia comprising each an upper and a lower house, called respectively a House of Representatives and a Legislative Council, correspond in some particulars to American legislative bodies; but the upper houses in most of the colonies are composed of members owning large areas of land with comparatively a small amount of improvements; and this is particularly and especially the case in those colonies which have not adopted the Australasian Land Value Tax System.”†

There is no direct taxation of personal property in any of the Australasian colonies, nor are there any constitutional or other restrictions on the power of the legislatures to establish or enlarge the Land Value Tax. This tax, which has been established by the laws of the several States or colonies and not by the law of the Commonwealth of Australia, has been applied to both local and State purposes. Local taxation is called “rating” and such taxes are called “rates.”

The objects of the Australasian Land Tax are: (1) to break up the large estates; (2) to check land speculation and the withholding of land from market; (3) to create a population of small farmers. The methods used in attaining these ends are, in general: (1) the taxation of unimproved ground values; (2) exemption of improvements from taxation; and (3) exemption of small land owners from taxation.

In October, 1878, at the instance of Mr. John Ballance, Treasurer in the Government of Sir George Grey, New Zealand led the way in the taxation of land values by the imposition of a Land Tax. Under this tax a levy of 1s. 2d in the £, was made on the capital value of real estate, less the assessed value

* Report of the 13th Gen. Assembly of the Tax Com. of Colorado, by J. W. Bucklin, page 12.

† Report of the 13th Gen. Assembly of the Tax Com. of Colorado, by J. W. Bucklin, page 10.

of improvements. Thirteen months later the larger land owning class, favored by plural voting, succeeded in substituting a general property tax. The substitute was so much disliked that the Land and Income Assessment Act of 1891 was generally welcomed. This involved two separate State taxes.

The first was an ordinary land tax of 1d. in the £ in the unimproved capital value of land, i. e., on the selling value of land separated from the value of buildings and other improvements, and payable on all land in the colony, whether built on or not. Land in the possession of the native Maoris does not pay a tax unless leased to foreigners. Out of consideration for small peasant farmers, plots worth less than £500 were exempt and plots worth less than £1500 allowed an abatement. The mortgagor was exempt for the amount of the mortgage while the mortgagee had this value added on to his taxable property.

The second tax levied under this Act was a graduated land tax of 1s. 8d. in the £ on land of an unimproved value of £5,000 to £10,000 and rising gradually to 2d. in the £ on land of an unimproved value of £210,000 or more, no deductions being made for mortgages on the higher values. This tax was paid by everyone who owned land to the value of £5,000 or more, whether it was in one piece or many. Owners three years or more previous to the date of any annual payment were taxed at a 20% higher rate than the resident owners.

Because the tax did not have the desired effect of breaking up the large estates, that part of the Act referring to the Graduated Land Tax was amended in 1903. The limit of exemption was raised from £5,000 to £7,000 and the rate increased so that the maximum was 3d. instead of 2d. on the same value. Only ten of the biggest estates had been reduced in the four years preceding 1900, but the resulting holdings were still moderately large. Though the decrease by 1907 was considerably larger, it was still so small that another similar amendment was demanded in 1907. Referring to the figures of the number of rural freeholders for 1892 to 1906, there is shown to be a decrease of 58 in the number of holdings of 10,000 acres and above, while there is an increase of 6,191 in the number of holdings under 10,000 acres. The increase was in holdings of from 1,000 to 3,000 acres. Forty per cent. of the land values were held by $\frac{3}{8}$ of 1% of the landowners, and ten to eleven million acres were owned by 585 companies.* This amendment (The Consolidated and Income Tax Assessment Act of 1908) was a challenge to this land monopoly due to the loud demand for more land for settlement. As Mr. W. P. Reeves states, "Buyers with capital, eager to acquire land in freehold, looked wistfully at the wide, almost empty tracts still held in grass by the great proprietors."* The graduated rate was raised, and in a thorough-going manner provided protection from evasion. The increase in rate was a 25% increase to be confined to estates of £40,000 and more of unimproved value.

* Land Taxes and Rates and the Valuation of Land in New Zealand, by W. P. Reeves.

This did not arouse a tithe of the opposition that the relatively mild proposal of 1901 did. The much smaller number of proprietors adversely affected partly explains this. The three years' absence previously allowed owners was reduced to two years out of the four preceding the year of the tax charge, and the 20% addition was increased to 50%. This applies to shareholders in companies but not to companies.

The effects of this State tax is best expressed by Mr. W. P. Reeves in the following words: "So far, the land taxes have shown themselves good sources of revenue, though their growth has not kept pace with that of the Income Tax. They have not been costly taxes to collect; the cost of collection has been about 4%. They have been the means of shifting taxation off the smaller working farmers on to the large corporations and proprietors. They have freed improvements from burdens and have certainly stimulated the outlay of capital and labor by farmers and others. They have been the means of obliging the Government to organize and much improve the valuation of the land. They have done something, though not as much as expected, to accelerate subdivision and sale, chiefly to the Government. They have been to some extent outflanked by legal expedients—to what extent is not certain. They have certainly not ruined landowners, though they have caused a few proprietors after parting with their estates to leave the colony and go elsewhere in search of large tracts of cheap land. Save in this way, they have not driven capital out of the country. They were first adopted in a time of depression which made their adoption difficult and venturesome. The full effect of the graduated tax as an act of policy has, on the other hand, been retarded by a long term of great prosperity."*

On October 17, 1896, "The Government Valuation of Land Act" was passed providing for uniformity of valuation, particularly in the administration of the land tax and rating on unimproved value. The Act was amended in 1900 and again in 1903. When the valuations were first made in 1897 they were taken at 10% less than the true selling value, but this percentage has been steadily increasing due to the rise in value of the property.

It is a significant fact that the Valuing Department created by this Act is not interested in the use of the values. Its duties begin and end with the estimating of the fair selling value of land and of improvements. The values so obtained are used by the localities and in many other departments of the Government, such as the Land-Bank, Public Trustee, Life Insurance Department and Post Office.

Because of the deductions and exemptions, the burden of the land tax falls on the relatively large holders. In the year 1905-6 out of 145,000 land holders only 24,246 paid any land tax, and of these one-half paid less than £5. The policy of the Government has been to keep the land in small holdings and undoubtedly the land taxes have aided in the carrying out of this policy. At least, the great estates show a relative decline in number and

* Land Taxes and Rates and the Valuation of Land in New Zealand, by W. P. Reeves.

acreage. On this point Mr. William P. Reeves says, in speaking of the opposition: "But they were right in believing that the new taxes were the beginning of an elastic fiscal system which will probably make it extremely difficult for very large expanses of land to be held with profit in New Zealand in the future."*

Another significant Act was passed on August 13, 1896, and like the previous Act, was amended in 1900 and 1903. This was the "Rating on Unimproved Value Act;" brought about largely by the influence of the Henry George followers and designed to give small local bodies the opportunity of trying out the Single Tax principle. This Act gave the rating bodies the local option power to decide whether the rates shall be levied on the unimproved value as determined by the Government's valuation or upon the annual or capital value of real estate as determined heretofore. This excepts water, gas, electric light, sewage, hospital, and charitable rates, which are levied separately.

At first not much use was made of this opportunity because the municipalities were obstructed by their franchises and "safeguards." In 1899, these restrictions were somewhat relaxed so that by 1909, 77 localities out of 450 had adopted the Unimproved Land Value Tax. The reports from these localities have been in general quite favorable, none of them having rescinded the tax after having once adopted it.

The first serious attempt in New South Wales to obtain revenue for public purposes from land was made in 1895, when the Land and Income Assessment Act imposed a State tax of 1d. in the £ on the capital value of land, the only graduation being the exemptions allowed. The tax was levied on the unimproved value, which was defined as "The capital sum for which the fee simple estate in the land would sell, under such conditions of sale as a bona fide seller would require, assuming the actual improvements, if any, had not been made."† The great opposition to the act caused so many exemptions to be made that the effect was weakened and the yield reduced. The five exemptions were as follows: (1) All estates of less value than £240 was exempt. (2) £240 was exempt in favor of every tax payer, but no matter how many plots a tax payer might own he was only allowed to deduct £240. (3) The balance owing on land purchased from the Crown was exempt. (4) In case the land was mortgaged, a remission of taxation was allowed to the owner equal to the Income Tax chargeable to the mortgagee on the interest derived from the mortgage of the whole property. (5) Special exemptions were made in favor of the land of churches, public institutions, municipal corporations, etc. These exemptions reduced the 1909 assessment of land from about £135,000,000 to about £80,000,000, and the tax payers to 43,000 from 187,000 landowners. The amount collected was about £330,000 and the expense of collection about 10%. These figures are excepting the City of Sydney, which is provided for by a special ruling.

* Land Taxes and Rates and the Valuation of Land in New Zealand, by W. P. Reeves.

† Taxation and Rating of Land in New South Wales, by T. A. Coghlan.

Though the direct results were not very important, there was one indirect effect that was important. This was that the people were so familiarized with the land tax that in 1905 they gladly accepted two subsequent Acts which resulted in full local government control of taxation of land values. The first Act divided the territory into districts and gave them certain tax powers, while the second Act repealed all legislation in regard to the existing municipalities. The powers given the municipalities were extensive. Parliament suspended the State Tax of 1895, passing it over to the shires and municipalities for their own absolute use and it is a fixed charge which they cannot refuse to levy. The statutory rate of 1d. in the £ not being sufficient revenue for any of the municipalities, Parliament gave them considerable additional powers, leaving each district free to choose the manner of obtaining sufficient additional revenue. The limit of taxation for shires is 2d. in the £, together with 18d. in the £ of the rental values. This makes an average rate of about $3\frac{1}{2}$ d. in the £. Some municipalities have additional "local" rates for water, light, etc.

When the council decides that the rate is to be levied on the unimproved value of land, improved value, or both, the determination is published, and if 600 rate payers demand, it is put to a vote of all the rate payers. Of the 62 councils, 56 to the present date have imposed rates entirely on land values, the total amount raised by this means being £378,952. Every municipality which has adopted rates for general purposes on unimproved value has resisted all attempts to place the rates back on improvements. In a great majority of cases, even the local rates for special purposes have been put on the land value. This method seems to meet with the approval of the people of the localities where it has been tried, and rate payers have universally condemned the tax on improvements.

South Australia has provisions for a tax on the unimproved value of land both for municipal and State purposes, but very few of the municipal corporations have as yet availed themselves of this opportunity which was granted them by the "Land Values Assessment Act" of 1893.

However, the State tax has been one of their very important taxes since it was first collected in 1885, under the "Taxation Act of 1884." Under this act the rate was $\frac{1}{2}$ d. in the £ on the amount for which the land would sell without visible improvements. This was the rate until 1894, when the "Taxation Act Amendment Act of 1894" added $\frac{1}{2}$ d. in the £ on values above £5,000, with an Absentee Tax of 20% extra. In 1903 the rates were again increased. The all-around tax of $\frac{1}{2}$ d. in the £ was increased to $\frac{3}{4}$ d. in the £ but the additional tax on values above £5,000 was left at $\frac{1}{2}$ d. with the Absentee tax charge only on this tax.

For some reasons the rates in force prior to 1903 were reverted to in 1904, but the following year they were again increased to $\frac{3}{4}$ d. in the £ in the instance of the all-around tax and $\frac{3}{4}$ d. on the values above £5,000,

with the Absentee tax of 20% on both taxes. In 1906 the rates of 1903 were again put in force.

It is hard to judge of the effect of the tax because of the consequences of the "Land Boom" of the eighties; however, it has probably done much toward the breaking up of large holdings, especially of the absentee owners. It has also undoubtedly had a tendency to bring the suburban land into use and to keep the land at a normal price.

Queensland has also a State and local tax on the unimproved land values, which, says Mr. L. G. Corrie, "is one neither borrowed by the legislators nor accepted by the people of Queensland ready-made from others, but one educated, as the gradual development of legislation proves, more or less sub-consciously from the germ of the idea, which in its integrity, is an excellent belief—viz., that a premium should be held out, or, at worst, no discouragement offered to the improvement of unexploited lands of a new country."*

The first land tax act of much significance was "The Valuation Act of 1887," which provided for a small penalty on unimproved land, and a permissive rebate in the tax of "fully" developed land. After much successive legislation in this direction and much debate, "The Local Authorities Act of 1902" was adopted. This act which provides for a total exclusion of improvements in any valuation was confirmed with little opposition from within and none from without the Legislature. Under this act all rateable property, no matter of what description or where located, was to be valued "at the fair average value of unimproved land of the same quality held in fee simple in the same neighborhood."

In 1891 the towns adopted the rating upon the unimproved value system, but it was not until 1894-5 that it got into full operation.

As to the effect of these taxes, Mr. L. G. Corrie says, "Having recently searched the whole of the association's transactions and correspondence from its inception to date, the statement can be made that no evidence is to be found to substantiate dissatisfaction being felt with the principle of valuation now in force, save in the isolated instance of the peculiarly circumstanced Crown lands on mineral fields, and the desire of some authorities to have the present minimum valuation raised, which exceptions can hardly be accepted as directed against the principle at large."*

(To be Continued).

MADE AN INSTRUMENT FOR ECONOMIC OPPRESSION.

Land, though not the only, is the chief instrument of economic oppression—used land the social value of which fills private purses, unused land which is withheld in speculative anticipation of its doing likewise; the former producing injustice and the latter cutting off the means of escape.—THORWALD SIEGFRIED.

* Unimproved Land Value Tax Action in Queensland, by L. G. Corrie.

A DEFENSE OF THE UNEARNED INCREMENT TAX

(For the Review.)

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

The *Square Deal*, of Toronto, the official organ of the tax reform leagues of Canada, a professedly and universally recognized Single Tax paper, in its issue of April, 1915, contains the following editorial:

THE UNEARNED INCREMENT TAX.

"The idea that the increased selling value of land should be appropriated for public purposes looks upon the face of it as a sound economic proposal. It seems as though a value such as this, manifestly created by the people, should be taken by the people for public purposes. To many people this is synonymous with Single Tax, but it is far from the case. This idea in so far as it applies to the increased selling price of land is based upon a misconception and as a practical measure it will do harm to genuine reform.

"In the first place, the selling price of land, when not a speculative price, is simply the annual rental, or production, after taxes have been paid, capitalized at the current rate of interest. Thus, a lot which rented for \$50 a year and taxes, money being worth five per cent., would sell for \$1,000. If the rental increased to \$100 it will sell for \$2,000. It is evident that this is a prospective value, not a tangible one. For if, through any change in circumstances, such as the migration of population, or loss of productiveness, or even increase in the amount of taxes, by which the annual net production is lessened, the selling value will decline. Should the State levy an increment tax and take, say, the whole or even half the increase, they would be levying not on present production, but would be placing a mortgage on future production, which labor would have to pay.

"Such a measure would tend to increase the monopoly of land instead of reducing it, for if the tax was only paid when the land was sold it would operate to prevent sales and also to force up the price, and if exacted periodically it would be considered so great a handicap as to be next to impossible to collect if the percentage taken was high and the increase in value great. Relief would be certainly sought for from the Legislature and inevitably granted, and except for an increase in the public revenue we would be no better off.

"Nay, we would be worse off, even if relief was not granted, for land monopoly would then be shared by the State, and though the community got a share in the plunder, all the evils of land monopoly, low wages, idle land, and restricted employment would remain. While the socialistic tendencies of the times, coupled with the fact that the Government were partners in the matter, would make land monopoly harder to be got rid of than under the present system. The Single Tax is a different measure, and has for its object not, primarily, the right adjustment of public revenues, though

that is involved in it, but to restore the right of all to the use of the earth. It would produce ample revenue for all public requirements, and that with the minimum of cost and without burdening industry; but these are the least of the benefits. It would destroy the monopoly of land and make labor free. By taking the annual rental of land in taxation all unused land would be forced out of the hands of speculators and become immediately available for productive purposes. As a result all land rents would fall and there would be an immediate increase in the demand for labor, and wages would rise. This, of course, would hit the monopolists hard. All who were living without working would find their power of taking the earnings of others through special privilege disappear. No one would then seek employment in vain. A man would no longer have to pay a large lump sum before he could get an unimproved farm to work or a vacant lot to build on. Any vacant land could be got for paying the annual rental value, and there would be no taxes. This would solve the labor problem, the land problem, and the taxation question, and there is no other way to do it."

As a number of prominent Single Taxers uphold the view here expressed that the unearned increment tax would tend to increase the monopoly of land, I feel it my duty to express my opinion that this is not true, but, on the contrary, that it would diminish such monopoly, and to state my reasons for this contention.

Before doing so, I wish to express my hearty approval of all that the editor of the *Square Deal* says of the nature and results of the Single Tax, and my acceptance of his statement of what the unearned increment tax is, and his declaration that it is not synonymous with the Single Tax. I claim, however, that it is a partial application of the principle of the Single Tax, and, as such, has all the virtues of such an application and is open only to those objections which apply to any other partial application of the principle, such as the taking by the Single Tax of only a part of the annual economic rent.

The chief objection to the latter process, or "Single Tax limited," as it is called, is that, by the remission of the other taxes, and the forcing of formerly idle land into use, the productive power of land is so greatly increased that the annual return to the owner is greater than it was before the Single Tax was laid, even after the amount of the tax has been deducted. Nevertheless, this increase of wealth is also shared by the laborers and the capitalists (owners of labor products applied to the creation of wealth), and therefore the "Single Tax limited" is in every way an improvement on former conditions, granted that nothing else is wrong with our economic system (such as, for example, our money) which would give unjustly acquired wealth an opportunity to purchase oppressive power.

By the taxing body, or government, it might be agreed, tacitly or expressly, with the landlords, to retain the Single Tax at the rate which causes the maximum increase of annual rental value, and of its capitalization, the

selling value of land, especially as it has been found that the amount of taxes so received is sufficient to pay public expenses of the kind heretofore incurred by the government. It may be proper to call this agreement a "partnership in land monopoly." Nevertheless, it is a monopoly partly shorn of its present power to oppress labor and capital. Such a partnership between the government and the landlords now exists, and so there is no new oppression brought into operation by the Single Tax, but, as shown, the old oppression is lessened. Otherwise Single Taxers would be compelled to drop their present programme of agitation for the removal of one oppressive tax on labor and capital after another, with consequent gradual increase of the tax on economic rent, and to demand the instant removal of all the oppressive taxes and the instant imposition of a tax on economic rent equal to its entire amount. "The whole hog or none" would then be our motto. It is well that nature does not work in such an anomalous manner—that economic laws on the contrary reduce such an ultimatum to an exhibition of childishness and perversity.

But, it may be urged, we do not want to have the operation of the Single Tax stop at the point of the greatest return to the landlords; we wish to have the rate of the tax increased at least to the percentage of diminishing returns to the landlords, and, if possible, to the percentage when there will be no return to them at all. How can we entirely destroy the partnership between government and landlords?

In answer I would say that the tendency of advancing civilization is to increase expenditure for public purposes, and the need of greater revenue will inevitably cause the taxing government to take more and more of annual economic rent, which though the amount remaining in the hands of the landlords is lessened apace, is correspondingly augmented in its aggregate by increasing public improvements, population, etc. Then too there are organized interests both of a capitalistic enterprise and special kinds of labor which are opposed to the landed interest, and with which the government, even considered as a political ring, can as profitably to itself in single cases, and more profitably in the aggregate, enter into partnership. Indeed, in their totality these interests form the interests of the people, opposed only to one interest, that of landlordism. Development of democratic government, the rule of the people, by such reforms as direct legislation and equal suffrage will combine with the need for greater public expenditure, and the demands of class interests possessing political influence to break up the alliance of government and the landlords, and to advance toward the Single Tax ideal.

Now I claim that the same objections and these only apply in the case of the unearned increment tax, and the same causes prevail and the same remedies are available to destroy whatever partnership might result between the government and the landlords.

I admit that, from a scientific point of view the unearned increment tax

is an unnecessary tax, since the application of the Single Tax beyond the point of diminishing returns to the landlords will accomplish more simply and effectively its results. But it may be a more practical tax in that its adoption by the people will be more readily obtained than that of the Single Tax. The term "Single Tax" is an obscure and unattractive one—it doesn't define its essential nature, nor does it present any argument in its favor. Even "land-value tax," a proposed substitute, while the term is more definitive, doesn't present any reason for its adoption. But "unearned increment tax" is both definitive and persuasive. It assumes, and the assumption is granted by the acceptance of the term, that the possessors of the value taxed have no moral right to it.

For the sake of fairness as well as for economic comparison it must be assumed that, as in the case of the Single Tax, all public revenues are to be raised from the unearned increment tax. What will be the result? The opponents of the tax, represented by the editor of the *Square Deal*, admit that it will take value created by the people for the use of the people, and, by inference, since the tax cannot be shifted, will correspondingly reduce the value of the land for purposes of exchange by private owners.

But, say they, this value is prospective and not tangible, and the tax would therefore be placing a mortgage on future production, which labor would have to pay. This I deny. Suppose the tax were laid to the extent of taking all the increase of land value (capitalized rent), would not this wipe out all the prospective or speculative value? Who would then speculate in land? And, in so far as it approaches this point, the tax will diminish this prospective value. In short, the critic is blaming upon the tax the results of not applying it—making sins of omission sins of commission. Granting, however, the critic's contention, cannot the same be said of our present inadequate tax upon economic rent, and also of the Single Tax when this is limited to the rate that will produce the maximum of land value, prospective as well as present? Indeed, the "Single Tax limited" and the unearned increment tax are essentially and practically the same thing. This is true because the capitalization of a value does not change the character of the economic results in taxation. If it was land value before capitalization, it is land value after it, and obeys the same laws of the incidence of taxation with like results. If it was a privilege value before, it remains so afterwards, subject to the same increase or diminution by taxation. And privilege value is always speculative value. The editor of the *Square Deal* writes as if he thought economic rent was the actual excess of productivity over that at the margin of cultivation, the "tangible" value he calls it, and not the potential, and that it did not become potential or speculative until it was capitalized into land value. Would he not tax vacant lots? If by "tangible" value, he means actual rental value (not economic), does not this exist in the case of the capitalized actual rent, to be secured from long leases in which the lessee takes a speculative chance? This potential value differs from year to year,

and, under the Single Tax, would be assessed accordingly. A logical application of the unearned increment tax would cause the annual increases in the capitalized value of this rent to be annually assessed also. The proposal that assessments should be made only upon sales or at long intervals may be rightly criticized as unjust to the community, but this is a matter of programme and not principle, as it is also in the case of the uncapitalized economic rent. From the standpoint of expediency it is admitted that in every respect but, perhaps, securing popular approval, the Single Tax is better than the unearned increment tax.

The editor of the *Square Deal* says that the unearned increment tax, if exacted annually, would be considered (evidently by the landlords) so great a handicap as to be next to impossible to collect, if the percentage taken was high and the increase in value great. Does not this objection, if admitted, exactly apply in the case of the Single Tax also? Desire not to pay, without the power to resist payment, is inoperative, and neither tax, since both cannot be shifted, presents any new means of resistance. Relief would certainly be sought for from the Legislature, he says. Is not this what the opponents of the Single Tax threaten? And is it not as idle a threat?

And then, what becomes of the critic's argument of partnership of the government in land monopoly in the case of the unearned increment tax, if the land monopolists are certain to resist the tax and overthrow it? Would they not rather endorse a system which he says "would make land monopoly harder to be got rid of than under the present system?"

There is another argument, advanced by other opponents of the unearned increment tax than the editor of the *Square Deal*, that it would work so well that the people would be inclined not to accept the better Single Tax. The very statement of this fear, I think, refutes itself, for the new principle in it, indicated by its name, the return to the community of values created by the community, would be so apparently the cause of its working well that the people, especially as the need of new revenue increased, and the tax had been raised beyond the point of diminishing returns to the landlords, and still did not suffice for desired public expenditure, would seek to apply the principle in its radical, scientific, more practicable and more productive form, the Single Tax, and would be enabled, by the weakening power of the landlords, to put it into execution.

I do not advise Single Taxers to drop their work for the full remedy in order to secure the half one, except in cases where this is clearly an obtainable measure, and the Single Tax is not. Even then there will be enough advocates of the unearned increment tax outside of Single Tax ranks to secure its adoption. Our duty is to educate the people in sound economic principles. But such education is not advanced by opposing sound economic principles as principles, when they are presented in the form of legislation of which we do not approve. We should oppose the forms only.

The term "unearned increment" cannot be too widely used, or the principle it represents, of taking the community values for community purposes, be too strongly endorsed for the good of the cause. "Names are things." Get the people into the habit of using correct terms, and they will think correctly. Single Taxers have done far more and better work in this respect than most of them realize.

Thirty years ago, when I became a convert to the Georgian economy, the people in general were unfamiliar with the term "unearned increment," as with most of the terms used in that economy. The catchwords of Socialism were much more in vogue. Yet, owing to persistent education by Single Taxers, joined with the inherent and easily understood truth in their doctrines, and the appeal to the moral sense in their economic terms, these latter are generally accepted, while Socialistic terms, such as "class consciousness," "surplus value," etc., have dropped back to the position of shibboleths of a narrow school of economic thought, and are rarely heard outside of such connection. Now acceptance of terms leads inevitably to acceptance of the doctrines involved in them. From the propagandist standpoint, therefore, we should fight for the retention of that logically apt and rhetorically effective term, "unearned increment," and even try to broaden its meaning to present all phases of its essential principle. As used by its coiner, John Stuart Mill, and by economists since his day, it applies only to the increase of the capitalized value of annual economic rent. We should strive to have it apply also to economic rent itself, an unearned increase of wealth to the landowner, in which case the objection of those who would oppose the moral implication in the present use of the term by asking, "How about the unearned decrement?" would appear as palpably absurd as it is really so, since the "decrement" would be clearly seen to be a minus quantity, and the term would resolve itself into an "Irish bull."

THE GROWTH OF HOUSTON, TEXAS, UNDER PARTIAL APPLICATION OF THE SINGLE TAX PRINCIPLE.

(*For the Review.*)

By **W. E. WALTER**

(The following article is by a new man in the movement, a close student and one who has traveled widely. Mr. Walter is a resident of Rutherford, N. J., and this article is therefore interesting as the impressions of an outsider).

With banking statistics equalling or nearing those of Atlanta, Houston is pressing close in second place for financial honors of all southern cities. The figures of but four cities are used in making the comparison in the Reserve Bank organization committee report, which are as follows:

GROWTH OF HOUSTON UNDER PARTIAL SINGLE TAX 151

National Banks.	Capital and Surplus	Loans and Discounts	Individual Deposits
Atlanta	\$8,600,000	\$26,038,000	\$24,348,000
Houston.....	7,125,000	24,182,021	21,252,959
New Orleans	6,730,000	17,285,000	16,857,000
Dallas	5,900,000	18,622,000	18,851,000

For the past ten years the reports show Houston has taken the greatest strides in finance. Houston shows a 220% increase in loans and discounts against 210% for Dallas, 165% for Atlanta and 41% for New Orleans. Houston is far ahead in percentage of increase of individual deposits showing a 233% increase for ten years against 220% for Dallas, 140% for Atlanta and 24% for New Orleans. Only in the matter of increase in capital and surplus does Houston give way to Atlanta, but presses close in second place, yet far ahead of New Orleans and Dallas.

Houston shows the greatest percentage of any southern city in southern loans, being 1.83% ahead of Atlanta, 1.94% ahead of Dallas and but .12% difference with New Orleans, yet with \$3,914,000 more southern loans than New Orleans.

Conclusively is shown Houston's superiority in table showing bank and trust company credit balances with the National banks in some of the principal cities of the United States; also showing amounts loaned by the National banks in the same cities to their corresponding banks; also bought paper and collateral loans to non-customers of the lending banks, securities owned and cash reserve in vaults, as of cities named:

Cities.	Amount on deposit from all banks, etc.	Amount loaned all banks on bills payable, etc.	Percent. loaned banks	Bought paper, etc., made by banks
Houston.....	\$12,616,553	\$1,865,678	14.79	\$1,685,948
New Orleans.....	7,229,470	1,134,102	15.70	1,234,109
Dallas.....	6,237,357	1,385,687	22.21	587,558
Atlanta.....	4,436,974	892,612	20.12	865,180

Also

Cities.	Bonds and securities held by banks	Reserve in vaults
Houston.....	\$1,366,532	\$3,596,044
New Orleans.....	5,587,233	2,830,769
Dallas.....	1,293,061	1,855,927
Atlanta.....	1,408,350	1,855,427

The above table is taken from the official table containing 31 cities and shows Houston seventeenth on the list, New Orleans twenty-third, Dallas twenty-fourth and Atlanta twenty-seventh.

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Of the 37 cities that asked to be designated as Federal Reserve cities, Houston shows the largest individual deposits and loans and discounts per capita. This includes even the largest cities of the land. The estimate was based on 1910 United States Census. Selecting the four cities—Houston, New Orleans, Atlanta and Dallas—as the basis for comparison, they appear taken from the table as follows:

Location	Population	Banks	Capital	Per Cap.	Indiv. Dep.	Per Cap.
Houston.....	78,800	6	\$7,125,000	90	\$25,013,951	317
Dallas.....	92,104	5	5,900,000	64	18,551,847	201
New Orleans..	339,075	4	6,730,000	20	16,857,832	50
Atlanta.....	154,839	6	8,600,000	56	24,348,912	157

Also

	Loans and Dis.	Per Cap.
Houston.....	\$25,923,087	\$329
Dallas.....	18,622,564	202
New Orleans.....	17,285,254	51
Atlanta.....	26,038,731	168

The policy to which Houston is committed towards making the city the manufacturing and industrial center of the South also bears on the tax problem. It takes the unique stand that it is better to seek the enlargement of going industries than to launch new ones. In other words, while it seeks to attract new industries, its principal intent is to aid the established industry towards enlarging its facilities and business. This is an absolutely sound policy but can only be carried out successfully in cases where tax payers are entirely satisfied with their tax system.

The successful industries are the best advertisement for a city and as industrial failures are the worst possible advertisement, it is therefore safer to aid established industries in enlarging their facilities and business than to launch a new industry which might prove a failure.

In offering a resume of last year's industrial activities, the following matter contains new industries, enlargements and improvements for the year, and considering the period covered and the section of the country, this is a most remarkable showing.

Houston Show Case M'fg. Company has spent \$50,000 for extensions and plant additions. Gulf Refining Company is expending a half million dollars building oil terminals. Armour Fertilizing Company has constructed a twenty thousand ton fertilizer plant. The Fidelity Cotton Oil & Fertilizer Company has made extensions and enlargements. The Houston Packing Company has erected a new fire-proof plant to house their fertilizer industry. The Watkins Medical Company has completed plans for the construction of a \$250,000 branch office. A Mr. J. R. Sturgill has purchased eleven and one-half acres of property for the construction of a \$30,000 saw mill. The Mon-

crieff-Lenoir M'f'g. Company has completed a new \$50,000 tinware manufacturing plant, which company has moved to Houston from Knoxville, Tenn. The Houston Crate & Box M'f'g. Company opened its new plant during the year. The Scyrus Scott M'f'g. Company, overall manufacturers, increased its capital stock \$200,000. The South Texas Cotton Oil Company expended \$25,000 in constructing a new brick building and adding new machinery. The Hogan-Allnoch Dry Goods Company increased its capital stock from \$150,000 to \$250,000. The Star Engraving Company increased its capital stock from \$6,000 to \$15,000 and constructed an entirely new plant. The Industrial Rice Milling Company rebuilt its plant following a fire at a cost of \$50,000, installing additionally \$25,000 worth of machinery. The Houston Electric Company is expending an appropriation of \$1,379,201 in street paving, track extension, equipment and other materials. The Nelms-Kehoe Company is constructing a large cotton sorting shed. Jones Bros. have made plans for the construction of a fig preserving plant. The Otis Elevator Company has purchased additional ground for extensions to its plant. The Magnolia Storage and Warehouse Company has constructed a wharf to accommodate cotton freighters. The Texas Metal Company has purchased acreage for the erection of a factory to manufacture metal beds.

Houston claims to have more sky-scrapers than any city in the United States of equal population and has forty tall buildings of six stories and over to prove her claims. This is also one of the results of the Houston tax system.

The new Union Station and the Katy Station are architectural wonders and were items which in 1912 placed Houston at the head of all cities in value of building permits and presses close in second place last year. Last year Houston had a commanding lead in building permits over all Texas cities and for the first seven months of the year was \$1,090,449. ahead of the seven months of the previous year.

How Houston has steadily climbed in building operations is best evidenced by the record for a decade, which is as follows:

1908.....	\$3,269,139
1909.....	3,114,009
1910.....	3,491,532
1911.....	3,353,400
1912.....	4,685,075
1913.....	5,087,489
1914 (7 months	3,058,148

The above table shows best the effect of the Houston plan of taxation which went into effect 1912. The first six months of 1913 building permits amounted to \$2,636,425 as against \$1,702,905 for the six months of 1911, an increase of nearly 55%, and for the whole year of 1912 amounted to \$4,685,075 as against \$3,333,400, an increase of about 37%.

These were my impressions concerning the system and its practical workings. I will not at this time describe in detail the plan of taxation

which contemplates that buildings, machinery of manufactures and all other improvements upon land shall be assessed at only 25% of their value, land being assessed at its fair value, since your readers are already acquainted with it. But I wish to place emphasis on the Somers system of equalizing realty values in operation at Houston, which is the greatest benefit accruing to the property owners of Houston aside from the Houston plan of taxation. It is the only scientific method of taxing valuation on a fair and impartial basis.

As personal property such as cash, household furniture and evidences of debt are totally exempt from taxation, a perpetual bonus is offered to manufacturers and merchants for getting the full benefit for Houston from its industries and enterprises.

During my stay in Houston in a tax suit against the city the local court decided that the Houston plan of taxation is not constitutional and it is the judgment of the court that property must be assessed at 100 cents on the dollar. In accordance with the decision all property owned by citizens of Houston will be assessed for taxes this year. This will include credits, mortgages, personal property, cash on deposit and other property which has not been paying taxes during the past three years. Real property being assessed at full value. Although the court's decision has been appealed from to the higher courts, yet in the meantime property will be assessed according to the court's order.

The court's ruling will work an injustice not only upon the men who would develop the city but also upon him who has already developed the city. For instance, here are two adjoining pieces of property; a far-seeing, loyal and courageous citizen has erected one of the finest buildings in the city which has enhanced the adjoining property at least 300%, and now it is proposed to penalize or tax the citizen's effort by more than doubling his assessment in order to reduce that of adjoining property proportionately, the owner of which has realized an enormous increment without turning a hand or doing anything for the advancement of the city's welfare. For example, Houston has a collection of the best hotels in the South and in the Rice Hotel the very finest. This hotel is valued at \$3,000,000 and is now assessed 25% on the value of the building, \$2,200,000, viz.: \$550,000 and 75% on the land, \$800,000 at full value, a total of \$1,350,000. Under the new plan it will be assessed at \$3,000,000. This equally applies to the small property holder. Under the so-called Houston plan a \$3,000 house on a \$1,000 lot was assessed at \$1,700, now it will be assessed at \$4,000.

Under the plan in use since 1912 rentals have been based on the recent system of taxation when the small property owner could comfortably see a fair sky. Now he is confronted by an increased tax expense which he will suffer only long enough to meet the present existing leases and must then increase his rentals to meet the new existing conditions. The exemption of buildings from taxation to the amount of 75% of their value has not alone

had the effect of lowering house rents, but the increased number of buildings as a result of the operations of the plan has also caused a reduction of rents. It is estimated that rents have been reduced from 5% to 20% since the Houston plan has been in existence. Since about 80% of the people are renters a great majority of the people have been benefitted.

The 100% value taxation plan to be again introduced on encumbered property becomes a double tax. For instance, improved real estate valued at \$100,000 will be assessed on \$100,000. If there is held against this property by another party a mortgage of \$50,000 this will also be assessed so that there is in all \$150,000 assessment on property valued at \$100,000.

The court's ruling will also operate in this manner. If a man of good credit and account wishes to borrow money to build or enlarge his place of business offering a handsome security at 8% he will have considerable difficulty in obtaining this credit if the loan is assessed at from 2½% to 3%. It means that local funds will not be used locally and the money invested in buying foreign bonds which will build foreign property, etc. The wonderful growth of Houston will receive a set-back and certainly will demoralize the building industry of the city.

The people of Houston have repeatedly overwhelmingly endorsed the Houston plan of taxation, which is conclusive evidence that the people have been benefitted by the plan. Mr. Pastoriza, who devised and put into operation the plan, was twice elected to succeed himself as City Commissioner and received the highest vote of the Commissioners.

Based on my previous figures it is undeniable that Houston has prospered in the past four years. It is also undeniable that this prosperity must be blighted by "killing the goose that laid the golden egg." Not only will it apply to real property but to machinery of manufactories as well as raw material and finished products which will be taxed at full value. This of itself will destroy some of Houston's industries and will certainly prevent new ones from being established. It will be interesting to watch the effect on bank deposits and the report of the banks for this year.

To thwart the few large unimproved property owners who are the only opposers of the so-called Houston taxation system and who instigated the action decided by the court and its ruling, the Commissioners have submitted a joint resolution which is now pending in the House amending the constitution to enable the city of Houston to continue its tax plan, and in my opinion it is vital to the continued prosperity of the city.

A majority of the home owners and large business interests have signed a petition asking for the adoption of the resolution and among the signers are The Bering M'fg. Co., Otis Elevator Co., Ford Motor Co., Union Iron Works, Levy Bros. Dry Goods Co., S. H. Kress & Co., Waddells House Furnishing Co., S. F. Carter, banker, Magnolia Land Co., Texas Warehouse Co., Stowers Furniture Co., Houston Drug Co., Wilson Grocery Co., and others.

The Magnolia Park Land Co., which owns large interests in both the coun-

try and city, says the Houston plan of taxation is one of the city's biggest assets, and cites the fact as to the prosperity of Houston under the taxing plan and regrets that the legality of the Houston plan has been questioned in the courts.

ARE WE NOT BARBARIANS?

(*For the Review.*)

By A. J. MELVILLE

Have we not grown callous to the horrors of the European War? That we are prone to become so is evidenced by our indifference to those of an ever present war. The age-long war between the House of Want and the House of Have which in its noiseless, steady, grinding, relentless way is as awful and horrible as that now laying waste to some of the earth's fairest lands. It, as remorselessly, piles up its uncounted dead and maimed, brings ill health, poverty, fear, hate, starvation and broken hearts to the people of all lands, whether monarchies or republics. The cries of its suffering victims are unheard, though many are at our very doors or, if heard, we absolve ourselves of personal responsibility by resort to that comforting biblical assurance, so long the refuge of the self-satisfied and self-sanctified, "The poor ye have always with ye." That we have tried to pray away war is but a further evidence of our barbarism. We have inherited war and prayer from man in his lowest state. Civilized man will neither war nor pray.

The best among us have in all ages striven for civilization. It is a condition that fulfills the professed ideals of all men. But notwithstanding the wonderful advance in science and art of the last two hundred years, and despite the Church, education (so-called) and increased suffrage, our goal is still just beyond us; elusive as a will o' the wisp. Why?

Owing to an education which has failed to teach us to think, we are bound by a reverence for time-worn customs and precedent; we believe that our individual interests are best served by upholding the privileges of the class that controls our jobs or buys our goods. As this class is well satisfied with things as they are; we, the toady Tories, oppose all changes not favored by it. The flunkies of aristocracy uphold aristocracy that flunkydomy may flourish. The clerical and business forces of protected industries, land privilege, railroads and those businesses enjoying special concessions in no way differ from the flunkies. The toady Tories must be taught to think. They are the stumbling blocks in the path of progress.

Buckle, in his History of Civilization, shows that, while the enactment of some few fundamental laws have advanced us toward civilization, far greater advances have been secured by the repeal of laws. Man's laws are

so frequently obstructive of the natural laws governing human association that the cause of this is clear.

The key we have so long sought is the repeal of obstructive laws. Let us use it to open the door to peace and brotherhood between the peoples of all nations and to health, plenty and happiness for all men. Then and then only can we call ourselves civilized.

Other action may be needed to achieve our goal, but to be effective it must follow the repeal of all laws which in any way interfere with the freedom of individuals of different nations to trade with one another on a basis of mutual satisfaction (laws which obstruct such trade are the root cause of war between nations); the repeal of all laws conferring special privileges upon individuals, groups or classes, thus abolishing war between them; the repeal of all laws for obtaining revenue by a tax upon anything save upon the right to the use of natural opportunities for the production of wealth, enjoyed by an individual to the exclusion of all others, thereby causing an equitable distribution of wealth, with the result that one who works shall retain the full product of his labor and that of no other.

If there be a panacea for social ills, it is freedom. It at least benefits all men be they capitalists or laborers.

The laws to be repealed are not beneficial to any class, upper, middle or lower. When men become capable of thought on the subject of political economy, as they will when taught it by others than the paid advocates of the beneficiaries of things as they are, the natural laws of human association and trade will become as manifest to them as the physical laws of gravity. Then, and then only, will men cease to make laws not in harmony with them. Until then we must forego the blessings of civilization and war and hate will still prevail and want and the fear of want will be the portion of an ever-increasing majority of men.

THE SINGLE TAX—A DEFINITION.

The fundamental doctrine of Henry George, the equal right of all men to the use of the earth, did not originate with him; but his clear statement of a method by which it could be enforced, without increasing State machinery, and indeed with a great simplification of government, gave it a new form. This method he named the *Single Tax*. His doctrine may be condensed as follows: The land of every country belongs of right to all the people of that country. This right cannot be alienated by one generation, so as to affect the title of the next, any more than men can sell their yet unborn children for slaves. Private ownership of land has no more foundation in morality or reason than private ownership of air or sunlight. But the private occupancy and use of land are right and indispensable. Any attempt to divide land into equal shares is impossible and undesirable. Land should be, and

practically is now, divided for private use in parcels among those who will pay the highest price for each parcel. This price is now paid by some persons annually, and it is called *rent*. By applying the rent of land, exclusive of all improvements, to the equal benefit of the whole community, absolute justice would be done to all. As rent is always more than sufficient to defray all necessary expenses of government, those expenses should be met by a tax on rent alone, to be brought about by the gradual abolition of all other taxes. Landlords should be left in undisturbed possession and nominal ownership of the land, with a sufficient margin over the tax to induce them to collect their rents and pay the tax. They would thus be transferred into mere land agents. Obviously this would involve absolute free trade, since all taxes on imports, manufactures, successions, documents, personal property, buildings or improvements would disappear. Nothing made by man would be taxed at all. The right of private property in all things made by man would thus be absolute, for the owner of such things could not be divested of his property without full compensation, even under the pretence of taxation.—F. C. R. D.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

There is little to report this bi-month. The defeat of the Single Tax in Colorado Springs by a large majority is to be regretted, though few anticipated victory. Later in this month—May—the Single Tax will be voted on in Denver, where John Z. White has made an active campaign and the local workers have labored gloriously.

In Houston the decision of Judge Read has made it incumbent on the tax officials of that city to enforce "constitutional taxation," and Commissioner Pastoriza and his supporters will see to it that the friends of the system of taxing everything in sight get "all that is coming to them." This kind of enforcement will be new to most of them, and they may be expected to wince under the infliction. In the meantime the friends of tax exemption will work for such changes in the fundamental law as will make for the early return to the system under which Houston has grown so wonderfully. For an account of this growth, such has not yet appeared elsewhere, our readers are referred to the article by Mr. Waters in this issue.

In the Oklahoma State Senate a bill has been introduced by Senator Clarence Davis providing for a Single Tax amendment to the constitution. It passed by a vote of 22 to 17. Senator Davis will now lead a movement to submit it to referendum.

Hon. W. S. U'Ren has drafted a new plan for submission to the voters of Oregon. It provides for the taxation of rent, and says:

"Because all ground rents and all the selling values of land are created by the presence, industry and productive power of the whole people as a social organism, and not by those individuals only who own or hold title to land, it is right and necessary, in order to promote the general welfare, that all ground rents shall be collected by taxation for public use whether the land is actually rented or used or not.

It is therefore the public policy of Oregon to abolish all forms of land monopoly and leave no chance for any person to get a profit by owning land without using it; to begin the abolition of involuntary unemployment and poverty in this State by enacting such laws as shall insure opportunity to all citizens for the exclusive possession and use of enough land to employ themselves and make their homes, so long as there is idle land; to protect all persons in the absolute ownership of the value of their improvements and the rents or other payments for the use of such land improvements.

Taxes will be levied on ground rent and not on land, and the tax in any year may equal, but shall never exceed the ground rent for that year."

Improvements are exempted in the measure. It is more far reaching than any Single Tax proposal yet submitted to the people of Oregon where a large portion of the voters have shown themselves hospitable to our propaganda.

In New Jersey the Hennessy-Hammond home rule taxation bill is defeated in the Senate.

All the hosts of friends of Benjamin C. Marsh, who has led the Lower Rents Society in its campaign for the exemption of improvements, will rejoice in his recovery from a severe illness. The splendid fight he has carried on will be resumed with the old unconquerable spirit. The bill introduced by Senator Wm. J. Hefferman which provided for the practical untaxing of buildings will not see the light, and the fight must be taken up at the next session of the legislature.

In Pennsylvania a bill has been introduced in the legislature by Senator Tompkins providing for extending the exemption of tools and machinery to third class cities, and another bill for extending the provision which has heretofore applied to Pittsburg and Scranton only, for a gradual exemption of buildings up to a maximum of fifty per cent.

The Hon. Ira W. Stratton, mayor of Reading, in urging the passage of this measure thus points out its advantages:

"Moreover this Act of May 15, 1913, and the Supreme Court decision referred to, clearly show that land and improvements values should not only be separately determined but also differently treated. The reasons for this are clear enough. Neither individual or municipal wisdom and enterprise can increase the amount of land which nature provides and positively limits; but they can control the quantity and the character of buildings and other improvements. Site values inevitably come and constantly increase with population and general progress, while improvement values, which represent

human enterprise and labor, inevitably depreciate with age. Even a good second hand building is apt to sell something like a second-hand machine, while an unsuitable building, however costly, may be a mere encumbrance to a good site. These facts must be fairly recognized in order to fully secure a wise and equitable assessment of taxes. The provision for gradual exemption of fifty per cent. of building and improvement values which the State legislature included in this Act of May 15th, 1913, was a wise one which ought to be extended to all municipalities. The immediate essential to real progress however is that separate valuations of land and improvements be systematically made, for otherwise a fair equalization of assessments cannot be attained."

MAKING TENANTS.

The *Nebraska Farmer* calls attention to the recent survey made by the Agricultural Department of three typical areas in the corn belt in Iowa, Illinois and Indiana, where it was found that landlords were receiving an average return of 3.5 per cent. on the value of their farms. Commenting upon this the *Farmer* says:

"If a piece of land valued at \$150. an acre yielded 3.5 per cent., the return would be \$5.25 an acre. But \$5.25 an acre is 6 per cent. on only \$87.50. The difference between \$87.50 and \$150., or \$62.50, represents unproductive value—something for which the land buyer must pay, but upon which he realizes no immediate returns."

This is a concrete illustration of the evils of the present land system. The State, by levying taxes upon labor products, and to that extent remitting the tax upon land values, enables the owners of lands to retain for their private use the value that comes to land through the growth of population. This growing increment serves as a speculative medium; and men buy land at the higher figure, despite the small interest return, in the hope and expectation that they will be able to recoup themselves through future increment. But men with little capital, wishing land for use, find it inadvisable to borrow money at six per cent. to buy land that they can rent on a basis of three and a half per cent. Consequently, the same law that makes speculators of capitalists turns farmers into tenants. It is merely a question of keeping on in the present course to make this a nation of small tenants and great landlords.—*The Public* (Chicago).

THE World is God's bequest to mankind. All men are joint heirs to it; you among the number.—HERBERT SPENCER in 1850, *Social Statics*, Chap. IX.

THE earth, therefore and all things therein are the general property of all mankind, exclusive of all other beings, from the immediate gift of the Creator.—BLACKSTONE (1765), *Commentaries*, II, Chap. I, page 3.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

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PUBLISHER'S NOTES.

THOSE whose subscriptions have expired and who have not yet renewed are urged to do so at the earliest opportunity. There is a chance of making the REVIEW a monthly ere many months roll round. Just now is not the time to consider it, but the beginning of 1916 may bring great changes to the face of the world, and the dawning of a world-wide economic revolution.

BUT at present the REVIEW's energies shall be spent on carrying to a successful completion the Single Tax Quinquennial Year Book. Every reader of the REVIEW is asked to read carefully the editorial statement that follows and the advertisement on back pages. Help now, for the pledges are slow in coming. Do not send money. *Remember, 700 pledges must be secured before the work can be begun.*

Will our readers furnish us with suggestions as to what should be included in this work? Will those who know of sources of information on the subjects suggested, who have themselves collected statistics, or who have written or desire to write articles suitable for such publication, communicate with us? We want the advice of everyone as to methods of treatment of the various subjects, and who should be selected

to write upon them. There will be no work as important outside of the books of Henry George himself.

THE Goodwyn Institute Library, of Memphis, Tenn., is in need of May-June, 1914, issue of the REVIEW.

THE *Single Tax News*, of Union, N. Y., is another Single Tax paper published monthly, to which we wish long life and such happiness as comes to Single Tax editors. Mr. Chas. Le Baron Goeller is both publisher and editor.

THE Carnegie Library of Pittsburg, Pa., wants copy of REVIEW for July-August, 1913.

THE University of Oregon Library, Eugene, Oregon, still lacks the following numbers of the REVIEW needed for binding:

Vols. 1 to 4 complete.

Vol. 5, nos. 1 and 2.

Vol. 7, no. 4.

Vol. 10, nos. 1, 2, 3.

PROF. J. H. DEMUTH, of 254 Elm St., Oberlin, Ohio, would like to buy or borrow a copy of the "Japanese Notions of Political Economy."

MR. P. P. ANSPACH, 909 Woodlawn Ave., Springfield, Ohio, wants a copy of the REVIEW for Nov.-Dec., 1914.

MR. S. TIDEMAN, of Fisk, Mo., wants a July-Aug., 1909, number.

THE pamphlet containing the telling addresses of Surgeon-General Gorgas and Prof. L. J. Johnson, of Harvard, is one of the most effective pamphlets of our movement, and to physicians especially so. An edition of 25,000 copies has been printed by the Fels Commission, but they should circulate a much larger quantity and will do so if the necessary help is forthcoming.

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

THE COMING SINGLE TAX CONFERENCE.

The Single Tax and Fels Commission Conference will be held on the exposition grounds, at San Francisco, California, on August 23, 24, and 25. The 25th will be known as a "Henry George Day."

All the Single Taxers who expect to attend should communicate with James H. Barry, San Francisco *Star*, and the committee will arrange in advance for their comfort. It is important that the San Francisco committee have some idea of the number of persons who will attend in order to make the necessary arrangements.

Indications are that there will be a large attendance from west of the Rocky Mountains.

Mrs. Joseph Fels will be present, starting early in July, and campaigning all the way to the coast.

It is hoped that the largest Conference since the Fels Commission was organized may result.

Arrangements will be made for a detailed report in the *REVIEW* by Luther S. S. Dickey, its special representative.

OUR PROJECTED SINGLE TAX YEAR BOOK—QUINQUENNIAL.

Pledges to the Single Tax Year Book (Quinquennial) continue to come in, but with exasperating slowness. Our friends are not yet awake to the importance of the project. To every subscriber to the *REVIEW* a special letter is now on its way, and other lists of Single Taxers will be circularized.

We must have 700 pledges before making a move and such a work as we contemplate can hardly be completed within a year from its undertaking. Our readers will therefore realize how important it is to rush their pledges.

This work cannot be published for less than \$2.00 per copy. Nor is it desirable. Less than \$2.00 would furnish a work of insufficient volume and unimposing char-

acter. A Permanent Reference Manual or One-Volume Encyclopædia of the Movement ought to have, in order to contain the necessary matter in adequate setting, from 400 to 500 pages or more. And it is such a work that will be under way as soon as the necessary pledges are secured.

The book will contain all that one will want to know of the Progress of the Movement to Date; Its History; Its Nature and Character; Its Relation to other Movements; Its Literature; Answers to Objections; The Problems it will Solve, or Bring Nearer to Solution, and a hundred other topics that should be treated.

Our literature, while some of it is admirable, is fragmentary outside of "Progress and Poverty" and the works of the master; some of it is of dubious validity; little is typographically or mechanically impressive. Designed for inexpensive propaganda it is scattering in its nature, and unrelated. To answer any particular question put to us we can refer the questioner to "Progress and Poverty" if we know the page number, but we can do little more. Then, too, the problems there stated, though changed but little in essence, have assumed a different aspect after the lapse of nearly forty years. Corporation, Railroad and Franchise problems are not quite the same. And the laws of development and decay which were stated by the master have received in the last few years tremendous exemplifications, and recent startling occurrences have shown how true were his predictions as to the tenuous nature of the whole edifice of modern civilization.

Many are the endorsements which have been received from our friends. Rev. Herbert Bigelow writes: "I enclose my pledge for the Year Book (Quinquennial) over the prospect of which I am well pleased." R. Heriot, of Little Rock, Ark., writes: "I think a book along the lines of the Socialists' 'An Arsenal of Facts' would be immensely useful in supplying our writers and speakers with ready matter in the way of statistics, etc." Mr. B. A. Whittemore, of Boston, writes: "I decidedly approve the idea." Robt. L. Scott, Winnepeg, Can., writes: "I note you want subscribers for 700 copies. A live man could easily sell

7,000 copies. The real estate dealers and real estate exchanges all over this country would buy them. They are beginning to show some signs of life on this Single Tax proposition in this country. Some of them are already so mad they kick, scratch and bite every time the question is mooted."

Will our readers note what we have to say in our advertising pages? Will those to whom the letter now on its way is addressed note carefully its contents?

Help swell the 700 pledges to 1,000. Send in your pledge at once for one or more copies of the work.

Send no money; send your pledge.

Do it now!

A PROMISING LINE OF THOUGHT

"We seek extension of territory because we cannot utilize the territory we have," says Mr. G. Lowes Dickinson in a splendid essay on the war in the April *Atlantic*. This is one of the causes of war, according to Mr. Dickinson. The thought is worth elaborating; it would profit Mr. Dickinson with his clear vision and noble impulses, to attempt the further development of that thought. He will be surprised at the conclusions to which it will bring him. And if we can guess at the character of a man by the spirit in which he writes he will not shrink from it.

WHY SINGLE TAX MATTER IS TABOO.

Whitelaw Reid, of the *Tribune*, owns land worth a million and a half, and has large real estate holdings up the river.

The Pulitzers, of the *World*, are large owners of real estate, some of which is vacant

Hearst is everywhere speculating in real estate, and has vast holdings in Mexico.

Munsey, owner of the *Press*, can advocate Bull Moose remedies for industrial evils, but is tied up with his trust connections, and Single Taxers need not be told that the trust is based on land.

The *Sun* is the spokesman of Wall Street interests, of which land is largely the basis.

Is it any wonder that there is a conspiracy of silence among newspapers, and that

it is reported that in every newspaper office in this city there exist instructions coming from higher up to omit Single Tax matter where possible and minimize it where it cannot be omitted.

LET US HAVE A LEISURE CLASS.

It is sometimes contended that what is needed in this country is a large leisure and propertied class which will be able to give time to the consideration of questions of social polity. And those who so contend are right, though not in the precise way they have in mind. The Single Tax, or economic freedom, would give us the largest leisured and propertied class the world has ever known.

WON'T PAINT HIS HOUSE.

This is the reply sent by Mr. T. E. Bulard, of Schuylerville, N. Y., to the National Clean Up and Paint Up Campaign Bureau, a concern, we presume, having paint to sell:

Your circular received.

You do not seem to realize what a rash thing you are doing to advise people to clean up and paint up this part of the country. In Houston it may do, the assessors are limited by law down there; but if I paint my house, they fine me not only once but every year until the paint wears off. I can paint the town red and they only fine me once.

No, sir, you don't catch me cleaning up or painting up. I shall take my money and buy a corner lot in a boom town and let the weeds grow ten feet high. I can then tell the assessors I am getting nothing from the land and should not be assessed. When others have moved in and painted up, I will sell my lot for a good profit and go to Northern Canada where they don't fine the man who paints his house.

A BILL giving home rule in taxation, introduced by Assemblyman Nordman in the Wisconsin legislature, has been adversely reported.

PRESIDENT EMERITUS ELIOT AND
THE SINGLE TAX.

Chance comments are often more interpretative of the attitude of certain men toward economic movements than labored disquisitions on the same subjects. In a recent number of the *Atlantic*, ex-President Eliot dealt with the extensive subject of American discoveries and their relation to modern civilization. An active-minded Single Taxer, Mr. Hugo W. Noren, questioned Mr. Eliot as to why he had omitted from the list Henry George's proposal of the Single Tax as a solution of the economic problems pressing for attention, and was richly rewarded by eliciting from that distinguished publicist the following reply:

Cambridge, Mass.,
April 8, 1915.

Dear Sir:

I said nothing about the Single Tax in my article in the April *Atlantic*, because I am not sure that the Single Tax is a good thing. So far as one can now judge, it would have one pernicious effect, namely, to diminish the amount of grass land or garden about city houses, thus making cities more and more unwholesome and unattractive. Nobody could afford to hold any ground in a city uncovered by buildings.

Very truly yours,
Charles W. Eliot.

Doubtless the first sensation, which any one familiar with the subject derives from such an answer, is compounded of amazement, contempt and some discouragement. Of course it is no secret that the famous "five foot shelf" of all the books necessary for complete culture, did not contain "Progress and Poverty." But it was hardly believable that a man who had spent a generation at the head of our most famous institution of teaching, if not of learning, could have remained, as the reply would indicate, so totally unimpressed by the most significant movement of his time.

Hostility, or even denunciation might have been expected, for most of President Eliot's work for Harvard was devoted to the diversion of some of the ill-gotten gains

of predatory millionaires into the University's coffers. Living in such an atmosphere is not conducive to friendliness for any proposal looking toward economic freedom, but it does not necessarily involve so feeble an intellectual grasp of the issues at stake.

A movement, world-wide in its ramifications, ought certainly to have created, in a really cultivated mind something more important than the limitation of door-yards or house lawns or city grass plots. One stands aghast at the illimitable, invincible ignorance herein displayed. There is no reason to suspect any attempt on the part of Mr. Eliot to dodge the question. Had he any suspicion of the gravity of the issues involved he would have found a more respectable pretext for escaping the expression of an opinion.

In a busy career, such as President Eliot's, allowance must be made for the impossibility of a man's keeping abreast of all reforms proposed, but the American mind seems to expect of its conspicuous citizens the ability to pronounce with authority opinions on the most unrelated subjects.

President Eliot seems not to have grasped even in relation to the narrow aspects of the objection which he advances, the fact that open spaces play their part in the estimation of values. He does not understand that it is the private appropriation of land rents which militates against the existence of the open spaces for the multitude which he would conserve. Light and air are made merchantable commodities which are beyond the reach of millions of city dwellers. Just because the system which he condemns is not a part of our public policy, around all our cities, uncounted acres, which might furnish sites for wholesome houses for our swarming populations, are held out of use, serving no human purpose, in the hope of future gain by their holders. Thousands of small land speculators "sweat blood" in taxes annually, to hold back from less fortunate citizens than themselves the chance for a healthy and wholesome life. We have enlisted the irresistible power of human greed in the cause of congesting humanity. The chimera of ultimate large gains, most often never to be realized, lures them like

a will-o'-the-wisp, usually only to land them in the bog of financial disaster.

If it were not too late at his time of life to hope that he can see the truth of an economic theory to which he has given such superficial attention, we might urge President Eliot to really look into the principles underlying the Single Tax. If he could grasp them, it might change his attitude toward life. He might find in it a plan whereby even his beloved University could benefit in a nobler way than by being obliged to beg for the largess of vain-glorious plutocrats, who cherish the empty hope of saving their names from merited oblivion by endowments whose purpose they can only vaguely comprehend. When the universities serve the people, instead of being the bulwarks of privilege, the people will liberally support them. It will not then be necessary for university presidents to wait with bated breath on the alms of uncultivated, unsympathetic money-bags for the funds needful for higher education. Universities will not then be the resorts for the sons of the idle rich, on the one hand, or places where young men are taught how to most effectively serve the owners of the earth in their task of extracting from the poor all that they produce, over and above a scanty living, to pile up fortunes for the luxury of wastrels. Education will then be something else than a means of teaching men how to get a living without working for it, which it now too often is. Hence the distrust with which labor regards culture. Of course even our aristocratic universities and their systems cannot entirely stamp out of generous youth its aspirations for justice, and so out of these very hotbeds of privilege come many who will and do fight for the right as they see it, but so far as in them lies, these institutions do tend to reinforce those most dangerous antagonists of democracy, the esprit-de-corps of plutocracy, the Janissaries of privilege.

If the value which population confers upon land is appropriated to the use of the people by means of the Single Tax, President Eliot need have no fear that grass plots and lawns in city areas will disappear. On the contrary, instead of being the envied pleasures of a minute fraction of the popu-

lation, they will be at the command of every citizen whose appreciation of them is deep enough to cause him to make the small sacrifice necessary for their possession.

DEATH OF EDWARD MCHUGH.

(See frontispiece).

In another column will be found an "appreciation" of the life and services of Edward McHugh from the pen of Alexander Mackendrick. We do not publish the biographical details in the life of the veteran who died April 13 of this year in his home at Birkenhead, England. He was laid away in the cemetery in his native city, and present at the graveside were a large number of those who had been co-workers in the great cause to which he devoted his life and remarkable platform abilities. Telegrams and letters of sympathy poured in from all parts of the United Kingdom. These testimonials bore silent witness to the love and admiration in which the dead soldier of the great cause is held.

We shall long delight to recall our recollections of Edward McHugh in that campaign waged in 1897, in which Henry George fell a martyr to his whole-hearted devotion to humanity. In this campaign Edward McHugh took a foremost part, speaking everywhere in this city, now in halls and again from the tails of carts. We recall with a great deal of satisfaction that we followed him at one of these cart-tail meetings with the fate that overtook those who spoke "after Pericles." When Henry George died Mr. McHugh was with him, and in the few days of the campaign that followed, in which under the leadership of Henry George, Jr., the banner continued to be upheld, his voice would often break when he recalled the last hours of the master.

He was not an orator as we love to conceive of oratory, but he was a forcible and effective speaker, and remarkably clear in his presentation of our doctrines of which few had a more intelligent comprehension.

We cannot better conclude this slight reference to our old friend than by quoting from the words received from C. Caradoc Rees, of Liverpool, who said:

"I shall miss him, for he was one of the salt of the earth. The leaves are falling one by one, but his falling seems to bare the tree."

IS IT WORTH WHILE?

When an American family in ordinary circumstances lays away its dead, it need not be troubled that the security of repose will be violated. The friends and relatives who remain behind are at least satisfied that the mortal remains of their loved ones rest quietly under the flowers. This at least is one of the consolations of the poor.

How different it is with the Rockefeller tomb where rests the body of the oil king's wife. Here armed guards watched until the interment, and over the surviving family hangs the fear of desecration.

Is it worth while, all this accumulated gain, to be so hated? Or thus envied?

OUR FRIEND "THE GROUND HOG" IN ERROR.

The Ground Hog, of Cleveland, Ohio, is doing good work in its biting, spicy comments which make interesting reading. But it should not fall into the very common error of assuming that "if a clothing manufacturer has to pay \$20,000 more for land on which to produce his garments he will have to add the interest on this sum to the cost," nor "If the merchant is charged more for store rent by reason of the increased site value of his store that he will have to add this to the final selling price of his garments."

We think it needful to call attention to the fallacy of teachings of this kind, all too common on the part of the advocates of the Single Tax. It is only necessary to point out that if an increase in rent is the result of an arbitrary demand on the part of the landlord he will lose his tenant, since the latter can ask no more for the goods he sells at that site than the price demanded by his competitor on a lower rent site. But if the increase is the result of a natural rise in site value, by which under our system of the private appro-

priation of land values the landlord is the gainer, it is because the volume of sales or advantage of production at that point is greater than at points of lower site value. Nor does it follow that if the increase in site value is general over the whole city the price per garment or unit of product is or can be increased. This again measures the community volume of trade and production as compared with localities of lesser population or inferior community advantages, and is thus the measure of the greater prosperity, reaped under our system, of course, chiefly by the landlord class. But the unit price of production cannot be raised. If it could be population would again flow toward the less favored communities, and the advantages of population and accompanying economies of production would be lost to one community and transferred to another.

This only has to be pondered over carefully to be made clear. Our proposal to divert the stream of economic rent now going into private pockets into the communal pocket where it of right belongs is strong enough not to need arguments which though plausible are fallacious.

GREAT WORDS.

There are those, it is true, who have had the effrontery to lay the responsibility for poverty at the door of the house of God. But this kind of blasphemy is going out of fashion. There are few who would venture in its indulgence nowadays. Poverty is recognized for what it is, a denial of the bounties of nature, a contradiction, a gross and degrading paradox, a state that must make way before the remedies bound to release for the whole world two kinds of wealth, the wealth that comes out of the teeming abundance of the world and the wealth that lies buried in the teeming possibilities of human growth.—JOHN D. BARRY (editorial) *Evening Telegram*, N. Y. City.

THE *Boston Globe*, in its issue of March 19, in reply to an inquiry as to what the Single Tax is, replies in a column article by "Uncle Dudley."

LECTURE TOUR OF JAMES R. BROWN IN MEMORIAM—EDWARD McHUGH.

Following is the list of speaking dates filled by James R. Brown since our last report. Mr. Brown is the official lecturer of the New York State Single Tax League, and is making a tremendous impression in many cities and towns throughout the Empire State.

- Feb. 28. Unitarian Church.....Toronto.
- March 11. St. Marks Church....W. 53d St., N. Y. City
- " 13. Manhattan S. T. Club Dinner
- " 15. Temple Club.....Mt. Vernon.
- " 22. Womens Club.....Brooklyn
- " 23. Saratoga Springs
- " 24. Ketcham Corners.....Grange
- " 28. Unitarian Church....Middletown, N. Y.
- " 29. Pine Bush, N. Y.....Grange
- April 4. Forum.....Albany, N. Y.
- " 7. B. of Trade....Rensselaer, N.Y.
- " 7. City Imp. Club (noon luncheon) Albany, N. Y.
- " 9. Mens Club....St. Mary Church, N. Y. City
- " 11. Debate.....Albany.
- " 12. Methodist Church.....Albany.
- " 13. Peekskill.....B. of Trade.
- " 14. Y. M. C. A.. 307 W. 34th, N. Y.
- " 16. Collegiate Church..307 W. 34th St., N. Y. City
- " 17. M. S. T. Club Dinner
- " 20. Hamilton College..Clinton, N.Y. Three lectures of one hr. each.
- " 22. Syracuse University. Two lectures of one hr. each.
- " 24. Y. M. C. A.....Brooklyn.
- " 25. Brooklyn.....Phil. Society.
- " 27. Saratoga.....Church Club.
- May 3. Hoosick Falls .
- " 4. Schuylerville N. Y. S. T. Meeting.
- " 5. Greenwich....Baptist Church.
- " 12. Rochester University.....N. Y. Three lectures one hr. each.

MR. HERMAN LEMP, a well known electrical engineer, was one of the lecturers at the Erie, Pa., Public Library on April 9th, before the Erie Single Tax Club. The *Times* and *Herald* gave good reports.

(See frontispiece).

"Time like an ever rolling stream, bears all her sons away," and among those whom Mother Earth has folded to her bosom during recent years, none will be more deeply mourned than Edward McHugh, of Birkenhead, England. It is with a melancholy pleasure that I offer to the readers of the *Single Tax REVIEW* a few sincere words expressive of the high appreciation in which he was held by a wide circle of friends.

There are few among us who can hope to leave behind that recollection of personal charm, in kindness and geniality of manner, which shall give a lasting fragrance to our names, apart from any claim to remembrance we may have earned by our life work. It will be difficult indeed for Single Taxers to say whether Edward McHugh will be best remembered because of his unique personal qualities or on account of the splendid service he has rendered to the cause. The buoyancy and cheerfulness which so markedly distinguished him were a constant source of strength and stimulus to his privileged acquaintances, and no less a reproach to any tendency to despair at the slow grinding of the mills of God. But his optimism was not of the easy-chair description that expresses itself in a placid reliance on "streams of tendency" or evolutionary forces. He earned the right to his cheerfulness and optimism by identifying himself with, and making himself part of, those cosmic forces which he believed were carrying us to higher planes of civilization. His personality and contribution to the great cause of liberty would, either of them, have given him a warm place in our memories, but together entitle him to the tribute which we only pay to exceptional men.

My first acquaintance with the name of McHugh occurred about sixteen or seventeen years ago and before I had joined myself to the movement which has since become so integral a part of my own life. I received a letter on a matter of purely commercial business dated from "Single Tax Cot-

tage, Birkenhead" and signed by McHugh. In acknowledging the communication I congratulated the writer on his courage in thus nailing his colors to the mast, and expressed my sympathy with the principles he so openly avowed. I more than suspect that it was the fact of having thus committed myself to a stranger that set me thinking more seriously than before, and that led to my ultimately identifying myself with the Scottish League for the taxation of land values. May I present this incident as another example of the wisdom of the man who keeps his ideal always on evidence, and lets no opportunity slip of sowing a thought-provoking seed?

The details of Mr. McHugh's career as labor organizer and Single Tax propagandist are given so fully and succinctly in *The Public* for April 23, that it would be sheer plagiarism to repeat them. While I have always known of his titanic labors and achievements on behalf of the dock laborers union, the crofters in Skye, and in connection with the Irish Land League, it was in connection with Single Tax propaganda that my orbit to some extent intersected with that of Mr. McHugh, and there my admiration has always been divided between his power as a speaker and the kindly humorous and fascinating personality to which I have already referred. During the great Budget campaign of 1909 it was my privilege on a platform on Glasgow Green at the open-air demonstration held there, and on which Mr. McHugh was one of the chief speakers, and I shall not soon forget the forceful stirring speech in which he held a large audience in breathless attention.

Like all great fighters in just causes, Edward McHugh would, we may feel sure, have elected to die with his armor on, and that this desire has been granted him may well be assumed. Though all public reform propaganda in Great Britain has necessarily been suspended since the outbreak of the European war, it would be difficult to conceive of our lamented friend while strength remained with him, being other than a fighter for the cause he had so deeply at heart. To all who knew him, he will be permanently enrolled among the great

company of "those immortal dead who live again lives made better by their presence."
—ALEX. MACKENDRICK.

THE CAMPAIGN IN COLORADO SPRINGS—BEATEN BUT GAINING.

A meeting of the executive committee of the Colorado Springs Single Tax Club was called for January 20, 1915, to make a final decision on the question of submitting an amendment to the charter of the city providing for the adoption of Single Tax for municipal purposes. Previous to this meeting, we had been hoping for a long time to have a Single Tax campaign. A year before, Geo. J. Knapp had been engaged to copy the schedules of all tax payers, for the purpose of calculating who would save taxes by the Single Tax. The purpose was to send a letter to each taxpayer that saved, a statement as to how his taxes would be affected by the passage of municipal Single Tax. At this meeting there were present Dr. and Mrs. George A. Boyd, J. M. Poe, Dr. and Mrs. W. K. Sinton, Judge Robert Kerr, Mr. P. W. Bogardus, Dr. F. S. McKay, (president), and Mrs. S. E. Solly. Mr. J. W. McCleery, of Kansas City, was also present. There was considerable discussion as to the advisability of submitting the law; only two considered that it could be carried, and the others were either neutral or sure of defeat. Mr. Poe urged with great earnestness that we ought to submit the law, even if certain of defeat, in order to give the voters a chance to educate themselves upon the question, and to introduce the idea as soon as possible. He therefore made a motion that we proceed with the campaign with what funds were available. The motion was seconded, and carried with two votes dissenting.

At this meeting Judge Kerr submitted three rough drafts of proposed Single Tax amendment. The forms did not differ in essence but only in technicalities. He recommended the selection of the shortest one. By a vote of four to three the committee left the matter to his judgment.

Later Mr. Kerr cast aside all three forms in favor of a very short, understandable one. The amendment follows:

(1.) Personal property and the products of labor and all improvements in or upon land are hereby declared to be exempt from taxation for municipal purposes in the City of Colorado Springs, such exemption to become effective on and after Jan. 1st, 1916.

Provided, that nothing in this amendment shall be construed to abolish or in anywise affect such licenses or taxes as usually come within the police powers of the city.

(2.) On and after January the first, 1916, land, exclusive of all improvements thereon and all interests in land, including easements, privileges, and rights of way over private land, and franchises in public roads, streets and alleys shall always be subject to taxation for municipal purposes.

Provided, that nothing in this amendment shall be construed as imposing any tax on or subjecting to taxation any property exempt therefrom by the Constitution of the State of Colorado.

(3.) The purpose of this amendment is to have installed and have put into effect in the City of Colorado Springs what is known as the Single Tax for municipal purposes, and to that end the Council is hereby instructed and directed, on the adoption of this amendment, to provide by ordinance some just and equitable system for the valuation and assessment of land and interests in land for taxation; and also to provide by ordinance such other rules and regulations concerning taxation for municipal purposes as may be requisite or necessary to carry out the purpose of this amendment.

Anything in the Charter of the City of Colorado Springs or in any of its several sections in conflict or inconsistent with the provisions of this amendment to Article VII is hereby repealed."

By this time the period allowed for the securing of signatures and filing with the city clerk was drawing dangerously close, and the committee found it necessary to hire part of this done. On Monday, March 1, the petition was filed with over 1,300 names, nearly three times as many as nec-

essary. The number required for a Charter Amendment is 5% of the last vote for governor within the city limits, and 476 was the number, if I remember rightly, certified to by the City Clerk.

Shortly after the filing of the petition, the anti-Single Taxers, who had been laying low to see whether we would submit the amendment, opened up their campaign under the title "The Just Taxation League," and a few days after this, big headlines in the daily papers announced the arrival of Mr. Chas. H. Shields, of Seattle, who was to handle the campaign for their side. In one day they raised \$2,000, from the Clearing House Association, the Real Estate Exchange, and several big land companies. They raised a total of at least \$6,000, that we know of, but judging from the amount of money appearing to be spent, the probabilities are that it was nearer the \$10,000 mark. This was about six or seven times as much as we had been able to raise among sympathizers in the town with all the other Single Taxers of the U. S. together.

No sooner had the opposition organized than they commenced an aggressive campaign, besides which ours sunk into insignificance. This is not to disparage our own efforts, because we had already had our McCleery before some dozen organizations, and put out several pieces of literature, together with the proposed amendment, in the hands of a large fraction of the voters of the city. The enemy had every advantage of us. They were furnished the ground floor of a prominent new building known as the Bennett Building, the windows of which soon appeared thickly covered with cartoons ridiculing the Single Tax, across the bottom of the window a large banner was placed in the window all the way across, with several such sentences as "We must make land common property, Henry George," and "If private property in land be just, then the remedy I have proposed (Single Tax) is unjust." This display attracted a great deal of attention from passers-by, and we had no effective way of combating it.

Mr. D. W. Buchmann, of Winnepeg, did us a great deal of good, by a speech and several newspaper interviews.

Early in the campaign the two newspapers the *Colorado Springs Gazette* and the *Evening Telegraph* came out against us. The *Gazette* should logically have supported us, for it is progressive in politics, and usually has a very liberal attitude on public questions. Unquestionably its opposition was due to the fact that the owner is a large owner of vacant property in the city. Nevertheless, it is to its credit to say that it was much fairer in its attitude than that of the *Telegraph*.

On March 16, Mr. Bigelow, of Cincinnati, arrived to aid us in prosecution of our side of the question. We arranged a number of public meetings for him, and he had a great influence. He made a number of people into Single Taxers who were not in position at that time to make public their position. Mr. Bigelow addressed several street meetings at which he is a master. We were unfortunate in having about a week of very bad weather during his stay. Had it not been for this, unquestionably we would have had a thousand more votes on our side, for Bigelow had little difficulty in getting the crowds with him. As an example of his campaigning ability, I may say that he drew together a crowd on a very cold, windy day, and held two hundred people there for an hour and a half, under the most disagreeable conditions.

After Mr. Bigelow's departure on the 26th, we lost ground rapidly. The enemy waged a whirlwind campaign of misrepresentation and abuse, the keynote of which was that Single Tax was "confiscation of private property in land." The voters were told that their land titles would be insecure, that they would lose their homes, that the rich would escape taxation, and that the Single Tax would spell universal disaster. The "antis" hired about a score of workers to visit every home in the city to scare the people in every way possible. Under the circumstances, as the people naturally knew very little regarding the exact meaning of our philosophy, large numbers voted against it, not because they disapproved of it, but because they were afraid.

Mr. John Z. White arrived on the first of April and went to Pueblo where he debated

the Single Tax question with Mr. Chas. H. Shields before the real estate men of that city. We know that he made a very strong impression.

We were able to arrange only two meetings of any size for Mr. White. He really arrived too late to accomplish much of value, but while we did have him, we were made to realize that he was the proper man to meet Shields—the champion misrepresenter. The latter does not falsify directly, but has a happy faculty (for his side of the case) in quoting isolated sentences and paragraphs from Henry George and reading them in a manner that is utterly confusing to the average man. White is logician and lawyer enough to make a fool of him.

Election Day was on April 6, and here again we were unfortunate, for the weather turned out to be cold and rainy. The official vote was 7241 against our 944. When you consider all the circumstances, it is not surprising that we were so badly defeated. We were not well organized, and had great difficulty in agreeing on a policy. One half of our literature was distributed before the enemy came out in opposition, and the people did not commence to take much interest in the matter until the enemy by their expenditures made it so prominent. However, as McCleery, the veteran Missouri campaigner says, concerning the enemy's policy of scaring voters: "You have got to start your campaign, let the enemy scare them into the realization that the Single Tax is a question of importance, and then after the election and in future work, get them out of it again."

Few of us feel that the campaign was a mistake, because there can be no question that much educational work was done; many influential people were converted whose change of mind will bear fruit in the future, and the Single Tax has been so advertised that future articles on the subject will be read. It is now up to us to organize on a solid basis, a basis that was impossible while the people were so indifferent to the question, and to educate the people in preparation for future elections. As our veteran John Z. White says: "We never lose." Our attitude must ever be that of

Arthur Hugh Clough, the poet, when he says:

"Say not the struggle naught availeth,
The labor and the wounds are vain,
The enemy faints not nor faileth,
And as things have been they remain.

"If hopes were dupes, fears may be liars:
It may be in yon smoke concealed,
Your comrades chase e'en now the fliers,
And but for you possess the field."

As a matter of fact we know that the Single Tax campaign in this city has already had a good moral effect. Men who heretofore have been placing their investments in land for speculative purposes see that the Single Tax is coming, and are preparing to withdraw these investments, as occasion arises, and cease to invest in this kind of non-productive business. They see the handwriting on the wall.—ERNEST SINTON.

IN the *Labor Journal*, of Everett, Wash., Theodore Teepe contributes a series of articles on the Single Tax in which the truths of our teaching are forcibly and simply stated.

MR. CHAS. S. THOMPSON, of Vancouver, writes respecting the present business depression in Canada: "This is attributed by many shallow thinkers to the war. I do not agree with them, for while the war might have contributed somewhat to hasten the financial trouble, on the other hand it has done something, too, to retard its coming. It has taken directly and indirectly nearly 200,000 men from the labor market, and has occasioned a demand for over \$200,000,000 of war material. The depression is due rather to the high price of land forced up by speculation. I looked for it years before it came."

TO ANY organization the Manhattan Single Tax Club will furnish lecturers on demand.

HAWORTH, N. J., is a flourishing and enterprising town. A correspondent from that place says the Single Tax would carry there if put to a vote.

EXTRACTS FROM CONTEMPORARY SOURCES.

A GOOD SIMILE.

There are two ways of enslaving a man. One way is to restrain his person by artificial means. Such was chattel slavery. Another means of enslaving a man is to deny him free access to the passive factor of production—land.

If you had a well filled pantry and a good healthy boy, you could keep him out of the pantry in two ways. You could restrain his person by locking him in a room, or you could allow his person to be free and put the pantry under a strong lock and key. The latter describes the means by which labor is enslaved today.—Theodore Teepe in *Labor Journal*, Everett, Wash.

THE RIGHT OF A MAN TO A JOB.

That these two conditions—many men out of work and much work needing to be done—can exist side by side seems to indicate in itself an impossible situation and to show that in some way the function of government has not been largely enough interpreted. The State has not fulfilled its mission unless it meets this problem and solves it. Men wanting to work and work needing to be done should be brought together and it seems to be incumbent on government, the machinery through which organized society works, to bring them together.—Otis H. Moore in *The Survey*, April 10.

"POVERTY MUST BE DESTROYED."

This was the subject of a sermon recently delivered by Dr. J. Leonard Levy in the Jewish Temple. These words at once attract our attention. Should we not be interested? Such a subject is unusual among church announcements. Such discussions are unfortunately rare in our churches. We have long felt the need for consideration of the great social problem—poverty—and after having the privilege of hearing this eloquent address, we most

earnestly wish that such discussions might be multiplied by the hundreds.—*Neighborhood Class News*, Pittsburgh, Pa.

GOOD WORDS FROM THE ALTOONA TIMES.

Why the land shark should be the object of the special solicitude of lawmakers is not so baffling, but that the people who suffer from an outgrown and burdensome system of taxation should hold their peace is a horse of another color.

When Henry George expounded the Single Tax theory he was maligned and derided and his followers were stoned and thrown into jails. Today a few people dimly realize that the George idea is the nearest approach to equality that has yet been devised.

When it is universally established into practice, it will for all time put an end to land speculation, will make land available to millions who are now landless, and will work many other reforms that space here will not permit us to enumerate.—*Altoona, Pa., Times*.

THE BASIC EVIL.

It will be necessary for those engaged in thorough and conscientious investigation only to follow the land inquiry in Texas and other States, we think, to come into close if not perfect agreement with a statement recently made by Prof. Lewis J. Johnson, of Hartford University, before the Master Builders Association of Boston. This statement was that "the basic evil in the economic condition today in our own and in other countries is that, while valuable land is all 'taken up,' there are vast quantities that are not in use, but merely held for speculation." It requires very little argument, as we see it, to show that if all the fertile land now held idle "for a rise in the market" were made productive there would be no high-cost-of-living problem. Nor does it call for an elaborate argument to prove, in our opinion, that if it were made by law more profitable to improve all land than to hold it unimproved

and idle, more land would be improved and less would be held in idleness. To reverse the statement, if land could be held idle, under the law, only at an immediate or ultimate loss to the owner, he would either improve it himself or sell it to somebody who would do so.

"The Single Tax tends to make it more profitable to use valuably located land than to hold it out of use," said Professor Johnson very truly; "and it is only by the use of valuably located land that capital and labor can be advantageously employed." The Single Tax, in the common belief of its advocates, would foster useful trade and industry at the expense of speculation. This is simply turning existing conditions around.

All other students of Single Tax, like Professor Johnson, are convinced that its application would make it easier to own and to keep a home with some ground around it, easier to own and to manage a farm, easier to establish and to operate a manufacturing, mercantile or transportation business, easier to diminish the over-crowding of cities and to do away with slums, to reduce rents, to increase production, to raise wages and to lower the cost of living. This is the Single Tax doctrine in a nutshell. It is worth looking into.—*Christian Science Monitor*.

THE INCIDENCE OF TAXATION.

"The income tax has been shifted on to the poor through higher rents and mortgage rates." In making this assertion in his speech at Philadelphia on Wednesday, Mr. Lincoln Cromwell was doubtless swept along by the tide of his indignation over the whole record of the Democratic party under the Wilson administration. It is hardly possible that he, or any intelligent person, would maintain such a position after deliberately thinking it over. We mention it rather as an illustration of the absence of deliberate thought in so large a part of what is said about questions of the kind, even by persons of high intelligence. A tax on income, if honestly levied, cannot be shifted in any such way. If it were

possible to get more rent or a higher rate of interest, landlords and mortgagees would do it, income tax or no income tax. They do not reckon out the income they ought to have, and assess it on tenants and borrowers; they take what they can get. A tax on houses tends to raise rents, not because the landlord needs the money, but because it lessens the inducement to build; a tax on mortgages tends to raise the rate of interest on mortgages, because it diminishes the attractiveness of this form of investment as compared with other forms. The action takes place not directly but through influence on supply. And it is difficult to see how an income tax, levied upon incomes "from whatever source derived," can operate in any such manner.—*Evening Post*, N. Y. City.

AN AWAKENING IN MONTANA.

Montana is a State where not a hint of Single Tax has been heard of these many years. No propaganda work has been done, and no paper in the State has leanings in our direction so far as we know. This makes much more interesting the two paragraphs that follow from a letter addressed to the taxpayers of Fergus County by Carl W. Riddick, the County Assessor:

"Cultivated and uncultivated land of the same quality and similarly located is assessed at the same value, and one who fences, cultivates his land and improves the county, is not penalized with a tax on his labor.

"The assessed valuation of city and town lots is based upon location and selling value, without regard to ownership, or improvement thereon. The lots at the central business corner of every town are assessed at a rate proportionate to their cash value, and a graduated downward scale is then made of all lots to the fatherest outlying addition, securing a harmony of assessment between every lot in a town, and between the lots of all towns in the county. The improvements are then assessed according to their value."

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A TAX DELUSION.

One of the delusions in the way of tax reform is a belief that the people can be enabled to bear a greater burden of taxation by increasing the number of things taxed. Even otherwise discerning publicists occasionally say a tax on area values or land values could not yield sufficient revenue. They estimate the value which develops in land surrounded by a tariff wall and over which the assessor hovers ready to pounce on the builder and think it a measure of the value that would develop under conditions of freedom.—*Toronto Globe*.

MAKE IT AN ISSUE IN THE PARTY PLATFORM.

The bill to transfer the burden of taxation from buildings to land is an entirely different proposition. It cannot be disposed of by brief argument. There is something to be said on both sides of the question. The Single Tax theory has been analyzed and dissected for many years, yet there are wide differences of opinion and the proposal here mentioned is a drift toward that theory. The legislature will not make so radical a change at the present session, in the absence of popular agitation. It should first be raised as an issue by party platform declaration. Then the members of the legislature can know how the people feel about it.—*Wilkesbarre, (Pa.) Record*.

TAX EVERYTHING USEFUL.

How is it that the Legislature has no bill for the taxation of baby carriages? They are useful, and the Constitution provides that useful things shall be taxed.—*San Francisco Star*.

THE ENGLISH ARISTOCRACY.

"Country life has been made intolerable by what some call oligarchy and I call theft—i. e., by the taking of the land from the people and the giving of it to rich men. This should be said as often as possible,

and as violently as possible. It is a perfectly right and proper thing that the English aristocracy, who deliberately destroyed the democratic possession of land, should appear before the world with their crime hung around their necks."—GILBERT CHESTERTON.

SOUTH AUSTRALIAN NOTES.

On Saturday, March 27th, we had a general election for the House of Assembly in our State Parliament, and the Labor Party have been returned to power with a majority of six, the figures being: Labor, 26; Liberals, 20. Our upper chamber, the Legislative Council, has 13 Liberals and 7 Labor members, so it will be interesting to see how that chamber will treat the measures sent up by the Labor government.

The result of the election proved a great surprise to the Liberal Party, but they have only themselves to blame for their defeat. Although the party is known as a liberal party it is really a conservative body, masquerading under a Liberal name. Three years ago when they defeated the Labor party and secured the reins of government, it was mainly because Proportional Representation was one of the main planks of their platform. This secured for them the floating vote which gave them a majority. Instead of giving effect to their hustings pledges to put proportional voting upon the Statute book, as soon as they were elected they dropped it from their policy and gerrymandered the districts with the object of securing for themselves a long lease of life. When the bill providing for an alteration of the electoral boundaries was forced through Parliament, practically all the Liberal newspapers commented adversely upon the action of the late Premier, Mr. Peake, in forcing such a measure upon the House; and now the people have shown their disapproval of it by placing Mr. Peake at the bottom of the poll in his own gerrymandered district. The Attorney-General of the late government, Mr. H. A. Parsons, has also been defeated in what has always been regarded as a safe district. In some of the country districts, owing to the wave

of patriotism now sweeping through the land, several Liberal members of German descent have been badly beaten in what have hitherto been sure Liberal districts.

The new Labor government will be led by Mr. Crawford Vaughan. The policy put forth by him was one that appealed to the electors at the present juncture. There is a shortage of wheat here, owing to the effects of a very dry season, and on account of this shortage, the price of bread has advanced to 5d. cash for a 2 lb. loaf, 5½d. if booked. The Labor people said this high price was due entirely to the fact that the late Liberal government refused to fix the price of wheat, and they promised cheap bread if returned. The bad season was also responsible for many of the men employed on the railways and in the government workshops being placed on short time. The Labor party also promised that full time should be the order of the day if they were returned. Naturally these promises gained many votes. There was also a liberal number of socialistic measures on the Labor programme: State steamers, trawlers, brickyards, firewood and timber yards, etc., all for the alleged purpose of cheapening the cost of commodities to the people. It is not likely that any of these things will have this desired effect, judging by the experience of other States that have tried some measure of Socialism. The experience elsewhere has been to put a bigger burden of taxation upon the people, but the rank and file are carried away with rash promises, and do not stop to examine facts.

On the question of taxation the policy of the Labor party is the best they have offered up to date. It provides for an all-round tax on land values instead of the progressive tax with the £5,000 exemption as previously advocated. It contains a provision for the reduction of railway freights and fares by charging the interest on the capital cost of construction to land values. There is also a proposal to lift the income tax exemption from £200 to £300 and to abolish certain stamp duties. These taxation proposals of course met with the hearty approval of Single Taxers as being a step in the right direction.

The Labor party has also pledged to put Proportional Representation upon the Statute book, and as this system of voting will give to every section of the community that share of representation to which it is justly entitled, the inclusion of this plank captured the votes of the democratic section of the community.

We shall now await with interest the effort of the Labor party to give effect to their proposals, and trust they will not disappoint the people in the same manner as the Liberal government did.

In addition to the elections, there was a referendum taken on the question of the early closing of liquor bars. Those for reform urged six o'clock as the hour, whilst the liquor interest fought to retain eleven, the present hour of closing. There was fierce fight and the temperance party won. The figures were: for six, 95,614; for eleven, 59,711. An Act of Parliament is now necessary to give effect to the will of the people. It is rumored that the Legislative Council will refuse to pass same.—
E. J. CRAIGIE, Secretary.

CORRESPONDENCE.

TAKES ISSUE WITH MR. BASTIDA.

EDITOR SINGLE TAX REVIEW:

Dear Sir:—You invite opinions on Mr. Antonio Bastida's article, "Emasculated Single Tax." Here are mine. We must take human nature as we find it with all its prejudices and ingrained habits of thought and state our case accordingly.

As Buckle says in "History of Civilization in England," "The great enemy of knowledge is not error but inertness. All that we want is discussion, and then we are sure to do well no matter what our blunders may be. One error conflicts with another, each destroys its opponent, and truth is evolved." . . . "In ordinary minds association of ideas, if firmly established, become indissoluble; and the power of separating them, and of arranging them in new combinations, is one of the rarest of our endowments. An average intellect, when once possessed by a theory,

can hardly ever escape from it. . . . Theories which they have once heartily embraced, they can hardly ever get rid of, and they often dignify them with the name of essential truths, and resent every attack upon them as a personal injury. Having inherited such theories from their fathers, they regard them with a sort of filial piety, and cling to them as if they were some rich acquisition which no one has a right to touch." . . . "If in any civilized nation, two men, equally gifted, were to propound some new and startling conclusion, and one of those men were to defend his conclusion by reasoning from ideas or general principles, while the other man were to defend his by reasoning from particular and visible facts, there can be no doubt that, supposing all other things the same, the latter man would gain the most adherents. His conclusions would be more easily diffused, simply because a direct appeal in the first instance, to palpable facts, strikes the vulgar with immediate effect; while an appeal to principle is beyond their ken, and as they do not sympathize with it, they are apt to ridicule it. Facts seem to come home to everyone and are undeniable. Principles are not so obvious, and, being often disputed, they have to those who do not grasp them, an unreal and illusory appearance which weakens their influence." . . . "An immense majority of mankind, even in the most advanced countries, are, by the constitution of their minds, incapable of seizing general principles and applying them to daily affairs, without serious mischief, either to themselves or others." . . . "For one person who can think, there are at least one hundred who can observe."

I think that most propagandists will agree with the above. Preach the idea to the observers and their prejudices take but a firmer hold. Work on their powers of observation—show them the absurdity and injustice of taxing the improver and producer and encouraging the with-holder of natural resources, and by discussion, if not by thought, their own intellects will act on their own prejudices, uprooting them one by one.

The idea or principle acts like a charge of dynamite and they naturally object to it.

In my own case I bought a second-hand copy of "Progress and Poverty." When I came to "We must make land common property," the pull on my sense of justice and old habits of thought was pretty severe. I then found that from that chapter onwards the rest of the pages were uncut, showing that, probably, he who had first owned the book had found the pull too severe and had read no further.

Mr. Bastida says, "To many of us 'Progress and Poverty' is the bible of our only religion—humanity." Yes, but many are so constituted that, with the best possible will, their intellect and imagination cannot get beyond their own immediate surroundings. To them it is useless to preach general principles. We must appeal to their power of observation.

Further on he says, "Go to a Socialist meeting and observe the enthusiastic young men there. Why are they there and not with us? Because in our fiscal teaching there is nothing to enthuse over." Here again, I think, it is because they are attacking something that is nearer their observation—that which pays them, fires them, shuts down works—that which they call capitalism. The Socialist includes land in capital and reasons from and to half way up the tree. Many have not the intellect and many have not the time to reason inductively down to the roots. How many could find time to read "Progress and Poverty"? How many could follow its reasonings if they tried?

And how many or how few have sufficient imagination to follow the gaze of the Prophet into the visions of the future—to see the "Star in the East" which leads us on?

Mr. Lloyd George's Lime House speech raised a storm of protest some years ago. I imagine that a similar speech, delivered now, would be much better received. Since then discussion has been uprooting prejudice. Let us sow pure seed in virgin soil—amongst the young. The older ones are mostly "sot," as Mark Twain calls it, and are scared by their sacred prejudices, and yet we must have them with us if we

are to carry on to fruition the glorious teachings of Henry George. — MATHER SMITH, Barberton, Transvaal, So. Africa.

IS OPTIMISTIC.

EDITOR SINGLE TAX REVIEW:

I think the article by Mr. Antonio Bastida in the Jan.-Feb. REVIEW a most commendable one. He raises an emotional question to which there is a more encouraging answer than his remark would suggest. I refer to his exclamation: "Where, oh! where is the army of young Single Taxers which shall replace us?"

My business keeps me traveling over several of the central States. I meet school-men, business-men, traveling men and farmers. From these the Single Tax army is gaining recruits every day.

These men do not make much noise in giving expression to their Single Tax thoughts, but you may depend upon it the election returns from year to year will show an increasing progress in the intelligence of the electorate because of them.

Socialism, I think, appeals to the emotional side of men; indeed enthusiastic youths are found at their meetings. Our idea of revolution in taxation appeals more to the intellect, and if the young men and women are not found in great numbers at our meetings, I am sure that thinking and informed men are accepting the Single Tax doctrine in great numbers.

I can name many men who have become Single Taxers during the last year. Solid, substantial, creative salesmen fired with triumph; devoted, conscientious, school-men intent upon their duties; young, splendid-muscled, freedom-loving, information-seeking farmers glowing with stain of sun and soil; barbers who discriminate between men of small talk and men of ideas, and think some for themselves—from all these ranks, and others, I find men seeking taxation information and light. Their pencil scratches will register this progress on the ballot.

So, Mr. Bastida, you and your associates who are veterans in the service, you are our inspiration, and to you we "uncover"—

you may take heart and hope, and set it down that a great truth once discovered will prevail, no matter what difficulties delay it, nor how long delayed.—GEORGE D. CARRINGTON, Chicago, Ill.

THE DIFFICULTIES OF DEMOCRACY.*

EDITOR SINGLE TAX REVIEW:

I have read with deep interest your article on "The Difficulties of Democracy," in the *International Journal of Ethics*, and now venture to send you my most sincere congratulation, as I should gladly do, if opportunity offered, to the editor of the *Journal* on having secured so able a contribution to his January number.

You have done what much needed to be done. You have expounded the difficulties that lie embedded in the very principle of democracy. You have delivered those of your readers who have sympathetically got your view-point, from the tyranny of phrases which, like "the blessed word Messopotamia," make us feel we know all about it, while they only serve to conceal our ignorance from ourselves. I feel sure you have cleared the way in the minds of many for a longer-sighted patience with the slow grinding of the mills of God, for a larger hope, and for a more stubborn faith in the ideal.

I suppose no great idea that has ever been let loose upon the world has revealed its full meaning or its most remote implications to the men of the time. Still less perhaps has it brought with it any indication of the difficulties to be surmounted in its realization. When Luther nailed his protest to the church-door of Erfurt, he probably little contemplated all that was implied in "the right of private judgment," or conceived of the logical conclusions to which it has led; nor did he probably foresee that the protest would have to be renewed by each successive generation with new difficulties arising at each forward step. It should not surprise us, therefore, that only in these latter days

when converging rays of light from the memories of the past and the experiences of the present are illuminating our efforts at state-craft, we are discovering new meanings in the idea of democracy and new difficulties in the way of their realization.

As you rightly suggest, the shibboleths of democracy serve little purpose in bringing us nearer to an understanding of its inward meaning. "Government of the people by the people and for the people" takes no account of the man who wants neither to govern or to be governed, but who simply wishes to be let alone to govern himself. The other phrases which you quote cover, each of them, only a small part of the issues of democracy, and leave its difficulties unprovided for. In short, I believe the thought of the time is just ripe for such a broad generalization as that contained in your third paragraph, "Democracy is not so much a system of people's power as a state of social consciousness." And later on you remark that "it may be the cure for the ills of democracy is not only more democracy, but more knowledge and more love." Were it not that the last word has been spoiled "by all ignoble use," and made to serve the purposes of a cheap evangelicalism which affects a deep concern for the future of a man's soul with a corresponding indifference as to his economic welfare on earth, I should accept the last-quoted sentence as going to the heart of the problem.

Since settling in America I have been making acquaintance with the writing of authors who were only known to me by name before. Among these Professor Royce, of Harvard, has captured my highest appreciation. In his latest book, "The Problem of Christianity," the concept of "loyalty to an idealized and beloved community" is shown to be the idea that has underlain and inspired all the institutional religions that have ever arisen or ever will arise; which has been the soul, of which the creeds and formulas were but the vestures; and which will survive them all. I fancy you would be willing to substitute the word "loyalty" in the broad human sense in which Royce uses it, for the words "more knowledge and more

* See *International Journal of Ethics*, of Jan. 1915, for article, "The Difficulties of Democracy," by Joseph Dana Miller.

love." We certainly want some new word unmagnetized by use for other purposes, that shall connote the ideas of a deep and affectionate respect for all the privacies and sanctities and liberties of individual life, along with a determination to extract from experience a larger and truer knowledge of how to give effect to those feelings. Only in such a state of social consciousness, can a solvent be found for the difficulties and pitfalls of democracy which you so ably set forth. Such a demonstration as you have given, of the impossibility of democracy till the human mind is ready for it, would be depressing were it not for the fact that evidence exists that this preparedness is already far on the way. A sense of collective responsibility for the wrongs and injustices of society is to be found now in the consciences of the well-to-do to an extent that constitutes this a new age. Many of those who are conducting charities at present are suffering from a nausea at the necessity for charity, brought on by this rising sense of loyalty to the idealized community. In every direction, then, the man of faith in human nature can discern signs that the condition of "more knowledge and more love" necessary for a true democracy, is steadily on the increase.

The aim of all reform should of course be to facilitate the natural tendency to the spread of this sense of loyalty to the community. But as you appropriately remind your readers the greatest obstacle to the dissemination of this spirit is the poverty in which so large a number of the community are steeped. All will agree with your dictum, "It may be safely affirmed that democracy is only possible under conditions where inequalities of fortune are not greater than inequality of human intelligence and character." When we have broken the last barrier of circumstance which makes the realization of a true democracy impossible; when men are free to earn livings and to retain for themselves all the benefits that accrue to increased diligence and efficiency then we may confidently look for the beginnings of a human brotherhood such as it has not entered into the heart of man to conceive of.

If your modesty will permit the printing of this letter in the *REVIEW*, I shall of course be glad that my unworthy testimony to the excellence of your article should reach some of the subscribers who have not been privileged as I have been to read the article itself.—ALEX. MACKENDRICK, Boston, Mass.

COULD A TAX ON LAND VALUES BE PASSED ON?

A common objection to land values taxation, shared by many who approve of the principle, as well as by some opponents, is that taxes on land values, though levied on the owners, would be passed on to the tenants or purchasers in increased prices. This belief is probably due to the fact that the taxes we are accustomed to—taxes on industry—are always passed on in this way. Taxes on tea and rates on houses are paid by the users ("consumers") of tea and houses, and if boots were taxed 1s. a pair the purchasers or consumers of boots would have to pay an additional 1s., or more. The reason is that taxes on commodities, such as houses, boots, etc., check their production and thereby lessen the supply until higher prices can be obtained. The taxes are added to the cost of production. But land is not produced by labor. It is a fixed quantity which cannot be affected by human action, though the market supply can be either increased or decreased. The effect of taxing all land on its true value is to increase the market supply by making owners of unused or under-used land anxious to part with it. The price of land, like other prices, is regulated by supply and demand, and an increased market-supply (demand remaining as before) must inevitably reduce prices.—ARTHUR H. WELLER.

PORTLAND, Maine, now has a Single Tax League. Rev. Dr. Henry Blanchard is president; Mr. George E. Kittridge, vice president; Mrs. Mary L. Adams, secretary; and Rev. J. B. Shepperd, treasurer. Mr. E. P. Wentworth is director. An active propaganda will be instituted.

CRUELTY TO ANIMALS.

PLACE:—City of New York, where vast tracts of land are allowed to be kept idle.
 SCENE:—Magistrates' Court.
 TIME:—Present.
 CHARACTERS:—Judge; First Policeman;
 Second Policeman; Two Prisoners—
 Driver of a Wagon; Peddler.

JUDGE:—What is the charge?
 FIRST POLICEMAN:—Cruelty to animals,
 driving a sick horse.
 JUDGE:—Guilty or not guilty?
 DRIVER:—Guilty.
 JUDGE:—\$5. fine for cruelty to animals.
 Don't do it again.

Next case. What is the charge?

SECOND POLICEMAN:—Peddling without a license.
 JUDGE (to prisoner):—Don't you know that if you want to peddle in the City of New York you must have a license?
 PEDDLER (sick and emaciated):—Yes, but your Honor, they do not issue any more licenses to peddlers. To buy a license from someone else costs too much. I can't afford it.
 JUDGE:—I cannot help that. The law says you must have a license to peddle on the streets of New York City.
 PEDDLER:—Yes, but I can't get a license, and I can't get a job. What am I to do?
 JUDGE:—I don't know. I am here to enforce the law.
 PEDDLER:—You tell me that I can't use the public streets of New York City like everyone else because I am peddling something. I can't get a job and I can't pay my rent, What am I to do?
 JUDGE:—You will have to pay \$5. fine.
 PEDDLER:—I haven't got it.
 JUDGE:—Five days in jail.

What is the moral? Oh, nothing, only that all laws must be enforced—with exact justice. It is not illegal to keep land idle, though idle land means idle men—and sick *animals* must be protected.—
 HARRY WEINBERGER, of the New York Bar.

JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The Jefferson Dinner of the Manhattan Single Tax Club was held at the Fifth Avenue Restaurant, this city, on April 17, President James R Brown acting as toastmaster. In his opening address Mr. Brown announced the death of Edward McHugh and paid a deserved tribute to his great services to the cause. He also spoke of the philosophy of the Single Tax as simply an extension of some of the fundamental principles of democracy as laid down by Thomas Jefferson.

Judge James F. Minturn, of New Jersey, gave a most interesting account of the Hutchings bequest to Henry George and his own intimate association with our leader in the litigation that resulted.

Among the other speakers were Rev. Chas. Mann and Lyndon Bates, Jr.,* the latter of whom gave a singularly clear and illuminating talk on the Initiative, Referendum and Recall.

The Bergen Supervisor is the name of a four-page paper, the organ of the Bergen County Protective League.

Its editor is the indefatigable George White, of Hackensack, and its purpose is to watch and chronicle the administration of public affairs in the county. It is something almost novel in journalism and should grow. We might term it citizen journalism, in distinction to that kind politically or corporately owned and directed.

THE death of W. W. Buchannan, of Winnipeg, Canada takes from us a pioneer Single Tax and Direct Legislation advocate. He was known among the friends of Canada and the United States for his long and devoted services.

* Since writing the above the world has learned that Mr. Bates was one of those lost in the ill-fated *Lusitania*. He had sailed on an errand of mercy in connection with the Belgian Relief Committee. When last seen, as the vessel listed, he was hurrying below in search of the Pearl children, and we thus know that his last thoughts were of others. The death-toll of war has summoned no braver spirit than this young democrat born in the purple—Editor *SINGLE TAX REVIEW*.

LOCAL GOVERNMENT RATING ON
LAND VALUES IN SOUTH
AUSTRALIA.

(Third Paper).

(For the Review)

THE LAND VALUES ASSESSMENT ACT, 1893.
THE LAND VALUES ASSESSMENT AMEND-
MENT ACT, 1900. THE LAND VAL-
UES ASSESSMENT AMENDMENT
ACT, 1910.

Provision was made in Part 19 of the Municipal Corporation's Bill of 1890, to levy revenue by a rate on the unimproved value of the land. This part passed the House of Assembly without any difficulty, but was rejected by the Legislative Council. The Bill was returned to the Assembly with Part 19 struck out; but the Members of the Assembly insisted upon that part being in the Act, and it was again sent back to the Council. Once more our local House of Lords rejected it.

After this it was felt that it would not do to seriously impair the efficiency of the Act, and perhaps prevent its passing altogether by insisting on this particular Part remaining in, and so the main Act was passed without any provision for rating on land values.

Section 222 of the Municipal Corporation's Act of 1890 provides the following principles for the making of assessments.

(1). As to any ratable property, except such as is mentioned in sub-section 11 of this section, according to the full, fair, and average estimated annual rent (clear of all outgoings) at which the same would let for a term of not less than seven years if such rent shall be more than five per centum upon the value of the fee-simple of such property, but if not then according to a percentage of five per centum upon such value:

(11). As to any ratable property being an area of land within the Municipality, unbuilt upon, comprising a block of not less than twenty acres, not divided by roads, or used only for pastoral or agricultural purposes, according to a percentage of two and

a half per centum on the value of the fee simple.

Section 238 of the Municipal Corporation's Act gave power to raise revenue in the following manner.

A rate for general purposes of this Act, not exceeding one shilling in the pound in any one year, to be called a general rate:

A rate for lighting the Municipality, not exceeding four pence in the pound in any one year:

A rate for the improvement and ornamentation of the park lands, squares, or reserves of the Municipality, not exceeding three pence in the pound in any one year.

The Public Health Act gave power to rate up to a shilling in the pound, Section 240 of the Act also provided that "If the general rate be insufficient for carrying out any purpose by this or any other Act authorized to be carried out by the Council, the Council, by a resolution passed by a majority of all the members thereof, may, with the consent of the ratepayers, declare a special rate for the year on the ratable property within the Municipality." "Provided such special rate . . . together with the general rate, shall not exceed two shillings in the pound in any one year."

The members of the House of Assembly who were defeated in their efforts to get the principle of land values rating recognized in the main Act were not ready to submit quietly to the defeat, and so in 1891 a separate Bill providing for Land Values Assessment for Local Government purposes was introduced and passed by the Assembly. The Legislative Council again rejected the proposal, and the Bill met a similar fate in 1892.

In 1893 the Bill was passed by the Assembly, but it was so mutilated and amended by the landlords in the Legislative Council as to make it unworkable.

The term "Ratepayer" was altered with the result that all except those who actually paid the rates were disfranchised. This was a serious thing, for it meant that in the City of Adelaide, 8,000 out of 11,000 on the roll would be disfranchised. Section 9, Part 2, of the Land Values Assessment Act of 1893 provides that it shall "not come into operation until after a special proclamation

by the Governor in the Government Gazette, made upon the petition of the Council of any Municipality to the effect that this Part of this Act shall come into operation as regards such Municipality."

The effect of this clause was practically to give the Councils the power to say whether a poll of the ratepayers on the question should be held. No matter if the whole of the ratepayers outside the Council were desirous of rating on land values, if the Council refused to petition the Governor, the will of the people could be blocked. The power thus placed in the Council's hands has been used against the people. At Moonta, the Town Council for three years refused to allow the ratepayers an opportunity of expressing their opinion at a poll; and at Norwood the power has been used in a similar manner.

Section 11 provides that "No petition shall be presented by any Council until after a poll of the ratepayers shall have been taken affirming a proposition in favor of this Act coming into operation . . . and at which at least one half in number of ratepayers shall have voted."

The latter part of the Section requiring "at least one half in number of ratepayers to have voted" before the poll could be effective, rendered the Act almost useless. All opponents had to do was to stay away from the poll to defeat the proposal. On August 10th, 1895, the Municipality of Gawler decided to take a poll. There were 500 ratepayers on the roll. The voting was as follows:

For Land Values Rating 114
 Against Land Values Rating 12

Despite the fact that a large majority of those going to the poll desired to adopt the new system, the poll was not valid on account of there not being "one half in number" of the ratepayers on the roll having exercised their franchise. The opposition simply decided not to vote, and one large employer of labor stood outside the polling booth all day to intimidate his employees from voting.

Various attempts were made to get the Act of 1893 amended; and in 1900 the Council struck out the definition of "Rate-

payer" in the Main Act, and now "owners," and "tenants" are both regarded as "Ratepayers" and are entitled to vote. Furthermore that part of Section 11 providing that at least "one half in number on the roll shall have voted" was struck out, and the following words inserted in lieu thereof: "and at which at least one fourth in number of the ratepayers on the roll shall have voted affirming such proposition."

Although this amendment was an improvement on the original clause, it left a lot to be desired, as a reference to the voting at the polls will show. The polls should be decided by those who record the franchise, and not by those who stop at home. We intend to continue our agitation until a simple majority of those going to the poll shall have the right of determining how revenue shall be raised.

If a Council decides to grant a poll of the ratepayers, subsection 2 of Section 11 provides that "one month's previous public notice by advertisement in the Government Gazette, two newspapers circulating in the Municipality, and by printed placard placed outside the office of the Corporation of the intention to hold such poll shall be given by the Council."

It is further provided that "before the poll is taken the Town Clerk shall prepare a tentative assessment of all the ratable property in the Municipality showing, so far as practicable, how such property will be assessed on this part of the Act coming into operation, and also the rates that will then be payable by each assessed property on the assumption that the total rates to be declared will be equal in amount to the total rates for the year in which the poll is taken. The tentative Assessment, as well as the actual assessment, for that year shall be open for the inspection of any person interested for at least twenty-one days before the taking of the poll."

The above provision regarding the preparing of the tentative assessment is a needless expense. Very few ratepayers trouble to look at it, but although many attempts have been made to repeal that part of the section, we have not been successful.

Subsection 2 of Section 14 of the Land Values Assessment Act of 1893 made it

compulsory for all Municipalities that came under the provisions of the Act to adopt the Government assessment of land values. This did not make for success. The Government Values having been made for National purposes, were not sufficiently accurate for local Government purposes. Moreover, there was a considerable number of anomalies in the valuation, some values being too high, others too low. The Government assessment was made once in every five years, and consequently was not up-to-date. Because of this there was just grounds for complaint as to values. This difficulty has been removed, as under Section 3 of the Amending Act of 1910 "it shall be lawful for the Council from time to time to make its own assessment under Part 2 of the Act of 1893, without adopting the Government Assessment." It is further provided that this assessment "shall remain in force for such period as the Council determines, not being longer than one year from the making thereof."

This means that the Councils have the power to make their own assessment each year. Knowing the local conditions better than any Government assessor, the town Valuator can adjust values from time to time in accordance with the growth and prosperity of the town. The power granted by this amendment has removed the chief ground of complaint, i. e., the faulty valuation under the Government Assessment.

The Act of 1893 handicapped municipalities on account of a limitation in the rating power. Section 37 gave Councils power to declare rates for the purposes mentioned previously in connection with the "Municipal Corporation's Act, 1890," and "The Public Health Act."

Subsection 2 provided "As to the Corporation of the City of Adelaide, the total rates under this section shall not in any one year exceed threepence in the pound of assessed value."

Subsection 3 "As to any other Corporation now existing, the amount in the pound of any rate shall in no case, in any one year, be more than would, if such rate had been declared on the assessed value of the ratable property within the Municipality according to the first assessment made under this Act

have sufficed to produce a sum equal to that which the Corporation could, before the coming into operation of this part of this Act shall, as regards such Municipality, have come into operation."

This limitation of rating power was a serious defect. No matter how the towns progressed, they were unable to raise any more revenue for public purposes, than was possible the first year of adopting the new system. After many attempts to remove this restriction, the Legislative Council, in Sections 5 and 6 of the Amending Act of 1910, graciously repealed the restrictive clauses on the Main Act of 1893, and Municipal bodies now have the same power of raising revenue as they possessed under the Municipal Corporation's Act of 1890. Although many defects in the original Act have been removed, it is far from perfect. The people should have the right to take a poll any time they desire, without consulting the wishes of the Council, and a simple majority going to the poll should decide the matter. We intend to continue our agitation until this desired result is secured. I should mention that after land values rating has been in operation in any municipality for two years, the ratepayers have the right of asking for a poll for the purpose of returning to the old system if they so desire.

Since land values rating has been adopted in South Australia, only one request has been made for a poll for the purpose of giving the ratepayers the opportunity of reverting to the old method of taxing improvements, if they so desired. That request came from Thebarton. The opponents of the system, attempted by means of faulty administration to discredit the principle, and then at the request of only six ratepayers granted a poll. To their great surprise, land values rating was re-affirmed by a big majority. The poll was held on December 6th, 1913, and the following proposition was submitted:

"That Part 2, of the Land Values Assessment Act of 1893, providing for taxing land values only, cease to operate as regards this municipality."

The vote was— For 360
Against 695
Informal 44

This was a big victory over the opponents, as the majority in favor of retaining land values rating was 335 as against a majority of 268 secured at the poll in 1907, when the system was first adopted. Furthermore, owners and occupiers were allowed to vote at the 1907 poll, whereas in 1913, the voting was restricted to owners only. Seeing that the actual owners of the land have approved of the system by such a large majority, it is not likely that opponents elsewhere will make any request for polls to revert to the old system. The good effects of the system of taxing land values only are apparent to all not blinded by vested interests.—E. J. CRAIGIE.

WILLIAM C. WULFF, of Chicago, suggests for stencil use by the New York State Single Tax League "Single Tax and Lasting Prosperity."

"CANADIAN Progress in Taxing Land Values" is the title of an address delivered by W. H. Douglass before the Philadelphia Single Tax Society on April 22.

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

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

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

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

(Signed) JOSEPH DANA MILLER, Publisher.

Sworn to and subscribed before me this 15th day of March, 1915.

JEANETTE DORF,
(Seal) Notary Public.

Certificate filed in N. Y. County, No. 9.
New York Registers No. 6170.
(My commission expires March 30, 1916.)

SOCIALISM AS THE SOCIOLOGICAL IDEAL.*

Mr. Melvin undertakes to demonstrate that the social democratic organization of industry will be a concrete manifestation of the sociological ideal. This ideal, tho nowhere definitely stated as such, seems to be the social system which seeks by means of the social control of heredity and environment to direct the further progress of civilization in accordance with the ideals arising through social self-consciousness. This is the true Socialism, of which the socialistic regime is the practical application. No philosophical basis for the ideal is attempted. We are left to infer that a high degree of democratic socialization is of necessity a good.

The anthropology of the book is ridiculous and naive, its bibliography a most entertaining hodge-podge. The author is read in only a certain class of "social" speculation. It is highly dubious whether sociology is a science, and the irritating stress laid upon its scientific character, seems strange when one considers its utterly poor scientific material. Sociology is a compound of anthropology, political philosophy and history. Its peculiar significance is philosophical rather than scientific. We miss throughout the book the fine metaphysical equipment of Mackenzie's on "Introduction to Political Philosophy," or the passion of Fitz-James Stephens' "Liberty, Equality and Fraternity."

The work seems throughout to confound similarity of function with equality of opportunity to function. It is not an extension of democracy to make men physically alike, neither is it an extension of democracy to make them financially, mentally and spiritually alike. The function of democracy as we conceive it, is to allow of so much individual development as is compatible with the development of any other member of the group. Although he expressly repudiates it, the logical ideal of the author's democracy would be a Jesuit society, "each for all and all for each," in which the common will is the will of all, in

* Socialism as the Sociological Ideal. By Floyd J. Melvin. Sturgis & Walton, New York City.

which the individual development is subordinate always to that will. Our ideal is that of the social will not obtruding itself save to guard the individual wills. The individual will includes the right to power, riches or any form of social inequality, not unfairly gained by depriving others of the equal opportunities to do the same. The elimination of chance in society which the author thinks to be a great feature of socialistic organization, is its most damming phase.

The author would confer a favor by defining the word "social." Prof. Dewey has declared the individual to be a situation, a "focus" of social traditions. If so he possesses nothing that society cannot lay prior claim to. If this theory be true why seek individual development at all? Man should develop only as a social situation, being evolved by his usefulness to the group. The weak point in all socialistic ideals (here used philosophically) is the gliding over of the fact, that the "being different" part of a man is what makes him an individual and is the only fact about him that is significant for political ethics. And that is why individualism and not Socialism is the true goal.—WM. J. BLECH.

NEWS NOTES AND PERSONALS.

THE Cities Finance Committee of N. S. Wales, has just recommended that the "rating in future be on unimproved capital values."

PHILIP H. CORNICK, "for lack of something better to do," as he describes it, will start a little weekly newspaper at Bridgeport, California. Mr. Cornick is well known as a Single Taxer and occasional contributor to the REVIEW.

AN Anti Single Tax League was formed in Denver early in the campaign. One of its objects was to "warn the small home owner." At this writing we do not yet know if they heeded the warning at its proper value.

WE have received notice of the organiz-

ation of a Texas League for the Taxation of Land Values, which is now included in our list of Single Tax associations. Its headquarters is at San Antonio, and its secretary is Wm. A. Black, whose work in Kansas City, Mo., for the Single Tax amendment has not been forgotten. In that city, it will be remembered, largely through Mr. Black's labors, a big majority was secured for the amendment.

WE have received the report of the Taxation Committee of the United Societies for Local Self-Government. It closes with the recommendations for Home Rule in Taxation and the placing of the market value on all vacant properties held out of use by speculators that they may be thus brought into use. It recommends other reforms dealing with administration of taxes.

This report is significant in that the United Societies is one of the largest semi-political organizations in the United States, and is composed of over 1,000 organizations and a membership of nearly 200,000.

THE death of Edward Twitchell, husband of Eliza Stowe Twitchell, one of the original members of the Massachusetts Single Tax League, and for many years its treasurer, is an incident of deep and sincere regret to the friends of the cause everywhere.

GEO. W. STRAWN, of Wagoner, Okla., one of the largest landholders in that State, owner of over 3,000 acres of unimproved land, in a letter endorsing the resolution of Senator Clarence Davis endorsing the Single Tax says: "The Single Tax is becoming more and more popular every day. Many of our best thinkers are heartily in sympathy with it. I was converted to the Single Tax idea twenty-five years ago from reading a book on the subject by Henry George. Many times since my attention has been called to the injustice of our system of taxation, which has been in operation so long. Every tax-paying time I would find that my taxes on the land which I had improved was raised from 50 to 200 per cent.; in other words, one year I would

pay, say, \$25 taxes on a farm, the following year I would improve the same farm by building a house, barn and fences, etc., and my taxes would be \$40 on the same farm. This is unjust.

Here's to the Single Tax. May it be submitted to the people. Its operation will be good for every man who desires a home, be he tenant or landlord."

THE New York State Single Tax League has addressed all officers of all County Medical Societies throughout the State enclosing copy of the Fels Commission pamphlet containing addresses of Surgeon General Gorgas and Prof. Lewis J. Johnson of Harvard urging that they examine the views therein stated and inviting cooperation in bringing these views to the attention of their fellow physicians.

PERHAPS INJUSTICE.

Britain drinks too much, no doubt, but when we consider that in spite of drink it has held the mastery of the world commercially for more than a century, it is only reasonable to infer that something besides drink is involved in the present movement. It may be lack of patriotism. It may be injustice.—*New York World*.

GETTING WEALTH WITHOUT WORKING.

In 1852 the block bounded by Fifth and Madison Avenues, 78th and 79th streets, sold for \$3,000. In August 1889, Henry H. Cook bought it for \$575,000, or at an increase of 19,000 per cent. The block has since been divided among a number of owners and is assessed at \$3,927,500.—*Real Estate Record and Guide*.

THE Philadelphia Single Tax Society has addressed the following letter to the Common Council of that city:

"In view of the distress caused by the involuntary disemployment of thousands of worthy citizens, this Society requests that you consider the desirability of requesting all owners of unuse dland within

the city limits to place it at the disposal of the Vacant Lots Cultivation Society to be prepared for use in the spring. We are informed that the German municipalities have commandeered much vacant land for this purpose, but a simple request from the city authorities should be sufficient to accomplish much good, without the danger of pauperization, the work of this Society having been eminently useful, highly productive and non-pauperizing.

"Moreover we suggest that you appoint a committee to confer with the Board of Revision of Taxes in order that vacant land be assessed at full market value, the practice having been heretofore, here and elsewhere, to encourage speculation in land by low assessments, at the expense of those who give employment by improving. This practice should be so modified as to discourage speculation and to encourage industry."

THE testimony of Amos Pinchot before the Commission on Industrial Relations has been printed in pamphlet form. We give his answer to final inquiry put by the chairman of the Commission:

Question.—Do you believe that the solution to industrial troubles is through the government taking a larger part in industrial life?

Answer.—I do not believe that either the city, State or Federal government should go into industrial production. Industrial production should be conducted by private concerns. I believe in competition in industry. I do not hold with either monopolists or socialists, for both advocate the elimination of competition in industry. In order to have competitive industry which spells efficiency, we must make transportation and the raw materials, which are the basis of industry, accessible to all on equal terms. This is why I advocate government ownership of railroads and government ownership of natural resources, with a leasing system such as is now in practice with regard to water power on Federal property.

"THE Black Art of Our Land Tenure"

is a little pamphlet of 15 pages consisting of several thumbnail essays, by Lona Ingham Robinson, reprinted from the Special Single Tax issue of *Everyman*.

SINGLE TAX PARTY IN PHILADELPHIA.

A number of Single Taxers in Philadelphia have organized a political party and have issued a declaration. This is too long to print here. Its purport may be gleaned from the sentence that declares that "they are absolved from allegiance to any other party, that our connection with all parties is and ought to be totally dissolved, so that, as free and independent voters, we can better labor for the freedom and independence of all other men—by speaking, writing and voting for the Single Tax on Land Values."

The declaration is signed by the organization committee consisting of Jerome P. Reis, James A. Robinson, F. W. Rous, Royd E. Morrison and Oliver McKnight.

If I ever get into an argument warm,

Said I to myself, said I,

With a farmer who views Single Tax with alarm,

Said I to myself, said I;

I wont call him a fool—unless thrown off my guard—

But I'll show city lots will be taxed more per yard

Than his farm will per acre, and that wont be hard,

Said I to myself, said I.

LUTHER S. DICKEY has just issued from the press of J. C. and W. E. Powers, of N. Y. City, a voluminous history of the 85th Regiment Volunteer Infantry of Pennsylvania, which saw active service at the battles of Seven Pines and other engagements. A great part of the work is given to the defence of Casey's Division at Seven Pines, to which official reports appear to have done a great injustice.

Mrs. Louis F. Post was one of the party who sailed on the Holland-American liner

Noordam to attend the Women's International Peace Conference at the Hague. The best wishes of all her Single Tax friends—and they are legion—go with her.

A HOMELESS WOMAN.

Mrs. Hetty Green, the richest woman in the world, has no home. At least the New York and New Jersey tax assessors have been unable to find it after a long search. It appears that for a number of years Mrs. Green has been without a home the assessors could call her own.

THE SILLIEST THING.

About the silliest thing in our governmental affairs is the present tax system because it taxes everything but the thing which ought to be taxed. The more a man works and saves the more he is fined for so doing. And the worst of it is that the fellow who can convert his earnings into hidable stuff or invest it into land for the purpose of holding it out of use waiting for a rise in value, goes untaxed. The other fellow must pay the taxes for both.

Many people in Ohio this year will have to borrow money to pay the taxes on their household goods and be fined six or eight per cent. for borrowing. If land values, the only thing which ought to be taxed, were taxed, would anyone have to borrow money to pay their taxes?—Fayette (Ohio) *Review*.

THE Single Tax is reported as having been "overwhelmingly" defeated in Denver. Figures are lacking as we go to press.

LIST OF SINGLE TAX ORGANIZATIONS.

Joseph Fels Fund Commission, 77 Blymyer Bldg., Cincinnati, Ohio.

Manhattan Single Tax Club, 47 West 42d St., N. Y. City.

New York State Single Tax League, 68 William St., N. Y. City.

- Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
- Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
- Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.
- Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
- Mass. Single Tax League, Ernest E. Brazier, Sec., 79 Milk St., Boston, Mass.
- Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
- Milwaukee Single Tax Club, 725 Clybourn St., Milwaukee, Wis.
- Cleveland, Ohio, Single Tax Club, 119 Williamson Bldg.
- Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
- Colorado Single Tax Assn., Wm. H. Malone, Pres., Ben. J. Salmon, Sec., 317 National Safety Vault Bldg., Denver, Colo.
- Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
- Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
- Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.
- Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
- Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
- San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio, Texas.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 7002-3 Jenkins Arcade, Pittsburg, Pa.
- The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I Swanton, Secretary, 1464 Belmont St., Washington, D. C.
- The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Headquarters, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.
- Land Values Taxation League, F. J. Dixon, Sec.-Treas., 253 Chambers of Commerce Bldg., Winnipeg, Man.
- California League for Home Rule in Taxation, 34 Ellis St., San Francisco; 516 American Bank Bldg., Los Angeles, and Corner Book Store, 7th and D Sts., San Diego.
- Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- Women's Henry George League, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.
- Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec., 31 West 10th St.
- Philadelphia Single Tax Society, Henry J. Gibbons, Sec., 1831 Land Title Bldg. Philadelphia, Pa.
- Columbus Single Tax Club, George Cartwright, Sec.
- Indianapolis Single Tax Club, J. H. Springer, Sec.
- Memphis Single Tax Association, W. D. Gaither, Sec., Exchange Bldg., Memphis, Tenn.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.

Dallas Single Tax League, G. B. Foster,
Secretary-Treasurer, Dallas, Texas.

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

LIST OF JOURNALS.

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- The Star, San Francisco, Cal., Annual subscription \$1.
- Joseph Fels Fund Bulletin, 77 Blymyer Bldg., Cincinnati, Ohio, Annual subscription 10 cents.
- The Public, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.
- The Ground Hog, weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- Fairhope Courier, Fairhope, Alabama. Weekly, Annual subscription \$1.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor, Daily, Boston, Mass.
- The Square Deal, 79 Adelaide St. E. Toronto, Can. Annual subscription 50 cents.
- The Single Taxer, 235 Chamber of Commerce, Winnipeg, Man., Can. Annual subscription 50 cents.
- The World, Daily, Vancouver, B. C.
- Tribune, Daily, Winnipeg, Man., Can.
- Le Democrat, Weekly, St. Boniface, Man., Can., published in French, Flemish and English.
- The Citizen, Daily, Ottawa, Can.
- The Globe, Daily, Toronto, Can.
- The Tenants' Weekly, 320 Broadway, N. Y. City. Annual subscription 25 cents.
- Single Taxer, weekly, Denver, Col. Annual subscription 25 cents.
- Tax Talk, Los Angeles, Cal. Annual subscription 25 cents.

Everyman, Los Angeles, Cal. Annual subscription \$1.

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

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