

The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Tax Reform in the National Capital, by Benjamin F. Lindas. The History of the Hutchins Bequest, by Judge James F. Minturn, of the New Jersey Court of Appeals; Golden Maxims, by the late James Bellangee; Correspondence, Reports of Varied Activities, etc., etc.

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TABLE OF CONTENTS

TAX REFORM IM THE NATIONAL CAPITAL.....	<i>Benjamin F. Linds</i>	321
HOW IS IT WITH U. S.?	<i>W. B. Northrop</i>	326
A STREET CAR ECONOMIST.....	<i>R. B.</i>	334
REVERIES OF A LANDLORD.....	<i>Benjamin F. Linds</i>	337
THE TALE OF A SUIT.....	<i>Judge James F. Minturn</i>	342
GOLDEN MAXIMS.....	<i>James Bellangee</i>	346
BI-MONTHLY NEWS LETTER.....	<i>The Editor</i>	354
PUBLISHER'S NOTES. DEATH OF JOSEPH F. DARLING.....		356
EDITORIALS.....		357
THIRD ANNUAL CONFERENCE OF THE N. Y. STATE SINGLE TAX LEAGUE.....		359
CORRESPONDENCE. <i>Donald Bradford, Eliza Stowe Twitchell, M. J. Stewart,</i> <i>Vincent Pantin</i>		362
EXTRACTS FROM CONTEMPORARIES.....		365
CONCERNING CONFISCATION OF PROPERTY BY THE TAXING POWER <i>Robert McCormick</i>		367
THE BRITISH BUDGET.....	<i>W. A. Douglass</i>	368
JAMES F. MORTON, JR.....		370
WHAT IS PROPERTY.....	<i>Charles Hardon</i>	371
NEWS NOTES AND PERSONALS.....		373
BOOK NOTICES.....		377
LIST OF SINGLE TAX ORGANIZATIONS.....		378
LIST OF JOURNALS.....		379





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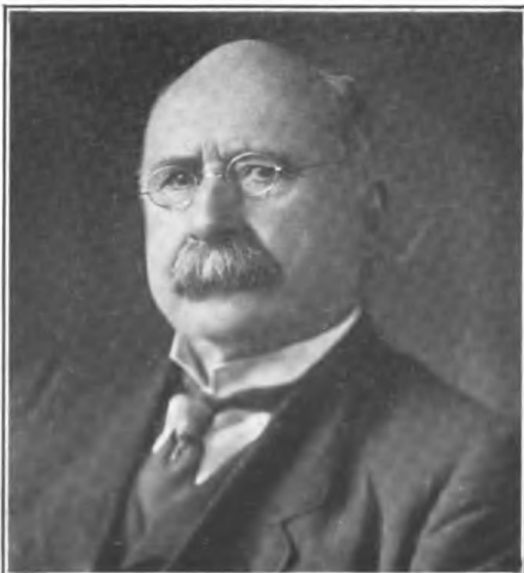
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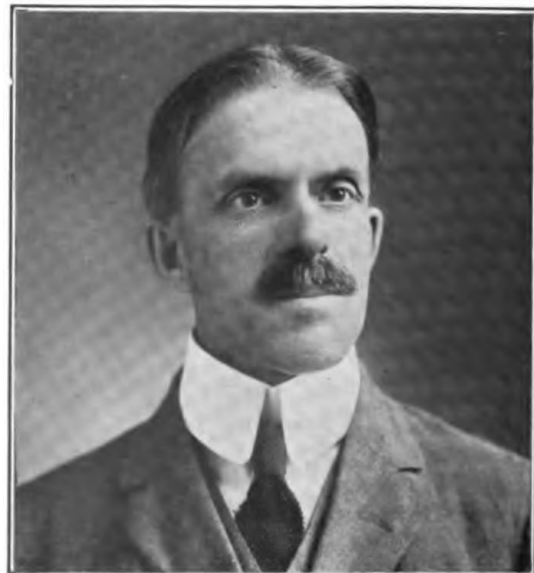
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THE SINGLE TAX REVIEW

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

TAX REFORM IN THE NATIONAL CAPITAL.

(For the Review)

By **BENJAMIN F. LINDAS.**

The city of Washington in the District of Columbia is probably one of the best obtainable examples of the effect upon a municipality of inequitable tax laws and unrestrained speculation in vacant land. With the exception of the venter of beauty from the government buildings, and the wide, shady, well paved streets, and handsome residences of the foreign legations and those of the wealthy, Washington is a city of countless, monotonous rows of dreary houses, with its teeming slums tucked away in the alleys, and with a listless population struggling with high rents and high prices for the necessaries of life. And this, notwithstanding the fact that the government pours millions of dollars into Washington yearly in the form of salaries to the forty thousand employees who earn on an average over one thousand dollars a year. Probably several causes aid in producing this condition of affairs, but it is largely attributable to one undeniable fact; enormous land values, caused partly by the concentration of the vacant and suburban lands in the hands of syndicates and large land owners, and partly by a tax system that heretofore had overtaxed improvements and grossly under-assessed the land. The causes of the conditions existing in the District of Columbia had, for years, been recognized by a number of the public spirited citizens of Washington, but they had no definite organization. In fact, for many years the only organization attempting any real and effective elucidation of the teachings of tax reform was the Women's Single Tax Club of the District.

At different times in the past Congressional Committees have investigated the taxation and assessment system of the District and some of these investigations succeeded in disclosing startling facts as to unjust assessments that threw the burdens of heavy taxation on the small homes, and unfairly discriminated in favor of the land speculators and the big business interests of the city. The most notable of these investigations was the one undertaken by a committee of which Tom L. Johnson was chairman, in 1892, and the

one by the Henry George Committee in 1912. The furor caused by the disclosures of Tom L. Johnson subsided in a short time, but when the investigation headed by Henry George, Jr., again disclosed the gross favoritism in the tax assessment, and pointed so clearly to land speculation as the real cause of the evils of Washington city life, it was determined by the tax reformers of the city to make every effort to spread broadcast the exposures in the now famous "George Report." The result of this determination was the formation of the Tax Reform Association of the District of Columbia. Many of the members of this Association were already well-known in public life: such as H. Martin Williams, reading clerk of the 63d Congress and a Single Tax orator of national prominence; Jennie L. Munroe and Jackson H. Ralston, both members of the Fels Fund Commission; Herbert J. Browne, a taxation expert who rendered invaluable service in the compilation of the "George Report;" Arthur P. Davis, director of the U. S. Reclamation Service; Walter I. Swanton, whose splendid charts really popularized the taxation propaganda in Washington and such well-known Single Taxers as W. D. Mackenzie, George A. Warren, E. J. Dakin, and others.

The Association got down to hard work at once. Circular letters were sent to all the civic bodies in the District offering to send them speakers who would explain the principles of tax reform. The responses were numerous, and during the winter of 1913 and the spring of 1914 about fifty well-attended meetings were addressed by speakers from the Association, including Herbert J. Browne, H. Martin Williams, Walter I. Swanton, W. D. Mackenzie and B. F. Lindas. The interest shown by the citizens at these meetings was more than gratifying; everyone seemed to be anxious to hear the truth about the Single Tax and other fiscal reform measures, and for the first time, the daily papers gave fair and sometimes elaborate reports of these Single Tax meetings. In addition to these gatherings, large public meetings were held jointly with the Women's Single Tax Club to which the general public was invited and where addresses were made by many speakers of national prominence, among them being: Hon. Louis F. Post, Assistant Secretary of Labor; Western Starr of Maryland; Daniel Kiefer, Chairman of the Fels Fund Commission; Hon. George Fowlds of New Zealand; Hon. Robert Crosser, Congressman from Ohio; Hon. Edward Keating, Congressman from Colorado; Hon. Henry George, Jr., Congressman from New York; Hon. Josiah Wedgewood, member of the British Parliament; Mrs. Mary Fels and Hon. Warren Worth Bailey, of Pennsylvania.

While the Tax Reform Association was thus busily engaged in spreading the principles of a just and equitable tax system throughout the District, Henry George, Jr., had followed up the recommendation made in the "George Report" by a bill designed to put into effect many of the reforms that he had suggested. If the bill had passed it would have given the city of Washington the best and the fairest system of taxation in vogue in any of the large cities

of the United States. Strong opposition immediately developed, however, and although Mr. George made a strong and vigorous fight to have it passed just as it had been introduced, the bill was eventually loaded with so many objectionable amendments that Mr. George finally took the floor in opposition to the amended measure and the bill was defeated.

This temporary setback, however, did not discourage the tax reformers of the District. Public meetings still continued to be held as before. The addresses before the civic organizations and other public bodies were made with renewed zeal, and were now supplemented by lectures and meetings throughout the small surrounding towns of Washington.

It is only just to add in this connection that since the publication of the "George Report" two new Commissioners have been appointed for the District of Columbia, both of whom, Oliver P. Newman and Louis Brownlow, have announced themselves as Single Taxers, and a new assistant assessor has been appointed in the person of E. W. Oyster. Mr. Oyster is probably one of the best known and one of the most zealous advocates of the Single Tax in the District of Columbia, and a man of unimpeachable integrity. Since his appointment as assistant Assessor he has directed all his efforts toward the correction of the inequalities in the assessments that had heretofore prevailed. In Mr. Oyster, the District has an Assessor who, not only thoroughly understands the question of taxation from every angle, but one who at all times stands fearlessly by his convictions.

At the present time another congressional investigation into the fiscal affairs of the District is under way. The object of the present investigation is for the purpose of determining just what the fiscal relationship should be between the District and the general government. Since 1878, when the so-called organic act was passed, Congress has contributed one-half of the expenses of the District government. It is claimed by many who have given the matter careful consideration that this half and half arrangement is but a thinly disguised subsidy to the large land-owners of the District and that it is, and always has been capitalized into increased land-values, resulting in high rents and a congested population. It is claimed, in addition to this, that it is the fear of losing this annual donation from Congress that silences to a great extent, a growing demand among the citizens of Washington for the right to select their own officials and to make their own laws. These accusations against the half and half arrangement finally became so insistent that they could no longer be ignored, and the appointment of the present joint investigating committee from the Senate and the House of Representatives was the result. Upon the appointment of the committee an invitation was issued to all organizations or individuals who wished to state their views on this question, to file briefs with the committee outlining their views, which briefs were to be elaborated by oral arguments when the hearings were held in October.

The Big Business interests of the city immediately organized to defeat any change of the sacred "Half and Half." Experts were secured to prepare their arguments, elaborate statistics were compiled and a publicity bureau kept the public continually advised of the strenuous efforts supposedly being made for their protection. The Tax Reform Association also decided to file a brief that would contain their ideas as to the proper fiscal relationship that should exist between the District of Columbia and the National Government. A committee was appointed to prepare the brief, consisting of W. D. Mackenzie, chairman; B. F. Linds, secretary; E. J. Dakin, Jennie L. Munroe, Herbert Adams, Chas. Davis, George A. Warren and James Hugh Keeley. The committee made a careful and exhaustive study, extending over several months, of all the important questions at issue, and the results of this investigation were contained in a brief that is a model of clearness and conciseness. The brief starts with a short sketch of the growth of the National Capital, shows that the extravagances that caused the government to deprive the inhabitants of Washington of the suffrage were the acts of federal employees and office-holders, that the half-and-half arrangement contained in the law of 1878 has resulted in enormously increased land values, and that this fact, coupled with the discriminations in assessments, had retarded the growth of the city, interfered with building operations, raised rents and marred the beauty of the Capital by favoring the retention of the unsightly shacks upon the business streets. The brief also showed how closely the question of suffrage was connected with the determination of the fiscal relationship, and closed with a recommendation for the removal of all taxes upon personal property, business enterprises and improvements, stating plainly and lucidly the reasons for such recommendations, and suggesting that whatever contribution be made by the national government toward the expenses of the District be contributed in proportion to the value of its property under whatever system of taxation should be then in force.

The hearings before the joint committee were opened on October 25th. The Joint Citizens' Committee, which was really the business interests and the large landowners of the city, was the first to be heard. This Committee was represented by the former District Commissioner, a well-known local lawyer, and the editor of a daily paper of Washington, and they made an elaborate and lengthy plea for the retention of the Federal Subsidy.

The next witness was Herbert J. Browne, the well-known Single Tax expert, who, although he a member of the Tax Reform Association appeared in this instance in his individual capacity as a citizen of Washington. Mr. Browne spoke for several hours and riddled the arguments of the preceding speakers. He showed the absurdity of the prevailing general property tax and excoriated in no uncertain manner the past tax administrations of the city. He made an eloquent and convincing argument for the abolition of

the "half and half" plan and for the collection of all the District revenues from a tax on land values.

The speakers representing the Tax Reform Association followed Mr. Browne and made a splendid showing. Mr. W. D. Mackenzie opened the argument for the Association. He covered all the points in the brief in a clear and convincing manner. He produced irrefutable arguments in favor of granting the citizens of the District the right of self-government, showed how the present tax system had operated to retard the natural growth of the city and had been a palpable hardship on the thousands of workers who make their home here, and concluded with a clear-cut and well connected exposition of the advantages that would accrue to the mass of the citizens of the District by the inauguration of the Single Tax. Mr. MacKenzie earned the closest attention from the Committee by his calm delivery and altogether scholarly address. Mr. James Hugh Keeley followed and while the trend of his argument was for tax reform he devoted the greater part of his time to an exhaustive review of District affairs from the date of its original establishment to the present time and showed the absurdity of the present unrepresentative system of District government. Arthur P. Davis, Director of the U. S. Reclamation Service, then spoke and made a strong and convincing argument for the replacing of the present system by a Single Tax system to become fully effective after a term of years. Walter I. Swanton, the Secretary of the Tax Reform Association then spoke and illustrated the present tax system, and the probable results of a change to Single Tax, by graphic and interesting charts.

The present hearing has been the means of securing wide publicity for the Single Tax. It has been one of the main questions under discussion at every meeting of the Committee, and has been given daily first-page display articles in every paper of the city. The committee will probably be in session until the opening of Congress in December and while it is impossible to predict just what their action is to be, it can be safely asserted that some step will be taken in recognition of the arguments for tax reform as advanced by the representatives from the Tax Reform Association.

An incident which will give some indication as to the thoroughness with which the Tax Reform Association presented its views occurred toward the close of the hearing. Commissioner Newman was on the stand and had been asked by Senator Works as to his general views on Taxation.

"I am a Single Taxer," said Mr. Newman. "I don't believe improvements should be penalized."

"Well, I am not a Single Taxer now," answered the Senator, "but I may be before this hearing is over."

Whatever may be the results from the present investigation, however, the Tax Reform Association will continue its work with unabated energy. A committee has been appointed to arrange dates for its speakers among

the small towns of Virginia and Maryland, and the public meetings in the city of Washington will continue throughout the winter. A circular letter has been addressed to all the churches, labor unions and civic bodies of the city asking permission to send them a speaker to explain the taxation principles of the Association. In addition to these meetings it has been arranged to distribute Single Tax papers and pamphlets, and no effort is to be spared to educate all the citizens within the reach of its activities as to the evils of the present system of taxation and as to the benefits that must follow from a change to the Single Tax.

HOW IS IT WITH U. S. ?

(For the Review)

By **W. B. NORTHROP**

Americans are inclined to indulge in self-complacence. Our prosperity has been shooting ahead, at so much per schrapnel. As Browning would say: "God's in His Heaven; the worm's on the thorn; all's right with the world" (whatever all that means).

But let us stop, look, listen. Are we so everlastingly better off here than are the Europeans?

A country may be said to be no better off than its weakest economic link. Examining the economic link is like trying to find the missing one. We think we are strong in our business link, our naval link, political link, and other segments of the chain that binds us in as a people. It is seldom that we pay any attention to the link economic.

Let us forget the European war for the nonce. Let us only regard the peoples of the different countries—aside from their governments—in their relative status supposing no war existed. Particularly, let us look at our own social conditions.

It is difficult to summarize an economic comparison between the United States and any one European country, or to compare an American city with any one European city, owing to the difference in kind, if not in degree, of the poverty existing in the different countries; and, also, owing to the widely differing character of the problems in each particular State of the Union. There are, however, certain outstanding general features in connection with definite portions of the population which are alike in nearly all States and which cannot fail to attract the attention of any one who gives even the most passing glance to these social questions.

As societies greatest asset is said to be its children, it is well to begin with a consideration of the state of the children in this country, and let us ask our-

selves if it is well that in this glorious land there are upwards of 1,750,178 children—between the ages of 10 and 15 years—engaged in “gainful occupations?”

This figure does not include the vast number of children employed long hours in sweated industries and “home work;” nor those in street trades. Were all the children in this country who are working included in the count the total might conservatively be placed at 2,000,000 or more. The census giving 1,750,178 children employed in this country was issued in 1900, but child employment in the cotton mills has increased 200 per cent in the last ten years. Besides, the figure given relates only to children between the ages of 10 and 15 years, whereas large numbers of children under 10 years are employed not only in Southern and Northern cotton mills, but in the canning and agricultural industries. In the last-named industries, such as oyster packing and berry picking, children 5 years old work long hours without restraint, exposed to all sorts of weather, under the most distressing conditions.

In some of the cotton mills night work is permitted, and children 10 and 12 years old do a twelve-hour night shift. Let me read you the words of a poor little worker—a wee bit of a girl, undersized and ill-fed, who worked in a Scranton, Pa., cotton mill. Her age is 11 years:

“The tangles in the threads,” she said, “are always worst when I’m tiredest. Sometimes my head aches something awful, and I have to cry and some other girl has to straighten out the tangles.”

A little boy in a Southern cotton mill, working on the night shift, gives the following experience. His age is only 10 years:

“When first I went to work at night the long standing hurt me very much. My feet burned so I cried. My knees hurt me worse than my feet, and my back pained me all the time. Mother cried when I told her how I suffered, and that made me feel so bad I didn’t tell her any more. My eyes hurt me from watching the threads at night.”

In South Carolina mills they have a law that children under 14 years cannot work at night, unless they are orphans. These latter can be worked at any age, it seems. All over the South, however—where the laws such as I mean are practically dead letters, and no factory inspectors are appointed or permitted—children of all ages are working day and night, and a photographer who took a number of photos among these children—Mr. Lewis Hine—for the National Child Labor Committee, which is doing splendid work exposing child labor conditions, informs me that he has seen children at work in the mills at the tender age of 5½ years.

The working of orphans in Southern mills reminds me of the way they used to do with workhouse and orphan children in England forty years ago. Tiny children were compelled to work in the Manchester cotton mills, and when they became tired or dropped off to sleep, they were dipped into great vats of icy water, and sent back to work. Those who died of pneumonia or

exhaustion were buried in the grounds of the institutions whence they came, and other batches were supplied. When the grounds of the institutions were sold some years ago huge cemeteries containing nothing but the bones of children were unearthed—the victims of greed and profit-getting.

Nor are the Southern States the only offenders against children. Massachusetts refused to grant an eight-hour law to children, though it gave one to adults, and the children in sweated home trades—in the tenements of our great cities—work twelve, fourteen and even sixteen hours a day. In New York State 13,000 children work in factories, to say nothing of those in street trades, stores, offices, etc. There are over 749 newsboys in this city, many under 10 years, and when you consider that our reformatories are filled with boys mostly from the street trades, the danger is apparent. Many little girls are also working in these street trades, some of them late at night.

Tenement house work for children has been exposed in this and other great cities time and again. In one block in New York, bounded by Broadway, East Houston, Crosby and Prince Streets, 40,000 people are employed in the garment trade, and among these are many children, living under overcrowded, unhealthy conditions, at wages pitifully inadequate.

In some States working hours for factory children have been reduced from sixty-six per week to sixty—even the granting of a ten-hour day being looked upon as a great concession. In home work the work hours are indefinite.

In the regulated trades, such as the canning factories of Maine, children leave their beds at night to work at cutting up fish; some of these little ones being only 5 years old, while young women in this same trade work eighty and ninety hours per week. Children receive from 8 cents to 12 cents per day, and women not much more. New Jersey children of 4 years are engaged to string beans.

In the Delaware and Maryland oyster industry children work from 4 a.m. to midnight, receiving 1 cent to $1\frac{1}{2}$ cents per hour. As many as fifty and sixty women and children are frequently crowded into one wretched little shack, used for sleeping purposes. This terrible trade has no "legal restrictions," and no moral ones either.

Comparing the children of the well-to-do with those of the poor, scientific investigation among 30,000 poor children has during the last few years demonstrated that the children of the poor between the ages of 11 and 12 years are $2\frac{1}{2}$ inches shorter, $2\frac{1}{2}$ inches less in chest measurement, and weigh 11 pounds less than well-to-do children. Furthermore, one-third of the children of the poor suffer from mental and physical defects, nervous diseases, rickets and other results of malnutrition and poverty.

Now, there is no possible excuse for this state of affairs. Nature provides every child coming into the world with a healthy physique, irrespective of its poverty conditions, except, of course, such as inherit disease. When born, normal children of the poor weigh quite as much as those of the rich,

and are in fact, often more robust and better nourished. Society, as organized to-day, deliberately wrecks these little lives and throws them on the scrap heap.

In addition to the work imposed upon women and children throughout the country, a vast amount of labor is done by young boys from 12 to 16 years old. Many are employed in the coal mines, shoving cars, watching doors and other occupations. Among these lads the percentage of accidents is from 250 per cent. to 450 per. cent higher than among adults, and the conditions of work are terrible.

In the glass factories young boys 10 to 12 years old remain in rooms heated to more than 100 degrees, and in some spots, facing what is known as the "Glory Hole," the heat is 140 degrees. Heat prostration, exhaustion, chronic headache, and affection of the sight are common. Collapse from being "burned out"—the system becoming too dry—is so common that little attention is paid to it, save to revive the victim and get him back to work as soon as his fainting spell is over. Children in the glass blowing trade begin work often at 3 a. m.; others work all night. The glass industry in New Jersey is said to entirely depend upon the labor of children.

In the congested tenement districts of New York, infant mortality among children of 6 years and under is nearly 92 per cent. Mothers throughout these districts are compelled to leave little children locked up all day in bare rooms, or else put them out in the streets, at the mercy of passing traffic.

There are 15,000 licensed tenements in New York; this means that "home work" can be done in them under conditions that would not be allowed in any factory. The average pay for a home worker in the artificial flower trade is \$2.07 per week. Flowers, formerly 5 cents per gross of 144, have now been reduced to 2 cents per gross. Home work in the garment trade—a terribly sweated industry in which whole families live under ruinous and almost inconceivable conditions—pays \$3.67 per entire family per week—that is, father, mother and children working. As low as 5 cents per hour has been paid in these sweated home trades.

A recent investigation into 1,573 cases of poverty in New York City by the Charity Organization Society brought some remarkable facts to light. In the first place it exploded the old theory that drink and idleness were the causes of destitution. It was found that 43 per cent of poverty is caused by illness, 25 per cent by unemployment, 12 per cent by insufficient income, .04 per cent by non-support, and intemperance less than .02 per cent. In other words, the great discovery has just been made that "the destruction of the poor is their poverty."

I might quote in this connection a few words from Tennyson's "Locksley Hall Sixty Years After:"

"It is well that while we range with Science glorying in Time,
City children soak and blacken soul and sense in city crime?"

There among the gloomy alleys, Progress halts on palsied feet,
Crime and hunger cast our maidens by the thousands on the street;
There the master scrimps his haggard seamstress of her daily bread,
There a single sordid attic holds the living and the dead."

Wages of women and children in all the factory and home work trades—and there are 1,965,884 women in manufacturing pursuits alone in this country—are hopelessly inadequate. Children in the mills get less than \$3.00 per week—for all night work often—and women in the home sweated industries receive often less than \$3.00 per week.

Women and children in all these trades, by the way, are introduced as competitors of men, and serve to reduce men's wages. In many cases if men received adequate wages, it would be altogether unnecessary for women to work at all. The average woman's wage per day throughout the United States is 60 cents. The average pay in the department stores is only \$3.00 per week, out of which most of the women have to pay \$1.50 for room rent. Underpayment for work done is one of the greatest causes for the horrible "white slave" traffic and the thousands of our poor sisters who join the Magdalens of our great cities.

Brief allusion must be made to the steel industry, which employs throughout this country 250,000 workers. It is usually supposed that laborers in this industry—especially the 70,000 to 80,000 steel workers of Pittsburg—are better off than those in other trades. This is only a supposition. Sixty per cent of the steel workers are foreigners, with low wages, and living below American standards. Wages among these people range from \$1.50 to \$2 per day; 36 per cent of the steel workers receive between \$2 and \$5 per day. The conditions of work are terrible. Here is the story of John Griswold, a furnace boss, as narrated in Fitch's book on the steel workers:

"Mighty few men have stood what I have. I've been twenty years at the furnaces and been working a twelve-hour day all that time seven days in the week. We go to work at seven in the morning and get through at six at night. We work that way for two weeks, and then we work the long turn and change to the night shift of thirteen hours. The "long turn" is when we go on at 7 Sunday morning and work through the whole twenty-four hours up to Monday morning."

Though capital has combined in the steel industry, trade unionism has been stamped out.

Andrew Carnegie is mainly responsible for the anti-union attitude of the steel corporation. Furnace workers in his mills receive 16 cents per hour, while Carnegie's steel bonds bring him an income of \$10,000,000 a year. His total wealth from this industry is conservatively estimated at between \$500,000,000 and \$1,000,000,000, mostly dividends on watered stock when the great amalgamation was made by Morgan.

The terrible work endured by the men on the "hot jobs" in the steel

mills has recently been the subject of government investigation, and, doubtless, in the course of another few thousand years something will be done.

Speaking of the lowering of American standards, it has been proved by Prof. Scott Nearing, of the University of Pennsylvania, that \$900 per annum is the minimum required in order for a man in this country to support decently a family consisting of his wife and three children.

Now, 60 per cent of the adult males in this country receive less than \$900 a year, or \$12 per week. This means between 4,000,000 and 7,000,000 male workers, to say nothing of women, who do not receive half as much as the men.

The average wage in the leading industries of this country range from \$450 to \$600 a year, or \$8.60 to \$12 per week. More than one-half the adult males in the United States get less than \$12 per week, less than one-tenth receive more than \$1,000 a year, three-fifths of the women receive less than \$8 per week, while a very few—"a vanishing percentage"—receive more than \$15 per week. Even these figures must be reduced 20 per cent to make allowance for unemployment.

Statistics are more or less unreliable, but Professor Nearing has worked out his figures very carefully and they may be trusted. Therefore, it will be seen that only one-tenth of the male population receives anywhere near \$900 per year, while nine-tenths of the women workers receive less than \$750 per year.

It is hard for any one to maintain any sort of living standard on the kind of wages now received in the United States, when the high cost of living is considered. Prices have advanced during the last nine years between 45 and 55 per cent, according to Dun and Bradstreet's reports and wages have remained stationary or actually declined. The inrush of foreign labor, willing to receive payment at European valuation in money, but ignorant of the fact that the money here has scarcely one-half the purchasing power abroad, has lowered our standards, and on every side you see American labor displaced by the foreign element.

While foreign labor is displaced on every hand, wealth has become more and more concentrated in fewer hands, natural opportunities have been seized by the exponents of big "business," and the ordinary American citizen is now practically held in a species of feudal bondage by those who have acquired all the wealth of the country.

To afford a concrete idea of how wealth has concentrated in this country, it may be stated that 800,000—or just about 10 per cent of our population—own nearly 90 per cent of the aggregate wealth of the country.

In 1900, 8,429,845 people owned \$24,000,000,000, while 20,393,137 only owned \$4,000,000,000. While two-thirds of our working population—made up of 18,000,000 wage earners—are homeless or pay rent to their owners, we see the

Astor family with.....	\$1,000,000,000
The Vanderbilts with.....	1,000,000,000
Carnegie with	500,000,000
Clark with	500,000,000

Our 6,000,000 farmers have nearly become simple tenants to the bankers, 33 per cent of the farmers being heavily mortgaged. Farms are worthless to-day by \$300 than they were in 1860—fifty years ago.

In 1907 our national wealth was estimated at \$106,000,000,000; John D. Rockefeller owns one-thirtieth of it, or \$3,000,000,000; the Standard Oil owns one-tenth of our national wealth.

Taking the total wages of our 18,000,000 workers, averaged at \$400 per year, as \$7,200,000,000, we see that Rockefeller—one man—receives \$3,000,000,000, or nearly one-half the total wages of every worker in the United States; the Standard Oil group, with Rockefeller, get twice the total wages of the country.

Ninety-five per cent of our population live precariously; only one-twentieth live comfortably, while one-thousandth possess most of the wealth.

With such an unfair division of the wealth of the country is it any wonder that our government authorities are attempting to restrict immigration? Upwards of 1,000,000 a year—20,000 a week—have been pouring into this country. Why have these people come; why do they come? It is mainly because their own lands have been exploited by their governmental classes and these unfortunate wanderers are seeking in a new land a vestige of the liberty they lost in the old. They do not know that our country has already been expropriated; that nearly all our vast lands are in the hands of the railroads, banks, and real estate speculators; that most of our farmers are spending their life blood in paying off mortgages; that all our city lands are in the hands of a few wealthy families whose extortionate rents blackmail industry to such an extent that it is one of the factors in our tenement and sweated industries problem; they do not know that rent lords cause 70,000 evictions each year in this city; that we have in this city every year 1,000 poverty-caused suicides, and that 14,000 homeless men wander each night about the streets of this city, or take shelter in the police stations or cheap lodging houses. They do not know that in this great country—"the land of the free and the home of the brave"—there are 3,000,000 official paupers, to say nothing of about 10,000,000 workers who are living on wages that are below the poverty line.

I crossed the Atlantic as an immigrant a few years ago and mingled with people fleeing from Russia, coming to this country full of hope, looking forward to their speedy emancipation from serfdom.

I often think of what a shock it must be to these people when they find themselves herded into construction camps; housed worse than cattle in the slums of our great cities; tyrannized over by work bosses and political bosses.

Little did they think that their children would be drafted into the canning factories and cotton mills, or that their wages would be so low that life could scarcely be supported.

These people had heard that this country is the richest in the world, but they did not know that the total wealth of the nation—or 90 per cent. of it—was in the hands of 10 per cent. of the wealthy families. They did not know that in New York State alone 300,000 people receive charitable aid; that one out of every four of the tenement dwellers receives charity, and that every one out of ten persons who die in this city are buried in potter's fields.

Our "Golden West" is mortgaged, and our workers from one end of the country to the other are in bondage. Under all the circumstances, have we any cause for self laudation? If things are as described in the "land of the free," is it not high time that our people awoke to the deceptive nature of their dream of prosperity? Is it not time that our great and supposedly all-wise statesmen look within and examine our economic and social status? Is it not time that more than mere investigation be directed to our home-made horrors? Is it not time that some programme of fundamental reform be carried out? Can anything be done to remedy these crying conditions in our own country? Statesmen the world over have agreed that the Land Question is at the base of the social problem. Why not have a great convention of all recognized thinkers who are sincerely striving for the welfare of the country, and make an attempt to solve the Land Question. All social thinkers are agreed that the Land Question is one of the most important of issues. Let us see if this great question cannot be brought into the light which its supreme importance deserves. As a possible solution of the problem of Unemployment (there were, by-the-way, upwards of 400,000 Unemployed in New York City last December) the Land Question should take its place among the great questions of the hour. If bodies of government experts and investigators would look into the great railway holdings of this country, and consider how the real estate interests of our great cities are virtually controlling municipal governments, much good might come from such research.

Until a serious attempt is made to answer the Land Question, it might be truthfully said that efforts to solve other economic riddles are vain.

It is very clear that God, as King David says, "has given the earth to the children of men"; given it to mankind in common.—LOCKE (1690) "Essay on Civil Government," Sec. 25.

THE land therefore of every country is the common property of the people of that country—The Bishop of Meath, letter to clergy and laity, April 2nd, 1881.

A STREET-CAR ECONOMIST

(*For the Review*)

By R. B.

"We've got to have trusts and big moneyed men to carry on the business of this country, and the control of large wealth naturally carries with it privileges and responsibilities. You choose to call the people who control the large units of capital the Privileged classes; I choose to call them the Responsible classes. But call them what you will, they are a necessity to modern production, production on a grand, and therefore, on an economic scale."

He stated it rather well, I thought, so I turned in my seat in the jolting street-car to catch the reply of the low-voiced man who sat on the seat beside him just to my rear.

"No one, I think," replied his seat-mate, "disputes the fact that concentration of capital is necessary to efficient production. The manner of such concentration, however, and the control thereof to secure a maximum of general welfare are the points upon which we seem to differ.

'Ill fares the land to hast'ning ills a prey,
Where wealth accumulates and men decay.' "

he quoted.

"Yes, returned the other, " poets are sentimentalists, necessarily so, but business can't be based on sentiment. Look at the facts. The Standard Oil Company is in control of the largest aggregation of capital in America, and we have it to thank it for countless lessons in economic production, labor-saving inventions, and the most perfect business organization in the world."

"We have it to thank, also," interposed the other, "for lessons in cruelty, oppression, legislative corruption, debauchery of the judiciary, assassinations apparently unpunishable in the courts, subsidized pulpits and educational institutions, and wretched and disgusting philanthropy. However, consider this fact: England and the United States are the countries in the world to-day where privilege is most rampant and unhindered; Germany is the country where privilege is under the strictest control. Is the industrial organization of the United States and England at all comparable in efficiency to the industrial organization of Germany?"

They were getting warmed up.

The last speaker then proceeded in a quieter tone:

"No, if the acquisition of wealth beyond that which is really earned inspired in man a whole-souled devotion to the race, begat in him a passionate kindness for his fellows, quickened his social perceptions, cleared his vision of the ultimate good—if the possession of expanding power over others

acted in this particular way, the argument for concentration (irrespective of the manner of concentration) as against diffusion of wealth would rest upon surer footing.

"But what really happens? From the crowded harems of Solomon down to the "Corsair" of Morgan, the vast accumulations of Privilege have chiefly found vent upon and watered those evil areas productive of luxuries and tyrannies which are poisonous and at last fatal to the moral nature of the men so privileged. All down the ages, Privilege has fruited in vain-glorious show, pretensions to unique and exclusive divinity, luxuriousness and other anti-social instincts. Proverbs are saturated with this thought, religions permeated with it. It is an axiom of democracy."

"But the luxuries of the rich are supplied by workers—they are paid for their work—they are given employment—wealth is thus diffused."

"Now, I wish you hadn't said that. Why even the university economists, the very last people on earth to learn anything at all, have long ago given up that contention. Solomon gave three thousand concubines employment, so the good book says. How were they fed and clothed and entertained? Why with wealth which old Solomon extracted from the producers of such goods. What did they contribute to the sum of goods produced in Solomon's kingdom? Nothing. Their support was manifestly a charge upon production, a burden. And so it is today with the suppliers of luxuries to the rich. They are withdrawn from productive employment and constitute an additional burden upon those who do produce the useful things.

"Why look right here in Texas. The profits in the cattle-business have shortly sextupled. Yearlings sell for \$35 per head, and yet the cow-boys, the actual producers of cattle, are still paid but \$30 per month and keep, as they were a few years ago when yearlings sold for \$35 per dozen. Special Privilege, in this case, is derived from monopoly of vast tracts of cattle-producing land. Ride up now to a ranch home, and ten to one you will find it to be either a cowboy-hut or foreman's home. Where are our old time productive cowmen? Why, they are transformed into cattle-kings and you find them in elaborate urban homes surrounded by servants; indulging in expensive automobiles, and luxuriating in tourist-hotels on the Gulf. You find them, in short, everywhere except on their ranches and engaged in about every activity except productive activity. And our cattle-kings are amateurs in the art of useful living compared with the older privileged classes of the East. I take the example of a privileged class nearest at hand which happens, indeed, to be about the cleanest and sanest of the privileged classes of America."

"Well," said the defender of privilege, "you've talked me to my corner, not to say, into my corner." He rang the bell and left the car.

"But what would you do about all this," I asked, anxious to here this expositor to the end.

"Destroy every vestige of privilege," he said emphatically.

"But you would have to destroy many men, then, of great natural endowment, privileged by Nature, so to speak."

"Equality is the greatest and most inspiring ideal which the thinkers of this age can conceive of. If we destroy man-made privileges, and go on propagating the race for a few centuries under conditions of absolute equality of opportunity, God, or Nature, or whatever you want to call it, will take care of the result. Scientific breeders of animals will tell you that inequalities of natural endowment will tend to disappear under conditions of equal opportunity. Be that as it may, it is clear to me that the abolition of all privileges makes for a happier human race. But to get back to the point I started arguing about, namely, the correct theory of the control of wealth, my point of view may be summarized thus:

"Man develops anti-social instincts to keep pace with the increase of his unrestricted control of wealth, thus giving no guarantee that expanding economic power will be used by him to further the welfare of the general public. Concentration of wealth for productive purposes may be effected by cooperation, by legitimate profits of trade, by collection of taxes, the concentration of the same by Special Privilege being about the worst way, since wealth is thus brought together independent of the demands of the general public, and control thereof being consequently autocratic. A river is an accumulation of minute streams, and great productive enterprises often represent confluence of the tiny rivulets of penny-purchases. Diffused control of wealth is better than autocratic control; economic or natural concentration is better than artificial concentration. Artificial concentration and autocratic control burdens one class with the fardels of necessitous defense and useless luxuries, leaving the mass to grunt and sweat out a poorer life; while natural concentration and democratic control eases the yoke and lightens the burdens of the producers, at the same time repressing anti-social instincts by turning the energies and abilities of all into productive channels."

As I reached my corner and swung off the car, a man across the aisle, as I saw through the window, had engaged our iconoclast in a further dispute.

No GOVERNMENT can possibly prevent wrong doing, because the Kingdom of Heaven is within. The most that governments can do is to magnify and develop the good there is in humanity and minimize the effects of the evil. It absolutely cannot make men better and it may lead them to be worse if it interferes with the growth of the kingdom within.—JAMES BELLANGEE.

THE most democratic and the most autocratic of all governments is the Divine Government. Its democracy makes every individual responsible and its autocracy consists in the immutable conditions under which the individual must act—JAMES BELLANGEE.

REVERIES OF A LANDLORD.

(For the Review.)

By BENJ. F. LINDAS

Our family had long been known in the community as solid and substantial. Our possessions, that had been on the tax rolls for a time whereof the memory of man runneth not to the contrary, comprised tenements, business houses, innumerable dwellings, and countless acres of suburban and farming land. My greatest inconvenience was to check up agents' rent statements and bank checks, and discover some method to keep at bay the ever-recurring ennui. My father, as I remember him now, was sleek; well-groomed and, in the eulogistic words of the daily paper, a solid business man who had helped to develop the wilderness. I can hear him now, as he sat in the library in his luxurious rocker, ramble reminiscently, "Yes, my boy, everyone must furnish something to the old world to keep it going. It was that way in my day—and some fine men I rubbed shoulders with. There was old Jones. Why! nearly all the handsome structures that adorn the town owe their origin to his inspiration. He was an artist, a lover of the beautiful—but he died poor. And Grizzly Smith, jovial old companion—he was a living dynamo; radiating life, and vim, and energy wherever he went. He lined the tracks with factories, he advertised us to the world, but he also grew old and shabby, and slipped away. What did I furnish, you say? Well, I furnished the land, and I am still furnishing the land, and I will always furnish the land, because it is the same land. As I always told you, each one of us must furnish something for the good of the world."

I was thinking over these old times as I leisurely drove through the woods one cool, pleasant day in autumn to spend a few days on our country estate. It was one of those afternoons in the early fall, when the trees, and bushes, and grasses, and flowers seem to be burning in one last, magnificent conflagration of bewildering colors, and when the hills and valleys look as if some invisible hand had flung over the landscape a vast tapestry of wierd, fantastic design. The gold of the hickory, the dark green of the firs, the innumerable shades of yellow and brown, with a bush here and there adding a splash of crimson, were dazzlingly blended, and stood out against the background of vivid blue like the masterpiece of an artist. The birds had not all left for their summer haunts, and a wild burst of song would greet us as we rustled along through the falling leaves. A gentle breeze just tinged with a touch of frost brought an invigorating glow of color to our cheeks. "Looks deserted here," I said to the driver, as I glanced over the endless solitude. "Wonder why people don't come out here instead of crowding into the miserable cities." "Don't know, sir," said the driver.

We had now reached the confines of my large estate, and as darkness

was rapidly descending I urged the driver to cut across the fields to the low, wide-spreading bungalow, that looked in the distance like the stump of a gigantic oak. We had gone but a short distance, when in passing a clump of bushes, I discovered what seemed to be the chimney of a house that had long since fallen into decay. "What is this," I asked the driver. "That's where the village stood, before your father bought it; he tore it down—I don't know where the people went, sir."

In a moment more I was in the old home; stretched out in a huge chair in the living-room, before a fire that roared and crackled in the open fire-place, throwing flickering shadows over the hardwood floor, and filling the whole apartment with a warm, cozy glow.

I gazed into the fire with contentment, when suddenly it seemed as if my whole being was dissolving in the lurid glare of the flames, the room melted away like a mist, and I found myself in a village street. What hills were those in the distance? Where had I seen before that lane of majestic, spreading elms? Why, I knew them well—they belonged to me—they were the ones I had passed in my drive that afternoon.

It was a pretty, smiling village. Well back from the grassy street, and anchored to the velvety lawns with chains of flowers, were the quaint homes and cottages. Bright-faced children romped and laughed in the shade. In one of the door-ways stood a mother with happy and contented smiles dimpling her cheeks, while from a window glowed the sweet, angelic face of an old lady, silently knitting. "A paradise on earth," I said to myself, as I inhaled the intoxicating odors of the earth. Then down the lane came golden-haired children to meet me with shouts of joy. Why, those were my children, and that trim, lovely matron waving her hand at me from the gate, was my wife!

The fire had fallen low during my reverie. I threw on another log and as the sparks ascended in the chill, evening air, I centered my thoughts again on that beautiful vision. But an ominous change has come over the scene. It is sometime later, and I am again walking down the wide, sun-checked street, but it seems as if a pall were slowly, steadily, settling over the landscape, chilling the hearts, and bringing looks of sorrow and despair to the cheeks. I swing open the gate, walk through the clustered arch of crimson ramblers and down the rose-bordered walk to the porch. Two strange-looking men are in the living-room. One man, tall and well dressed, with his face hidden in the shadows; the other a small man, with a round head scantily bristled in grey. My wife is in a chair, a frightened look on her pale face. "What is the meaning of this," I demanded. "You see," began the little man, rubbing his hands, and blinking his rat-like eyes, "this gentleman owns all this land. You didn't know it, did you? and he wants it—you'll have to get out, you know. We're sorry, but business is business." Then I heard something about Spanish land grants, bad titles, etc., but red swam before my eyes, and I blurted out in a rage, "What! leave my home, the home of my

little family, the home that we have built with our own hands, and christened with the tears of our joys and sorrows? Leave this home of my wife and babies? Leave this land that has nourished us since childhood? Leave this home filled with the clustered memories of all the yesterdays? Leave these walks and lanes, the friendly brook that talks to me in gentle murmurs as I go singing in the morning to my work, these flowers and birds and the humble, vine-clad church nestling in the trees that crown the hill? And why should I leave? These things are mine—mine by every principle of right and justice.”

“But the law, my fine friend,” puts in the spook in gray, “the law; this man has a deed; a regular deed, a legal deed; this is a civilized country, my lad; a civilized country.”

I reached for the old gun that was slung over the door. Then the tall, well dressed man turned towards me with a cold sneer on his clean-cut face, and for the first time I recognized him—it is the form of my father. The darkness falls. I arouse myself with a shudder. The fire in the grate has burned out.

* * * * *

I am back in the city—in the old home of my parents. The rooms are large, the ceilings high. Another year has flown by. It is autumn again. Not the gold and brown autumn of the country, but the dull, drab, chilly autumn of the soot covered town. I am alone in my room, I have a coal fire in the grate. The chunks of anthracite have been welded into a steady, livid glow—as steady as human affections, I mused, as my thoughts returned to my reverie on the farm of the year before, and I try to weave into the vapors from the fire another reverie of my fanciful life since then.

I am again in the village under the elms. The first snow has fallen, mantling the hills in glistening white; draping the trees with garlands and festoons of winter's flowers; smoothing the highways, and covering the sordidness of neglect with a flimsy coat of spurious purity. We are leaving the old home never to return. Our neighbors have long since scattered to the four winds. Our footfalls are deadened in the snow. There are no smiling faces at the windows, no welcoming bark from the friendly dog, no shouts of children. Nothing but empty houses whose blank windows stare into the distance with the vacant look of the idiot. None of us speaks. The train pulls into the deserted station. An unearthly whistle breaks the stillness. A hill hides the old town from our view. “Don't worry,” says my wife, smiling through her tears, “you'll make good in the city; perhaps it is all for the best.”

We are soon in the hive of the metropolis. Then comes the first feelings of despair, and the ceaseless tramp in search of work. Then the realization that you are but driftwood in the infinite sea of surging humanity; the awakening to the fact, that from East, and West, and North, and South, a ceaseless stream of youth and brawn is pouring into the maelstrom of the city, all

springing from the same source. Youth with strong, lithe bodies; with muscles of steel and hearts of gold; men who could coax riches from any portion of the earth, yet now scrambling over each other in the wild pandemonium of chaos. Then come the days of terror; the days when I sit and watch the roses fade from the cheeks of my wife, and see the children transformed into the driftwood of the tenements. My spirits begin to sink and I slouch through the day with the listlessness of the lotus eater. The bright lights begin to beckon to me, and I can find my only comfort in the deadening poison of the saloon. Every night I reel home a broken, helpless sot, to find my wife sitting in the dim light of the lamp, working to feed the little tots who are tossing in restless slumber on the ragged couch. Night after night is the same story. Then one night I come home and find the room filled with people. My wife is huddled in a chair at the window, a picture of hopelessness and despair. An officer is bending over the bed. I stagger to him and push him away with an oath, and see the mangled form of our little boy, killed while playing in the traffic gorged street. I am sobered by the awful shock. The fumes of the liquor leave my brain, and with a reawakened vision I can see the ghostly specter that murdered my son. I can see myself in the shadow of the dead hand that has rolled back the stream of pioneers like a tidal wave until they re-settled in the stagnant pools of the cities. I can see personified in the class that owns the earth the insatiable greed that holds back from man the very means whereby he lives; the lust for power, the grasping selfishness, and the inhuman instincts that urge man to gamble in the life and death of his fellow-man, and I shriek my impotent denunciation of this twentieth century Herod.

My thoughts are getting beyond my control, so I arise from my chair, brush a hand across my eyes to blot out the horrible vision, and open the window to get a breath of the fresh evening air. And as I look into the night, I am fascinated by a wonderful star that hangs in the heavens, whose rays seem spreading and spreading until the moon, the constellations, even the earth itself, seem blotted out in the dazzling refulgence. As I gaze I can detect a scene, hazy and distant, like a mirage in its background of palpitating heat, and I can discern myself, standing as I am now, while before me is the indistinct image of a man from whose kindly eyes radiate pity, sorrow, hope and love, while behind him in ever-widening vistas, stretch forms innumerable; gaunt faces of helpless old age, pinched faces of children, appealing faces of sunken eyed women, listless faces of worn out men; faces without number all staring at me in helpless wonderment. I strain my ears and can hear the calm, musical voice of the man, "I came for all these faces peering at you through the mist to take this land that you call your own. I came for the thousands of acres covered with the rank growth of the forest and for the thousands of acres covered with the ranker growth of the slums. I came to gladden the hearts of these men, your brothers, and I came that the meek and lowly might secure their heritage of the earth."

The scene vanishes, and then, like a traveler gazing at the surrounding valleys from some mountain peak, I witness the transformation that begins to take place on the earth. I see the beginning of the second Exodus. I see cities emptied of their hordes who spread in every direction over the hills and into the valleys, along the banks of rivers and through the dark forests, across the deserts and over the prairies. I see them reclaim the deserts, clear the forests, drain the swamps, and dot the horizon with hamlets, and villages, and towns, while the products of their labor flow to the four corners of the earth in a never-ending golden stream. In the reconstructed cities I hear the wheels of countless factories whirr in rhythmic unison with the songs of the well nourished workers, while universal leisure unlocks the portals of the human heart for the reception of new truths that are already beginning to blossom into unexampled advances in literature, the sciences and the arts!

On the rolling acres of my country estate a new village is springing into being; new vine clad cottages are nestling in the shade of the elms, and once again the voice of childhood is rivaling the music from the feathered songsters in the trees. Once again I am musing under the old oak on the hill, with my gun by my side and my dog stretched in contentment at my feet watching in silent wonderment the paradise regained. Slowly and silently the sun sinks to rest and a breath of evening air stirs, and I find, in the words of quaint, lovable Ike Marvel: "Night had now come, and my day under the oaks was ended. But a crimson belt yet lingered over the horizon though the stars were out. A line of shaggy mist lay along the surface of the brook. I took my gun from behind the tree, and my shot pouch from its limb, and whistling for Carlo, I strolled over the bridge, and down the lane, to the old house under the elms."

"I dreamed pleasant dreams that night—for I dreamed that my reverie was real."

BELLANGEE "MAXIMS."

No real progress was ever made by force. Development can alone progress through growth.

The reason why the young with their ignorance consider the old out of date with their wisdom is not because they have more knowledge, but a more progressive and advanced viewpoint. They start with their active and quick perceptions where we, with our precepts, habits and prejudices leave off. They are taking counsel of their hopes and aspirations while we are clinging to our memories, our fossilized opinions and our unfinished purposes.

Dislike of work results less from fatigue than from discredit placed upon it by efforts to magnify self and belittle others in efforts to show one's self superior to the need of work.

THE TALE OF A SUIT

(For the Review)

By HON. JAMES F. MINTURN, Judge Court of Appeals, New Jersey.

About the time I began to practice law I became interested through clients in the struggle of the Irish tenants to possess the land. While journeying from Buffalo I became interested in the newspaper accounts of the lectures of Henry George, and observing that these lectures served to elucidate the problem of the Irish tenant farmer, I inquired at the newstand for the works of Henry George, and was handed two paper-covered books, "Social Problems" and "Progress and Poverty." On the train coming to New York I began reading them.

Needless to say that once I had entered the charmed edifice there was no retreating. The door closed behind me to every other species of literature, and by the time the train reached New York I had finished "Social Problems" and was well into the entrancing pages of "Progress and Poverty." There are books which one may peruse and cast aside for days and weeks until sufficient leisure time is had to resume their perusal, and the reader is in no wise perturbed by the intermission. Then there are others which once begun will not be denied, but pursue the reader day and night. Such to me were these two famous books.

Like most lawyers and students of Anglo-Saxon jurisprudence, my conception of the land problem was circumscribed by the notion that it presented only a question of property, the fundamental concept of which was the feudal tenure supplemented by the Decalogue doctrine of *meum* and *tuum*. This education had made it difficult for me to deal in *foro conscientiae*, as the lawyers say, with the Land League problem of restoring the land without compensation to the so-called landowner. But the awakening came when I read these books and I lived in the hope that some day I would enjoy the honor of greeting their author.

The opportunity came in a most unlooked for manner. A man named Hutchins died in the neighborhood of Camden, New Jersey, leaving a last will by which, after almost disinheriting his second wife, he left the bulk of his estate to his children by his first wife and ten thousand dollars to a friend to be called "The Hutchins Fund," to be controlled by Henry George, "for the express purpose of spreading the light on social and political justice and liberty in these United States of America by the gratuitous, wise and economically conducted distribution all over the land of said George's publications on the all-important land question and cognate subjects." So read the terms of the bequest.

This will was contested by the heirs, and after a hearing before the

Court of Chancery, the vice-Chancellor presiding, decided (I quote) "that a bequest for the distribution of books in which the author describes the system by which the land owners hold the title to their lands as robbery is not such a charity as the courts will enforce."

I always felt that this adjudication was anomalous in jurisprudence and should be reversed at the earliest opportunity, but I did not foresee that at an early day I should be instrumental in having it so declared. But while seated in my office one day shortly after the determination of the case a short, well-built gentleman, plainly attired, entered and presented a letter of introduction from Louis F. Post, with whom I was acquainted. The letter introduced me to the author of "Progress and Poverty," and my hope was realized.

The man I saw before me was of striking appearance and unusual individuality. His head was large, and his forehead broad and high, and beneath two bright eyes that directed their vision to you and at you unflinchingly and constantly. His beard was dark reddish and somewhat touched with gray. But what struck me most forcibly was the childlike simplicity, candor and outspoken honesty of the man as manifested in his conversation. This element of his personality was what Dr. McGlynn in after years referred to as the Christ-like character of the man, and what induced others in a less loving spirit but with no small degree of truth, as is now acknowledged, to call him "St. George." To me it was the sense of intellectual and moral greatness of the man that impressed me and that seemed to permeate the room, as though some great figure out of the pages of time had suddenly presented himself before me.

His errand was a simple one. He did not want this fund. His books circulated themselves. He had been down to Camden to investigate the situation and he found an old widow left without sufficient means to support her. He had never known of the existence of Hutchins, but had learned from the widow that the children were bitterly opposed to her and that she expected no help from that quarter. Mr. George went to the children—grown up persons—and explained the situation to them. He offered to give his bequest to the widow provided they would turn over a like amount from their share to her; but they refused. He desired that I should arrange to turn over to the Court the amount of his bequest so that it might be administered for the benefit of the widow. I told him that it could not legally be done. He thought he could see the Chancellor and make the offer that some means might be devised to accomplish it.

I gave him a letter of introduction to the Chancellor, after advising that he owed it, in justice to himself as well as to the correct establishment of the law for future generations of reformers, that this adjudication of the Court of Chancery be reviewed and set aside. He said that it had never occurred to him in that light, but that he would advise me after he had consulted with the Chancellor.

In due time I heard from him. The Chancellor had confirmed my advice and there was nothing left to do but continue the litigation on appeal. The argument in the Court of Appeals was most interesting, due mainly to the fact that it consisted in large part of an economic discussion, interlarded with constitutional principles. In the court below the Vice Chancellor had predicated his view largely on the fact that Mr. George had referred to the present system of landowning as "robbery." In the Court of Appeals it was made apparent that he was not the first reformer to use strong language in condemnation of an existing iniquity. The great Master of the Christian Dispensation, it was shown, had referred to the entrenched owners of privilege in His day as "thieves," and had whipped them out of the temple. Their religion, all a veneer, was likened to "tinkling cymbals" and they themselves were called "hypocrites" and compared to "whited sepulchres." So also the acknowledged literary authorities of the 19th century, like Herbert Spencer, realizing the rank injustice of the system, had declared in "Social Statics," "Had we to deal with the original robbers we should make short work of it." Copious extracts from "Progress and Poverty" were read to a court that was all intense with the novelty and educational force of the argument. The final excerpt was from "The Problem of Industrial Life"—the closing chapter of the book. "I have in this inquiry followed the course of my own thought. When in mind I set out on it I had no theory to support, no conclusion to prove. Only when I first realized the squalid misery of a great city, it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be cured. But out of this inquiry has come to me something I did not think to find, and a faith that was dead revives."

This was enough. It was an appropriate, eloquent and convincing peroration. It supplied the *raison d'être* for the work; and it opened in the full sight of the judicial eye the great soul and the inspiring imagination of the man behind the book. In a few weeks the decision came overturning the judgment of the court below. Chief Justice Beasley, one of the shining luminaries of the New Jersey Supreme Court at that period wrote the opinion and stated therein: "These works of Mr. George have greatly elucidated and enriched in many ways the subjects of which they treat and are very valuable contributions to the science of economics." And again, "It has not been and could not be reasonably alleged that the writings in question are either sacriligious or immoral."

And again referring to the argument that the books charged that the present system of land tenure was based upon illegality, he says that if such a theory were acknowledged as a basis for legal criticism, "It may well be doubted whether it would not be altogether impracticable to discriminate between the works of the leading political economists of the present age, for it is believed that few could be found that do not in material partic-

ulars make war more or less aggressive upon some parts of every legal system as it now subsists. Certain it is that neither the political economy of Mr. Mill or the "Social Statics" of Mr. Herbert Spencer could be so circulated, for each of these very distinguished writers denies the lawfulness of private property in land."

In the very first chapter of "Progress and Poverty" Mr. George prefaces his discussion with these lines from Mrs. Sigourney:

Ye build, ye build, but ye enter not in
Like the tribes whom the desert devoured in their sin;
From the land of promise ye fade and die
Ere its verdure gleam forth on your wearied eye.

With equal appropriateness these lines are applicable to the results of the struggle and labors incident to this famous suit as related to me by Mr. George while seated with him in the midst of his family and friends in his home in New York City some years afterwards. He had gone to Camden after the victory and offered the heirs to contribute the amount of his bequest to the old unfortunate widow if they would contribute a like sum, but their hearts were adamant and he met with a peremptory refusal. Thereafter before an accounting could be had the trustees of the fund absconded, and nothing in the way of material gain ever reached Mr. George's hands as the result of all the effort and struggle.

Shortly after the lonely old lady died. She had neither kith nor kin to solace her dying hours, or to close her weary eyelids. Penniless and alone they left her in distress and death—a sad monument to the ambitions and altruistic hopes of the donor of the Hutchin's Fund. But the pathetic closing chapter is not without its vision of relief. Another action on the stage enobles the scene and spreads the veil of charity over ignoble selfish humanity.

When the sun was going down in that South Jersey village a few friends of the deceased widow followed in her funeral train to the grave where they laid her. And when the last clod of earth had been heaped upon her mortal resting place, the few simple, kind-hearted neighbors, the only surviving witnesses to her misery and distress each turned as they left to shake the hand of and call down a blessing upon the solitary stranger in that cortege.

He had come from a distant city to make one of the mourners. He had paid her physician for his attendance upon her, he had ordered the funeral director and paid him, and he now stood at her grave with her humble neighbors in the old country churchyard. Then her poor world-wearied body was laid to rest in the peaceful breast of mother earth. The stranger was the author of "Progress and Poverty."

Years have come and gone since these scenes were enacted. Yet as I look back and recall the vision of the man and his works, and the tremendous

influence for good they have wrought on the world, and the abiding enlightenment that subsists wherever these works are read, the memory of this extraordinary man lives again. I am thereby consoled with the belief that the fight for the "Hutchin's Fund," with its incidental publicity, was productive of a gain that can not be measured in dollars.

Speaking for myself and the effect of the man and his writing upon one bred and trained in the devitalized economy of Adam Smith and inoculated with the feudal traditions and the narrow learning of the school of Blackstone, where feudal wrongs and injustices are extolled and defended as part of a great legal system, I can never sufficiently acknowledge the debt of gratitude I owe to the author of "Progress and Poverty," for the illusions he has dispelled, and for the awakening to a new life of a conscience and an intellect theretofore groping in the dark and seeking the light of truth and justice in vain.

The impress of his works upon me is ineffacable, and the memory of the man and the vision of humanity which he pictured must linger with me, as I feel it will with struggling mankind, to the very end.

GOLDEN MAXIMS.

BY JAMES BELLANGEE

[The following are epigrams carefully selected from the many memoranda books left by the late James Bellangee, of Fairhope, whose death was chronicled in the last issue of the *SINGLE TAX REVIEW*. There is every reason to believe that all of these were original with the gifted mind that penned them, though it is not impossible that some of the contents of these little books, because kept solely for his own edification, may have escaped being credited to others.

In making our selections from this collection of epigrams which, though lacking the spicy nature of the maxims of Rouchefoucauld, or the labored finish of those in Colton's "Lacon," are nevertheless striking examples of this literary form, we have been guided, not solely by considerations of merit, but also by their suitability to these columns. It is not unlikely, therefore, that many of those rejected for this use might be esteemed of a superior order of merit. All reveal a fine quality of mind and heart—EDITOR *SINGLE TAX REVIEW*].

One wrong never makes a right, but every wrong necessitates the introduction of some artificiality or conventionality in order to make it endurable.

We should not judge a man by the company in which he is found, but by his influence upon that company.

A man may become radical either by vigorous and logical thought or by the impulse of strong emotion. The latter form of radicalism usually becomes fanaticism.

Unless a plan is good enough to work it is not good for anything.

Any one either too lazy or too ignorant to think is always a conservative.

Our accountability to God is brought into human experience by our relations to men.

The college life of four years of acquisition of intellectual material defeats its aim by the four years habit of method acquired.

The reason why the public neglects the church is because the church neglects the public.

Unreasoning optimism and moral pessimism account for the incongruities of our civilization.

Does not the tendency of the human mind to accept unproven cure-alls indicate that the real solution of human difficulties is probably simple?

Give a man his chance and he is willing to do his share. Deprive him of his chance and he is willing to deprive another of his share.

Theories, like foods, are harmful if not suitable, and the value of a theory consists in its being scientifically adapted to the purposes intended. It will not do for a theory to simply make promises; it must make good. We do not use as foods every thing that we can swallow or all that tastes pleasant.

If we would compare ourselves with the ideal model instead of with others our ambitions would take a more healthy inspiration and our hearts would find no place for either envy or despair.

The danger of social influences is to draw one's thoughts away from the ideal, to give an undue importance to imperfect human examples.

The commendation of a laborer's work, "Well done," is only a part even of his deserved wages.

Vicarious sacrifice, but not atonement, to teach us that the good of all is the concern of each, or rather the good of each is the concern of all.

Love is the medium that separates life into its elements and displays their beauty as the prism shows the rainbow hues of light.

The reason why education does not make good citizens is because the primal fundamental facts on which good citizenship depends are not recognized in the teaching—are not taught.

Since only a few have the genius or faculty for execution, socialism must be autocratic in order to be most highly efficient. A democratic socialism would have all the weakness and waste common to man.

In a free state of society self-interest would make men provident and efficient, and would thus teach by example their virtues to others, and since example is more potent than precept such free exercise of individuality would produce the best results.

Men can never have perfect confidence in each other because each knows the other as well as himself to be fallible. They can have confidence in laws or principles which they know to be immutable. Hence reform can come only by the observance of laws and even these are subject, in human affairs, to fallible interpretation and fallible application.

The weakness of socialism is its dependence at every point upon human wisdom.

A man never exercises his full power until in some way he serves notice on all that he acts independent of all.

A true civilization does not attempt to dispense with the necessity of private brains or to save the foolish from the results of their folly, but it should see to it that the foolish suffer no more than the results of their folly, and that the wise reap no more than the sowing of their wisdom.

If human responsibility is a factor in God's plan, then freedom for the individual is essential.

Between those who wish for socialism to relieve them of all personal responsibility and those who would suffer abjectly in obedience to the supposed will of a fateful providence, there are those who take the middle ground of faith in the justice of the Divine plan and a full recognition of individual responsibility in conforming to it.

To accept that which cannot be understood is to belittle the understanding and weaken it.

Let us do our duty and we can depend upon it that God will do his. He does not need to be instructed by our prayers. The only prayer he needs from us is the assurance of our sincerity by our works.

Perhaps the world will not be righted until men realize that their indifference to the woes of others embrates themselves.

The Single Tax pools the opportunities for labor. Socialism pools the results of labor.

As walls are not made of a masonry of "lucky stones" so substantial systems of reasoning are not built upon a foundation of mottoes of expediency.

Each soul has a right to a cheery "good morning" from every other soul that is met by the wayside.

Our social life is mainly an exhibition of the tricks we have learned.

If working for a living has in it anything debasing it is because God's bounty has to be accepted from the hands of man instead of God.

With many the motto "Do the best you can," reads, "Get the most you can."

Conscientious decisions on questions involving right and wrong always leave the spirit stronger and more beautiful, both in its inner and outward manifestations.

Conservatism and conventionality mask the high minded and virtuous as well as the vicious.

Truth has a big tap root, but error, like crab grass, takes root at every joint.

After every dive in the social swim one is constrained to take a private bath of self examination to keep his self respect from pollution. How death will shrivel the souls of the great who, without heart or sympathy, promote great monopolies that fatten on the miseries of the masses and what expansion, what growth, what fullness await the spirit of him, who with uncomplaining patience, labors and even drudges to minister to the needs of the world.

The Single Tax will confiscate the landlord's unnatural right to the unearned increment and restore to him and all others their natural rights to equal shares in "God's bounty."

The labor question can only be settled on the basis of conscience and manliness. Selfish interests are only able to keep it unsettled.

It is painful to see a thinker go groping about for fear he will bump his head against a thought he cannot comprehend.

Selfishness, or love of self, is love for the mortal parts of life and perishes when life ceases.

The fault of the rich in their exclusiveness is not so much the desire to defend themselves against those whom they fear to find disagreeable, as the lack of imagination sufficient to apprehend the virtues of those whose lives are different from theirs.

The plucked eagle cannot soar above the cackling hen.

We are prone to make the Divine Good, or "Good God" a dispenser of luck to his favorites chiefly because the evil things of life seem to come by chance.

Sacrifice wins more than plunder conquers.

When a man begins to pity himself he begins to misjudge others.

The belief in Socialism is a mark of temperament.

Selfishness is founded on the fear of being at some time placed at a disadvantage and its cure is the establishing of conditions which are a positive guarantee of fairness.

So far the church has been too busy imagining a devil to succeed in apprehending God.

The ability to find the cause of evils is much more valuable than the disposition to find someone to blame for them.

The mission of religion is not, as some suppose, to teach us how to bear the evils of life, but how to enjoy its good things.

Sentiment without sense is silly. Sense without sentiment is sinister.

The dollar is often a stronger motive power than duty, but it is not so dignified.

Men will not contend nearly so hard for what they earn as for what they may get without earning it. They are not so anxious to earn as for a chance to appropriate.

A Trust. A device to enable some to appropriate the earnings of others.

A Union. A device to enable some to earn the appropriations of others.

Superior ability, no less than inferior, should have an incentive to do its utmost, for thus only can it fulfill its mission.

For results intelligence is as necessary as intention.

The tendency of the times is to emphasize perception at the expense of reflection. To magnify sensation at the expense of deliberation. To stimulate the nervous system at the expense of the intellect.

When the law recognizes robbery of any kind as legitimate, robbers will become numerous.

Socialism is a device to raise civilization on a bottle.

The evil of unjust institutions is so much greater than the evil of individuals as law is more potent than caprice.

To permit the trusts to carry their plan to full completion and then expect to convert it into socialism would be like permitting the devil to complete Hell on earth and then steal his administration with which to set up the Kingdom of Heaven.

What keeps some from being wise is the fear of being called fools by those they know are not wise.

Some people imagine that because God gave us the world, it is none of his business what we do with it.

The poor lack patience because of oppression.

The infinite plan has made it easier for us to know our duty than our destiny because it is more important.

The rich lack conscience because they oppress.

The government lacks wisdom because it does not seek to promote justice.

Either there are no grounds for faith in the sufficiency of God's bounty or else there are ample reasons for believing that there is a way possible for all to enjoy it.

Not only is it unjust to the utmost limit of discourtesy to blame anybody for anything, but it is debilitating to the extent of cowardice to one's own sense of responsibility.

As long as men differ in any way there will be competition of some kind. Death is the only cure for competition.

Those who have been politically plundered have themselves politically blundered.

Class hatred can never atone for class folly, nor can class prejudice give class strength or class wisdom.

One can give more effective service in the rank of brotherhood than in the file of servitude.

The superior should rule. But themselves, rather than inferiors.

Under Single Tax every bit of private effort saved becomes a public benefit by being reflected in the value of land.

It is the class that wish to get something for nothing that need magistrates and police and in proportion as that desire dominates a man he will bear watching.

The idea that right will in the end prevail does not justify the hope that mere believing will bring salvation.

We can no more socialize private business than we can socialize private brains.

The worst things about other people are those that our imaginations furnish.

In these modern days the world gives no room for the poor, no peace for the rich.

A man cannot choose for himself a master. If he were capable of thus choosing wisely he would not need one.

If working for a living take the form of accepting God's bounty, it cannot be debasing. If any man can claim credit for giving work, that work is as debasing as any beggar's dole.

If we would cultivate ideality more we would need fewer of the stern lessons of experience.

It is a risky thing to try to do good with great wealth.

Art, to be true art, must meet the desires and aspirations of the artless.

The mule is the only chronic kicker that has a reputation for usefulness.

Since all the processes of the arts and manufactures are dependent upon divine laws, the development of a great factory should be regarded as an expression of the divine mind, rather than the work of human ingenuity.

Socialism is so fascinating to think of, so easy to talk about and so hard to work out, there is little hope of anything practical being done on that line. Men give their lives and labor to what can be worked out, their dreams and sentiment to what can be thought out and their leisure to what can be talked about.

I never feel so much like a hypocrite as when I meet a beggar.

Because a man's head is shaped differently from yours is no reason why you should insist upon using your head for him or requiring him to use his hands for you.

A dollar sacrificed for a reform is worth ten dollars invested in it.

A man should not be compelled to do any thing, but he should be permitted to do all that he can. His wants will furnish all needed motive.

The purpose of appetites and desires is to lead men to do the necessary things, and under proper arrangements the doing would be no drudgery.

There was never a grain of wheat ground with a single stone. When trying to work reform find both stones.

Since the land was given in common to man it should be held in common, but since varying minds and tastes were given to men in severalty they should be used in severalty.

In what way can one be more helpful to others than by bringing them into their true relations with each other in God's plan? Brotherhood is the expression of that relation.

Sympathy is the assurance to another that you will not oppose his claims to a common brotherhood.

The reason why the "weak things of the world confound the mighty" is because they follow nature while the mighty follow their own conceits.

In nature all phenomena are consequents or results of conditions. There are no rewards and punishments. Human laws would be more effective if they worked along the same lines.

The appetite for the body; the conscience for the soul.

There can be no more dignified and courteous way to convince others that our theories are correct than for us to make them in some way the basis of our action.

The public pays much greater heed to a going concern than to a coming millenium; to a working hand than a talking tongue.

Argument is often taken as antagonism; at least as criticism. Mere theory is usually regarded as unprofitable speculation of doubtful utility and questionable feasibility. But example is always accorded the credit of sincerity, the social fellowship of attention and, if successful, the rank of leadership.

We would never become wise if we were led. We would never become free if we were driven. We must walk of our own accord and according to our best judgment.

The trouble with most reformers is that they never want to undo bad legislation, but prefer to enact new laws that will counteract the evil of the old ones.

The hardships that nature imposes may harden the hands, but they do not harden the heart.

We need a right consciousness more than a class consciousness.

Nature often raps us on the knuckles when we reach for what does not belong to us. But our knuckles grow callous.

By our mistakes we learn wisdom. By our successes we acquire the folly of conceit.

The concessions of right are more satisfying than the conquests of might.

The popular ideas of Providence: The power that takes care of the improvident.

It is so much easier to imitate than to initiate. To assent than to think.

If we rob others we rob ourselves. When we destroy the liberties of others we render our own less secure.

Rules cover more cases than their exceptions; therefore what serves the general good is better than what seems of special advantage to the few.

Any institution worked out on paper is apt to be overworked.

If success comes through the possession of some monopoly it is usually accredited to shrewdness, and the failure of others to inferiority.

It is not necessary to show your disrespect for another's principles if you make known to him your own and convince him that you thoroughly respect yourself for them.

Money talks, but it talks nonsense often.

BI-MONTHLY NEWS LETTER

BY THE EDITOR

There is but little in the results of the November elections of interest to Single Taxers. The defeat of women suffrage in the three States of New York, Pennsylvania and Massachusetts marks time on the certain road to victory for that reform, and to those of our faith, who as fundamental democrats need no argument to convince us of its righteousness, can occasion neither exaltation nor regret. The defeat of a vicious tax amendment, of doubtful intention, in this State is a matter on which we may congratulate ourselves. It appears to have met with the fate that was visited on all that Senator Root characterized as his "crowning life work," and there is a certain pathos in the overwhelming majority by which this laboriously reared structure was rejected.

In Schenectady Dr. Lunn is again honored by an election to the mayoralty, and this is a distinct victory for the forces of progress. Mayor-elect Lunn is what might be termed a Socialist Single Taxer or Single Tax Socialist, and though we refuse to believe that the designation permits of a strict analysis, we will not seek to accentuate this difference until real occasion arises. Dr. Lunn's election reflects credit upon the intelligence of the people of Schenectady.

The Single Tax is defeated in Pueblo by a majority of 301. This does away for the present with the attempt to apply it in that city.

We shall likely hear a great deal as time goes by of the failure of the Single Tax in Pueblo. The Single Tax is a failure wherever they have not got it. It was a failure as tried in Pueblo, because its administration was in the hands of a hostile assessor and because the assessment was a swindle.

The assessed value of land was raised 62 per cent. but the assessed value of workingmen's homes increased 60 to 90 per cent.; in many cases improvements were raised much more than lots by additions over that of 1912 of 130 to 135 per cent. Some of the better homes of the city were raised from 100 to 200 per cent. Outlying lots were raised only 10 per cent. It was a bold and audacious attempt to discredit the system, and in a degree has succeeded. But the Single Taxers in the city were not idle. They issued a Bulletin demanding that the system for which the people voted be given a fair trial, and giving detailed figures of the fraud that was being perpetrated on the taxpayers. But for the present the battle is lost.

Three Single Tax members of Assembly have been elected in New Jersey, John H. Adamson and Josiah Dudley from Passaic county and Herbert M. Bailey, from Bergen.

The defeat of Peter Witt for the mayoralty of Cleveland is a matter for deep regret, especially as Mr. Witt attempted no concealment of his convictions as a Single Taxer. We in New York who have heard Mr. Witt, and REVIEW readers everywhere who have followed his career, know him as a worthy follower of Tom L. Johnson, of revered memory. His tribute to the dead leader in a recent speech made in the course of the campaign in Cleveland will bear quoting here. In victory or in defeat the sentiments to which he gave expression should be an inspiration to those who in the pursuit of political office are so often tempted to minimize the great truth to which they are committed. Peter Witt has stood the test, and it is up to others who, by more or less devious ways are seeking in this State to compass their political ambitions, to remember that such honors even if won are dearly bought at the sacrifice of the cause to which at one time or another they have pledged their adherence. And we who know them must not be led astray by the delusive notion that it is to the advantage of the movement to elect Single Taxers to office. It is to our advantage to hold them rather to a strict accountability to their faith in word and deed, maintaining at most a purely passive attitude if not one of direct antagonism where there is even a suspicion of an attempt on the part of nominees to conceal their previously professed adherence to our principles. It is time that we proclaimed with a solemn insistence this policy of solidarity. The future of our movement in a great degree depends on what attitude we assume to Single Taxers seeking office. Any other policy than the one indicated serves to bring contempt upon the movement. However we may wish personally to see our friends prosperous and successful we are not in the office brokerage nor employment agency business. Single Taxers should get office by our votes and through our efforts only where and when they stand publicly for a Cause, the importance of which dwarfs all petty ambitions, official emoluments or the tortuous windings of partisan politics.

But to quote Peter Witt on the eve of a campaign that was to decide his political fortunes, and hats off to him!

"Where Tom Johnson trod, others will tread! The fight he carried on and gave his life for will be picked up by others. The golden days are just ahead, not behind, and the struggle will be carried on by those with whom the fight is a religion, to bring the day when all will dwell on equal terms, one with the other, in the spirit of the brotherhood of mankind. And the way to bring that day is by the adoption of the philosophy of Henry George!"

THE incongruities and imperfections that appear in nature are found in the details. In her larger aspects she is beautiful. Art is beautiful only in detail. The larger works of man are hideously incongruous—J. BELLANGEE.

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PUBLISHER'S NOTES.

WITH this issue a great number of our subscriptions expire. Our friends are asked to renew as promptly as possible. The REVIEW needs help. Send such subscriptions as you can collect from your friends.

WE WILL accept five NEW subscriptions at special rate from Single Tax organizations. Secretaries of such organizations are requested to communicate with their members not now on the REVIEW's list, with a view to enrolling them as subscribers.

TEN selected Special Numbers of the REVIEW—the Vancouver, Edmonton, New York City, British—will be sent on receipt of one dollar.

THE work on the Quinquennial Year Book is proceeding. Nine hundred pledges to date have been received. In addition 152 public libraries have pledged their advanced orders. It will be the biggest event in the Single Tax world for many years. Send for particulars and prospectus. Also send suggestions. We want to hear from everybody. Fuller details of the progress of the work will be given in next issue of the REVIEW.

THE University of California is in need of No. 2 of Vol. 14 of the REVIEW.

A CORRECTION

We offer apologies to our readers, and more particularly to the Hon. Robt. S. Phifer, Jr., of Jackson, Miss., for our statement in last issue of his defeat at the primaries for the office of mayor of Jackson. Mr. Phifer has not been defeated, but is still running. He has announced his candidacy at the primaries which will be held in November 1916, on a Single Tax issue, and he has issued a pamphlet which is a striking declaration of principles. Mr. Phifer believes the Single Tax is growing by leaps and bounds in Mississippi, and he hopes to see his State the first to adopt it.

He will have introduced into the legislature a home rule amendment, a bill to exempt cattle and fences, a bill to exempt all farm improvements, and a Somers system of assessment bill.

DEATH OF JOSEPH F. DARLING

Joseph F. Darling died Tuesday, October 5, in this city, in which, as a stormy petrel of politics, he had for a number of years stood for many reforms. He had attained the age of fifty.

Tactless, careless of consequences, often immoderate of speech, incapable of associated effort, but strong, uncompromising, brave and self-sacrificing, Joseph Darling had seen the ruin of his personal fortunes as the consequence of his stand for social justice wherever a righteous but despised cause needed an advocate. Let this be remembered to his credit, and his errors of taste and judgment be forgotten.

Higher praise than this can be given no man, that for the cause he esteemed a righteous one he would have laid down his life. And in all his tempestuous career, whether chained in a Guatemala cell awaiting a possible order for execution, or as a lawyer facing a hostile court and the threat of disbarment in the interests of a woman he deemed unjustly accused, Joseph Darling was always at

war with the defenders of existing institutions.

Mr. Darling held but one political office, that of Deputy Attorney General of the State of New York, though he was the Land Value Tax Party's candidate for Congress in 1910 and for District Attorney of New York County in 1913.

Two of the victories to Mr. Darling's credit was that for free speech in Philadelphia, in which city he conducted two campaigns against the Director of Public Safety, and another inducing Mayor Gaynor to issue his famous order guaranteeing the right of citizens to hold street meetings without a permit. He fought the Sullivan Law prohibiting the right to keep and bear arms.

Mr. Darling was a forcible public speaker, and his knowledge of the Single Tax and practical economics was such as few possess. Though neither a profound nor exact scholar, his range of reading was wide, and his judgement of abstract moral principles pitilessly unerring. Many things might be said of "Joe" Darling, much in criticism, but he had a right to ask both friendly and unfriendly critics to say of him what Heine requested be said of himself: "He was a brave soldier in the war for human freedom."

THE PRESIDENT SEES IT

That free land is the regulator of wages is brought out very clearly by Woodrow Wilson in his *History of the American People* (Chapter 149) in which, referring to a period in our history, he says: "The New England men wanted the settlement of the West held back as much as possible. So long as land was to be had there almost for the mere asking, at no cost except that of the journey and of a few farmer's tools and a beast or two for the plough, the active men of their own section, whom they counted on as skilled workmen in building up their manufactures, must be constantly enticed away by the score and hundred, to seek an independent life and livelihood in the

West; high wages, very high wages, must be paid to keep them, if indeed they could be kept at all; and the maintenance of manufactures must cost more than even protective tariffs could make good."

It will be observed that it was recognized by the early New England protected manufacturers that free natural opportunities and not protective tariffs made high wages. They did not urge protection as a means of keeping up wages, but as a compensation for the higher wages they were forced to pay.

A TRUE CLASS CONSCIOUSNESS.

Single Taxers are disposed to deprecate the efforts of Socialists to stimulate class consciousness, on the ground that it foments "envy, malice and all uncharitableness" and leads nowhere. They believe that mankind will be regenerated by its virtues, not by the accentuation of its vices.

But there is a kind of class-consciousness which Single Taxers might properly cultivate. It is the kind based upon the recognition of the fact that there are really only two classes in the world—those who live by selling to others permission to use the earth and those who live by selling their labor to owners of the earth. There is usually little difficulty for anyone to tell in which of these classes he belongs. As soon as recognition of this simple line of division comes, many things now mysterious will be made plain.

Among other things, it will be clear why, whenever an onslaught is made upon protection, the delusion returns with redoubled force. It will not do to delude ourselves that the strength of protection is merely mercenary or corrupt. It is rooted in the belief of millions who unselfishly support it because they think it benefits others. They justly point an accusing finger at the unutterable slum squalor of British cities and attribute some of its hopelessness to free trade, which they erroneously assume to be Britain's policy. But if it were true that

Great Britain had totally wiped out its import duties and collected its revenue entirely from its internal revenue duties, while its working classes might be slightly benefited, it is doubtful whether its "submerged tenth," or "fifth," as it is in some sections, would be helped.

What is the basis of the instinctive shrinking which all workers feel for labor saving machinery and for freedom of imports? Is it not the instinctive recognition that they have only labor to sell and that whatever economizes labor is cheapening it in the interest of the landlords? And as free trade is at bottom a labor saving device may that not be the reason that the masses everywhere shun it? May we even go a step farther and say that while free trade is a logical part of our logical system based on the recognition of the natural rights of all in the land, that it is not a logical part of our topsy-turvy system, which makes the few the lords of the many by giving the few control of the fundamental source of life?

In the last analysis, it is only those who own the earth, who can create effective demand; when their needs are satisfied, unemployment begins. Of course they need many to minister to them in intermediate ways but they are the apex of our inverted social pyramid. Every labor saving device tends to satisfy their own and their servants needs with less labor. No matter how their slaves may strive to stimulate their jaded appetites satiety is finally reached and then comes "over-production."

Every time we approach the subject of social maladjustment, we come away with the same feeling that no reform however just or logical in itself can be other than a mockery or a curse, until the "primal, eldest curse," the exclusion of so large a proportion of mankind from its rights in the earth, commands the assent of the people.

IS POLITICAL ECONOMY SCIENCE OR PURE FAKE?

A "science" which its votaries refuse to define, and sometimes confess is undefinable, whose terms hardly two of its professors agree to define in the same way; a "science" whose followers confess is without fundamental principles—this is the thing that is being taught in our universities and colleges by men who are getting real money for it.

In place of statements applicable to a science or body of principles we learn (The Economics of Enterprize, Herbert Joseph Davenport) that "it is superlatively important to recognize that a complete acceptance of the private and acquisitive point of view is the only procedure possible in the analysis of the phenomena of society organized upon lines of individual activity for private gain," in which, behind a wall of words we may descry the final abandonment of any theory of a natural law of distribution.

Economics consisting merely of the veriest bric-a-brac of disconnected notions, has no fixed place as a territory to be explored. It is an interchangeable term for any intellectual adventure into the realms of Finance, Politics or Agriculture by one calling himself a political economist. That makes it political economy. There are no principles. Prof. Newcomb himself says that there are no economic principles to save statesmen the labor of working out each case on its own merits.

This is an admirable caution of safety and convenience, and avoids a world of trouble. If Galileo had said, "There are no principles of astronomy which will save theologians from working out their problems on their own merits," he would have escaped the rack, for he would have had nothing to retract. And if similarly before the Inquisition of public opinion the political economists be cited they can all, individually and severally say, laying their hands upon what serves them for a heart: "We have announced no principles; we have nothing to retract."

Not only is political economy *not* defined, but (such is the melancholy outlook) it *never* will be defined. Bonamy Price, of Oxford, in reply to the question, "What is Economics," replied, "A precise answer will never be given." Think of professors of a science that will never be defined. But again we ask why should they get real money for it?

These teachers in universities endowed by privilege are cautious to a fault. Their attitude resembles somewhat that of the Indian teacher on a reservation, who, when asked by the school board if the earth was round or flat, replied: "Some teach that it is round, and some teach that it is flat, but as for me I teach as the parents prefer."

But these professors and writers on economics keep up the pretence of dealing with problems that are of interest to society, and take themselves very seriously. They pay each other compliments that confer philosophic distinction. Thus we read that Professor Clark is "rational and monistic," while Professor Patten is "pragmatic and pluralistic." (Review of Professor Patten's *Reconstruction of Economic Thought, Political Science Quarterly*, March 1913.) They make extravagant claims for one another: Thus Professor Patten actually thinks that the rise of Socialism in this country is due "in large part" to Professor Seligman's "Economic Interpretation of History," calling it the "Bible of Socialism." This in view of the fact that there are, perhaps, more Socialists in Oshkosh than the total number of readers of Professor Seligman's combined works. Professor Seligman himself hands out compliments of this kind, *ad libitum ad nauseum*. Note these few paragraphs among many: "Newman is well known as one of the most prominent writers on finance." Seligman's *Essay on Taxation*, page 545.

"The first volume of this great work (Adolph Wagner's *Science of Finance*) 'is familiar to all students.'" Ibid, page 546. "Pierson's treatment is characterized by broad touches; he is one of the

first to attempt a comprehensive theory of incidence combining Schaffles's amortization theory with some more eclectic views." Ibid 565.

In the name of the Prophet, Figs!

THIRD ANNUAL CONFERENCE OF THE NEW YORK STATE SINGLE TAX LEAGUE

The Third Annual Conference of the New York State League met in the parlors of the Union Square Hotel of this city on Saturday, Nov. 6, and the morning session was called to order by President Sague at ten o'clock. A letter was read from General Gorgas, and another from Chancellor Day, of the Syracuse University, offering accommodations in the university for next year's Conference.

Reports of activities in various counties of the State were read from Mr. E. C. Clarke, who reported for Otsego; Mr. Hutton, who reported for Schenectady; Prof. Lewis H. Clark, who reported for Wayne; and Mr. H. A. Jackson, of Tonawanda, who reported for Niagara County.

Mr. F. D. Silvernail, who was present in person, read a report of the activities in Buffalo by Thos. H. Work. Mrs. Katharine E. Bradley gave an account of the work in Olean, which included mention of the several lectures of James R. Brown. A local organization in Olean is under way, some forty-eight persons having interested themselves in the preliminary organization.

Dr. Thos E. Bullard, of Schuylerville, reported for Saratoga County, and Mr. F. D. Silvernail spoke briefly of activities in Lockport.

Mr. William McCabe addressed the Conference in a speech full of happy humor. He has issued a little paper in his home town in Suffolk County to arouse the voters and taxpayers of that county to the deplorable condition in the matter of assessments. Land in Suffolk County is notoriously under-assessed.

Mr. E. H. Underhill reported for the

activities of the Manhattan Single Tax Club, and Mr. William Lustgarten addressed the Conference on assessment conditions in Rockland County, which he called the second crookedest county in the State, yielding the palm in that respect to the County of Suffolk only.

A motion was unanimously carried to send a message of greeting to Henry George, Jr.

At the afternoon session Mr. James R. Brown gave an interesting account of his work in the rural communities.

"The Single Tax and Some of the Problems of the Day" was the topic of Miss Grace Isabel Colbron's address; "The work of the Single Tax Writing Corps" was treated by DeWitt Clinton, Jr.; Miss Mary Boise Ely, "Single Tax Intercollegiate Work." Other speakers were Mrs. Mary Ware Dennett, Will Atkinson, and Joseph Dana Miller, who read an essay entitled "Our Problem."

The banquet in the evening, which closed the convention, was very successful in point of numbers and enthusiasm. Mr. William Lustgarten presided and the three speakers were William Lloyd Garrison, Mrs. Mary Fels and Hon. Francis Neilson, M. P.; and Hon. John J. Murphy gave a brief explanation of the Single Tax.

The success of the Conference reflects perhaps the greatest credit on Mr. Benjamin Doblin, who has worked assiduously during the past two months to perfect arrangements. To Mr. Mark M. Dintenfuss is due the thanks of the Conference for a moving picture of the gathering to be shown on the films of the *Universal Weekly* in moving picture houses all over the world.

THE SINGLE TAX

The following outline of Single Tax by Joseph Danziger was inserted last week in all the Washington city papers as a news item. This is probably the first time that such a comprehensive statement of Single Tax principles has been published by the papers of a large city simply as a matter of news and without solicitation.

DEFINITION: The Single Tax means the raising of all public revenue for national, State and local purposes, through taxation of the *value* of land irrespective of improvements in or on it. This excludes all tariffs, licenses, excise taxes, personal property taxes, improvement taxes and all other forms of direct and indirect taxes on labor or its products.

WHY ADVOCATED: Its adoption is urged because the taxes which it would abolish tend to check and hamper industry and enterprise. It is neither just nor expedient that a man who puts land to use should be taxed more than one who holds an equally valuable piece of land out of use; yet that is what the present system of taxation actually requires.

RESULTS OF PRESENT SYSTEM: The result is seen in:—

- (a) an enormous amount of valuable land withheld from use on speculation;
- (b) in land but poorly used;
- (c) in old, unsanitary buildings where better ones should be;
- (d) in a lack of proper housing causing congestion in cities;
- (e) and in an army of unemployed in a country with sufficient natural resources to support a greater population than exists in the whole world.

RESULTS OF SINGLE TAX: The Single Tax would force those now withholding valuable land from use to either use it themselves or let others do so. This would open to labor the natural resources of the country and give opportunities for employment to all who would want it.

JUSTICE OF SINGLE TAX: On the ethical side it is urged that what is produced by individual labor rightfully belongs to individuals. In taxing labor products the government commits robbery. Land, however, is not produced by human labor, and what value it has, aside from the value of improvements, is produced through the presence, industry and enterprise of the whole community. In taxing land values therefore there is taken for public use what the public has created, and to whom it consequently belongs by

right. To allow individuals, as we do now, to appropriate land *values* for private use is to allow robbery of the public.

WHERE ADOPTED: Though the Single Tax is nowhere in *complete* operation, the principle has been applied for local purposes in many cities, towns and rural districts of New Zealand, Australia and Western Canada. In California's irrigation districts it has been applied for irrigation revenue. Germany applied it to her Chinese province of Kiau Chiau. Pueblo, Colorado, voted to put it in effect in 1916.

LITERATURE: For complete argument students should read "Progress and Poverty" and other works by Henry George, to be found in all Public Libraries. Literature on the subject is furnished free by the Fels Fund of America, Cincinnati, Ohio; the Manhattan Single Tax Club, New York City; the Chicago Single Tax Club, Chicago, Ill.; and the Tax Reform Association, Washington, D. C.; and numerous organizations in other cities.

DENVER ACTIVITIES

The Colorado Single Tax Association held a public meeting in Weaver's Hall Thursday, October 7th, which was attended by a large and enthusiastic crowd of Single Taxers and uninformed seekers of freedom's light.

Professor Oscar O. Whitenack of East Denver High School, one of Colorado's most brilliant pedagogues, was the principal speaker. His address was one of the most interesting and forceful expositions of the Single Tax philosophy ever delivered in Denver.

Other speakers of the evening were James Eads Howe, the millionaire "hobo" (as he styles himself), E. C. Babbitt, of Denver; and Mr. Valjean Trimbell, of San Antonio, Texas.

John B. McGauran presided owing to the inability of President Ratner to attend the meeting. Mr. Morris B. Ratner is busily engaged in attending to details of constructing larger quarters to accom-

modate a constantly increasing volume of business.

Last Wednesday night a large delegation of progressives dined at the Adams Hotel as guests of the Single Taxers. The Single Tax Association will have a weekly 50 cent dinner at the Adams every Tuesday noon. Although under Single Tax auspices, these dinners will not be exclusively for Single Taxers. All progressively inclined citizens, regardless of the nature of their "pet hobby" have been invited to these dinners. Various subjects concerning progressive legislation will be discussed by prominent speakers from week to week.

Mrs. Fels and Prof. Barnes addressed a large audience in Tilden's Hall on the night of Sept. 25. The disagreeable weather interfered somewhat with the success of this meeting, but those who attended were well compensated for having braved the elements on this occasion. Dr. Tilden who presided at the meeting is known throughout the United States as an authority on the science of health. He is editor of *The Philosophy of Health*, a monthly publication some time known as *The Stuffed Club*. Dr. Tilden is a veteran Single Taxer, and knows the remedy for social disease as well as the method of preventing the physical ailments that torment individuals and violate natural laws.

A SINGLE TAX TEST.

The advocates of the new system aver that it will stimulate business enormously and bring on prosperity among the people by returning to them a part of what are called "socially-created ground rents and unearned increment on site values." Perhaps it will—we shall see what we shall see. At any rate, such a system in New Hampshire would hit a large and highly respectable number of property owners who enjoy prosperity through the enterprise and developing energy of their neighbors, and whose holdings appear ridiculously disproportionate upon the tax duplicate and the real estate market. In

other words, the new system appears to be designed to reach that class of citizens who turn a lot in to the assessor at, say, \$5,000 for taxes, while they hold that same lot for sale at \$20,000 to \$25,000. Whether the Pittsburgh way is the right way or not, there can be no question that there ought to be a method of taxing the "un-earned increment" of valuable vacant lots. This Pittsburgh experiment is worth watching.—Manchester (N. H.) *Leader*.

CORRESPONDENCE

A SUGGESTION FOR PROPAGANDA

EDITOR SINGLE TAX REVIEW:

The writer has submitted a plan of propaganda to the Spokane Single Tax Club which it is believed will prove, when put into action, a powerful factor in the establishing of equality of opportunity, which is the ultimate of Single Tax. During the last twelve months I have had occasion to personally interview probably one thousand men and women in this city. All the usual sects, political parties and nationalities, were represented. I found much poverty in its various stages, and with it the varieties of prejudice usually met with in the average population. But no matter how strong the political ties or religious superstitions, when I advanced the proposition that Society, which is *all of us*, owed to *each of us* the Equality of Opportunity to make a living, every person enthusiastically acquiesced, and when asked if he would join a league to be called "The Opportunity to Make a Living League," the object of which would be to secure the enactment of a constitutional amendment providing this opportunity by making possible the use of lands now unused, the response was in every instance favorable. So I do not entertain the slightest doubt of the success of such a movement. The mass understands what is meant by "the opportunity to make a living." It is the ambition of every man to get a steady job. The mere thought of steady employment brings to him and his wife a picture

of peace and plenty free from anxiety about food, clothing and shelter for the morrow. So why should not this promise of surcease from want command his hearty support? This arousing of the mass which sooner or later must be brought into the movement, is just as feasible now as it ever will be. The fundamental thought in Single Tax is now complete and is just as sure a panacea now as it can ever be. Bring it, therefore, into the field of actuality. Gather the mass to its support *now*. While at present it seems to be the policy to appeal to the intellectual I would reinforce this work by approaching the millions on a basis understandable by them. A weekly publication devoted exclusively to this organization, and its work, will be the most important feature. The school district should be the unit which could be subdivided for personal house to house work, that would be irresistible. The subscription price of the paper should be high enough to meet all expenses of the organization. Perhaps one of the papers now in circulation could be utilized, but the ablest writers should be arranged for in any event.—DONALD BRADFORD, Spokane, Washington.

THE CROWNING DISCOVERY OF HENRY GEORGE

EDITOR SINGLE TAX REVIEW:

Mr. C. B. Fillebrown, in a booklet recently published states that Henry George's chief contribution to the movement (Single Tax) was to give it "the breath of life." His contention is that since Ricardo developed the law of rent, and Mill advocated the taxation of ground rents, that therefore Henry George added nothing new to the sum of human knowledge.

This statement coming from a deep student of the works of Henry George and one of the strongest and most practical protagonists of his doctrines, should not go unchallenged. But it deserves more; it deserves a clear, comprehensive statement of what was the chief contri-

bution of Henry George to the scientific knowledge of the 19th century.

I have long held that it was his discovery of the law of wages, and showing the relation between it and the law of rent.

The discovery of a scientific truth is not the discovery of something new, but the discovery of a relation as old as nature herself, though this relation was never before known; hence Henry George defined truth as a relation. When Copernicus discovered the true relation of the earth to the sun, he discovered a truth that had always existed, always would exist, yet a law of nature until then unknown to mankind. The same was true when Newton discovered the relation of size and distance to force.

Before Henry George wrote "Progress and Poverty" it had been taken for granted that nature's law related only to the kingdoms below man. The world was astounded, most scholars are still incredulous when told that nature's laws hold as firm and true in the economic and industrial world as in the physical.

This discovery changed, or will yet change the philosophic and religious thinking of mankind, "making" (as Henry George so beautifully said) "that faith which trusts, but cannot see a living thing," proving that the Author of their higher laws is a God of benevolence and justice,

Moreover, the possibilities which the discovery of this law of nature holds for the uplifting of mankind out of poverty, crime, selfishness, disease and war is beyond the wildest imagination to conceive.

Henry George's discovery of the law of wages and its true relation to the law of rent overthrew the superstitions of the schools regarding "the law of wages" and also that wages are paid out by capital.

It also overthrew nearly the whole teachings of socialism, that wages will not rise by a natural law, but must be forced up by strikes, or by legislature enactments, such as minimum wages. To one who understands this law, it seems as tyrannical for government to fix the price of wages, as to fix the price of wheat.

In this great discovery is found also the true answer to the contention that competition must be destroyed.

THIS TRUTH BROADLY STATED

There are two great channels of distribution, each are distinct from the other in that each has a different cause or origin. These two channels are ground rents and wages. The term wages includes profits and capital. Wages are produced by the added value labor gives to the raw material in producing wealth. Wages have a labor value, while ground rents have a labor-saving value. They are produced by industrial and civic betterments, by invention, morals and general progress.

The channels of ground rents are to-day flowing into great lakes of monopoly or privilege, so called because those few who are receiving them are privileged by law so to do, yet they did not produce them.

This deep seated injustice produces a condition of speculative rents, which forces down the rate of wages. This is their relation. Too high rents make too low wages, and profits.

Change the channel of ground rents by Taxation and wages will rise by a natural law to their economic level.

The Federation of Labor after spending thousands of dollars on a strike, going through untold suffering, rejoices greatly when the Corporation is forced to come to their terms, and they receive a rise of ten per cent, yet here, without a strike, just by knowledge of this law, and a use of the ballot, a rise of fifty per cent in wages, and an equal benefit to capital can be effected.

No one saw with clearer vision than Henry George that this great economic law was also a law of justice among men. No one saw with clearer vision that for men to shape their civic institutions in disobedience to this law would be to bring about the overthrow of civilization by means of war and anarchy; but to form their laws in obedience to this, would be to bring such peace and prosperity that he likened it to the New Jerusalem seen by John of Patmos.

No wonder his soul was stirred to high purpose! No wonder his eloquence gave "the breath of life" to a cause for which at last the time was ripe.—ELIZA STOWE TWITCHELL.

FROM ONE WHO FIGHTS FOR
ENGLAND.

EDITOR SINGLE TAX REVIEW:

I take the opportunity of a few days' sick leave from the trenches to renew my subscription to the REVIEW, which is always instructive and welcome. It is a pleasant change from the thoughts of our misguided assailants.

What misery their protectionist ideals (they are the mainstay of tariffs today) and their land gambling (which goes far to gag even such lofty souls as Adolf Damaschke and Dr. Schrameier) are bringing on their country and all the world! It is a vast pity that Bryan cannot see that a state of war is a trivial evil compared with the results of protection and land monopoly whether in peace or war.

What might not be done for the world if only the United States would take a stand for Henry George's philosophy! That they might or might not be "at war" with any or every other nation at the time would matter about as much as if you ate your eggs boiled or fried—yet poor Bryan talks of "peace" in a country ravaged by "pirates" and "hordes of ferocious wild beasts," as George well said.

Good luck to you and keep up your War.
—M. J. STEWART, Falmouth, Eng.

HOW WE MAY ALL BECOME STATIS-
TICALLY RICH

The following letter by a Melbourne Single Taxer has been addressed, not for publication but in acknowledgment of the editor's clear vision, to the *Saturday Evening Post*.

In your Editorial of the 19th June you say "Dividing that (the unimproved land value) by the number of inhabitants is merely a sort of grim statistical joke." May I point out that this quo-

tient is most important, but that it represents the amount of the National Debt per head, not wealth as the statisticians would have us believe.

It comes to the same thing whether a Government sells a bearer bond for a given annual income for a lump sum or whether it sells the title to collect rent on a piece of land for a lump sum.

Nobody would think of taking the market value of the National Debt and dividing it by the number of the population to get at the wealth per head. Why then should the land value euphemistically called "real estate" be treated this way and our friends the statisticians expect to get away with it? It is a fine thing to see common sense in such a widely read paper as the *Post* for it is quite time that somebody called their bluff.

HEARKEN TO THIS PARABLE:

"A certain successful General returned to his native burg after the war. His admirers wishing to make him a present but having no money gave him a franchise to throw a string across Main street and collect one cent from all passers by.

"In the course of time the General wanting ready money sold his income which amounted to \$10,000 to the public for \$200,000 in bonds. The purchasers were satisfied with 5% on their investment and the General blew the money and died.

"Many years afterwards a genius arose in that town and said, 'Let us cut this string' but a great outcry arose against him for it was shown that the income from the bonds was the sole support of all the widows and orphans in the community. Besides, said the statisticians, you will destroy \$200,000 of wealth and if you divide that by the number of the population you will all be poorer by the amount of the quotient. So the string is still across Main Street and they are thinking of putting up some more and making themselves statistically richer."—VINCENT PANTIN.

THE Single Taxers of Philadelphia celebrated the birthday of Henry George by a "Twilight Pilgrimage" to the birth place of "the prophet of San Francisco."

WATCHING THE PITTSBURG EXPERIMENT.

Professors of colleges, taxing officials and other public officials interested in fiscal reform in many cities of the country have been watching with deep interest the development of the Pittsburgh experiment, and now that the new system is to have a test of at least two years more it is expected that Pittsburgh will be in the limelight, as it is one of the largest industrial centers of the country and is the only city that is trying out the system of taxation on site values only.

This system is urged by its advocates as one that will enormously stimulate business, reduce unemployment and the cost of living and bring on permanent prosperity by returning to the people a part of what are called socially created ground rents and unearned increment on site values.—Galesburg (Ill.) *Republican*.

THE QUESTION GOVERNMENTS MUST ANSWER.

The organized defenders of privilege and monopoly are now up against new forces which will not quietly bow down to parliamentary inquiry or meekly accept the law's delay. The millions of landless men who have fought and bled for their native land will return home some day, soon, we hope, and they will be looking about for their share of it. They will be putting the question: whose land is this for which we offered up our lives and our treasure, what is its price and to whom must this be paid, and why? The answer to this question should be found in the State Department concerned with Land Valuation.—J. P. in *Land Values*.

MERELY A QUESTION OF GOING ON.

Don't be discouraged about public ownership because it will not permanently reduce the cost of living, unless we settle the land question, too. We will settle the land question all right in good time. All the people, except the land speculators,

will favor land value taxation, when they really understand it; if you understand it it's your business to help spread the light.

But the people are about ready for Public Ownership and we shall get it for New Jersey in the comparatively near future. I remind you of the land question so that you will remember there is another big fight "down the lane" and won't "lie down" and quit fighting when Public Ownership is won.—EDMUND BURKE OSBORNE in Newark (N. J.) *Daily News*.

SELLING THE BIG ESTATES.

Although few people wish to belittle the suffering that the war has inflicted upon Great Britain, there is excellent reason for believing that the conflict will do the nation considerable good. The rough awakening which the country was subjected to, and is still experiencing, will or ought to do away with some of that self-satisfaction, complacency, and cocksureness that has been one of Great Britain's most powerful enemies. Furthermore, the strikes and the threatened strikes, the refusal of the working men to enter into the fight with any kind of spirit, ought to arouse the country to the necessity of doing something to better its rotten industrial system. Finally, it is reported, great landholders in England are forced, by the burden that the war has placed upon them to sell or offer for sale some of those enormous estates that for centuries have been kept intact under inefficient or no cultivation.

Englishmen have realized for years that these large estates, kept mainly for the pleasure of the landholders, were a burden upon the country. Land that might have produced a great deal of wealth through cultivation remained unproductive, that a few might have sport. It is probable that the heavy taxes recently placed upon this property would in the end have forced the owners either to sell or to cultivate the land themselves, thus accomplishing in a long period of time what the war threatens to do at once; so that those persons who find cause for distress in the breaking down

of the old English traditions may console themselves with the thought that the end was inevitable. Century-old traditions and the tenderest kind of sentiment are attached to the old English estates, but Englishmen will have cause to congratulate themselves if the old system is torn ruthlessly down by the war.—Rochester (N. Y.) *Union and Advertiser*.

THE REFORM OF TAXATION.

One of the most interesting developments in the progressive movement that is sweeping over the United States and Canada is the attitude of public men towards the question of taxation. Taxation is a most difficult question to solve. No less a statesman than Andrew Johnson said that governments were able to solve all other questions but this one, and the man had not been born who had thought out a perfect system of taxation that would place the burden properly on all the people.

There are a large number of people in North America and many in all parts of the world who think that the solution of the tax question is to be found in the land tax. Tolstoi thought long and laboriously over the Henry George theory and reached the conclusion that it was the one just system of taxation, and in his latter years the great Russian taught it and preached it in his books and in his interviews with men in all stations of life.—Mobile (Ala.) *Register*.

NEWARK SOLD FOR \$750

An interested expert statistician has been making some calculations that he believes go to prove that land values in Newark have not appreciated in the nearly 250 years that have elapsed since the founding of the city. He figures it out from the fact that when Carteret bought the site of Newark from the Indians in 1666 he paid \$750. for the property. With that sum compounded at five and one-half per cent. interest, the entire accumulations to January 1, 1915, would have amounted to \$462,299,850.

Yet the entire ratables of the city for this year amounted to \$419,596,342, or \$42,703,508 less than the compounded total of the original investment. Furthermore, attention is called to the fact that the land when purchased was unimproved, while the ratables now include both the realty and the improvements thereon, along with personality. The expert concludes, therefore, that the investment was not so largely profitable as has been generally supposed.

A stronger case might have been made out if the valuations placed on lands alone for purposes of taxation had been taken for purposes of comparison. The realty, minus improvements, in Newark is valued for taxation this year at only \$173,403,217. It is to be remembered, however, that the Carteret purchase included much territory that is not now within the limits of the city. A number of municipalities have been carved out of the land purchased from the Indians in 1666. In any comparison, therefore, the valuations now placed on these lands should be taken into consideration.

In the municipalities of East Orange, Orange, South Orange, West Orange, Bloomfield, Glen Ridge and Montclair alone, which comprise a part of the Newark purchase, the assessed value of property totals this year \$178,322,305, thus making a total with Newark of \$597,918,647, or \$135,618,797 in excess of the compounded accumulations figured out by the expert.

Newark may not have boomed as much as was possible during the early days of her history, considering location and opportunities, but no one can say, even in the face of the computations quoted, that the city has not done quite well. That original \$750 investment has been worth while as viewed two and a half centuries later—Newark (N. J.) *Evening News*.

JAMES A. HERNE'S "RIP VAN WINKLE"

I have seen three *Rips*, that of Jefferson, that of Robert McWade, and finally that of James A. Herne. This last was a wonderful characterization, with all the

softness and pathos of the part. I was a dwarf to Herne's *Rip* in the McGuire Opera House days. But fate chose to thrust forward Jefferson as the only *Rip* there ever was or ever could be. I happen to know better. *Jefferson was never the Dutchman; he was the Yankee personating the Dutchman. But James A. Herne's Rip was the real thing*—DAVID BELASCO in an old number of *Hearst's Magazine*.

CONCERNING CONFISCATION OF PROPERTY BY THE TAXING POWER

(For the Review)

The opponents of Single Tax have persistently maintained and still vigorously insist that a Single Tax upon land values would increase the amount of taxes levied against land to a sum that would make its ownership unprofitable, thereby causing the owner to refuse payment of his taxes, which in turn would necessitate confiscation of the land by the taxing power. Single Taxers are just as firm in their contention that this condition would not obtain were taxes raised from land values, and the following figures are submitted as in substantiation of the latter claim and in refutation of the stand taken by the opponents of Single Tax.

The Commissioner of Finance of the City and County of Denver, Colorado, has just, (October 28th., 1915) published a list of property in Denver that is to be sold in payment of delinquent taxes for the year 1914. This list covers approximately sixteen pages in the *Denver Times* and an analysis of the figures given in the statement shows some rather startling results, as indicated below.

There are 6,020 parcels of property in this list and the combined charges* against them range from 27 cents as the minimum amount to \$12,217.56 as the maximum charge, distributed as shown in the table herewith.

This table shows a very rapid, but uniform decline in number of parcels with

increase in amount of charges, yet it seems advisable to call attention to what might seem a variation from this steady decline in two places, namely; where the charges change from \$5.00 difference to \$10.00 and from \$10.00 to \$100.00, the parcels rising in these two instances from 864 to 1044 in the former case and from 59 to 196 in the latter, but when we consider the fact that in the former case there is a difference of \$5.00 between maximum and minimum charges in the schedule and in the latter instance \$90.00, we see that the rise in number of parcels is not so great as it should be for the difference in changing points in the schedule.

DISTRIBUTION OF CHARGES, INCLUDING TAXES, INTEREST, AND PENALTY AGAINST PROPERTY TO BE SOLD IN DENVER FOR DELINQUENT TAXES FOR THE YEAR 1914, AS PER STATEMENT OF THE COMMISSIONER OF FINANCE, DENVER.

Amount of Charges.	No. of Parcels
1ct. to 99cts.	inclusive 391
\$ 1.00 to \$ 4.99	" 1566
5.00 to 9.99	" 864
10.00 to 19.99	" 1044
20.00 to 29.99	" 577
30.00 to 39.99	" 436
40.00 to 49.99	" 302
50.00 to 59.99	" 182
60.00 to 69.99	" 123
70.00 to 79.99	" 85
80.00 to 89.99	" 74
90.00 to 99.99	" 59
100.00 to 199.99	" 196
200.00 to 299.99	" 54
300.00 to 399.99	" 24
400.00 to 499.99	" 9
500.00 to 599.99	" 13
600.00 to 699.99	" 1
700.00 to 799.99	" 3
800.00 to 899.99	" 2
900.00 to 999.99	" 2
1000.00 to 1999.99	" 6
2000.00 to 2999.99	" 1
5000.00 to 5999.99	" 1
12217.56	1
Total	6,020

*Combined charges as used in this article include taxes, interest, and penalty for non-payment within the specified time.

The list shows that there are 19 parcels more against which the charge is less than \$1.00 than where the charge equals \$90.00 or over. It will also be seen that over 62% of the total number of parcels listed carry a charge of less than \$20.00. The total number of parcels charged with less than \$1.00 is 391 and, of this number, 39 are being sold for amounts of less than 50 cents. Think of it, 39 parcels of property in Denver are being sold by the City for delinquent taxes amounting to less than 50 cents for each parcel.

The above table also shows that, based upon a population of 240,000, Denver has one delinquent tax payer for each 40 of her citizens.

According to this table the number of delinquencies in Denver rapidly diminishes as the amount of taxes increase, thus conclusively proving the statement of our opponents, that an increase in amount of taxes would mean confiscation of property by the City, to be, not only absurd, but diametrically opposed to the actual facts in the case. This, then, puts anti-Single Taxers in the extremely awkward position of arguing in support of the thing they are opposed to, or their position might be more graphically stated as follows:—Single Tax upon land values would increase the amount of taxes thereby insuring their payment, and we are opposed to people paying their taxes. Rather a peculiar predicament for one to place himself in, isn't it?

Probably our opponents will explain the increase in number of delinquents as the amount of taxes decreases by the statement that the number of small, cheap properties is so much greater than the large, valuable ones. In that case, they had better join us because we want to give to cheap property a real value and put it into use in order that it may produce the money with which to pay the taxes charged against it, and property that has no real value we do not propose to tax at all. This plan, according to the arguments and statement of our opponents, would entirely obviate the now familiar delinquent tax list each year.

Whether the taxing power appropriates your property to its own use or sells it to another and retains the proceeds of sale, is equally confiscation. Our opponents lay a vast amount of stress upon their statement, that Single Tax means confiscation of property by the taxing power, but they fail to call one's attention to the annual confiscation of property for delinquent taxes each year, in nearly every city in the country, under our present unjust and inefficient method of taxation.

It might be a good idea for our opponents to ponder well the indisputable fact that the City and County of Denver confiscated for 1914 delinquent taxes 6,020 parcels of property, and that we are *not* working under Single Tax upon land values—ROBERT K. McCORMICK; Denver, Colorado.

THE BRITISH BUDGET

(For the Review)

The Germans have been doing their best to stop imports into Britain, and now the British have come to their help. Economically there is no difference in the manner in which you keep a man away from the market. Whether you blockade a port, or whether you keep away his goods by a heavy tax, the effect is the same, you stop exchanges. Today Britain is "sparing neither life nor limb" to stop imports into Germany and to keep their own ports open so that commerce may have free course and be glorified. Then warning is sent to the world that if they attempt to ship certain goods to Britain every third article will be confiscated.

Britain was somewhat proud of its pre-eminence in the manufacture of cheap candies, cheap pickles, etc. Now the tax on sugar is to be increased nearly six fold, from 45 cents a hundred pounds to \$2.33. Is it possible that the British will have to step down and to their preeminence they will have to repeat a mournful, vale, vale.

Mr. McKenna says he is trying to discourage imports so as to keep up the rate of exchange. When the monkey found

the frying pan getting too hot, he jumped into the fire. When the tailor said that he would no longer import shoes, but he would make them himself, then he found that he could not export so much clothing. Are we not warranted in the belief that if Britain imports less she will export less. What about idle shipping? What about idle candy and pickle makers?

The taxes on sugar, tea, coffee, tobacco, cocoa, chicory, dried fruits and patent medicines will cut into the quick amongst the poorest of the poor. Approximately one third of the nation is living either in want or on the verge thereof. These people have to pare their incomes very close to meet their expenditure. "Put your finger in the vise and screw it as tight as you can endure," said the speaker. "That's rheumatism. Now give it another turn. That's gout." In these increased taxes on the things the poor must or should buy, they are putting on the extra turn. Anyone who has had the opportunity to become acquainted with the poor of the old land, knows the hardship and difficulty of spreading out their few shillings so as to gain the necessities for a bare animal life.

The papers say that in the income tax the rich are hit hard, because the man with an income of £100,000 will have to pay a tax of £34,020. With a net income of £66,000 left, this man will not miss the first luxury. He will still be as well off as he possibly can be; for his income will still be sufficient to furnish everything and a good deal more, than will satisfy every rational want. Many of the people who will suffer from these increased taxes must at times prowl like wolves for something to eat. Are not these the men who will be hit with a vengeance?

This income tax deserves a modicum of praise; for it is vastly better than import duties, and is a much better method of taxation than the methods of most of the colonies. But the public require still to learn that an income tax is not honest. The Duke of Westminster is credited with an income of \$15,000,000 per year, an income of which he does not *earn* a dollar

in a year. It measures the tribute he can extort from the toilers in the factory, the shop or on the farm. Suppose the government were to take ninety per cent of that income, the duke would still be excessively rich. Who would pay that tax? The duke, who produces nothing, or the men, women and children of toil, who produce everything?

And herein lies the greatest iniquity and the greatest inanity of that budget. It does not the first thing to lift up the man who is at the bottom, on whose shoulders fall the heaviest burdens. He is still crushed, while other men are still allowed to live by the sweat of their neighbor's brow.

In the Titanic struggle in which the British are now engaged, they are not taxing so as to combine and concentrate the whole energy of the nation. While one set of men are putting forth their full energy either in the trenches or in the factories, another set of men are a burden and drawback to the nation. If the *idle* rich, or the half idle, were compelled to give their assistance instead of being a burden to the nation, then there need be neither any deficiency in munitions or in men.

Today the sacrifice and toil fall wholly on one part of the nation, while the other part can still lounge in their clubs or play themselves in their yachts.

The coalition of the government may have been necessary as a war measure; but for the time being it is the death knell to all reform.

Some people predict that this war will be followed by a religious revival. If it brings the reign of justice, that prediction will be very true—W. A. DOUGLAS.

NOT DISPIRITED IN PUEBLO

While they cheated us out in the count we have won out. We have educated the public here as to the right of Single Tax. We came within 200 of getting it according to the juggled figures. The majority of the voters here are for us despite the most venal campaign that you ever heard of.

The enemy had all the newspapers and had the endorsement of the Commerce Club (who voted to put city taxes back on commerce and off vacant lots which do not contribute a cent toward the maintenance of the club). They circulated about all the lies in the calendar to get the people scared.

Now we can at the next election win with hands down. You see it takes a certain length of time to get people thinking about these things.

I cannot speak too highly about the work Mr. White did here. He managed the campaign with consummate skill. He is a wonder. Personally, I feel not at all discouraged because the next time the voters will understand it better. And we made such a clean fight and our whole bunch are in the best shape we ever were, although it is certainly lamentable the poor support we have received from many of those who should have stood for us. We received no support either financially or morally, but we have gained ground here tremendously—EDWIN B. HAVER.

JAMES F. MORTON, JR.

Our old friend, James F. Morton, Jr., who will tour New York State in the interests of the New York State Single Tax League, though comparatively a young man, has had a distinguished career.

He is a lawyer, a Harvard graduate with the degree of A. M. He is a member of the Phi Beta Kappa. To him is due the credit of inaugurating intercollegiate debates, in the face of much opposition.

Mr. Morton is ex-president of the National Amateur Press Association, New York Councillor of the Esperanto Association of North America, in the use of which language he is an expert, president of the Cosmopolitan Society of America, American representative Les Amis de Paris; he is also a member of the National Association for the Advancement of Colored People.

Mr. Morton has visited Europe as an American delegate to important International congresses. He is acquainted with several European languages.

Mr. Morton has written poems, magazine articles and a number of widely circulated pamphlets, among which are: "The Philosophy of the Single Tax." "Better than Socialism," etc., etc. His "Curse of Race Prejudice" is a scholarly explanation from every angle, of all the current phenomena of racial animosities, and is an index of Mr. Morton's broad-minded sympathies, wide attainments and powers of analysis. Mr. Morton is a fluent speaker and debater of long experience. Congratulations are extended to the League in having secured Mr. Morton's services, and to Mr. Morton in having found so congenial a sphere for his exceptional attainments.

WASHINGTON ACTIVITIES

Arthur P. Davis, director of the U. S. Reclamation Service, whose portrait adorns the frontispiece of this magazine, was one of those who argued for the Single Tax and answered questions before the joint committee on District taxation.

Mr. W. I. Swanton exhibited his charts and advocated that annual assessments be made instead of triennial assessments.

The Committee on Fiscal Relations of the Tax Reform Association of the District of Columbia, consisting of Messrs. Mackenzie, Lindas, Davis, Dakin, Keeley Adams, Warren and Mrs. Jennie L. Munroe, were selected to present the Association's brief to the joint Congressional Committee at the hearings which took place in October on Washington's system of taxation. It has been printed and bound in pamphlet form for circulation. It attacks the half and half plan, and shows the benefits of untaxing buildings and machinery.

THE PHILADELPHIA CONTEST

F. W. Rous, secretary of the Single Tax Party of Philadelphia, writes the REVIEW regarding the result of the campaign in that city:—

"Regardless of the number of votes received, there is one thing we did do, and

that is to put the name of the Single Tax on the million copies of the ballots, besides enthusing 25 or 30 outdoor propagandists, each of whom spoke to thousands of persons at hundreds of meetings each week during the campaign."

TAXATION

Taxation affects everybody, to a degree not to be measured by the amount of taxes paid. For every tax operates either to stimulate or oppress industry.

A tax on vocations oppresses industry. A tax on the product of labor adds to the cost, diminishing consumption. But a tax on land, according to its value irrespective of improvements, stimulates the use of land, thereby encouraging production and industry, and, at the same time, discouraging speculation and monopoly in land.

(Land values are the social product of the community, and increase with population and social progress. Land values, therefore, constitute a natural and proper fund from which to defray public expenses).

Manifestly, the people that pay the taxes have the right to choose by which method those taxes shall be raised.

To establish this right it is essential that every community shall have Home Rule in Taxation—W A. HUNTER.

"WHAT IS PROPERTY?"

REV. CHAS. HARDON IN POMONA, CALIF.
Daily Review.

There was a short time ago in the *New York Herald* an account (with photograph) of Ran Peacock, who was formerly a slave in Georgia. Sixty years ago he was traded for a piece of land in Atlanta, at the corner of Whitehall and Alabama streets. He was then twenty years old and was reckoned worth \$1,200. The ground for which he was given in payment is now worth \$10,000 a front foot, and it is occupied by an office building.

Trading a "nigger" for a piece of land, as an exchange of one piece of property for

another seems like a rather incongruous performance at the present day. I remember the time, for I was twenty-one at the time and was reading "Uncle Tom's Cabin."

Note the two classes of "property" in this deal. Since that time our ideas of things have so far advanced that it seems to us a sort of blasphemy to call a human being, even a "nigger," property. If we had looked up the auction bills of that period, we might have seen in posters "the following described pieces of property," among which would be a farm and dwelling house, so many negroes, horses, cows, and swine, carriages, furniture, farming tools and "many other articles too numerous to mention."

We don't do that now, even in the South.

Nevertheless, the negro never was properly "property." He was property, so to speak. The laws made him such if he wasn't. He had a right to run away if he could in spite of all laws to the contrary. The little scrap we had about that time knocked off the "nigger" from the auction bills, and cut him out from the definition of "property" in the dictionary. Sixty years have gone by and now the time has come for another cut out of the property list.

The sun shines equally and impartially for all. Either by oversight, mistake or otherwise, the great Creator seems to have made it so. No syndicate can be found to shut out its light and heat from us and charge so much an hour or an acre for its use. We cannot call the sun the property of an individual or company. So of the moon. Lovers may enjoy together its mild evening rays without paying a fee as they pass out at the office, nor has the farmer to pay at the end of each month a bill for so many nights of moonshine.

Happily, so too of the stars. Astronomers, almanac makers and sailors may make a free use of them, they are nobody's "property." Jupiter, Venus and the dog-star, the three brightest and biggest to us, of the whole bunch, cannot be claimed as theirs by any corporation. They are given free to any nation and people on the face of the earth.

This, however, is not the end of the free list. There is the air. That is one of the things we all believe in, but none of us has ever seen. It cannot be cornered. Nobody can say "It belongs to me." You can take it in and use it, but you have to give it back again and have to be quick about it too. We can shut ourselves up and use but little of it and spoil that but we don't save anything by doing so. We have only to open our windows and it will come in fresh and pure in any corner of the world.

I am getting pretty near the end of my rope, but there still remains the ocean, or the oceans. Nobody can control or shut them up, except unjustly and in time of war. The nations are allowed to have dominion over them, three miles out, but no nation owns them or any one of them. Nor does any man own a square mile or an acre of space in any ocean whereby he can say no ships can sail over it without his permission. The nearest that anyone that I know of comes to it is down among the oyster beds on the Providence River. There they stake out the flats and pay rent to the State for the space they occupy in catching oysters.

And here I have got to the end. There remains only the land. Ah, the land! I have mentioned the stars; the astronomers tell us the earth is one of them. It no doubt is, though it hardly looks it from our point of view. Nevertheless, I insist that it is and I think nobody but real estate men will venture to deny it. The earth like the sun, moon and stars, the air, and the ocean, have been given as the heritage of the human race, but not to any individual or company of individuals whereby he or they can rightfully say this piece of earth is my or our "property."

This, however, is done. We set up stakes around certain portions of the earth and say, "This is ours." We have laws that allow us to do this; we have made these laws ourselves. Nobody can come on this land without our permission. It belongs to us; it is our property, and whosoever we allow to use it must pay us for the privilege. All others are excluded.

Such is our present system. Such is the origin of private property in land—a system as unnatural as that of one man making property of another man, even though a negro.

But we are not, after all, so awfully to blame about this thing, any more than the owners of Ran Peacock were in Georgia. We have been brought up that way, and the ministers who have been so cryingly anxious to have us converted haven't seemed to be in any hurry to get us converted from the notion that we own the earth any more than they were to make people abolitionists in Georgia in 1855, when men, women and children were allowed to be sold at auction.

To get what we earn and keep it, we must have private possession of the land, and though no man can morally hold land as private property he must be secure in the possession of it, which is quite a different matter. Without this, men would starve to death or, in any climate farther north than California, freeze. Here comes in the need of organized government, to protect a man in order that he may secure the results of his labor applied to the land. Hence arises the necessity of public revenue and what we call "taxation." Exclusive possession, backed by the government, creates the salable value of land. Private possession by one of course excludes all others, and the privilege of having all others legally excluded, inasmuch as one is naturally as much entitled to the earth as another, should be paid for, not to some other man, but to all men who are thus excluded; that is, it should be paid into the public treasury. This would secure justice to all in their relation to their fellowmen and to the earth from which they get their living.

Of course every one of us by any means applies his labor directly to the earth, but the maker of flour depends on the man who sows the wheat, and the dress-wearers in Georgia depended on the Peacocks, who picked the cotton. Under our present system land is "property"—but it is property "so to speak;" and so was Ran Peacock.

DEATH OF HENRY M. GARY.

Again it is our painful duty to record the passing of another veteran Single Taxer, Henry Miller Gary, of Paterson. His death resulted from injuries sustained by a fall from a bicycle, on Aug. 15.

Mr. Gary was sixty-eight years of age. He was one of the early volunteers of the civil war, enlisting in the Seventh New Jersey regiment. He was prominently identified with the Farragut Post. His labors in behalf of the cause we hold dear were self-sacrificing and unremitting

MATHER SMITH of Barberton, South Africa, writes us that in spite of the fact that the war is the engrossing topic nearly every candidate is asked his views on the taxation of land values. But for the war Mr. Smith believes this would have been the dominant issue.

NEWS NOTES AND PERSONALS.

AN association for the study and practice of public speaking and debate has been organized by Marion Mills Miller, Litt. D. (Princeton) as Director. Dr. Miller is the author of a ten volume work on "The Great Debates in American History." Associated with him are James F. Morton, Jr., A. M. (Harvard) and W. M. Alberti, of the Alberti School. Information will be furnished by Mr. Alberti, 1114 Carnegie Hall, this city, on application.

AN Appeal to the members of the Congregational Union by the Tax Reform League of Eastern Ontario appears in the Canadian Congregationalist. This appeal consists of a number of questions of which the following are the three first:

Is it not correct to teach that this world is the gift of God, the heritage furnished by the Common Father for the equal enjoyment of all His children?

Would it be correct to teach that it is the special gift to one part of humanity exclusively, to have and hold forever,

with the power to charge their fellows, age after age, for the occupation thereof?

Would we dare to teach that it is in accordance with the Divine will, that some men should hold land worth millions of dollars, while the vast majority of God's children will never be able to own a single inch?

THE marriage of James B. Ellery of Erie, Pa., to Katharine Lesser on Oct. 16th is announced. The couple have the best wishes of the REVIEW and its many readers.

THE *Single Tax Herald*, published every Tuesday morning at 619 Filbert Street, Philadelphia, is a new addition to the list of Single Tax publications. It is a vigorous and able advocate of the new Single Tax party in the Quaker City, and its editor and manager is Robert C. Macauley.

THE Land Value Taxation League of Pennsylvania has been launched with offices in the Keystone Building, Pittsburgh, Pa. P. R. Williams has been engaged as Executive Secretary.

THE Massachusetts Single Tax League held a dinner on Friday evening, Nov. 5, at the Technology Union, Trinity Place, Boston.

The guests of the evening were Mr. J. W. Bengough of Toronto, who gave one of his justly celebrated "Chalk Talks" on the Single Tax; and Francis Neilson, Esq., M. P., President of the English League for the Taxation of Land Values. Over 200 were present.

Both Messrs. Bengough and Neilson made addresses at many other meetings in Boston and the vicinity.

E. C. CLARK, of Cleveland, N. Y., was democratic candidate for supervisor in Constantia township. In the Oswego *Palladium* was printed an open letter of Mr. Clark's to Willard Beebe, the republican candidate. In it Mr. Clark took strong ground against the proposed Constitution.

WE regret to chronicle the death Mr. T. H. Chamberlain, Findlay, Ohio, who passed away on Sept. 8. His sympathy with the cause was earnest and active.

THE Single Tax League of South Australia celebrated the birthday of Henry George by a meeting in Adelaide, at which a commemorative address was delivered by Mr. E. J. Craigie who traced the life and work of Henry George. The Joseph Fels Fund report was read and special reference made to the work of Mrs. Fels.

THE *Farmers Open Forum* is a paper published monthly by George P. Hampton in Washington, D. C., and devoted to the discussion of questions affecting the farmer, including Rural Credits and Taxation. Western Starr is among the contributors to a recent number.

THE Sunday afternoon Single Tax meetings on Boston Common were ended for the season on Nov. 7, J. W. Bengough of Toronto being the principal speaker. He gave a chalk talk, using a large blackboard to illustrate his subject. These meetings have been attended by larger audiences than usual. Among the Henry George men who have spoken during the summer were Robert B. Capon, John S. Codman, Andrew Garbutt, William Lloyd Garrison, Jr., Alexander Mackendrick and others. W. L. Crosman has acted as chairman.

WILLIAM LLOYD GARRISON will accept assignments to speak before any audience on the subject of "Our Socially Destructive Tax System." He can be addressed at Single Tax Headquarters, 120 Boylston Street, Boston, Mass.

JAMES F. MORTON and William Lustgarten were among the recent lecturers at the Brooklyn Philosophical Association. Henry Wemberger is president of this association, which meets every Sunday afternoon at 3 o'clock, Long

Island Business College, South 8th Street, between Bedford and Driggs Ave., Brooklyn.

MR. FISKE WARREN will visit Spain this winter in company with Mr. Joseph B. Alemany, a native Spanish Single Taxer now in this country.

THE *Rebel*, of Texas, calls upon the socialists of that State to unite in the demand for a Single Tax amendment to the constitution.

Mr. A. J. WOLF has arrived from Fairhope, Alabama and will make his home in this city. He will be an accession to the active Single Tax forces of this city.

CANON DORIA, of Grenada, Spain, the new president of the local Single Tax League, has shown amazing zeal in organizing meetings and presenting petitions to the authorities. He is secretary to the Cardinal-Archbishop of Grenada and Dean of Theology in the University.

THE assessors' figures for certain sections of this rich and prosperous country reveal a condition of poverty that would be cause for serious apprehension if one really believed the figures.

Mr. G. B. Foster of Dallas, Texas, in a letter to the REVIEW points out in Dallas County there are only \$87,200 in banks. The vehicles, three fourths of which are automobiles, are worth only \$83.04 each.

THE death of John H. Springer who died in New Mexico in September at the age of 56 removes from the field of his labors a Single Taxer who has been unremitting in his efforts to advance the cause, as he understood it. He had departed from his early interpretation of our philosophy, and though his later views seem to us quite fantastic, we cannot refuse him the credit of following the light as he saw it. He was known to Single Taxers far and wide.

PROF. LEMUEL E. WILMARTH, veteran Single Taxer of Brooklyn, has reached his eightieth birthday. The occasion was celebrated by a meeting at the professor's house of a number of his devoted friends.

Mr. S. H. HOWES, of Southboro, Mass., appearing before the State Tax Commission at Boston on Oct. 7, showed that 33 cities of the State occupy but 7 per cent. of its area but have 82 per cent. of its value. So if Massachusetts were to adopt the Single Tax 82 per cent. of taxes would be raised from these 33 cities while farmers occupying 93 per cent. of the State's area would pay but 18 per cent.

THE LANDLORDS RULE IN PRUSSIA AS ELSEWHERE

Today there are a few landlords in Prussia who own thousands of ancestral acres, and there are thousands of landless peasants who inherited nothing from their landless fathers. If one of these peasants were to go to one of these landlords and say, "I need land," and ask for a fair division, he would be laughed to scorn. If he should happen to have a strong arm and take the land by might, the whole power of the Prussian State would be used to crush him. To prevent combinations of the proletariat from accomplishing their ends by political means the wealthy are given a decided advantage in voting power. But the idea that justice should rule in the social organization has been growing apace and many laws for social betterment have been wrung from an unwilling aristocracy. Outside of Germany this movement to substitute social justice for vested rights and rights secured by might has gained great headway without so striking a growth of the Socialist Party—Prof. DAVID Y. THOMAS, University of Arkansas, in *N. Y. Times*.

EDMUND BURKE OSBORNE, who conducts a column in the Newark, N. J., *Evening News*, pays in a recent issue a well deserved compliment to Amos Pinchot.

OTHER WORK IN WASHINGTON

At a recent meeting the Woman's Single Tax Club of the District of Columbia passed a series of resolutions in opposition to the spirit of militarism in reply to the communication received from the Woman's section of the Navy League.

"We believe," say these resolutions, "in conserving the precious heritage of liberty which our forefathers bequeathed to us, and in adding to this political liberty, economic liberty and justice for our own and other nations, which will prove an infinitely more potent safeguard against standing armies and powerful fleets."

Mrs. Jessie L. Lane, who is president of the Woman's Single Tax League, addressed a personal letter to the Woman's auxiliary of the Navy League, from which we quote:

"Could I believe that preparedness—a large Army and large Navy, with dreadnaughts and submarines—would "forever keep the horrors of war from American homes and shores," I would gladly join your ranks, for to me war is wholesale murder. But believing as I do that all wars have an economic cause, and that preparedness does not remove but intensifies those causes, I must decline your invitation to become a member of your organization.

Every dollar spent in armament is paid by the producers of the world—the already overburdened taxpayers. Each and every country engaged in the cruel war now going on, urged more armament, more preparedness in order to insure peace. Each year the burdens of taxation become heavier on the producers of wealth, leaving him less and less as a reward for his toil. The rulers felt they must show a need for armaments or their people would no longer agree to such vast expenditures for preparedness. We see the result."

THE Single Taxers of Minnesota have perfected a state organization.

MARYLAND MOVES FORWARD

Maryland has done itself credit by passing an excellent referendum amendment for state wide and local legislation; also a home rule amendment for the counties, insuring local rule in them and in the City of Baltimore; also a taxation amendment which will give the Legislature freedom as to the subjects of State taxation and home rule in the several counties, while leaving the Legislature open to grant the towns and villages the widest possible choice in the respective instances.

ADVICE FROM A FRIEND

A curious thing, if not a mysterious, is that a system in which not merely hundreds or thousands believe, as was formerly the case, but of the soundness of which tens of thousands are now fully convinced, seems to get no farther than the clubroom or the lecture platform. We do not pretend to have inquired exhaustively into the cause of the discrepancy between the popular acceptance of the Single Tax and the seemingly popular indisposition to apply its theories, nor would we venture to recommend a remedy for what appears to be a deplorable weakness in the movement. But it occurs to us, from all we can see and gather, that what the Single Tax movement is particularly deficient in is leadership that will assume forty years of educational propaganda to have accomplished its purpose, and go out after practical results—*Christian Science Monitor*.

BUSY IN DENVER

In another column is chronicled a few Denver activities. But every day brings some interesting news from this centre. On January 14 Clarence Darrow will speak at the auditorium, under the auspices of the Single Tax Association, his subject being the Single Tax. The luncheons held by the Colorado association at the Adams Hotel have been addressed by Edward L. Doyle, secretary of the United Mine Workers, Chester C. Platt, of

Batavia, N. Y.; Valjean Trimble of San Antonio, Texas, and many others.

Dozens of influential citizens who in Denver voted against the Single Tax measure have since seen the light and enrolled themselves in the association.

THE HEARINGS BEFORE THE MAYOR'S SPECIAL COMMITTEE

The hearings before the Mayor's Special Taxation Committee in this city have been most interesting. Many Single Taxers have appeared before the Committee. A running story of these hearings is promised for the next issue of the REVIEW from the pen of Miss Grace Isabel Colbron.

HENRY GEORGE

When he was aroused to heights of inspiration, it seemed as if he possessed a supernatural power. Then, resting, he would take up one of his favorite books and read in silence. There, always near at hand, and dotted with his reflections and annotations, were Gibbon's "Decline and Fall of the Roman Empire," Adam Smith's "Wealth of Nations," and Draper's "Intellectual Development of Europe." He knew them all by heart, and on occasions would read aloud and enjoy the pompous melody and rhythm of their composition, yet too modest to realize that he was their peer in the art of rhetorical expression. He believed in wholesome recreation, and it was not uncommon to see him distribute theatre passes to editors, reporters, secretary and printer's devil. Thus he worked on without thought of pecuniary profit and unconsciously earning immortality—EDWARD LANDE.

A PAMPHLET of 32 pages and cover profusely illustrated has been issued by the Fairhope Courier. It tells all about this Single Tax colony, its history, its institutions, its industries and resources, its prospects.

BOOK REVIEWS.

THE ETHICS OF CONFUCIUS.*

This work is admirably edited. One need not go to the Ancient Books edited by Confucius, the actual authorship of only one of which can be definitely ascribed to him, in order to get at the heart of his teachings. Here in this compact volume may be discovered all that the general reader needs to know of the teachings of one whose singular elevation of thought gives him a place beside Jesus of Nazareth as a moralist. In this work may also be found much of the teachings of Mencius, who following the lines of doctrines laid down by Confucius, enforced for a later century the elevated precepts of his more distinguished predecessor.

The views of Mencius on Land, Taxation and Trade have been long known to Single Taxers. The accomplished editor of this work, Miles Menander Dawson, has not neglected this phase of his subject. This with other paragraphs from Mencius is quoted:

"If in the market place, he levy a ground rent on the shops but do not tax the goods, or enforce proper regulations without levying a ground rent, then all the merchants of the empire will be pleased and will wish to have their goods in his market place. If at his frontier there be an inspection of persons but no import duties, all travelers throughout the empire will be pleased, and wish to make their tours on his roads."

Mr. Dawson says: "The foregoing quotation from the book of Mencius favors 'ground rent,' i. e., a tax upon the ground itself, now known as the 'Single Tax' as proposed by Henry George, or 'proper regulation,' by which is doubtless meant licenses for use—but not a tax on goods, i. e., upon personal property. Still less does he favor import duties."

Mencius did not see it all, but he saw much of it very clearly.—J. D. M.

*The Ethics of Confucius, the Sayings of the Master and His Disciples upon the Conduct of the Superior Man. By Miles Menander Dawson, with a Foreword by Wu Ting Fang. 12mo. 323 pp. Price \$1.50 net. G. P. Putnam and Sons, New York and London.

A BOOK FROM AUSTRALIA.

Truly the number of Single Tax books grows apace. Its bibliography is assuming really formidable proportions, and few of them are without merit of some sort. This work entitled "The Greed of Man" is by E. Herbert Shaw, late vicar of Alstonville, New South Wales, who is a newcomer to the fold, and who writes with fine facility. This work is addressed primarily to the clergy whom he accuses of neglecting the plain teachings of their precepts.

He urges the Christian Church to abandon its alliance with the institution of land-owning to the point of relinquishing all revenues derived from land rent. His plea is impassioned and eloquent. He goes even to the limit of providing forms of relinquishment to be supplied on application.

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Sworn to and subscribed before me this 21st day of Sept., 1915.

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