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The

SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

Full Report of the San Francisco Conference from the Official Minutes; Speeches of Guiterrez de Lara, Edwin Markham, and Others. Reports of Progress by Wayne Paulin, Signe Bjorner, E. J. Craigie, etc. The High Cost of Living, by A. G. Huie; News, Correspondence, Book Reviews, etc.

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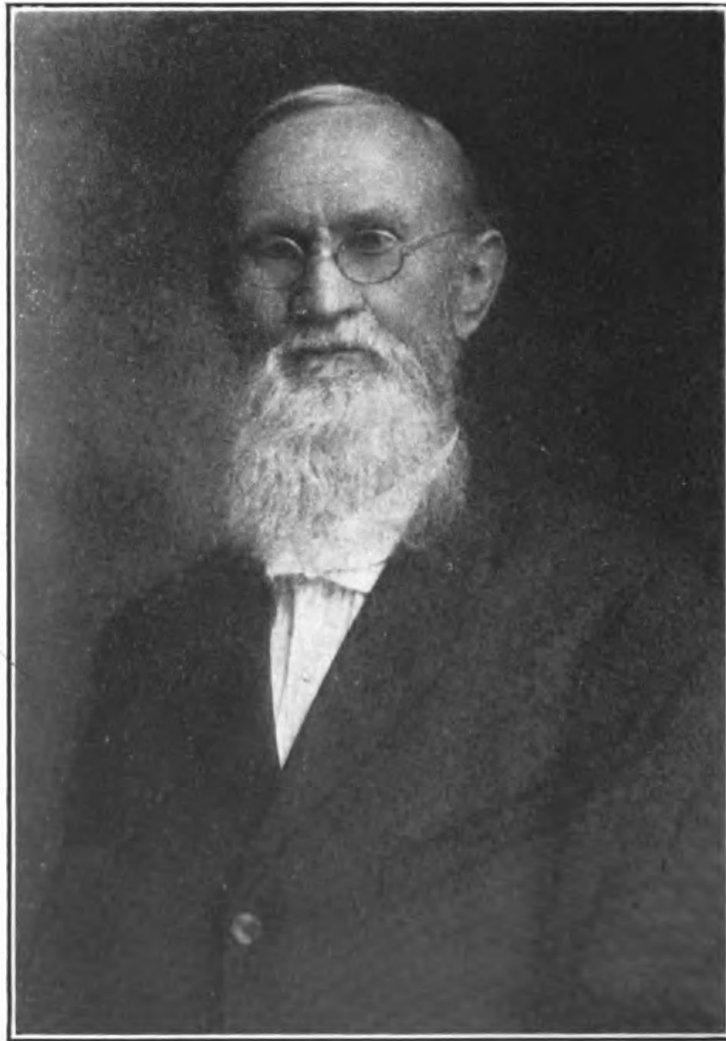
JOSEPH DANA MILLER, Editor and Publisher



TABLE OF CONTENTS

ACCOUNT OF THE FELS FUND CONFERENCE FROM THE SECRETARY'S MINUTES.....	<i>Mrs. C. E. Todd</i>	257
MONDAY EVENING'S MASS MEETING.....	<i>Stanley Boumar</i>	259
THE BANQUET.....		270
ADDRESS OF GUTIERREZ DE LARA.....		272
COMMUNICATIONS TO THE CONFERENCE SHOWING THE PROGRESS OF THE MOVEMENT. <i>Hon. J. J. Pastoriza, Wayne Paulin, Signe Bjorner, C. Macintosh, E. J. Craigie</i>		273
SPEECH OF S. P. ELIAS AT THE SAN FRANCISCO CONFERENCE.....		281
RESOLUTIONS.....		284
NIGHT LETTER TO HON. FRANK P. WALSH.....		285
THE PREVENTION OF WAR.....	<i>Byron W. Holt</i>	286
BI-MONTHLY NEWS LETTER.....	<i>The Editor</i>	292
PUBLISHER'S NOTES.....		294
THE FORTHCOMING SINGLE TAX YEAR BOOK.....		294
DEATH OF JAMES BELLANGEE.....		295
THE HIGH COST OF LIVING.....	<i>A. G. Huis</i>	297
MRS. FELS AND PARTY IN CALIFORNIA.....	<i>E. P. E. Troy</i>	302
CORRESPONDENCE.....	<i>Alex. Mackendrick</i>	304
HERBERT S. BIGELOW ON THE WAR.....		308
THE SOCIAL PROBLEM. BOOK REVIEW.....	<i>Alex. Mackendrick</i>	309
LIST OF SINGLE TAX ORGANIZATIONS.....		313
LIST OF JOURNALS.....		315





JAMES BELLANGEE

(See page 295)

THE SINGLE TAX REVIEW

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

FELS FUND AND SINGLE TAX CONFERENCE AT SAN FRANCISCO.

FROM THE MINUTES OF MRS. CLARENCE E. TODD,
SECRETARY OF THE CONVENTION.

In place of filling in the details in these notes of the San Francisco Conference so as to provide a running story, we present, with but slight modifications, the minutes as received. These, with the excerpts from a number of the speeches, give a not unfair impression of an interesting and successful Conference.—EDITOR SINGLE TAX REVIEW.

AUGUST 23rd, 10 A.M.

The meeting was called to order by temporary Chairman Daniel Kiefer, who paid tribute to the work of Joseph Fels which is now being advanced by Mrs. Fels. Mrs. Alice Thatcher Post was chosen permanent Chairman of the Conference. Sylvester McAtee represented Mayor Rolph in welcoming the members of the Conference to San Francisco and A. L. Cowell gave special greeting from the Panama-Pacific Exposition.

Mrs. Clarence E. Todd was then elected recording secretary of the Conference.

Mrs. Fels spoke in reference to the most effective propaganda for Single Tax work, and to the present world status of the Single Tax. A letter was read from Governor Hiram W. Johnson regretting his necessary absence, as were also cablegrams from John Paul and British co-workers, and from the Argentine Single Tax League.

Mr. Kiefer read a statement of receipts and disbursements of the Fels Fund Commission.

Dr. C. K. Hale asked just what the *Ground Hog* has been doing to justify expense of the Fels Fund in its behalf. Here followed a discussion of the merits of the Single Tax paper, the *Ground Hog*. Among those who spoke were: Mrs. Cridge, Mr. J. L. Howe, Mr. Edmund Norton, Mrs. Fels, Mr. E. O.

F. Ames, Miss Parker, Mr. Adelman. The discussion was postponed to 2 P.M.

Mr. Susuki, President of the Japanese Friendly Society, the organization which in Japan corresponds to the American Federation of Labor, was introduced to the Conference.

Mr. Troy spoke on the timber harvest tax, saying that it is not a Single Tax measure.

The meeting then adjourned to 2 P.M.

AUGUST 23rd, 2 P.M.

The Conference convened again at 2 P.M.

It was moved by Dr. Hale, seconded by Mr. A. T. Ames, that it be the sense of the meeting that the support of the *Ground Hog* be continued for six more months.

The Chairman accepted the motion on condition that it be understood that it was merely an advisory motion.

Mrs. Fels said that there was no question of future support of the *Ground Hog* by the Fels Fund Commission. Whereupon Dr. Hale withdrew his motion with consent of Mr. Ames. There was further discussion of the merits of the *Ground Hog* by Messrs. John McGauran, J. G. Wright, Isidor Jacobs; Mr. Kiefer asked for a fuller discussion and Dr. Hale's motion was re-introduced with Mr. Ames' amendment that the discussion be limited to half an hour. Dr. Eggleston, Mrs. Fels, Mr. Keegan, Mr. Jacobs, Mr. Post, Mr. McGauran and Mr. Hall then spoke.

The motion was amended to read: "Be it moved that it is the sense of this meeting that the support of the *Ground Hog* be recommended to Single Taxers generally." In this form it was carried.

Dr. Kallen, of the University of Wisconsin, spoke on Zionism and the Single Tax.

Reports were made by Mr. Calahan of Arizona, S. P. Elias of Modesto Irrigation District, C. E. Todd and E. P. E. Troy, for the California League for Home Rule in Taxation, Hugh Craig of Piedmont, Mrs. Lona Ingham Robinson, Judge Robt. L. Hubbard and Edmund Norton of Los Angeles. Mr. Kiefer read a letter from James H. Griffes, of Los Angeles. It was moved by Mr. U'Ren and duly seconded that the discussion raised by the reports be tabled till Tuesday morning. Carried. Miss Parker moved to reconsider the motion to lay on the table—motion carried. The matter was taken from the table. It was moved by Mr. Post, seconded by Mr. U'Ren, that Mr. Troy have the floor for five minutes. This carried. Mr. Troy spoke and Mr. Post followed, suggesting that reports of political campaigns come up as another part of the programme. Mr. Kiefer moved that a committee of three, including the chairman, be appointed to arrange a programme for the following day. The motion was duly seconded and carried.

The Conference then adjourned till 10 A.M., August 24th.

MONDAY EVENING'S MASS MEETING.

REPORTED BY STANLEY BOWMAR.

At the big mass meeting Monday Evening, the large Auditorium Hall was crowded. Isidor Jacobs presided.

Wm. S. U'Ren, the first speaker, describing the measure to be submitted to the people of Oregon, said that they did not intend to talk the fiscal side of the Single Tax; they were going right after the ground rents of Oregon for the people of Oregon. They may decide to go after the whole thing at one time, although their measure, as at present drawn called for only 90c. on every dollar of ground rent. Two-thirds of the revenue obtained from their measure, if adopted, they proposed to distribute amongst the taxing powers in the same proportion as the 1916 taxes will be distributed. The other one-third was to go into what would be called the Home Makers' Loan Society, the object of which was to help the young men and women who happened to be engaged in making homes, either in the city or the country districts. On these loans to home-makers no interest was to be charged the first five years. "We have subsidized," said Mr. U'Ren, "the ship owners and monopolists of every kind at the expense of those who want to make homes. Now we intend to reverse this situation and subsidize, encourage, the makers of homes."

Louis F. Post, Assistant Secretary of Labor, said that if Oregon adopted the measure it will have made much greater advance along Single Tax lines than any other part of the world. The measure was not ideal, but it made a long jump. Touching on the name "Single Tax," Mr. Post said it made little difference what the name was. Any man who would be hurt by the Single Tax would recognize it no matter what the name and those who would be helped by it would not recognize its value until they turned around and looked at it. After telling the story of Mr. H. F. Ring's conversion and of his early exuberant faith that he could convert all Houston to the Single Tax in a day—which he now knew he couldn't—Mr. Post closed with a short and brilliant explanation of how the taxation of land values would work out. We could not expect this measure to be quickly adopted. A lot of propaganda work had to be done. All forms of propaganda were like the old Scotchman's whiskies. "Some whiskies are better than others," the Scotchman said, "but all whiskies are good."

Dr. John W. Slaughter of London spoke on the conditions in England. Referring to the reports that English workmen were showing disloyalty by striking, he referred to the abnormal profits that many of the manufacturers had made, especially in the early stages of the war, as justifying dissatisfaction on the part of the men, whose wages had not increased to offset the growing cost of living. One of the instances he mentioned was the case of

a milling company in the south of England which paid in dividends since the war began, an amount equal to its capitalization! Taxes were becoming heavier and heavier. Everything, except land values, was taxed to the hilt, and as the British people had learned, in their famous budget fight of 1910, to appreciate the value of this source of revenue, there were hopes that the Government would be forced to turn to it at the end of the war. One big step had been made in the ending of the veto power of the House of Lords. "The British people are very slow to move, but when they do move," he said, "something had better get out of the way."

Oliver T. Erickson of Seattle spoke of the need of patience and persistence in our campaigns and said the criticism of the recent campaign in California should not be taken too seriously. It was not always practicable to fight for the Single Tax blood raw. He had fought for municipal ownership in his city because he felt there was no force so corrupt in our city life as the corporation. A straight Single Tax campaign in the State of Washington was impracticable. He thought Single Tax should be taken into politics. Club meetings were frequently ineffective. There came to them only those who were converted, not the new people.

Mrs. Fels, who was honored by a rising vote, counseled at this meeting as she did on several other occasions, straight Single Tax campaigns wherever practicable.

J. H. Ralston, J. Stitt Wilson and ex-Mayor Cotterill of Seattle also spoke, but very briefly on account of the lateness of the hour.

AUGUST 24, 10 A.M.

The Conference was called to order August 24, at 10 A.M. The Chairman called for a report of the Committee on programme for the day. Mr. Todd reported that the Committee proposed that discussion of propaganda methods be taken up August 24th, at 3 P.M., as a special order of business.

Here, at the suggestion of Mr. Kiefer, Mr. U'Ren read a motion which he will make at 3 P.M. The motion reads as follows: "Resolved, that it is the opinion of this Conference that Single Taxers should hereafter propose nothing less than constitutional amendments for the full measure of State-wide Single Tax, and that every such amendment should be sufficiently complete in detail to be self-operative, without further legislation after its adoption by the people."

The Conference then proceeded to regular business.

Mr. Todd read letters from:

1. Jas. G. Maguire, bearing the kind remembrance of Mr. H. W. McFarlane to the members of the Conference.
2. From the San Jose Chamber of Commerce.
3. From Wm. Kent in regard to the cutting of timber in Humboldt County.
4. From the Wellington, New Zealand, S. T. Conference and from members of the Delaware Single Tax Society.

On motion of Mr. Kiefer, duly seconded and passed, a letter from Mr. Hemingway in regard to Washington, D. C. was referred to a committee of three appointed by the chair. Messrs. John Salmon, Louis F. Post and Daniel Kiefer were appointed on the Committee.

On motion of Mr. Sample, duly passed, all other letters of length were referred to this Committee.

Mr. Kiefer read letters from Brand Whitlock commending the *Public*, from John Z. White on the Pueblo campaign, from J. J. Pastoriza advocating support of work in Pueblo by Single Taxers. Mr. Kiefer suggested that this recommendation be brought up at the afternoon session in the regular order of business at 3 o'clock.

Mr. Kiefer proceeded to read letters from the Single Tax Club of Pittsburg, from Mme. Bjorner of Denmark, from A. G. Huie of the Sydney, New South Wales' Single Tax League, and from the Single Tax League of South America.

On motion of Mr. U'Ren, duly carried, other letters, except the briefest, were referred to the Committee on Communications.

Mr. Kiefer read a transcription made by Will Atkinson from a Spanish letter, and then letters from J. Darien of France and from Herbert Quick.

On motion, time was extended indefinitely to Dr. L. Gutierrez de Lara, who spoke in behalf of the Mexican people, stating that the present Revolution, as well as the two preceding ones, was due to the system of feudal land tenure which has prevailed in Mexico; that is, in behalf of agrarian reform, and that the Revolution has already accomplished three results, (1) the closing of the Catholic Church as an exploiting organization, (2) the abolition of the old Federal army, (3) agrarian democracy. He prophesied that there will be no more so-called "strong men" in Mexico, but that there will be instead, a strong Mexican people. Questions were asked of Dr. de Lara, and Mr. Post rose to a point of order that time had not been extended indefinitely for the purpose of questions.

On request of Mr. Kiefer, Mrs. Anna de Mille, daughter of Henry George, rose to greet the Conference.

It was moved by Dr. Eggleston, duly seconded and passed, that a committee be appointed by the Chair to draft resolutions on the loss to the Single Tax movement in the death of Joseph Fels, and it was moved by Dr. Eggleston, duly seconded and passed that this, or another committee, be appointed by the Chair to draft resolutions endorsing the peace policy of President Woodrow Wilson.

The Chair appointed on the first committee, Messrs. Jas. H. Barry, of San Francisco, J. B. Howarth, of Detroit, and Bolton Hall, of New York, and on the second committee, Dr. Eggleston of San Francisco, Mrs. Lona Ingham Robinson of Los Angeles, and Otto Cullman of Chicago. It was moved by Mr. Kiefer, duly seconded and passed, that a committee be appointed to consider methods of assuring permanent peace, suggesting that Dr. Logan

be appointed a member and that the resolutions of this committee be brought up on August 25th. The Chair appointed Dr. C. I. Logan of Chicago, Chairman, J. Stitt Wilson of Berkeley, and Earl Barnes of Philadelphia, on this committee.

Mr. Post moved that except on a three-quarter vote the five minute rule be in order with one exception, that of Judge Jas. G. Maguire, to whom unlimited time should be accorded.

Mr. Kiefer made an amendment to this motion that the Chair be allowed to rule arbitrarily on time. This amendment was lost. The movement was then duly seconded and passed. The Chairman then announced that there would be a special session at 8.00 P.M., August 24th.

The meeting adjourned to reassemble at 2 P.M.

AUGUST 24TH, 2 P.M.

The order of the day was broken in order that Mr. Post make a motion that a committee be appointed to draw resolutions of recognition of the death of Mr. James Bellangee and of appreciation of his work. Dr. Eggleston suggested that the name of the late John S. Crosby be referred to the same committee, and Mr. Kiefer added the names of Mrs. Avery, and of Levi H. Turner of Boston, and proposed that all other names of Single Taxers who have died recently be passed to this committee. The motion was duly seconded and passed. The Chair appointed to this committee, Mrs. Lona I. Ingham Robinson of Los Angeles, Mr. P. Y. Albright of Fairhope, Mr. Bolton Hall of New York, Mr. Daniel Kiefer of Cincinnati, Mr. Stanley Bowmar of Chicago, and Mr. J. C. O'Brien of Boston.

The order of the day was then resumed. Mr. Albright reported for Alabama.

Judge James G. Maguire spoke, stating that in Henry George's time no one expected that by 1915, the Single Tax would reach the state of worldwide advancement now existing. J. G. McGauran, of Colorado, was called and found absent.

Mr. John Salmon reported for Washington, D. C. and Maryland.

Mr. R. N. Douglas of Iowa was not present and Mr. Miller spoke in his place. A report from Illinois was made by Dr. Logan of Illinois and by Otto Cullman, President of the Chicago Single Tax Club. Mr. McGauran of Colorado, spoke of the work in Denver and Pueblo.

Mr. J. B. Howarth of Detroit spoke for Michigan.

At 3 P.M. the matter of methods of propoganda came before the meeting. Mr. J. Stitt Wilson moved, and it was duly seconded and passed, that speakers be allowed ten minutes with extension at the will of the meeting.

The Chairman stated that discussion would be limited to two themes. 1st, a discussion of doctrinal bases, and, 2nd, a discussion of what we have a right to do in the future as Single Taxers.

Mr. U'Ren made a motion that in the opinion of this Conference, any

constitutional amendment intended to advance the Single Tax principle, in States that have the Constitutional Initiative, should be so complete in detail that it will be self-operative, without further legislation after its adoption by the people.

Mrs. Robinson, Mr. Post, Mr. Zant, Mr. Norton, Judge Hubbard, Mr. Craig, Miss Parker, Mr. Cridge, and Mr. Teel, spoke to the question. The motion was duly seconded and carried.

Mr. Troy read a letter from E. Yancy Cohen, written from Merriewold Park, in regard to making a Single Tax group in each political party. Here the Chair appointed Mr. Erickson in Dr. Eggleston's place on the committee, to approve the President's Peace Policy, as Dr. Eggleston had asked to be excused. Discussion was then continued by J. Stitt Wilson, W. S. U'Ren, Herman Gutstadt, John W. Slaughter, Louis F. Post, Walter P. Lowenstein.

Mr. Post moved this resolution:

Resolved, (1) That it is the sense of this Conference that the question of organizing the Single Taxers of the United States is ripe for consideration; (2) that a committee be organized for the purpose of considering this question; (3) that such committee consist of forty-nine members, one from each State and one from the District of Columbia; (4) that the committee be appointed on or before October 1, 1915, by the Chairman of this Conference in conjunction with the Joseph Fels Fund Commission; (5) that in case of favorable consideration, such committee proceed to a provisional organization of the Single Taxers of the United States; (6) that such provisional organization be based upon the Single Tax platform which was prepared by Henry George as chairman of the platform committee of the first Single Tax Conference, and adopted by that Conference at Cooper Union, New York, in 1891, and reaffirmed by the third Fels Fund Conference which was held at Boston in 1912.

This matter was made matter of special business for 9 P.M.

Mr. Kiefer asked the privilege of the floor for Mr. de Lara, who spoke of the financing of his book.

The Conference then adjourned to 8 P.M.

AUGUST 24TH, 8 P.M.

The Conference reassembled at 8 P.M. Order of business was a continuation of reports.

Reports from Oregon were made by Mr. Cridge of Portland, and I. H. Teel of Grant's Pass.

Mr. Kiefer reported for Ohio.

Prof. Earle Barnes reported for Pennsylvania.

Mr. Bolton Smith reported for Tennessee.

Mr. Oliver T. Erickson and Mr. Verral reported for the State of Washington. Mr. Rand spoke for Victoria.

Dr. J. W. Slaughter spoke for Western Canada.

Dr. Curry for Missouri.

SPECIAL ORDER, 9 P.M.

Mr. Post's motion of the afternoon session was again laid before the house, seconded by J. W. O'Brien. Messrs. Erickson, Salmon, U'Ren, Judge Hubbard, Prof. Barnes, Mr. Cridge, Mr. Troy, Mr. Post, and Mr. Norton spoke to the motion. An amendment was passed to vote on the whole resolution at once. Mr. Zion moved an amendment that there be not more members of the committee than one from each State and that all States need not necessarily be represented. Carried. The question of the whole resolution as amended was put and carried. The Conference adjourned till 10 o'clock, August 25th, to meet again at the Recital Hall, Exposition Grounds.

SPECIAL ORDER FOR 9 P.M., AUGUST 24.

The house was thrown open for the discussion of Louis F. Post's resolution which has been drafted to sound the sentiment of the Conference regarding the advisability of effecting an organization of Single Taxers.

Mr. Post read the resolution, which has been divided into six headings to facilitate discussion. He then explained that the Fels Fund Commission had thought it possible to formulate a more democratic means of administering the Fund than was provided in the present plan. Hence the resolutions.

Mr. Erickson of Seattle, took the floor and expressed the opinion that such an organization would do more harm than good because a centralized body could hardly adapt itself to meet the varying conditions in the several States.

Mr. Kiefer arose to explain that the Fels Fund Commission had been characterized as an arbitrary commission; and that Mr. Fels had hoped before his death to organize Single Taxers so as to make the administration of the Fund more democratic.

Mr. Erickson then continued. After paying tribute to the work of such men as Barry, Maguire, Leggett, Todd and Troy, who in spite of their self-sacrificing work had been criticized time and again, he suggested that the Fels Fund Commission should not feel hurt if its labors were often criticized. In conclusion, he expressed himself as in favor of leaving the administration of the fund in the hands of the present commission.

Mr. U'Ren expressed the opinion that a body of 40 men would never be able to accomplish anything. The leaders of the Single Tax movement are learning by their failures. After each failure, it is only natural that they should be criticized. He thinks the Fels Fund Commission is unduly sensitive when it heeds the criticism that it is undemocratic, as none of the critics have been able to offer a better plan. He suggested leaving the fund in the hands of the present commission.

Mr. Kiefer interrupted to ask the speaker what he would advise the Commission to do for instance in the case of the controversy between the Los Angeles and the San Francisco factions in the California movement.

Mr U'Ren replied that in his opinion the two factions should be left to

settle their own differences; and that after they had come to an agreement, the Commission could then consider the advisability of aiding them in their plans.

Judge Hubbard of Los Angeles, took the floor in favor of a compact national organization. He thought such a step indispensable to the furtherance of the movement; but would leave the administration of the fund in the hands of the present Commission. The national organization would act mainly in an advisory capacity.

Prof. Earl Barnes pointed out that while the tendency of the world today is toward collectivism, Single Taxers are working against the current in striving for absolute individualism.

He added furthermore that the Single Tax, like many other radical movements, tends to produce little more than "intensive pleasurable excitation" by discussion among its members instead of active propaganda work among outsiders. For the purpose of carrying on effective propaganda organization is necessary.

After paying a glowing tribute to Joseph and Mary Fels for having spent all their income except a small allowance for living expenses, in the promotion of the Single Tax, he pointed out that large masses of individualized wealth, such as several of the immense private foundations for educational purposes, are a distinct menace to progress; and he thought it possible that the Fels Fund itself might some day degenerate into such a menace unless the manner of its administration was made more democratic. Mr. Barnes then expressed the opinion that no great reform had been brought about by the backing of an organization.

Mr. U'Ren arose to point out that the Australian ballot and Initiative, Referendum and Recall, had been introduced in many States by the efforts of individuals working in harmony, but not bound together into any definite organization.

Mr. A. R. Cridge, after explaining that he had had wide experience as an organizer not only in Single Tax work, but for several fraternal orders also, expressed the opinion that organization among Single Taxers would facilitate the work. He advocated, first, however, organization by municipalities, counties and districts, and the formation of a national organization on that foundation. At present, Single Taxers must work through the Socialist, Prohibition, Labor Union or other organizations in order to gain strength. They should have their own organization, but the organization should grow from the bottom up, and not from the top down.

Edw. P. E. Troy compared the operations of the proposed commission of forty-nine members to the old convention system which has been done away with in many States. He thought the interests might organize to control such a commission. He pointed out also that the expense of assembling such a large body composed of members from each of the States, would pay the cost of a State-wide campaign for the Single Tax. He thought it better

to allow each State to follow out such plans of organization as it thinks necessary, and sees no need for changing the present system.

Herman Gutstadt failed to understand how anyone can oppose the plan for organization. The Australian ballot would never have been adopted in California if there had not been a strong organization back of it. California had a strong Single Tax organization 25 years ago with branches all over the State, and was as strong at that time as it is now. The machinery back of the popular legislation was organized labor. There would be no Home Rule League in California today if there had not first been a Single Tax organization.

Mr. Teel of Oregon, spoke in favor of organization and then asked the previous question.

Mr. Zant pointed out that it was contrary to parliamentary provision to ask the question after having spoken on it.

Before the Chair could rule on the matter, Mr. Teel withdrew his motion with the consent of his second.

Mr. Ericksen arose to point out that it was evident that the intent of the resolution under discussion was not entirely clear. He had opposed it because he thought it proposed a national organization. Others had handled the matter as though the object was local organization.

Mr. Post formulated the intent of the resolution as follows: Shall we abandon our past more or less planless policy or shall we endeavor to lay plans for a coherent organization from the bottom up? Is the time ripe for real organization? Has a change come over the situation that would make it possible to form a real organization in place of the paper organizations that always resulted from similar efforts in the past?

AUGUST 25TH, 10 A.M.

The Conference reassembled in Recital Hall, at 10 A.M. The Recording Secretary read the minutes of the preceding day. Reports of committees were in order. At suggestion of the Chairman, Mr. John Salmon, Mr. Post read the report of the Committee on Communications. The report was adopted. Mr. Erickson reported for the Committee to approve President Wilson's Peace Policy, and moved that the report be adopted. Carried. Mr. Salmon moved that this report be sent to the press. Amendment was made by the Secretary that the report be sent directly to the President. The motion was carried as amended.

For the Committee on Memorial Resolutions Mr. Post spoke in memory of Mrs. Susan Look Avery, and Mr. Kiefer added a short tribute to her democratic spirit; Mr. Albright and Mrs. Robinson spoke of Mr. James Bellangee, Mr. J. Z. O'Brien of Levi H. Turner, Mr. Norton of Mme. Caroline M. Severance, and Mr. Bowmar was called on to speak on other names, but said that none had been reported to him. Mr. Bolton Hall read a tribute to

Joseph Fels, as the report of the Committee headed by J. H. Barry. This report was accepted by rising vote.

Prof. Barnes reported for the Committee on Plans for Permanent Peace that the Committee was agreed that in the present state of international affairs, this is not the time for this body to take action on this matter. Adopted.

Mr. Bolton Hall reported for New York and New Jersey, and incidentally spoke of the colony plan.

Mrs. Fels spoke on the work of the women of New York. It was voted to hold an afternoon session. Mr. Post moved to reopen the question of organization. Carried. Mr. J. Salmon moved that this business be made special order for the afternoon session; motion lost. The Chair moved that the five minute rule apply. Mr. Post spoke to the effect that the question resolved itself simply into parts (1) do we want any organization whatever, municipal, state or national; (2) if so, what kind of an organization do we want. Mr. Post then moved that the first clause of the motion which had passed the previous evening be taken up separately at this time, as he was convinced that there had been a mistaken idea, in that he had not intended to propose any special method of organization. Mr. Post said that something must be effected in the nature of democratic organization. Mr. Gutstadt moved an amendment that a special form of organization be considered. The Chair ruled that this amendment was not germane. The first clause of the motion in question was read and passed by the house. Mr. Post's motion that the second clause be adopted, was carried.

Mr. M. L. Gable moved that the Chair appoint a committee of five to report to the afternoon meeting a method of organization. Mr. Norton seconded the motion. A motion to act as a committee as a whole on the matter was lost. Mr. Salmon moved a substitute—that a committee of five be appointed by the Chair, to confer with the Fels Fund Commission in regard to the best methods of Single Tax organization. This was carried.

Mr. Cowell announced that the Y. M. C. A. Assembly Hall might be used by the Conference for the afternoon meeting. Mr. Kiefer's motion to adjourn at 12.30 was carried.

Invitations were now read to the Conference for next year's meeting from Baltimore, Niagara, New York City, Providence, R. I., Cleveland and Detroit.

Those were asked to stand who could attend at each city and the result was as follows: Baltimore, 10; Niagara, 9; New York City, 6; Providence, 9; Cleveland, 4; Detroit, 7.

Mrs. Robinson moved that there be a committee of ten, five of whom should be appointed by this body and five by the Chair, to discuss organization with the Fels Fund Commission. Mr. U'Ren moved to lay this matter on the table indefinitely. Carried.

Mr. Troy moved that the Chair appoint a committee to investigate the

application of the Single Tax to timber lands and to report their findings to the Fels Fund Commission as soon as possible, suggesting the names of W. S. U'Ren and Mayor Cottrell, of Washington. Carried. Mr. Post suggested that Mr. Murphy be on this committee. Mr. Post moved to make this a committee of five. Carried. Mr. Salmon suggested that Mr. Troy be appointed on this committee.

The meeting then adjourned to 2 P.M., to meet in the Y. M. C. A. Building.

AUGUST 25TH, 2 P.M.

The Convention reassembled at 2 P.M. The Chair appointed a committee of E. P. E. Troy, Louis Murphy, W. S. U'Ren, Adella M. Parker, Wm. Kent, to investigate the application of the Single Tax to timber lands.

Discussion was then reopened on the subject of methods of propaganda. Mr. J. Stitt Wilson was called upon to speak as he had said that he had further engagements for the afternoon, but he was not present.

Mr. Kiefer read a letter from the San Diego Single Tax League, urging a straight Single Tax measure for California. Mr. Wilson was now present, and spoke in behalf of a land movement in California. Mr. Jacobs spoke in behalf of Home Rule in Taxation. Miss Parker urged that we note that the socialist point of view, that every man should have what he produces, is exactly what Single Taxers urge. Mr. Norton spoke for a straight land platform. Mrs. Robinson reported the sentiment of the Los Angeles League. Mr. Salmon spoke for the taxation of land values. Mr. Cridge urged organization in the by-ways. Mr. Lowenstein spoke for Single Tax straight. Mr. Zant spoke in favor of Home Rule in Taxation. Mr. J. G. Wright spoke in favor of sending men into the by-ways to urge the land for the people. Mr. Cullen spoke in behalf of teaching Single Tax to the young. Mr. Post spoke for Home Rule in Taxation and for all other steps necessary to the advancement of the Single Tax. Resolution: That the question of the character of political campaigns be referred to the Single Taxers of the political subdivisions respectively to which such campaigns from time to time relate. Carried.

Mr. Salmon made this motion:

Resolved, by the Single Tax Conference, that we recommend the separate assessment of land, and the publication of assessment rolls by States and municipalities. Carried. Mr. Salmon moved: Resolved, That whereas the present system of general taxation has failed, producing the grossest inequalities, and

Whereas, taxes should be levied only according to benefits conferred; and, whereas, site values alone shows the benefit conferred from Government activities, and

Whereas, rent being the product of site value bears all taxes in the last analysis; therefore,

Be it resolved, that a direct Single Tax on rent would simplify adminis-

tration and promote equality, and we recommend its adoption as soon as possible in all States and municipalities.

Amended to the effect that copies be sent to all papers by the Secretary. Carried.

Mrs. Fels spoke urging that the Single Tax be not veiled. Mr. McGauran reported on the effect of work in Pueblo.

Mr Troy moved that the Joseph Fels Fund and Single Tax Conference at the Panama-Pacific Exposition at San Francisco, extend greeting to Dr. W. E. Macklin at Nanking, China, and thank him for the Single Taxers of the world for his translation of "Progress and Poverty" and Henry George's "Protection and Free Trade" into Chinese, and for his many Single Tax pamphlets printed in Chinese, and be it further resolved, that we congratulate Dr. Macklin and other brethren in that country on the progress which the Single Tax has made in China.

Mr. Kiefer suggested that all reports and letters not read be officially acknowledged by this body.

Mr. J. Z. O'Brien moved that this Conference place a tablet on the house where Henry George wrote "Progress and Poverty." The motion fell, as there was no particular house where he wrote this book.

Mr. Norton moved that this Conference urge that the Modesto Circular be no longer circulated. The motion was tabled.

Mr. Teel made this motion:

Resolved, That the members of this Conference hereby express their grateful appreciation for Mrs. Post's excellent service as its presiding officer, and to Daniel Kiefer for suggesting her name for that position; to Mrs. Todd for her effective work as Recording Secretary of the Conference, and in keeping the record clear and up to the minute at all times; to Mr. Todd and his committee for their full and complete plan and arrangement of the programme and work of the Conference; to His Honor, the Mayor of San Francisco, and to the management of the Exposition and to the Single Taxers of California, for their hospitable welcome and for many courtesies extended to this Convention. Carried.

Motion to dispense with reading of the final minutes carried. Mr. Jacobs moved that the Chair appoint a committee of three to draw up resolutions of appreciation of the work of Mr. Frank Walsh, and to send them to him. Carried. The Chair appointed Mr. Barnes, Mr. Post, and Mr. Kiefer on this Committee.

Mr. Post moved that this Conference express satisfaction and gratification with the editorial and business management of the *Public*. Carried.

Mr. Kiefer moved that appreciation be expressed of the work of the SINGLE TAX REVIEW and the San Francisco *Star*.

The Conference then adjourned.

THE BANQUET, AUGUST 25th.

The National Single Tax Conference and meeting of the Joseph Fels Fund was brought to a brilliant close on Wednesday evening by a banquet at Campi's. Louis F. Post, Assistant Secretary of Labor, was toastmaster.

Introducing Mrs. Mary Fels, Mr. Post said: Mr. Fels was the only man of modern times who, a large money earner himself, devoted all his wealth to the cause he believed in, and gave his life to. No person could be a more appropriate speaker for the evening than Mrs. Fels.

Mrs. Fels said Mr. Fels was an ideal democrat. Kings and waiters were all the same to him. He would shake hands with the stewards on the liners, and the whole conduct of his life indicated that he felt that if anyone had to apologize it was he and not the workers—apologize for possessing wealth he knew he had not earned. Many amusing incidents could be related to illustrate his life outlook. Rich people were not good enough for him. They were often poor company.

Mr. Post here presented the medal from the Panama-Pacific Exposition to Mrs. Fels.

Mr. Post now introduced Mr. Bolton Hall, who said:

I have very little to say, but perhaps a story I will tell will "say something." Here is my story, in memory of James T. Barnett: A man had a herd of half-starved cattle; over the fence there was a rich pasture. The owner, being charitable, put grass through the fence. Someone suggested taking the fence down, but the owner replied, "I don't think pasture will cure all the ills these cattle are heir to. Quit your suggesting and help me pull grass for the hungry calves." The moral is that housing, tenement regulation, palliatives of any kind are feeding the grass through the fence.

J. Stitt Wilson, the next speaker, said: All the people looking and working for freedom should find a common ground. A farmer who knew cows, horses and sheep, was sure there was no such thing as a giraffe. In the same way, some people are positive there is no such thing as a Socialist-Single Taxer. There is. I am one.

Living in a democracy, the speaker continued, we will not need brute force as a solvent but political action; also we need a revolt of women, maybe even a revolt of the children. Touching on co-operation, he said:

Social beings must co-operate. I am an individualist as well as a Socialist. But I would rather go to hell with my fellows than to Heaven alone!

Alice Thacher Post, Chairman of the Conference, was the next speaker, and gave to the audience a beautiful, colorful picture of what our political economy phrases, translated into life, really mean. "We should begin," she said, "by taking the land, the natural resources, terminal facilities, franchise values—what dead, colorless phrases! But when we have learned to think of these phrases, we must remember the grass and flowers of the earth, the cascades, the rivers wide and deep, sweeping to the ocean. Without these

life would be nothing, and it is this message of what the earth, warm and friendly, responsive and beautiful, will give to us and our children, abroad or at home, and even to our brethren of the past—it is this message that we must bring to the people.”

James H. Barry, of the *San Francisco Star*, said he had the honor to set type on the author's edition of “Progress and Poverty.” With all of the other intelligent printers he had wondered what license Henry George had to write a book. After George had marked the proofs until the printers couldn't read them, they used to remark: “Ah! who will read that book but that little red-headed ‘son-of-a-gun’ himself.” Every broken down printer claims to have set type on “Progress and Poverty,” but the speaker never took that as personal! He didn't consider himself a broken down printer!

Telling how he became a Henry George man, Mr. Barry said: Judge Maguire once brought to my office an article. I said I could not print it because it favored confiscation. We did print it, but with a note of explanation, saying that it would be answered later. We slunk out and bought a copy of “Progress and Poverty.” That article of Judge Maguire's was never answered!

Mr. Oliver T. Erickson, President of the City Council of Seattle, spoke on the question of getting support from all types of organizations, and illustrated his point with this story: A boy dropped potatoes down the chimney of an old woman's hut. He peeped in the window. The old woman was thanking the Lord for the potatoes. “The Lord did not give them to you,” called the boy. The old woman replied, “I prayed to the Lord for them, and I don't care if the devil brought them.”

Mr. Post, introducing Dr. John W. Slaughter, of London, told Judge Maguire's story of “seeing the cat.” Judge Maguire saw a crowd around a window, looking for a cat in a picture. The enthusiastic crank in the crowd said, “Don't you see the claw, the face, etc.,” and at last he did see them, and could see nothing else. The cat got him and it got Dr. Slaughter when he lived with Mr. and Mrs. Fels in London. Dr. Slaughter made fun of the five minute rules of the Conference. He felt like the cabby who met a funeral procession and shouted “why don't you wait, your party ain't in a hurry!” He also offered some new Commandments: 1. Let another Single Taxer live. 2. Thou shalt work for a Home Rule Amendment if thou wantest to. 3. Don't argue.

Dr. Gutierrez de Lara, author of the “Mexican People and Their Struggles for Freedom,” said he felt somewhat like the old Mexican who became ill because everyone told him he was sick. When he (de Lara) came to the U. S., the first man said, “you Mexicans are lazy;” the second said “you don't work;” the third, “you're hopeless.” Booker T. Washington said in a lecture: “Mexicans are worse than the negroes.” Mexicans portrayed in books on Mexico were not like any of the natives he had ever seen.

Mr. W. S. U'Ren, Mr. J. B. McGuaran and Mrs. Lona Ingham Robinson also spoke.

SPEECH OF EDWIN MARKHAM.

I will not call you ladies and gentlemen. I know you too well for that. Henry George has always been to me one of the supreme heroes of humanity. There are patriots you know of countries—patriots belonging merely to their national allegiance; then there are others who rise to a high and beautiful atmosphere and look upon the human race as one family. These are patriots of humanity.

Now, without detaining you very long, I will read to you a verse of mine which I have been asked to read. It is entitled "A Comrade Called Back."* If Henry George had been the one at that time in my mind the poem should have been directed to him. It was instead written for one of the noblest men that has ever appeared upon this planet; a man who is known to every one of you.

I am not so specially concerned about the particular kind of dogma or doctrine that a man holds, so long as he holds to it with all his soul. The great trouble is that the most of us are too comfortable ourselves to take a vital interest in our pressing social problems. Ernest Crosby is the exception. Crosby, poet and reformer, died January 3d, 1907. He is one of the beautiful memories of my life. I like to look back on that high erected spirit, that beautiful face so perfectly frank and so absolutely concentrated on something bigger than the individual. Little souls, you know, are concentrated on themselves. We must become concentrated on something bigger than ourselves in order to live a true human life, and that was the case with this beautiful spirit that I shall never forget until the River of Death closes over me.

**ADDRESS OF GUTIERREZ DE LARA ON "CONDITIONS IN MEXICO,"
BEFORE THE CONFERENCE, TUESDAY, 24th.**

Mr. de Lara said he came from his brothers in Mexico who were trying to solve the land problem for their country. In the United States we had the ballot by which sociological problems can be settled, but in Mexico they had the same problems, more pressing, but they did not have the ballot. It had been absolutely refused them. They were compelled to appeal to revolution.

It was wonderful to see how in the history of Mexico, since the conquest of Spain, all social movements ran round one pivot, the land question. Five years ago, four hundred families controlled the great bulk of the land and allied to them were all other privileged classes. They were supported by the psychological force of the Catholic Church. The Catholic clergy used their religious influence to hold down the large majority of the people. They preached submission.

* A Comrade Called Back. (See any authorized edition of Markham's Poems).

Referring to Carranza, Mr. de Lara said that he may have done well or badly, but that did not concern him. What have the people accomplished? That was the question. Answering his own query the speaker said, the people had overthrown the Catholic Church. The bishops had fled. In San Antonio, where he had recently been, there were twenty-three bishops—the “whole gang were there.” The priests of Mexico had grown rich at the expense of the common people, but the common people had now kicked them out. Still the majority of the people were Catholics and would continue to be, but they are going to have no more mediaeval superstition in the name of religion. These things had not been accomplished by Mr. Carranza or Mr. Villa or by Madero, but by the common people. In the old times, everywhere you could see being taken for the army the strongest men—taken from their wives and families. That system was gone. Now men fought for Mexico because of their will to fight, not because they were forced to. Today the lands of Mexico were in the hands of the people. The farm products do not now go to a few land owners, but to the man who tills the soil. The feudal class was gone, but they had the speculator, and these speculators are the men who are making all the trouble in Mexico today.

In reply to a question with reference to Villa, the speaker said he had proved a wonderful organizer and fighter, but the propertied class had got his ear. They backed Villa. One Los Angeles wealthy man gave Villa \$5,000,000 in one day. This was the beginning of Villa's defeats. He became a strong man, an iron leader. But the day of the strong man in Mexico was gone. The people were awakening to their own power. Never in history has a revolution been the work of one man. It has always been a social growth. Revolution was always the work of purification. So it was in Mexico. Americans should not be impatient. Mexicans were not impatient of American revolutions—and reforms!

The present revolution would bear wonderful fruit—the people would reap the harvest. In the two previous revolutions, the fruits had been lost to the people because of foreign intervention. Now Europe was too busy to bother about Mexico, and the United States, with Wilson at the head, could be trusted. If they were allowed to finish this revolution, violence in Mexico would be a thing of the past.

**COMMUNICATIONS TO THE CONFERENCE, SHOWING THE PROGRESS
OF THE MOVEMENT.**

HON. J. J. PASTORIZA.

I regret exceedingly that my duties as tax commissioner prevent me from remaining in San Francisco so as to be present at the Convention, or rather Single Tax Conference. No doubt everyone who attends the Conference has been a reader of the *Public*, and therefore is posted as to the

progress of the Houston plan of taxation up to the time of the suit which was filed by five land speculators of the city of Houston. They succeeded in getting an order from the Court, instructing me to assess all forms of property according to the Constitution. This I have done, but the people, that is, the taxpayers, decided differently. (The great majority, while accepting our full valuation on lands, stubbornly resisted the assessment of buildings at their full value. So I have about decided, as chairman of the board of appraisement, to listen to the voice of the people rather than to the order of Court, and when the assessments for 1915 are completed, I rather suspect that land will be assessed at its full value and buildings at from forty to fifty per cent. of their value, and while we have made a great effort to assess all forms of personal property this year, I firmly believe that next year there will be no personal property assessed that was exempted under the Houston plan of taxation. This is the will of the people, and certainly coincides with my desire.) If the aforesaid five tax kickers don't like what the people have decreed why I will then give them another opportunity to file suit to destroy the "people's plan" of taxation for the City of Houston. The only difference between what I call the "people's plan of taxation" and the Houston plan of taxation is that under the people's plan of taxation, the buildings will be assessed at 10 or 15 per cent. higher than they were under the Houston plan of taxation, while the personal property exempted by the Houston plan will still be exempted by the people's plan. An amusing thing about it all is, that the very fellows who filed the suit against the Houston plan, when they found out that they could not get their land assessed at less than full value, took an oath that their buildings were not worth more than 25 to 50 per cent. of their real value. Some of them assessing at 25%; some at 40%, some at 50%. Not one of them assessed their buildings at over \$.50 on the dollar.

PITTSBURGH PROMOTES PROGRESS IN TAXATION.

WAYNE PAULIN.

In 1910 Pittsburgh had one of the most inequitable systems of taxation in the country. There were three classifications of real estate, urban, rural and agricultural. Urban embraced the closely built up district and was assessed at full value. Rural embraced the suburban districts and was assessed at about two-thirds of its value. Agricultural embraced large tracts of vacant land which was assessed at half its value. Aside from this each ward of the city was a government unto itself regarding the conduct of the schools. The school directors of each ward had absolute control of the collection and expenditure of school funds. As a result each ward in the city had a different school tax rate, and as the number of children in each ward was not proportionate to the assessed valuation, the school taxes were

inequitable. An analysis of the above system showed that as usual the burden fell heavily upon the small home owner, whereas the owners of vacant tracts escaped lightly. Further, an Act of the Legislature exempted from taxation the real estate of the Public Utilities within the city.

The awakening came in 1909 when the Pittsburgh Board of Trade launched a movement to abolish the three classifications. Other civic organizations joined in the demand for tax reform so that in 1911 the Pittsburgh Civic Commission, the Allied Boards of Trade, the Chamber of Commerce, the Pittsburgh Teachers Association and the Federation of Women's Clubs massed their forces before the State Legislature and secured from it abolition of the classifications and a new school code which provided a uniform school tax rate throughout the city. A bill was also put through exempting machinery from taxation in second class cities. This latter enactment was the beginning of the policy of exempting industry from taxation, which was closely followed up in 1913 by what is known as the Graded Tax Law for second class cities.

Shortly after the Legislature of 1911 adjourned, the Pittsburgh Civic Commission began a thorough analysis of the taxation system of the city with the end in view of lifting the burden of taxation from industry and placing more of it upon the great land holders of the city, who were impeding the city's progress by holding the land at prices prohibitive to industries and residents. To bring about this result the committee which made the investigation, recommended that all buildings in the city be taxed at a rate 10% less than land values the first year, 20% the second year, 30% the third year and so on until the tax rate on buildings would be one-half that on land values, at which time it was expected that the plan would have so far justified itself, that at one more step buildings would be entirely exempted from taxation. The report of the committee, together with its recommendation, was printed and widely circulated. The attention of Mayor Magee was enlisted and his support to a bill embodying the recommendation of the committee was secured, so that in 1913 the bill was introduced into the Legislature as an administration measure. However, before passage it was found necessary to modify it so that instead of reducing the rate on buildings 10% each year it was reduced 10% each triennial assessment or every three years. In this shape the bill was passed, and became a law. Effects of the law were almost immediately apparent, many properties which would not have paid a sufficient return under the old system were built upon and improved profitably under the new, so that in 1913 and 1914, while other industries of the city lagged, the building business flourished. However, the effect was also felt by the large land owners who set about to secure the repeal of the law. The support of our stupid Mayor, Mr. Armstrong, and his majority in the City Council was secured for the repealer and as a city administration measure it was passed by the Legislature of 1915, against the determined and stubborn opposition of the Pittsburgh Civic Commission, the Allied Boards of Trade,

the Pittsburgh Realty Owners Association, the North Side Chamber of Commerce, the Pittsburgh Single Tax Club and other organizations. Fortunately, however, for the City of Pittsburgh, Pennsylvania for the first time in many years, has a real Governor, who vetoed the repealer. In vetoing the bill Governor Brumbaugh said: "This bill is a repealer. It applies only to cities of the second class. It repeals the Graded Tax Law in these cities. The present tax law, passed in 1913, makes a separation of land and of buildings for taxable purposes, and reduces triennially ten per cent. the tax on buildings until the minimum of 50% is reached.

"The act of 1913 was urged by all parties in interest. This repealer is opposed by the largest group of protestants that have been heard on any bill. It is advocated by those now in charge of the fiscal policy of one of the two cities concerned.

"Inasmuch as there is such a conflict of opinion, and inasmuch as the law has scarcely yet been tried, it is well to allow it to operate until a commanding judgment decrees its fate. Let the people concerned study freely and fairly the operations of the present law and, if found after two years to be inadequate to the needs of the cities or unfair in its provisions, it can then be repealed. To disturb it now when a preponderance of opinion favors it is unwise. For these reasons the bill is not approved."

Whether or not the bill will have to be defended before each successive Legislature until 1926 is a matter of conjecture; however, it seems reasonable to suppose that with each additional 10% exemption the large land owners will feel the pinch more seriously and will make redoubled efforts to secure the repeal of the measure. But this activity should be more than offset by the support enlisted throughout the city by the beneficial results accruing to the actual operation of the law. To this also should be added the support of two or three friendly newspapers and an active body of favorable opinion among the civic organizations.

THE MOVEMENT IN DENMARK.

SIGNE BJORNER

Since we are not to have the privilege of a personal representation at this gathering of fellow workers, to whom the Henry George disciples in Denmark send their very best wishes, let this report carry some evidence of our modest efforts.

Since 1887, when Henry George ideas were first brought before the Danish people, by Jakob E. Lange, in a series of weekly articles in *Hojsholebladet*, a periodical which has later given much space to this subject, thousands of articles, speeches and discussions have kept the name of Henry George and the principles he stood for before the public.

After the first common interest in the subject had waned and the first passionate opposition had subsided, there was a period of quiet growth. A

small number of faithful disciples kept up the literary work. J. Lange and one or two others gave lectures and kept up the discussions. Several of the leaders of our High Schools—which are free institutions, conducted independently—had been possessed by the views of Henry George, and year after year these schools sent out young men and women whose minds had been imbued with these views. In certain parts of the country, where this quiet propaganda had its centers, societies were formed. In 1902, when the present Henry George Society was formed by a small group of men from different parts of the country, the propaganda took on a new phase. In connection with the leaders of the newly organized small farmers' movement, Mr. Sophus Berthelsen, a young lawyer of great ability, brought new energy into the movement and gave excellent support to J. Lange, who was still pushing the cause, as he had been from the first. The Single Tax periodical, *Ret*, was started by Mr. Berthelsen, with the support of the Henry George Society, which organization in the course of a few years gathered in those who had been won to active interest by the educational work of the pioneers. A number of new lecturers and writers came forward, and, with the small means at its disposal, the society helped along the good work.

Then, in 1909, came a new force to help us, when Joseph Fels, on a visit to Denmark, gave us his spirited example, sensible advice and financial support. The different institutions of the movement were brought into closer co-operation. A central office was established in Copenhagen, to be supported by the Fels Fund. A commission to take charge of the Fund was elected, and now the propaganda work was carried on on a much larger scale, though much along the same lines. Especially the newspaper work took on larger dimensions, so that clippings from practically all the newspapers of the country brought back items and articles sent out by the office. This office has been kept up since, now mainly supported by the Henry George Society, which has a membership of about 3,000, in 82 leagues all over the country. The Society now publishes its own periodical, a fortnightly paper called *Den lige Veg*, edited by member of "Yolkebinget," Dr. Phil. Starcke. Meantime the monthly, *Ret*, has won such support on its own merit that it carries on its educational work independently, in the charge of Mr. Berthelsen.

Moreover, the small farmers, through the programme of their organization, which numbers 40,000, demand the solving of the land and the labor question by means of taxing land values and untaxing industry, thus deliberately making Henry George's proposition their own. The movement, as represented by the Henry George Society and the Small Farmers' League is, of course, non-partisan. But several political parties have taken up a measure of our proposal, in proportion, of course, to the liberality of their platform. The present government party, the radicals, are in strong support, urged on particularly by the rural contingent.

During the first term of its government, the radical party carried and completed a sample valuation of land values. A bill was brought forward

proposing separate valuation of all land values, with a view to changing the real estate taxes to land values taxes. This has not been carried, as the former Landsting, then ruled by land monopolists, opposed the bill, but it is expected to be taken up presently.

The whole land question will loom up in connection with the tariff revision, which normally should take place next year. The large majority of our people are absolute free traders and the abolition of duty taxes necessitates considering the taxation of land values. The difficulties of the present situation, which requires strong co-operation of all parties for the preservation of peace, keeps the government from urging, at present, such measures as would be likely to break into present party arrangements and result in new party alignments. Therefore it is quite possible that the whole question, land and tariff reform, will have to wait until conditions outside are more favorable.

But since our new charter amendment, which was given this June 5th, has deprived the large landowners of their special political privileges and given equal suffrage to all men and women, we can afford to wait until the time is ripe, always hoping that we may prove ourselves worthy of the peace we are having by faithful adherence to just principles and consistent progress toward the light of freedom.

THE MOVEMENT IN SOUTH AMERICA.

C. MACINTOSH.

Progress here is now being made along satisfactory lines.

The oldest of the present day advocates of the reform is Dr. Felix Vitale, of Montevideo, followed by Dr. Manuel Herrera y Reissig, also of Montevideo.

In Argentine, the movement is of recent date—but its progress has been very gratifying. Propaganda work was being carried on by Mr. Robert Balmer, a Canadian and Mr. Charles N. Macintosh, a New Zealander. The work done by these two began to take root. Later the late Joseph Fels kindly placed, through the Spanish League, literature in Spanish and the sum of £30, at the disposal of the latter. The outcome was the formation of the "Liga Argentina para el Impuesto Unico."

This organization has its headquarters in Buenos Aires, at 56 Calle San Martin.

The outstanding features of the South American movement are:

1. The steady support given to the taxation of land values in the Brazilian Province of Rio Grande do Sul. The Governor of that Province, Dr. Borges de Madeira, is a staunch and declared supporter of land value taxation.
2. The adoption by the Chambers of the Legislature of Uruguay of a law taxing the Dept. of Montevideo on the value of land, as distinct from

the value of land and improvements, thus applying the same system of taxation to the Capital as rules in the rural areas of Uruguay, i. e.: The land tax is there levied on land values only.

3. The adoption for the year 1916 of Taxation of Land Values in the rural parts of the Province of Cordoba as the basis of raising the provincial revenue required to replace the amounts derived in former years from taxes on cattle, grains, skins, etc. The Minister of Finance of the Province of Cordoba, in introducing the bill, already approved, promised that during 1915-1916 the valuation of the land as apart from improvement will be made in the municipalities of the Province and that for the 1917 income, the provincial authorities will be able to levy the provincial tax in rural and municipal areas on the basis of the value of the land as apart from improvements.

In Buenos Aires, the Liga Argentina para el Impuesto Unico has promoted meetings of the representatives of most of the leading organizations with the object of taking joint action in elections for the Municipal Council and for representatives in the Legislature. The League is well organized, directed by men who understand the question and its difficulties; while each Sunday public meetings are addressed by various members of the Society.

With a view to operating in a wider sphere on this continent, the *Comite Sud Americano para el Impuesto Unico* has been formed, with headquarters in Buenos Aires. Dr. Felix Vitale is president, with Ingeniero Angel Silva (Argentina), Ingeniero Luis Lavadenz (Bolivia), Sr. Octaviano Alves de Lima (Brazil), Dr. Manuel Herrera y Reissig (Uruguay), as vice presidents, with Sr. A. de Queiros Telles, Jr., as secretary. This committee is pushing the discussion of fiscal systems in the various republics of South America and endeavors to form Leagues in each Republic.

THE MOVEMENT IN SOUTH AUSTRALIA.

E. J. CRAIGIE.

The Single Tax League of South Australia desires me to convey fraternal greetings to the Single Taxers who will assemble at San Francisco, and trusts that the gathering will be very successful, and be the means of providing a source of inspiration for all those who are privileged to attend.

The propaganda on our part takes various forms. Chief among them is the writing of letters to the daily papers, a weekly letter to the country press, open air meetings each Sunday afternoon in the Botanic Park, and addresses in halls before members of literary, debating and trade societies. The newspaper work is very important, as in this way we reach a lot of people, and the requests which we get for literature and for further information on the Single Tax question is sure proof that the letters are read, and doing good work.

Special propaganda work is undertaken in connection with Land Values Rating for Local Government Purposes. First we send literature explaining the principle to every member of the Council, accompanied by a leaflet dealing with the machinery clauses of the Land Values Assessment Acts. We endeavor to get the Councils to agree to a poll being taken, so that ratepayers shall have the opportunity of saying how revenue for local government purposes shall be raised. If we are successful in this respect, a tentative assessment has to be prepared showing the rates now paid by each citizen, and the amount each would pay under land values if the poll should be successful. This assessment must be open to the public for at least 21 days before the taking of the poll. We go through these tentative assessments and take the names and addresses of every ratepayer whose rates will be reduced under the proposed system, and send them a post card stating the amount of rates now paid, also the financial gain to them in the event of the poll being carried. Literature explaining the principle is sent to every person on the roll, and we urge the people to go and record their votes.

As a result of our work, twelve municipalities in South Australia are now raising all their revenue from land values only, and we are hopeful that others will fall into line at the elections next December.

The Land Values Assessment Acts have been hedged around by all sorts of restrictions to prevent the system being adopted. This was done by the Landlord party in our Upper House which is elected on a property qualification. Before the poll can be effective, at least 25 per cent. of the actual ratepayers on the roll must vote in the affirmative. Then again, the power of deciding whether a poll shall be taken rests entirely with the Council. Every other ratepayer may desire to effect the change, but should the members of the Council be antagonistic, they can block the will of the people. We are endeavoring to secure an amendment of the Act from the present government.

In connection with our State revenue, we now levy one-half penny in the pound ordinary tax on land values, an additional half-penny on all estates over £5,000, with 20 per cent. extra added for absentees. An absentee is one who for a period of 12 months is absent from the State. The total amount of revenue collected from land values during the year was £141,807. We are hoping that in the future a larger proportion of revenue will be collected from this source. At the last general election in March last, the Labor party secured a majority of representatives in the House of Assembly, and their taxation proposals provided for an increase in the land values tax on the all round principle, coupled with the abolition of certain stamp duties, the lifting of the income tax exemption from £200 to £300; and the reduction of the railway freights and fares, the deficiency to be made good by making the interest on the capital cost of construction a charge on land values. We shall use every effort to see that the government fulfil their pledges.

The present government are also pledged to put through a measure providing for proportional representation during the first session of Parliament.

If this becomes law it will be a big step forward for the cause of democracy, as it will enable Single Taxers to secure direct representation in the legislative halls of the State. The chief advantage of such representation would be that it would enable our people to have someone who would receive the benefit of the free railway pass granted to all legislators, and with this pass we could get out into the country districts at much less expense than at present. We should therefore be able to do much more effective work for the Single Tax movement.

We watch with interest the account of the work done by co-workers in America, and are pleased to note that it is bearing fruit.

**SPEECH OF S. P. ELIAS, OF MODESTO IRRIGATION DISTRICT, AT
THE SAN FRANCISCO CONFERENCE.**

Representing the Modesto Chamber of Commerce, I am here today to speak to you of the Modesto Irrigation District, of its single land tax, and of the effect of the latter upon the development and progress of the community.

Through the publicity given to it in the writings of the chairman of your Speaker's Committee, the Modesto Irrigation District has become famous for its experiment in taxation, by the adoption of the single land tax, and I feel safe in asserting that this District was the first public corporation in the United States to adopt under permissive State law this sort of a tax on land as the exclusive means of raising revenue. Naturally, therefore, the experiment would be fraught with great interest to students of taxation and of economics generally.

Ignoring for the moment the discussion of the land tax of the Modesto Irrigation District, I desire to say by way of introduction, that Stanislaus County presents in its industrial and economic revolution, an interesting study. Its history exhibits the transition from a virgin and primitive state to one of intense cultivation of the soil and a high grade of civilization. Running parallel with this transition and development appears the desire on the part of the people for a more just method of taxation in the Irrigation District—a method which at once would prove more equitable and further promotive of urban development.

Originally settled by the miners who came down from the mountains that skirt the eastern extremity of the State—men who sought the new Eldorado after the privation of travel in the early days—grazing and stock raising were the industries of the sparse and scattered population of Stanislaus County at the earliest period of its history. As additional population came down from the mines, new lands were preempted from the Government and the large ranges divided into wheat ranches. By the year 1868, Stanislaus County had become the banner wheat growing district of California—and this leadership in wheat extended over a period of twenty years. As the

constant growing of wheat had robbed the soil of its nutriment, it became apparent to the land owners that irrigation was a manifest necessity to restore the soil and to retain productivity and prosperity. In 1886, therefore, the Legislature enacted the Wright Irrigation Law, under which the Modesto Irrigation District—the first in the State—was organized. This law provides for the public ownership by the people of water for irrigation purposes. After years of litigation, the law was safely settled, and the works of the district completed. This law permits a public corporation to organize in such a manner as to build irrigation canals, ditches, dams and all other necessary works for the distribution of water for irrigation purposes. This law also gives to such a corporation the power to tax for these purposes.

It was over ten years ago that the waters were first turned into the canals from the massive dam at La Grange. Then came an unexampled era of progress and development in the Modesto Irrigation District. With the land owning the water, and each acre entitled to water in proportion to the tax that it paid, and fructified by the waters from the canals, it blossomed forth with a fertility unparalleled. The progress of the district under irrigation is shown in the advancement made by the City of Modesto alone.

Ten years ago, Modesto was a typically quiet country village of a little over 1,700 people. Today it is a bustling cosmopolitan city—one of the cleanest and prettiest of the modern cities in the State—with a population of 8,000 people and a tributary population of over 10,000 or more. Its growth has been due exclusively to irrigation. So rapid has been this growth in this short period of time that it has been a Herculean task for the school authorities to provide accommodations for the yearly increasing numbers desiring to take advantage of Modesto's excellent educational departments.

While the Wright Irrigation Law was the first enactment of its kind in the United States providing for the municipal ownership of water primarily for irrigation purposes and while the Modesto Irrigation District was likewise the first quasi-public corporation in the country to adopt this plan of public ownership and distribution of water as provided therein, the operation of the law produced a widespread economic effect. It showed plainly the effect of increased taxation upon relatively non-productive property, and its ownership.

In order to complete the irrigation works required, it was necessary to levy a yearly increase in tax upon property in the district. This tax running as high as from three to four per cent. upon assessed valuation in the early period of the District's existence, it fell heavily upon many of the large land-holdings to such an extent as to make their continued ownership unprofitable under the then mode of cultivation. The result was the placing upon the market for sale at reasonable prices many of these large tracts of land. This made possible the subdivision of the large land holdings to such an extent as to increase the population of the district by the smaller farmer and tenant. The result was a more intensive cultivation of the soil, thereby

increasing its productivity and rendering the land and its adjoining holdings more valuable. With an increased population living together in closer proximity—many parts of the district appearing upon first view to be but a scattered city—came other social and economic demands, which were quickly satisfied. In other words, the first fruits of the operation of the Irrigation Law were the subdivision of the land, the influx of population, the intensive cultivation of the soil, increased property valuations, the imperceptible blending of city and country life to the advantage of each socially. It is evident therefore, that the legitimate use of the sovereign taxing power by the people frequently operates beneficially as it has done in Irrigation Law.

It was early seen in the workings of the Irrigation Law, that while the development of the district was fairly rapid, the tax system hampered progress to a very large extent, and in fact, was alleged by many thoughtful persons to retard development. The plan of the Irrigation Law was to tax similarly to the system generally in vogue, land and improvements thereon, though no personal property was ever taxed. When the irrigation tax amounted from three to four per cent. of assessed valuation, and when this per cent. was added to the tax on the land, it fell heavily upon the farmer who wished to improve as it did upon the city dweller who desired to build. It helped the owner who erected a mere shack upon his place or held the land back for increased valuation due to increasing population. To remedy this evil, an enactment of the legislature was procured permitting irrigation districts to exempt improvements from tax whenever the voters choose to adopt the plan.

The Modesto Irrigation District was the first in the State to adopt this plan in the year 1911 and the Single Land Tax has been in operation since the year 1912, when it went into effect in this district. In 1911, Modesto district's country real estate was assessed for \$3,795,050; city real estate for \$848,545; improvements in country \$525,280; improvements in city \$854,690, making a total assessment of \$6,235,565. The tax rate was three per cent. in this year. The following year of 1912, when the Single Land Tax went into effect, country real estate was assessed at \$5,358,790, and the city real estate at \$1,590,330, a total of \$6,949,120. It is evident that the assessed valuation of improvements was the following year under the operation of the Single land tax, thrown back upon the land, although the assessed valuation of the land increased only by a total of over \$900,000, as against the loss of the previous assessed valuation of improvements of over \$1,200,000. The tax on improvements has ever since been thrown back upon the land exclusively. The tax rate for the year 1912 was $2\frac{1}{2}\%$. This reduction in the tax rate was not caused by the adoption of the Single Tax, but was due to the fact that no special assessment was levied during that year. The total assessed valuation for 1914 is country real estate, \$5,362,390, city real estate, \$1,598,855; total \$6,961,245.

The result of the adoption of the Single Land Tax in the Modesto Irri-

gation district may be briefly summarized. It promoted and encouraged development from the outset. Under the old scheme when the farmer borrowed money with which to improve his holdings, his improvements were subject to a tax. This really penalized improvement in that it added the tax per cent. to the interest already being paid, resulting practically in an increased interest in proportion to percentage of tax imposed. With the tax on improvements removed, improvements progressed rapidly and in the city of Modesto, nearly two large blocks of business houses including two new hotels, and a number of new and beautiful residences were erected. It likewise helped the small owner, for it removed his improvement tax.

It compelled a large number of land owners to immediately dispose of their land which theretofore had been idle upon the market or to devote it to more productive purposes. It also placed upon an equality the man who improved with the man who failed to improve, for each holding was taxed according to the value of the land and not according to improvements thereon. Throughout the district and in the city of Modesto, it encouraged building—and what was more desirable, the erection of substantial homes and other creditable improvements upon the farms. It can be truthfully said that the single land tax has had a most salutary effect upon the development of the district and on the city of Modesto. It has worked well in the Irrigation District.

I am frank enough to say that Modesto during the past several years has given to the Single Tax as applied to the Irrigation District the credit for most of its prosperity, and I will also say that the people of the Modesto Irrigation District are highly pleased with its operation.

In conclusion I desire to invite the members of the convention to visit Modesto and the Modesto Irrigation District. You will have presented to you in a concrete form an illustration of the industry and development which in this latter day is weaving and producing the material greatness of the Golden State of California.

RESOLUTIONS.

IN MEMORY OF JOSEPH FELS.

The only resolution that would have pleased Joseph Fels is the resolution that we would carry the torch that he never laid down but passed on into our hands.

The only Memorial that seemed to him worth while is that monument in which he, though dead, is, like every other working Single Taxer, now and always, a living stone.

In Joseph Fels' removal we recognize that our loss is simply a personal one and that his spirit goes on with us toward certain victory.

In the midst of battle is no time to grieve for the fallen; it is rather the time to cheer the advancing guard, and especially her who must do double duty because her comrade and ours has dropped out of the visible ranks.

Therefore, be it resolved that our Memorial Resolution to Joseph Fels be the determination to redouble our support to Mary Fels and the Single Tax.

JAMES H. BARRY
JOHN B. HOWARTH
BOLTON HALL

COMMENDING PRESIDENT WILSON'S PEACE POLICY.

RESOLVED, That the Fels Fund Commissioners and Single Taxers national conference assembled, express their grateful appreciation of the faithful and persistent efforts of President Wilson in preserving the peace of our country, during one of the most trying times in its history.

OLIVER T. ERICKSON, Chairman.
OTTO CULLMAN
LONA INGHAM ROBINSON.

NIGHT LETTER OF THE CONFERENCE TO HON. FRANK P. WALSH.

Hon. Frank P. Walsh,
Chairman Commission on Industrial Relations,
Kansas City, Mo.

The members of the Fels Fund-Single Tax Conference assembled in San Francisco, wish to express to you their admiration for the fearless and effective manner in which you have conducted the investigations entrusted to your Commission.

During these later years individuals and corporations have gained a monopoly of most of the natural resources of this country. Aided by their wealth and by the brains which they can, unfortunately, command, they have placed themselves above the laws and beyond the reach of ordinary public opinion. Our officials and servants have not dared to call these exploiters of the public to account and it has been impossible for an individual or for any group of individuals to ascertain the titles on which these monopolies rested, the actual conduct of industrial struggles or the personal attitude of such exploiters toward the public.

Pushing aside outworn methods of inquiry, ignoring the sacred majesty of money, regardless of your own personal or political future, actuated as we firmly believe only by a desire to free the earth for its children, you have brought to the light and have given to the public a body of facts concerning the iniquitous means by which great monopolies have been created and maintained; you have shown us the accompanying wretchedness and misery of the exploited masses and you have compelled corporations and men ordin-

arily inaccessible to the public to face their acts, recognize their responsibilities, and speak like ordinary men.

In this work, if you have won the hatred of the few, the kings and potentates of the modern industrial world, you have won the esteem, the affection and the lasting gratitude of helpless millions and you have given to us the facts which we pledge you we will use in all legitimate ways until the earth is returned to those who must live on its bounty or perish miserably that a few may corrupt the world and destroy themselves with excessive and corrupt wealth.

LOUIS F. POST, Chairman of the Committee.

EARL BARNES.

DANIEL KIEFER.

THE PREVENTION OF THE FUNDAMENTAL CAUSE OF WAR—DISCONTENT.

By **BYRON W. HOLT.**

REPRINTED IN PART FROM THE POPULAR SCIENCE MONTHLY FOR APRIL, 1915.

Because of the very brief time (only two days) that I have been able to devote to this address, since I learned, on December 20, that I was expected to make it, I can do no more than to suggest, or outline, what if I had had sufficient time to prepare might have taken more of the form of an argument or demonstration. If I do not succeed in proving my theorem as to the fundamental cause of war it will not be, in my opinion, because the facts, if properly marshalled, would not prove it, but it will be because I have not made a logical presentation of all the facts.

Only those who have given special attention to the subject realize either the extent and depth of the present discontent or the rapidity of its growth during the past fifteen or twenty years. Discontent of a virulent type had become practically universal before the present almost world-wide war began. It was manifested in the Balkan wars, the rebellions in Mexico and Central and South American countries, in the great and vicious strikes, and the political overturns of the last few years in this and in other countries.

Discontent, distress and disturbances had become well nigh universal long before civilized Europe became a human slaughter house. Socialism, Progressivism, I.W.W.ism and other forms of radicalism have been in the air for years. Political and religious authority has been growing lax everywhere. Labor is grumbling and dissatisfied and is becoming less and less effective. Even our railroad officials are, or were, until recently, becoming anarchists, threatening to overturn our courts and commissions. They are almost ready for the government to take over their railroads—at fair prices, of course, which they assume are more than present prices.

I am not one who thinks that wars come by chance or accident. In my opinion there are causes, economic and vital causes, for all wars of consequence. These causes are not often in the foreground and are not usually the ones seen and discussed.

If opportunities to produce and exchange goods were open and free; if every producer got all that he should get; if there were no monopolists or takers of unearned increments to divide with; if, in short, no one got more and no one less than his just deserts, there would be no wars. There would then be no need of wars to right, or attempt to right, every 60 or 100 years, the accumulated wrongs of an unjust economic system.

It is because the economic foundations of most so-called civilized governments of today are unsound and rotten that our political structures are breaking down. That is why we have the present great war—a war centered in Europe but reaching to the remotest corners of the earth. It is because there are special privilege takers and givers in Europe that millions of her bravest and best men are now killing each other. The share of the “grafters”—the land, tariff, patent and other special privilege grafters—became so large that production could no longer be profitably continued. The producers were in rebellion. They were voting for socialism and for other isms inimical to the ruling powers in the monopoly and military-ridden countries of Europe. Rents, debts and taxes became unbearably high; that is why, in my opinion, there is now, in Europe, the greatest and most hellish war of all time.

The crowned heads of Europe, and particularly of Germany and Austria, saw economic and political disaster ahead. Their only hope of continuing in power lay through warfare and the capturing of surrounding territory on which tribute could be levied. In no other way could wholesale repudiation of debts be much longer avoided.

Discontent, widespread political discontent, and anarchy, are the forerunners of strife and wars, just as surely as happiness and contentment are the harbingers of peace and good will.

Political discontent is the result of political or economic injustice. This injustice results from special privileges. If, then, we abolish privilege and establish political and economic justice, so that every man will have full political rights and will get and have no more and no less than his fair share of all that is produced, we will have removed the cause of discontent and therefore, as I believe, that condition of society that makes wars not only possible but probable.

As chimerical and Utopian as this proposition may sound, it is, in my opinion, not only eminently sound and practical, but will soon be the working formula for governmental action throughout the civilized world. It is, in fact, already dimly recognized by numerous of our most advanced governmental groups, such as those of New Zealand, Switzerland, Oregon and Western Canada, and its principles are making some headway in the United

States and Great Britain, and even in China, Japan and Mexico. The "New Freedom" of Woodrow Wilson means, and can mean nothing else, than the abolition of privileges and the establishment of political and economic justice. Gradually and not very slowly are our governments getting away from the feudal, hereditary class, and war-like theory or society and are being reorganized on the theory of equality, freedom and peace. This process may be expedited as a result of the present European cataclysm.

THE TWO KINDS OF SPECIAL PRIVILEGE

There are two distinct kinds of special privilege—political and economic. The first relates to franchise rights and the second to property rights. When one man has a voting power greater than another, he has a political privilege. When one has greater property rights than another, he has a property privilege. Both forms of privilege are conferred by, and can, therefore, be abolished by governments.

Some of the worst forms of privilege were abolished by the Revolution in England in 1688, by the Revolution in France, in 1789, by the Revolution in America in 1776, and by the Civil War in the United States, in 1861. The present revolutions in China and Mexico will almost certainly abolish some political and some economic privileges. The establishment of woman suffrage in some countries and states is abolishing one form of political privilege.

All political privilege will be abolished only when there is perfect equality of voting and legislative rights. To get these, we must have popular and democratic government, with one vote for each citizen of whatever race or of either sex. If we have a so-called representative government, it must be kept representative by the initiative, referendum and recall. The reins must always be in the hands of the people. The majority must always rule. There must be no hereditary rights and no constitution that can not be overturned, at the will of the living majority. Anything short of this is not full political equality and is inconsistent with the New Freedom.

There are two principal forms of economic privileges: (1) Restrictions on production; (2) Restrictions on exchange of goods. Production is interfered with mainly by monopolies of the source of supply of materials or of the opportunities to produce. These monopolies are conferred by means of title deeds, franchise rights, etc. We can ignore patent rights, for they are but temporary, and, theoretically, are intended to encourage improvements in machinery and thus to increase production, even during the short periods for which they run.

Probably the easiest and simplest way to abolish land and franchise monopolies, and thus to get rid of the privileges pertaining to land is through government ownership of all franchise or public service corporations or monopolies and by taking, for public purposes, the full economic rent of land. This can best be done by what we in this country call the Single Tax. The

Single Tax simply taxes for the public what the public produces—the so-called unearned increment of land—and, by taxing nothing else but land values, leaves to individual producers all that they produce. The Single Tax, therefore, conserves property rights to the greatest possible extent. It gives, in the most practical way, each citizen, from his birth, his full right to the use of the earth. Thomas Jefferson, Herbert Spencer and many other great statesmen and thinkers, from Moses to Henry George, agree that the earth, in usufruct, should belong to the living, and that the dead should have no control over it.

Exchange of goods is interfered with mainly through import and internal revenue taxes. Of these the import, or tariff taxes are, by far, the more important from a restrictive standpoint. They can be abolished by wiping them from our statute books, in which case we would have trade as free and natural between countries as it is between our States and cities.

With full and equal political rights and with full and equal rights to produce and exchange goods, every man would get all that he should fairly have, and would hold it untouched even by the government. There could then be no undeserved or involuntary poverty and little or no individual class, race or national jealousy, envy or hatred. Each individual and each nation would benefit from all the others and their mutuality of interests would promote friendship and good will. No individual, race or nation will then have anything worth while to fight for or about. Under present conditions, there are many things to fight for, even aside from the rights of kings to rule or of nations to expand. It is true, however, that but few wars are waged for the rights of the masses. It is also true that but few wars are begun with the consent of the majority of the people.

It is reasonably safe to say that there can not be peace without justice. Until justice is established, poverty, crime, disease, jealousy, hatred and discontent will continue and industrial, civil and foreign wars will be waged without end.

As civilization extends, commerce develops, cities grow, and land values increase, there is more and more need of taxing land values and of untaxing industry and commerce. Not only have municipal, State and national revenue needs increased so that, practically, they cannot be met in any other way than by taxing land values, but human progress has, apparently, reached a point beyond which it cannot proceed until special privileges in land and in trade are abolished. From now on, times and things will be more and more out of joint until such changes are made. Even in the matters of health, hygiene and sanitation, we can not make much further progress until we tax land values and untax industry and commerce. This is the conclusion reached by Surgeon-General William C. Gorgas. "Poverty," he says, "is the greatest single cause of bad sanitary conditions."

Some such conclusions as these must be reached by the United States Commission on Industrial Relations, if its reports are to be of much value

to us. I am not alone in holding these views as to the fundamental causes of discontent and wars and as to how to remove them. It is true that not many of those who are now most in evidence in our newspapers and magazines are discussing what I regard as the real causes of wars. For the most part, they are putting the blame for wars on big armaments and military preparedness; on the desire of growing nations to expand, to have colonies, etc.; and on governmentalism or "monarchical governments," as Charles W. Eliot calls it. It is true that some of these writers mention popular government and free trade as possible preventions for wars but very few of them lay stress on these ideas and still fewer mention or discuss the land monopoly as the greatest of all causes of discontent and, therefore, of wars. Only Free Traders, Single Taxers and Socialists appear to have any comprehension of the real underlying causes of unrest and wars.

I will quote a few authorities on tariffs as a cause of wars.

Jacob H. Schiff, in his discussion with Charles W. Eliot, printed in the *New York Times* of December 20, said:

"The perpetual cessation of all war between the civilized nations of the world can, as I see it, only be brought about in two ways, both Utopian and likely impracticable for many years to come. War could be made only to cease entirely if all the nations of Europe could be organized into a United States of Europe, and if free trade were established throughout the world. In the first instance, the extreme nationalism which has become so rampant during the past fifty years and which has been more or less at the bottom of every war, would then cease to exist and prevail, and in the second event namely, if free trade became established throughout the world, the necessity for territorial expansion and aggression would be no longer needed, for with the entire world open on equal terms to the commerce and industry of every nation, territorial possession would not be much of a consideration to any person or peoples."

David A. Wells, in *Free Trade*, said:

"A powerful argument in favor of free trade between nations is, that of all agencies it is the one most conducive to the maintenance of international peace and to the prevention of wars. The restriction of commercial intercourse among nations tends to make men strangers to each other, and prevents the formation of that union of material interests which creates and encourages in men a disposition to adjust their differences by peaceful methods rather than by physical force. On the other hand, it requires no argument to prove that free trade in its fullest development tends to make men friends rather than strangers, for the more they exchange commodities and services the more they become acquainted with and assimilated to each other; whereby a feeling of inter-dependence and mutuality of interest springs up, which, it may be safely assumed, does more to maintain amicable relations between them than all the ships of war that ever were built or all the armies that ever were organized."

Richard Cobden said:

"I see in the Free Trade principle that which shall set on the moral world as the principle of gravitation in the universe—drawing men together, thrusting aside the antagonism of race, and creed, and language, and uniting us in the bonds of eternal peace. . . . I believe that the desire and the motive for large and mighty empires; for gigantic armies and great navies—for those materials which are used for the destruction of life and the desolation of the rewards of labor—will die away; I believe that such things will cease to be necessary or to be used, when man becomes one family, and freely exchanges the fruits of his labor with his brother man."

Henry Ward Beecher said, in 1883:

"The fundamental doctrine of Christianity is that all men are brethren. The fundamental doctrine of protectionism is that all men are not brethren. Christianity teaches that all men, in all parts of the world, should love each other. Protectionism teaches that all men on one side of an imaginary line should hate, or at least disregard, all who live on the other side of that line. Not only so, but protectionism teaches Christians to hate their fellow Christians more than they do pagans. We do not build up our tariff against heathen countries. . . . The moment the missionaries have, with infinite pains, taught the converted pagan to make anything fit to send to this market, we hasten to build up a high tariff wall to keep it out."

J. Novicoro, a great Russian writer, said, in 1903:

"Freedom in the exchange of commodities alone can safeguard the interests of the nations. Since they are all interested in the inauguration of the same commercial policy, their solidarity is manifest and their supposed antagonism, in this particular matter of trade, is a delusion proceeding from misapprehension of the real play of the economic forces involved."

Lord Kromer, Sir Lyon Playfair, Professor John Bascom, Professor William G. Summer, Henry George, J. E. Thorold Rogers and other eminent free traders have expressed opinions similar to those quoted above.

I close with a few quotations from a most remarkable book published in 1850. Its title is "The Theory of Human Progression." Its author was Patrick Edward Dove, a learned Scotchman, who held that land rent should go to the state for the benefit of all.

"Where none has a legal right, which is not accorded to another in the scheme of the state, the cause of eternal strife is obliterated; and though governments go to war on very insufficient pretexts, populations seldom or never do so without a just cause. The obliteration of the cause, therefore, may fairly be expected to obliterate the fact. The feudal system, with all its modifications past and present, however mild or constitutional, is nothing more than systematized slavery. At the bottom of society there must always be found the great masses in a worse condition than nature intended. And wherever the feudal system exists, or any remnant of it, that system, or its remnant,

creates a cause of war among the classes of society; which cause of war creates perpetual uneasiness, frequent agitations, and occasional revolutions. . . .

God has constituted nature aright, and that the only protection trade requires is protection from violence, and fraud, and state interference. . . .

And first and foremost must come the question of the land. Suppose, for instance, it should be clearly proven, according to the science of facts (as some have termed economy), that it would be more beneficial to the whole associated community of Britain, to abolish all customs and excises, and all taxes whatever except land tax, which could be collected for nothing or next to nothing, what would political economy say in that case? Would it abolish all the taxes that interfere with trade, and thereby absorb the rents of the lands; or would it determine that a man with a parchment who does not labor, is to be preferred to a man without a parchment who does? From this dilemma political economy can not escape. There must be another system, one that can solve these questions by rule, not arbitrarily but scientifically—by a rule that is general and applicable to all parties.

And this new system is necessarily politics, or the science of equity.

Political economy, in fact, is the natural preparative for a science of equity. . . . And thus, politics, or the science of equity springs necessarily in chronological order out of political economy; and when economists have directed the state affairs up to those questions which they cannot answer, they must cede the first place to the true politicians, or themselves become true politicians. And when that period arrives, the political evolution is complete, and there is the reign of equity or justice."

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

There is little to report for the summer months that have passed since the publication of the last REVIEW, except the successful conference held in San Francisco, of which our readers will learn with gratification. They will also read with satisfaction the accounts in this issue of the reception accorded to the little woman evangelist of the movement, Mrs. Mary Fels, widow of Joseph Fels, in her tour of the western cities. There is every reason to believe that this tiny little person with the big brain and big heart is growing in power and usefulness. She is growing, too, in economic knowledge as she is brought into more intimate touch with the many sided problems of life as they are exhibited in their infinite variety. She will fill a larger and larger place in our movement as it grows in power and volume.

Our congratulations to ex-Mayor Lunn, of Schenectady, N. Y., and his associates for having passed in the convention of the Schenectady County Convention the following plank on taxation. "We demand and urge the assessment of all real estate at its true value, and the introduction of a tax on land values so calculated as to take for the public funds that part of the

rise in value due to the growth of population and public improvements." The plank was offered by Alexander Hutton and passed by a two thirds vote.

The new Manitoba legislature will have a number of Single Taxers, among whom, elected as an independent, is our well known friend F. J. Dixon. His majority was the largest of all members of the newly elected body. Among other Single Taxers in the Manitoba legislature are John Williams and W. R. Wood.

The situation confronting us in the province of Alberta is far less promising, as we learn from partly confidential communications. It should be remembered that the entire movement in Northwestern Canada to relieve improvements of taxation had its origin, not in the economic truth laid down by Henry George, but was in part the attempt to tax the absentee land owner. The gratifying progress made in the exemption of improvements from taxation because it was not followed up led to a prosperity which in turn produced the land boom that has now completely collapsed. It was of course the result of not going on, and shows the need of much more education in the fundamental principles of the Single Tax before the provincial governments of Canada can be induced to make the advanced steps that will put an end to land speculation.

It is, however, a condition and not a theory that now confronts the government of Alberta Province. Land has lost one-third of the value that it had in the fall of 1913. Many of the landowners caught in the pinch are in difficulties. It is now being pointed out that the Single Tax (in this case misnamed, of course) has failed to prevent land speculation, and must be given up. It is easy to see that any proposition to return to the taxation of improvements, even though only a partial return, will be seized upon everywhere to point the moral of the failure of the Single Tax. Our friends in Canada have a hard fight before them; and again it is necessary to remind them that no permanent gain to our cause can be made that is not preceded by an intelligent and well-grounded body of public opinion respecting the nature and operation of a Single Tax upon the value of land.

There seems to be an opinion very generally shared by Single Taxers that the new Constitution to be submitted to the voters of New York should be defeated. The taxation article to be voted on separately will permit of the most rigorous taxation of personal property. That this is a move backward must be conceded, but it can be argued with some plausibility that a real attempt to ferret out personal property might cause a revolution of sentiment that would clear the atmosphere on this vexed question of the taxation of personalty. But the proposal is probably doomed to defeat along with the rest of the work of the Constitutional Convention.

The most vital item of progress to be chronicled is the recommendation of the U. S. Industrial Commission of which Mr. Walsh is chairman, for the taxation of land values as a cure for unemployment. No happening of recent years has so significantly indicated the amazing growth of our movement, for never before has a nationally official body gone on record in a way so unmistakable and emphatic.

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PUBLISHER'S NOTES.

THE secretaries of the Single Tax organizations should see that their members are subscribers to the REVIEW. Special inducements will be offered for subscriptions in bulk on application. The REVIEW needs all the help it can secure during the coming months.

THEY should also bear in mind the Year Book proposition and call the attention of members to the proposed work. The 864 pledges for that work secured to date should be increased to 1,000 before 1916 and this can easily be done with a little effort. Will not the organizations help?

OUR readers are asked to remember that the Special Numbers of the REVIEW, for Vancouver, Edmonton, Great Britain, New York, etc., can be had in lots of ten for one dollar.

THE Public Library of Toronto is in need of 1 to 4 of Vol. 14 of the SINGLE TAX REVIEW.

WE should have stated that the proposed Single Tax amendment to be submitted to the Oregon voters which was printed in last issue of the REVIEW is offered by the Central Labor Council, a body affiliated with the American Federation of Labor.

THE Single Taxers of Great Britain, whose work is pretty nearly at a standstill just now, expect to take the field when the Cabinet proposals to finance the war loans come before Parliament. If these proposals should involve a breach of the "political truce," as it is called, our friends will urge that a tax on land values in some form be applied.

THE FORTHCOMING SINGLE TAX FIVE YEAR BOOK.

We are glad to inform our readers that at this writing the aggregate number of pledges to the Year Book has reached 864. We hope that ere the year has passed we may attain the 1,000 mark.

This is exclusive of a few public libraries which have been solicited to subscribe. This week 1750 letters, accompanied with prospectus setting forth the plan and scope of the proposed work, subjects to be treated and names of Contributing Editors, go forward to a selected list of the libraries of the United States having 10,000 volumes or more. We hope to announce in our next number that thirty per cent. of the libraries addressed have sent in their pledged subscriptions.

Those who have not yet pledged for this work should do so. Many subscribers to the REVIEW have not been heard from, though by this time all have had their attention drawn to the proposed work.

Preparations have begun, and many of our friends to whom subjects have been assigned, are at work. Hon. Frederick C. Howe will write the article on Single Tax and Immigration, and Senor Albendin will write the history of the movement in Spain. To Byron Holt, the well known statistician, has been assigned the subject of Single Tax and Panics. Hon. Chas. O'Connor Hennessy will write the article on Single Tax and Building Loan Associations. Mr. E. P. E. Troy will write the history of the movement in California. Hon. L. F. C. Garvin, former governor of Rhode Island, has already completed the article on the history of the movement in that State, the first article to come for the Year Book. Dr.

Alderson, of Denver, famous throughout the West as a mining engineer, will write on the taxation of mining property under the Single Tax. Hon. W. S. U'Ren will write the history of the movement in Oregon. W. B. Northrop, whose contributions to the REVIEW have brought his writings to the favorable attention of Single Taxers, who is a well-equipped magazine writer and student of social problems, will deal with the subject of Child Labor in the United States. He will also treat of the question of Land Monopoly in the United Kingdom. For this latter work Mr. Northrop has special qualifications, having spent a great part of his life in England, where he published a book on Poverty which dealt at length with the question of land monopoly in Great Britain and Ireland. Alexander Mackendrick and William Lloyd Garrison are at work on the Questions and Answers.

This comprises but a small number of the subjects to be treated. If any of our readers desire to submit for publication in the Year Book articles on the topics indicated in the prospectus they are invited to do so. Manuscripts must be typewritten in duplicate. Assertion and argument should be minimized as far as possible, and stress laid upon facts and figures that reinforce stated principles of economic condition and development. This work is to be, not a collection of essays, but a reference volume. Hence the need, too, of brevity and conciseness.

DEATH OF JAMES BELLANGEE.

(See frontispiece).

Most of the readers of the REVIEW know of the work of James Bellangee, one of the founders of Fairhope Colony. His death, which occurred in August of this year, was the result of burns sustained while engaged in setting fire to refuse in front of his home at Fairhope. He had been overcome either by smoke or weariness, and had fallen near the fire which set his clothing ablaze. When found he was unconscious and passed away a few hours later.

Mr. Bellangee was born in 1844. He taught school for a number of years, and

occupied the chair of mathematics in the Nebraska Normal School. He was active in the Greenback movement and early espoused the Single Tax cause. He did a great deal of newspaper work during his long and active career, and wrote much for his own gratification. Some of this survives, and we hope to print portions of it in the pages of the REVIEW.

Mr. Bellangee was widely known to Single Taxers whom he met on his travels in the interest of Fairhope, which colony experiment, despite some differences of opinion with his associates, he loyally served.

THE MOBILE REGISTER FOR THE HOUSTON SYSTEM.

Commenting upon the suggestion made by the *Houston Post* to the city of Birmingham, Ala., that to avoid its present difficulties resulting from inadequate revenue it double the assessments which are now much lower than that of Houston, the *Mobile Register* reminds its contemporary that the advice is easy but that it would raise an outcry that would be heard from one end of the State to the other, "for the reason that taxes are unequal and the doubling would come near to putting some fairly assessed people out of business."

And it reminds its Houston contemporary of the experience of that city:

"Houston had the good sense to adopt a scientific system of assessment before attempting to get a 70 per cent. valuation assessment, and the result is that Houston collects more taxes than Birmingham does, although Houston is not so large or so rich a city as Birmingham. What is more, the Houston people appear to be satisfied to pay on the higher valuation, since they know that it is a fair thing to everybody. Human nature is in all of us, and if we learn some are getting a little the better showing, we all want it; if some dodge their proper assessment, others do the same, until the result is as shown in Mobile, where we are told there is a difference of as much as \$200. a front foot in the assessment of two properties of the same size and actual value, fronting in the same block and in the same street."

DR. RAINSFORD'S EXPLANATION
OF THE "BUM."

In a recent article in the *Outlook* Dr. W. S. Rainsford, who tells us that he ran a mission house for bums in Avenue A, this city, for fifteen years, says: "I became gradually convinced that the way to save the bums was to attack at their sources those springs of evil that made bums."

Looks good for a minute, doesn't it? Looks as if he were going right for it—the system that makes vacant lots, closes land to labor, makes labor insecure and intermittent, makes of the less efficient the non-efficient, and thrusts all but the strong and resistless to the bottom of the ladder while it robs of their earnings even those above. Surely the doctor is going right for it now.

But alas! He didn't mean that at all. Listen to him:

"A large proportion of them (bums) come from the subnormal element in our communities. By subnormal, of course, I mean the big family of those predestined to failure through no fault of their own—those who fail because they cannot keep the pace set by their fellows; those whose mental or physical powers are not equal to bearing the average load which life imposes on us all.

"Multitudes there are of such, and we have taken little heed of them. Their failure begins in their school days, and in those earliest days of disaster, if the subnormal child were recognized and helped, treated scientifically as a subnormal, and not as a normal child, many of them could doubtless be saved."

The metaphor of the heaving mountain and the little mouse is hackneyed enough, but it is pertinent to recall that Dr. Rainsford is a large man, physically. But think of the mental profundity of a social philosopher who would solve the labor problem by catching the "subnormal" child at school and treating him scientifically. But how to catch him, how to know him when caught, and how to treat him scientifically or otherwise—we are not informed. Our ignorance on these points is as great as our perplexity at this curious diagnosis.

SEND \$1.00 for 10 Assorted Special Numbers of the REVIEW for your friends.

PHILADELPHIA'S SINGLE TAX
PARTY.

The Single Tax party of Philadelphia, with headquarters at 1414 Arch street, are holding open air meetings in many parts of the city, and among the speakers are: J. B. Chamberlain, T. J. Connelly, A. A. Davies, John W. Dix, P. M. Gottlieb, J. M. Holmes, H. W. Hetzel, Thos. Kavanagh, Wm. L. Ross, Royd E. Morrison, Oliver McKnight, Jerome C. Reis, Jas. A. Robinson, Wm. G. Wright, F. W. Rous and others.

The active workers in the party contend that since its organization there has been a great awakening of Single Tax sentiment throughout the city, and they argue that results justify this independent political party action.

NEWS NOTES AND PERSONALS.

EX-GOVERNOR Lucius F. C. Garvin debated the Single Tax at the People's Forum of Providence in August with Mr. Fred. Hurst.

A RECENT ISSUE of the *Toronto Sunday World* supplies in its pictorial section a reproduction of the campaign tent of the Single Taxers at Rusholme Road and Bloor street west, with Sydenham Thompson, the secretary, standing at the opening of the tent.

THE *Oklahoma Single Taxer*, published and edited by Senator Clarence Davis, at Sapulpa, Okla., is a bright little magazine of thirty-two pages. Mr. Davis is author of the constitutional amendment to be voted on in that State "exempting from taxation all improvements upon lots and lands."

THE *Fairhope Courier*, published at Fairhope, Alabama, the Single Tax colony, and edited by Mr. E. B. Gaston, has attained its majority. It has been an efficient organ of the colony and has spread the knowledge of the enterprise far and wide.

THE HIGH COST OF LIVING.

RENT IS NOT A PART OF PRICE.

(For the Review)

By A. G. Huie.

This subject was recently considered at a meeting of the Free Trade Debating Club, in Sydney, New South Wales. It fell to my lot to open the discussion. I did so by commencing with Mr. Hardinge's article in the May-June REVIEW 1914, and followed that up by references to and quotations from the various correspondents in subsequent issues of the REVIEW, together with my own views upon the subject. The wish was expressed that I should write to the REVIEW on the question. Members entirely disagreed with Mr. Hardinge's view, that rent was a part of price, and they did not consider that the other contributors had dealt adequately with a matter of so much importance.

After dealing forcibly with the bad taxation methods of the United States, and I may add that they are similar in Australia, except where local taxes are imposed on land values, Mr. Hardinge goes on to make this statement:

"As population increases so will the tribute exacted increase and it will be levied in a thousand ways, always finally to appear on the market in the price of things, because the higher the value of land the higher the price of everything brought forth from it. This is true because the rent of all land can be collected only when the goods are sold which are made or traded upon it."

Replying to the criticism in the September-October REVIEW 1914, Mr. Hardinge says:

"Labor, capital and land produce everything, wages, interest and rent get everything; 100 per cent. of all that is produced."

Proceeding, he says:

"If wages and interest do not get the high prices, rent does. Rent is the only other factor, it is the only other direction in which abnormally high prices can go, and if this does not prove that rent is part of price what does it prove?"

And again he says:

"If increasing and inflated rent does not increase the cost of living, by increasing the price of goods, where is its effect registered in society?"

Before dealing with the matter myself let me refer to the various correspondents.

Mr. George White, in the July-August REVIEW, 1914, questions Mr. Hardinge's view, and points out how land values would persist even under the Single Tax unlimited—they would be enormous. He shows that rent depends upon the margin of cultivation. "If the margin is depressed"—that is by withholding land from use—"rent appears where it would not normally appear." Of course that means a reduction in wages, but it does not explain the cause of the high cost of living. It does not touch the question of prices.

The editor of the REVIEW, in a footnote, says:

"We do not doubt—and we do not think Single Taxers anywhere doubt—that artificially inflated land values are reflected in the cost of commodities."

Land values are artificially inflated by withholding land from use, thus depressing the margin of cultivation. Its effect is to reduce wages rather than raise prices. In fact I question whether it can be properly said to have any effect on prices. In the Nov.-Dec. REVIEW 1914, Mr. C. F. Hunt writes:

"Prices are fixed by the cost on the poorest land. The abundance from the best land will sell at the same price. Nowhere are products so cheap as at department stores where site rent is the highest."

In the same number of the REVIEW Mr. Jas. D. McDade writes:

"Rent is a part of price in the sense that rent is the equation of land values; rent does not increase price or add to the cost of production."

Mr. George White has another inning in the following REVIEW, but it is chiefly reiteration, and can scarcely be said to add anything material to the solution of the problem.

There is a serious fundamental error in Mr. Hardinge's statement of the cause of high prices. It is not so clearly shown in

the original article as in the subsequent letter. He says: "Labor, capital and land produce everything." That is quite true. But he adds, "wages, interest and rent get everything." That is entirely wrong, and that is where he goes astray. It is the more remarkable considering his reference to monopoly and taxation in his original effort to show the cause of the high cost of living. It seems strange that all of his critics should allow such a statement to pass unchallenged. The produce of land, labor and capital is divided between, (1) rent to land, (2) wages to labor, (3) interest to capital, and (4) taxation to the Government and privileged interests mainly based upon the tariff. It is taxation of labor products that causes the high cost of living, not the rent of land. It is taxation that is a part of price—not the rent of land. The utmost that can be said as to rent being a part of price is the quotation from Mr. McDade's letter. But that does not mean in the economic sense that rent is a part of price.

This matter is of so much importance that it will repay all the effort necessary to give it full consideration. Rent of land is indestructible, so long as there is a population desiring to use land, and its varying qualities, position, accessibility, etc., make some portions more desirable for use than other portions. Legislation cannot destroy rent. Legislation can only decide who is to get it—private individuals or the community. On the other hand legislation can destroy taxation. Customs taxes, in fact, all taxes upon labor products, are established by legislation, and by the same means may be remitted or destroyed. Taxation is passed on and increases the cost of goods to the consumer. It increases the price. Taxes on the rent of land are not passed on—they do not increase the price of land. Their effect is to transfer a portion of the land rent or tribute from the landlord to the State. The one great cause of the high cost of living, therefore, is taxation of labor products and the only solution of the difficulty is the complete removal of such taxation. It is only when that great change has been accomplished that the produce of land, labor and capital

will go to rent, wages and interest—the rent will then be the public revenue and we will have the Single Tax.

To say that the rent of land increases the cost of living appears to me to be equivalent to saying that a tax on land values can be passed on. This has been demonstrated to be impossible by Henry George, C. B. Fillebrown, and in fact all economists of repute. The following extract from Thos. G. Shearman's "Natural Taxation" is quoted with approval by Mr. Fillebrown in his book, "The A. B. C. of Taxation."

"As defined by Mr. Shearman, ground rent is, in its nature, 'a tribute which natural laws levy upon every occupant of land as the market price of all the social as well as natural advantages appertaining to the land, including necessarily his just share of the cost of Government.' It is found operative in every civilized country, automatically collecting 'from every citizen an amount almost exactly proportionate to the fair and full market value of the benefits which he derives from the Government under which he lives and the society which surrounds him.' It is a tribute, 'a tax just, equal, full, fair, paid for full value received.' 'It is not merely a tax which justice allows; it is one which justice demands. It is not merely one which ought to be collected; it is one which infallibly will be and is collected. It is not merely one which the State ought to see collected; it is one which in the long run the State cannot prevent being collected. . . . Seldom has there been a more beautiful illustration of the wise yet relentless working of natural law than in the proved impossibility of justly collecting any other tax than that upon ground rent. It shows that nature makes it impossible to execute justly a statute which is in its nature unjust.' This definition of Mr. Shearman is offered as one difficult to be improved upon or condensed."

It is only when the natural revenue of a country goes to privileged persons called landowners, that taxation of labor products is resorted to in order to defray the cost of Government. Private ownership of land values produces a class of rich loaf-

ers, it depresses the margin of cultivation, it reduces the earnings of labor and capital; it constantly keeps a number of workers in enforced idleness; it drives capital out of the country or into less productive avenues of investment. There appears to be no limit to the extent and severity of the injury caused by it. But as the payment of rent would go to the State under just conditions, the fact that it now goes into wrong channels cannot make it a part of the prices of commodities.

But it is said that artificially inflated rent does enter into price, and the editor of the *REVIEW* even goes so far as to question whether any Single Taxer doubts it. I would like to see him make a serious attempt to prove it. I think that he would soon find that he had taken on a big contract. Artificially inflated rent merely results in driving men out on to the poorer or less accessible land. As Mr. White says, "it depresses the margin." Its effect is really on wages and capital. "Wages depend on the margin of cultivation, falling as it falls and rising as it rises." Land speculation lowers the margin, and restricts the opportunities open for investment. Say the man on the margin grows wheat or mines gold or raises stock. He gets the market price and clearly rent does not enter into it.

Others have pointed out how goods may be purchased on land of high value at a low price, while a higher price must be paid on land of low value or even no value at all. As I put it to the Club, a man may get a glass of beer for 3d. in Sydney on land worth £1,000 per foot, while in rural districts he will pay 6d. on land worth only a few pound per foot. Let us look at the matter in relation to wheat. The United States is a great wheat producing country, so is Australia. What is it that determines the price of wheat? Is it the rent of land? If so, how does the rent of land enter into price? Does a man growing wheat on land worth £5 per acre get a higher price than another man growing wheat on land worth £1 per acre or even on land of no value. In a normal year the price of wheat in Australia depends upon the price obtainable in London. Wheat is grown on land of

varying values, but it is not those values that enter into the cost of production. They may even become so high as to make the use of land for wheat unprofitable, but that increase does not and indeed cannot show itself in the price of wheat.

Australia has imitated the United States in going wrong—we have a villainous tariff. It includes a wheat tax which in normal times is inoperative. Our last harvest was a failure and the price of wheat rose. The war gave it an additional lift. Our protectionist legislators got alarmed and suspended the wheat tax. It was only imposed to fool the farmers, but as soon as a bad year came, when they might profit by it, the tax was removed. In N. S. W. they also arbitrarily fixed the price of wheat, and there was no end of a row over it, which is not yet settled. But apart from that, when a local shortage arises the price must go up to what it can be landed at from some wheat growing country which has wheat to sell. Had the tax remained, the price would have been higher still, showing clearly that it is the tax which enters into price and increases the cost of living.

While a protective duty on wheat in Australia is a farce, as it is inoperative in normal times, the numerous duties on what farmers use, agricultural machinery, supplies of all kinds, means of transport and so on, all enter into the cost of production—at whose expense? The landlord's? No, at the expense of labor and capital, hence wheat growing is less profitable than it should be and the progress of industry has been much slower since Federation and protection than it was prior to Federation under Free Trade in N. S. W. If it were possible for the farmers to form a "Combine" or "Trust" they could profit by the wheat tax just as the United States Steel Trust sold steel to Americans at higher prices than to foreigners. That would mean the tax entering into the price—not the rent.

Take an ordinary manufacture such as cement. This is "protected" in Australia by a heavy duty. We make a lot of cement, but not enough for local needs. The business is in the hands of several firms, which take full advantage of the tariff

and charge up to the imported price duty paid. When your Inter-State Commission was in Sydney inquiring into tariff matters one of my applications was to reduce the cement duty by fifty per cent. Others were also up against it. One witness showed that the leading manufacturing firm in a single year made a profit of 66 per cent. on its capital. The cement companies did not dare to approach the Commission and ask for more protection. Shortly after our Federal "Labor" Government largely increased the cement duty. Apparently it thought the cement industry needed more "protection." The tax that the Government collects on imported cement is passed on to the consumer with interest added. The cement companies pass on their private tax also to the consumer. These increases in price are clearly not due to rent.

Mr. Hardinge says in his original article: "We sneer at Turkey for farming out the taxes, yet in every Custom House in this country you can every day in the year—including Sundays—see the same system in operation on a gigantic scale, and you may know that for every dollar so collected, private interests get four."

Mr. Lee Francis Lybarger in his book, "The Tariff," recently published, says:

"The Tariff increased the cost of many home manufactured articles hundreds of thousands of dollars, yet none of it goes to the Government. It all goes into private pockets. Taking the entire Payne-Aldrich Tariff it would be a safe estimate to say that for every dollar it gives the Government it puts seven dollars into private pockets."

Mr. Lybarger, while admitting that the above is an estimate, adds: "It cannot well be less than that amount. It may be much more." Continuing, he says, "the Government does this infamous thing; in order to raise 300,000,000 dollars for itself, it takes out of our pockets every year something like eight times that amount, or \$2,400,000,000 dollars." (page 66).

In addition you have your system of internal taxation, which apparently corresponds to our Excise, and also the Income Tax passed lately. I don't care to work on

United States figures because I feel I do not know enough about them. Let me explain how the cost of living goes up in Australia by reason of taxation, and how, even if the rent of land went to the Government, while existing taxes were retained, the consumer could not get relief.

Our people are taxed to an almost incredible extent. Leaving local taxation out of consideration altogether here is a summary of the Australian position.

State Taxation for all States 1913-14

£6,304,836

Interest on cost of Railways and Tramways, all States, approx.	6,966,779	£13,271,615
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Federal Taxation

Customs	12,652,736
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Federal Taxation Excise	2,325,333
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Federal Taxation Land Tax	1,609,945	16,588,014
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£29,859,629

That was the actual sum paid to the Federal and various State Governments. As we all know business men add a profit to the duty paid, and income and other taxes always tend to grow by the time they reach the consumer. I will add 20 per cent. all around to Customs and Excise paid, get approximately at the added cost, because the business of the country has been loaded with such taxes. We will leave profits on the income tax, etc., out of consideration.

Now we come to the most serious of all burdens carried by the taxpayer. The object of the Tariff is to enable local manufacturers and other privileged persons to increase their prices. To what extent is this done? We know that protected manufacturers are the most greedy, grasping persons in the country. Many, in fact, are more unprincipled than landlords.

The only way I can get at the matter is by figures supplied in the report of the Australian Inter-State Commission. The report says that dutiable imports in 1913 amounted to £44,624,000, upon which £12,905,000 was paid in duties. That

would raise the cost to our wholesale houses to £57,529,000. The output of Australian manufactures was £161,560,000. If we allow that local manufacturers take full advantage of the tariff only to the extent of the actual duties paid, omitting the 20 per cent. profit on the duties, that £161,560,000 includes £36,241,000 privately imposed taxation.

It may be said, but a number of your factories are not really protected, such as brickworks, ice works, gas works, electrical power works, and so on. While that is so their cost of production is enhanced by taxes on their machinery and materials. Not only so, but the multitude of taxes are partly responsible for the higher nominal wages paid. For these reasons the increased cost of products of even unprotected industries is considerable.

In order to allow for various contingencies, I will take the increased cost of local productions to the consumer at only two thirds of the proportion of duty on imported dutiable goods, or £24,160,000. Now let us see the position.

State and Federal Taxation 1913-14		£29,859,629	
20 per cent. profit on Customs and Excise	£2,995,615		
Increased cost of local production to the consumer because of the tariff	24,160,000	27,155,615	
Amount the consumer pays now		£57,015,244	

But the consumer has also to support the landlords. His burdens are three-fold, first to the Government, second to protected interests, and third to the landlord.

There is no proper system of land valuation throughout the Commonwealth, so I will again have to make an estimate. The value of land in New Zealand, where some attempt has been made to secure a scientific valuation, is nearly £200 per head of the population. Our muddled system in

New South Wales shows about half that amount. It would probably be fair to say that the fair average value of Australian land was £150 per head of the population. The population on the 31st of Dec., 1913, was 4,872,059, which, at £150 per head, gives an unimproved capital value of £730,808,850. Now what does the tribute to landlordism amount to? We all know it is very large. Say it averages $4\frac{1}{4}$ per cent. on the value of all land. That would be £31,059,376. When the landlord gets land rent he uses it for his own purposes, and it is forever lost, so far as the payer is concerned. Adopting the Single Tax would mean that £31,059,376 would be paid into the Public Treasury instead of to the landlord, including about £2,500,000 paid in 1913-14 in Federal and State land taxes.

Here then would be the position. The people would save:

Present State and Federal Taxation	£29,859,629
Increased prices for local commodities to protected interests	27,155,615
<hr/>	
Total reduction in the cost of living	£57,015,244

But that would not be all. The tribute now paid to landlords would be paid to the community, in other words, paid to themselves. Instead of being lost, as it is now, it would come back to them in the shape of public works and services. The gain to the community would be enormous. There would be a further gain not yet mentioned. All idle land, or partly used land, now held for speculative purposes, would be open to labor and capital, thus enormously widening the fields of investment and employment.

We cannot get rid of the land rent—£31,059,376. We can only decide that the people shall have it, instead of the landowner. We can get rid of taxation. The reduction in the cost of living can only come from the abolition of the taxes publicly and privately imposed, which is a much larger sum than the whole yearly value of all land in the Australian Commonwealth.

MRS. FELS AND PARTY IN
CALIFORNIA.

Since the adjournment of the Joseph Fels Fund and Single Tax Conference at San Francisco, a few weeks ago, Mrs. Joseph Fels and her party, Mr. Daniel Kiefer, Chairman of the Fels Fund Commission, Dr. John W. Slaughter, of the University of London, Professor Earl Barnes, of Philadelphia and Miss Gertrude Heubsch, sister of the well-known publisher of New York, have been visiting and speaking at public meetings in San Francisco and the neighborhood, on Single Tax, suffrage and like questions.

Desiring to see the results of the partial application of the Single Tax in the irrigation districts of California, Mrs. Fels invited me to become her guest and guide in a tour of the great San Joaquin Valley in Central California. We left San Francisco on last Wednesday, September 1st, for the city of Stockton, ninety miles from the former place. There the Single Taxers, G. McM. Ross, Captain William Simpson and others, had gotten the Chamber of Commerce interested in the visitors, and the entire party were taken in automobiles about the city and through a part of the delta district, seeing some of the fifteen hundred miles of sloughs and canals that provide transportation for the farmers in that reclaimed section of California.

A meeting was held at night in the public square, Mr. Ross introducing the party to the audience. About two hundred and fifty persons were present, The deep interest the people of that city have in the Single Tax was shown by this large audience remaining standing, listening to the speakers and asking questions for more than two hours. Mrs. Fels was the first speaker, after the introductions, Her soft, gentle voice immediately won the sympathy and interest of her hearers; while her profound knowledge of economics brought home the truth of the Single Tax most convincingly. She said in part:

"This war will bring Single Tax and other great reforms. Suffrage for women, in England, France and Germany is sure, for the women of those nations are living suffrage today. It will not have to be

given them. They will demand and receive it. The Single will come, and it must come, for the reason that with no other system will the nations be able to pay their enormous war debt. Best of all, the big estates of Europe will be broken up, and the men who are fighting now for home and country will as a result find that they really have a home to fight for when the land is free. These men are soldiers now; they won't return to take up again the yoke of slavery. They are emancipated once and for all time."

Professor Earl Barnes dealt with the Single Tax as not only a fiscal measure, but as a movement based on fundamental conceptions of justice, which must inevitably lead to wider thinking, and a more generous brotherhood of man. He illustrated his talk with incidents from the life of Joseph Fels, showing how he was driven from individual aid of those who needed help, through cultivation of vacant lots and small holdings, to a realization that the work was too vast for the individual, and must be worked out by the community through the Single Tax.

Dr. Slaughter reviewed the present movement in England for land value taxation, the adoption of the 1909 budget by the Parliament, and the curtailment of the veto power of the House of Lords which resulted from it. He told of the effect of the monopoly of the natural resources in England when the war broke out, raising the cost of living of the working people, without any increase in wages, and causing the great strikes among the munition and coal workers. He said that the common people of England had no desire for this war. The privileged classes were in a position of facing wars outside or difficulties within.

I closed by calling the attention of the audience to a proposed constitutional amendment in California which would give the legislature power to "create subjects of taxation," thus permitting the restoration of antiquated forms of taxation like taxes on windows, doors and chimneys. It gives the legislature power to make anything the "subject" of taxation, even the right to stand on the sidewalk, or to wear a straw hat. It is backed by the representa-

tive of the greatest land monopolists in California—the Kern County Land Company, owning 428,000 acres, and the Southern Pacific Company, which owns about 10,000,000 acres, including 1,000,000 acres of timber land.

Questions were then asked, and answered by Mrs. Fels and others.

From Stockton, the party journeyed to Sacramento, where the Church Federation, Rev. E. Guy Talbot, secretary, and a staunch Single Taxer, provided a noon luncheon, after which Mrs. Fels and the others made short talks. The balance of the day was spent in an auto ride about the city, and visiting a large fruit cannery and Sutter's Fort, where the American settlers in the 40's sheltered themselves from the Indians. In the evening a public meeting was held at the High School Auditorium, under the auspices of the Church Federation. From Sacramento the party journeyed down the Valley, through Stockton to Modesto, where a meeting was held that had been arranged for by the local Socialists. The story of this part of the trip I shall defer to a later date. Mrs. Fels and the rest of the party are very much impressed with the deep interest manifested by the audiences which they addressed throughout California.—EDWARD P. E. TROY.

THE CAPITALIZED VALUE OF SUNSHINE AND SHADE.

EDITOR SINGLE TAX REVIEW:

In my native city of Glasgow, Scotland, one of the main thoroughfares runs due North and South and has a street railway along its whole course with high class stores and business premises on both sides. For no immediately obvious reason, it has been remarkable during the past twenty years that the whole West side of the street has been the popular or fashionable one and that the business premises on that side have commanded much higher rents than those on the East side. This circumstance was for long a source of perplexity to me, and I had almost come to the conclusion that it was due to one of those freaks of fortune which seem to have no cause behind them; one of the things in short, which, to quote

the words of the celebrated Lord Dunsyre, "no feller can understand." Having occasion, however, to go southward along this street frequently in the forenoon and northward again in the afternoon, I found myself unconsciously taking the West side in the morning because it enjoyed the full brightness of the cool morning sunshine, and returning in the afternoon on the same side of the street for the opposite reason, because it lay in shadow and was completely protected from the blazing post-meridian rays.

Of a sudden it flashed upon me, "here is the reason that the owners of property on this side can obtain about twice the rental per lineal front foot than the less fortunate proprietors on the other side can demand. The morning sun is desirable while the afternoon sun is not. The western side gets the one and escapes the other, and so the pedestrians at both times of the day prefer the West and the storekeepers compete for the locations where the window-gazers and possible purchasers parade.

With this clue to the mystery which had always seemed to surround the apparently capricious manner in which the situation-value distributes itself, I began to make observations on another of the main thoroughfares, which runs due East and West. There the North side is always in sunshine and the South side always in shadow. How, I asked myself, will the capitalized value of sunshine and shadow express itself here? The northern side gets the advantage of the cool morning sun, but has to endure the disadvantage of the scorching afternoon heat. The southern side misses the benefit of the sunshine in the early part of the day but enjoys the immense advantage of protection in the heat of the afternoon. Which (I asked myself) of those two advantages, both of which belong to the West side of the street first referred to, is the greater? I replied to my own question by saying that if I were a storekeeper I should certainly want to have the benefit of the cheerful morning sun, and would dread the destructiveness of the afternoon sunshine on my window goods, and that seeing I cannot have both advantages in this street I should prefer to remain always in shadow. Yes,

I concluded, I would give a slightly higher rental but not much higher, for the shadow side. Having reached this conclusion inductively, I began to observe the facts and found my theory verified. While the situation values on the two sides were not so disparate as in the case of the North-and-South street, yet it became evident that a slight advantage remained with the South side which escaped the ruinous affect of the afternoon sun on its window goods. Slightly higher rents are obtainable, and the South side has established itself as the more fashionable one.

We sometimes say that if sunshine could be laid hold of and its value capitalized, it would be sold out in parcels just as land is. Do such examples as I have given, and which can be matched in every city, not prove that even sunshine is not exempt from the clutches of the fore-staller under the ill-balanced economic system under which we live? It is, of course, obvious that the benefits of municipal government and the spending of tax-raised money in street paving, lighting and sanitation, reflect themselves in increased values-of-position all over a city, but unequally according as each position happens to enjoy or does not enjoy the respective advantages of sunshine and shade. Does it not seem wildly unjust that the benefits of government which reflect themselves in these position-values should not be paid for by those who get the values, and in proportion to those values? In the case of the North-and-South street which first attracted my attention, justice demands that the proprietors on the West side should make double the contribution per lineal foot-front to the public expenses, as compared to the demand that should be made upon the East-side proprietors. Yet I can think of one enterprising proprietor on the unfashionable side who is certainly making a larger contribution per foot-front because of his having erected a handsome building, than another I have in my mind's eye who retains an old and inadequate two-story building on his much more valuable site on the fashionable side.

I trouble you with these personal memories in the hope they may stimulate some

of your readers to make similar observations in American cities, and to realize how under present economic conditions even sunshine and shadow are capable of being monopolized and sold out to the highest bidder for private profit.

ALEX. MACKENDRICK.

MRS. FELS AND PARTY IN CALIFORNIA.

SECOND LETTER.

Mrs. Joseph Fels and her party had intended to take the coast route from San Francisco to Los Angeles; but, on learning that by going on the San Joaquin Valley route, they would have an opportunity to visit the Single Tax irrigation districts of the State, a change was made in the programme. They arrived in Modesto on Sept. 3, having traveled some eighty miles from Sacramento on two electric railways. Mr. F. L. Wisecarver, Secretary of the Modesto Chamber of Commerce, met the party with autos, and the afternoon was spent in driving about the Single Tax Modesto Irrigation District.

In this district no land was idle. Every acre was producing some fruit or vegetable. The diversity of the farming made the trip very interesting. The farmers here raise five and six different products on twenty acre tracts. A row of raisin grapes will be followed by a patch of alfalfa, then corn, next cantaloupes, peaches, beans, berries of all kinds, garden vegetables and many others that cause a constant change in the scene, so that one is never tired of driving about these farms.

We saw one section that seven years ago was a vast wheat field of 1,700 acres, which now is covered with beautiful homes, and has an attendance of 114 children at its public school. Mrs. Fels and Daniel Kiefer were picking ripe almonds off the tree in the orchard, and all of the party ate them. They became the providers of the party, and Mrs. Fels gathered some ripe cantaloupes from the vines, which we all enjoyed.

The Modesto Chamber of Commerce had delegated Mr. Sol. Elias, one of its

members, to read a paper at the Single Tax Conference at San Francisco. In that paper Mr. Elias laid stress on the fact that the exemption of improvements and personal property from taxation, and the collection of the revenue of the district by a tax on the value of the land, had tended to cause a subdivision of the lands of the district, and brought great prosperity to the town and country. Mr. Elias visited Mrs. Fels at the Hotel Modesto, and in conversation at the table said that the Single Tax had its disadvantages as well as its advantages. Mrs. Fels asked him what this bad effect was. He said that the exempting of improvements from taxation caused men who had money to invest to take a chance that they would not take if the improvement were taxed. As a result, two new hotels had been built in the town, when there was need for but one, and neither hotel prospered.

Mr. Elias also said that the exempting of buildings from taxation caused many persons to erect dwellings for rent. As they are of modern construction, tenants moved out of the old dwellings, leaving them vacant. These vacancies reduced rents in all dwellings, and as a consequence, land values in the town have gone down, and a lot can be purchased now for less than before, although the population has increased. Mrs. Fels told Mr. Elias that she did not consider the reduction of rents and of land values an evil condition.

During the evening a meeting was held in the public square of the town, which had been arranged for by the Socialists. Mrs. Fels, Dr. John W. Slaughter, Professor Earl Barnes and I spoke. Much interest was manifested by those present, and many questions were asked, especially by the women. During the day a visit was made to the office of the irrigation district. Mr. Charles Abbott, who has been Secretary of the district for twenty years, told that in the beginning land and improvements were assessed. In 1911, the owners of the land, who lived in the district, had, by vote, adopted the Single Tax. They are so well satisfied with it that they would not go back to the old system, which they call "the double tax." Modesto has more

small homes about it than any other city of its size in California, due to the Single Tax.—EDWARD P. E. TROY.

THE COLORADO MOVEMENT.

The Colorado Single Tax Association celebrated the seventy-sixth anniversary of Henry George's birthday by holding a public meeting in Weaver's Hall at which Ex-Senator James C. Crosby was the principal speaker. Mr. Crosby attained to fame during the famous Bucklin fight. As a member of the legislature, 1896-97, he battled for the rights of his constituency in a manner that puts to shame many of our so-called statesmen. But the strong arm of privilege proved too powerful at the time, and although our distinguished representative filibustered the whole night in vain attempt to save the Bucklin bill from slaughter, his efforts proved futile. Undaunted by defeat, he again joined hands with the Bucklinites in the session of 1898-99, and after a struggle that will live in the history of monopoly-ridden Colorado, the Bucklin bill was referred to the voters of this State.

Mr. Crosby is still in the harness and doing valiant work. His address at the Henry George anniversary meeting was a masterful oration, delightful and inspiring to his auditors.

Our meeting was honored with the presence of notable Single Taxers from distant cities; Mrs. Vernon J. Rose, of Kansas City, Mr. Valjean Trimble, of San Antonio, Texas, and Mr. Edwin W. Ashton of Chicago. Mr. Trimble and Mr. Ashton favored us with short, but extremely interesting addresses.

Ben. J. Salmon, secretary of the Association, is addressing noon-day meetings at factories throughout the city and addressing street meetings at the principal street intersections, 16th and Champa, every Wednesday and Saturday nights. During the month of August, eighty three new members were enrolled in the association, and several thousand pieces of literature were distributed.

Another meeting in celebration of Henry George's birthday was held at the

same time in another part of the city. Among the speakers were Jabez Norman, James T. Smith, J. R. Herman, Dr. Martha Burdick-Newby and others.

Some of the barbers of Denver have conceived the idea of displaying Single Tax cartoons in their shop windows. Fred Lambert, who is a cartoonist of ability, is the originator of a number of these.

THE MEANING OF THE DEMOLITION OF BUILDINGS.

When one reads of buildings valued for assessment purposes at one to two hundred thousand dollars being pulled down and the material thrown into the discard it seems at first like wastefulness. Often an old building is needlessly scrapped, as when clever alterations would let it produce a larger rate of income than a new building on the same site; but when the land is covered by a structure of special design, as a hotel or a theatre, and the site has ceased to be suitable for either, the controlling circumstances are different. The building in such a situation, no matter what its cost may have been, has become an incumbrance and must make way for one so shaped and fitted as to produce an income commensurate with the value of the land.

A first class site suitably improved should produce a net income of at least ten per cent. When it is occupied by a building which, owing to changed circumstances, is no longer fitted to return an adequate income, or even to meet fixed charges, the building has because of its peculiar plan and equipment survived its usefulness, so far as that particular site is concerned. No doubt in some other location, or on less valuable land, it would fill its special office as a hotel or theatre acceptably and profitably to its owners.

Although the Herald Square Theatre building was assessed at \$100,000, it represented only one-fourteenth of the total value of the investment. The building which stood on the Brokaw site was assessed at \$150,000 when the total assessed valuation for land and improvement was \$1,350,000, and therefore represented one-ninth of the whole valuation. Sacrificing

a one-fourteenth or a one-ninth interest in order to save the remainder is considered good policy in any department of business, but in the case of a building scrapped the apparent loss is nearly always more than offset by the increased value of the land over what it was when the building was erected. When a purchase-and-sale of the premises is made for improvement at the hands of new owners, the transaction is negotiated without reference to the value of the structure except as second-hand building material. The worth of the land has so greatly appreciated that the value of the building has become a matter of no importance.

The Metropole was one of the first uptown fireproof hotels. Its real usefulness covered about the same length of time as that of other buildings on main avenues in the path of uptown growth. They serve their day and generation and pass from the scene. No matter how durable their construction, their economic life rarely exceeds a generation. No amount of alteration could have redeemed the Metropole. A building demolished under such circumstances represents not a financial loss but a dividend on the investment. It is a testimony to the unfailing fruitfulness of a wisely selected realty investment. It is like a man who lays aside a coat which once was a good one but now is out of date in order to put on a new garment more in keeping with the fashion and the need of the times. He has had his money's worth of the old one.—*Real Estate Record and Guide*, New York City.

THE BURNING QUESTION.

The question of land monopoly being the weakness of our modern civilization is assuming large proportions since the outbreak of the present war. Almost exclusive ownership of land by the English aristocracy has seriously hampered the British Government in its conduct of the war for the defense of the Empire. Having no interest in the land has weakened, if not destroyed, the national love of country in the masses of the people that should be the strongest force for defense. The strange apathy of

the mass of English people toward the war has been a great surprise to Americans, whose intense love of country is born largely of ownership of the soil. This apathy is the more surprising as the English Government though nominally a limited monarchy is in reality almost a Democracy. The people through their parliament rule England just as surely as the people here rule the United States through their Congress. Yet when the matter of defense, urgent as it is, comes up the people are apathetic. They not only decline to fight but they hinder the prosecution of the war by refusing to work overtime in the factories, striking and quitting work upon the least provocation, and otherwise showing a marked lack of interest in the measures of the Government for the prosecution of the war. This has been so pronounced that the war department has found it difficult to supply with ammunition even the small army that it has at the front. To counteract this apathy of the people, Cabinet ministers and other officials of the Government have gone out to them and made strong personal appeals to rouse them to a sense of the stern necessity that confronts them. All this does not mean that Englishmen are too cowardly to fight. On the contrary, the British soldier is noted for being a good fighter once he can be interested enough in warfare to enlist. But the average Englishman cares no more for the army than he does for his church. He has been taught to believe that "Britannia rules the waves," that her navy controls the seas, that she is impregnable from invasion; and if she is not, then it is the business of the landowners to defend her. He has all he can do to take care of his family and his union. His pipe and his grog satisfy his material pleasures and he is pretty comfortable without bothering about the country. The commercial and industrial growth of England have had much to do in bringing about this feeling of lethargy. England is one vast beehive or workshop. The great army of workers in these rarely see a green field, a tree or a clear sky. Their lives are bounded by the walls of a factory with its big chimneys belching black smoke, their little tenement homes

and the "public" where they hold their union club meetings. Pastoral England is a poetical dream of the past. English yeomanry, once the pride of the land, is no more. And the average Englishman's love of country has gone with them. Of course, this is only true of the masses, not of the classes. But it is the masses that must be depended upon in time of stress. The noble Lord, the scion of a hundred Earls, the proud owner of a hundred thousand broad acres of land, has only one life to give in the defense of his country. That they are being given without stint, the mortality lists clearly show. But suppose those hundred thousand acres were divided up into small parcels and devoted to raising food for the nation, as are Germany, France and Holland, then a small army would spring forward from that land with the same alacrity and eager desire to defend it as does the single owner now. One of the great lessons that will be learned from this war is that the land should be owned by the people, generally, to insure the perpetuation of its autonomy.—Middletown, (N. Y.) *Daily Argus*.

EXEMPTING IMPROVEMENTS.

There are two sections of the taxation bill framed by the recess committee on finance and taxation that apply particularly to Mobile and Baldwin counties, more particularly to the former. One of them exempts from taxation for a period of ten years all shipbuilding plants on which \$100,000 and over has been actually spent. This was put in the bill as an inducement to Mr. Hyde, or any other ship builder, to locate his plant in Mobile. The land on which the plant will be built will be taxed, but the plant itself will be exempt for ten years. This is recognition of the Single Tax theory and of the Houston plan of taxation, which the courts of Texas threw over. The land bears the tax, and the improvement goes free. The building of a big shipyard in Mobile employing several thousand men will enhance all property values here and will naturally make the adjacent property worth many times

more than it is now. Why should not the improvements be exempt?

The same principle is worked out in the taxation of citrus fruit and pecan orchards, which are exempt for a period of five years, only the land itself paying the tax. The improvements on the land, which the bill calls "the enhancement of values" in the shape of fruit and nut trees, shall be exempt.

Both of these sections are right in principle and should be adopted in the bill without modification. Such a policy of taxation will go a long way toward building up the agricultural and industrial wealth of this community, and Alabama can well afford to be liberal with developers who come here to finance enterprises exempted by these two sections of the revenue bill.—Mobile, (Ala.) *Register*.

NO LONGER TRUE.

This nation, assuredly, if it is wise, will drop the theory that life here presents unbounded opportunities for comfort and happiness to all the citizens of the United States. It no longer does, if it ever did. It leaves a large part of its workers dependent upon fixed standards of pay, and if those standards do not permit of comfort and security, there is no escape for the persons governed by them.—Chicago *Tribune*.

HERBERT S. BIGELOW ON THE WAR.

"This war has robbed me of no cherished belief. It has amazingly confirmed my faith in true Christianity. It has unmasked the lie of civilization. It has revealed the bankruptcy of conventional religion. But the religion of Jesus stands forth as the world's supreme need.

"Real Christianity the world has never tried. Society is founded upon a denial of the doctrine of brotherhood of the great Nazarene.

"That young Astor should inherit a portion of Manhattan Island worth fifty or a hundred million while other children of God inherit not even the assurance of a job of hard labor and poor pay—that is a social crime—a sin against humanity.

"This war is, in the providence of God, a retribution for our social sins. The private appropriation of the social value of land and the consequent disinheritance of millions of men, our brothers, this is what makes jobs and trade scarce and men cheap. But for our social bungling there would be more jobs than men everywhere.

"When we are wise and Christian in our social relations men will not lie and cheat and murder for trade, for they will have all the trade they want. This is the most ghastly and also the most glorious war in history. In my judgment, it will bring to the world a new and contrite spirit, a spirit of practical religion, manifested in a new and wonderful social justice."

THE CHARM OF THE IDEA.

That veteran newspaper correspondent, Julius Chambers, writes in the Brooklyn *Eagle* of June 15:

Millions of dollars worth of property in the heart of Manhattan are not earning a cent of income!

Taxes go right along.

If arguments were needed in support of the Single Tax theories of Henry George, they are to be found along Twenty-third street, between Fifth and Sixth avenues, and southward from that corner on Sixth avenue to Eighteenth street.

The owners or lessees of real estate thereabouts improved their property, and by so doing, increased their taxes to such an extent as to make them an unendurable burden.

Shop after shop in that locality has gone into bankruptcy, or hastened to remove to sections of the city which purchasers frequent.

* * *

The charm of the George idea is that taxation is levied upon land alone, and incentive to improve one's property lies in the non-increase of such taxes! Every sense of justice revolts against the assessment of the same taxes upon unoccupied buildings as upon those filled with tenants.

It is one of the wrongs inflicted by unwise laws!

BOOK REVIEWS.

THE SOCIAL PROBLEM.*

At a dinner in one of the smaller Western Scottish cities where the Lyric Muse has bestowed her favors with a lavish generosity, a toast was proposed, "To the minor poets of Scotland." Not one of the guests responded, each modestly assuming that he himself was included among the subjects of the toast. A similar reticence may forbid criticism of Dr. Ellwood's book "The Social Problem," on the part of those to whom it is dedicated, "The far-thinking men and women of the twentieth century who must solve the social problem;" and that office may therefore more appropriately devolve upon those who are conscious of no "call" to solve it, and who indeed are not prepared to admit that a problem in the sense suggested, really exists.

That this book is "the best existing application of sociological thinking to practical problems" as affirmed by Professor Edward A. Ross in a note on the cover, we must, though not without some diffidence, withhold our assent to. It contains sentences and paragraphs which every sincere lover of humanity must read with a whole-hearted sympathy. Its diction and "form" are all that could be desired, and its literary character is such as must satisfy the most fastidiously artistic taste. Its survey of the "Historical elements" that have contributed to the making of the alleged social problem which confronts us today, contains much valuable information and the philosophic reflections holding the items of information together are of an exceedingly satisfying kind. "The social problem" we assure its intending reader, is full of passages which, taken by themselves, make appeal to all that is best in the best of us. Who could quarrel with such opinions as "those who see clearly must perceive that while biologic and economic conditions may act as stimuli, the real roots of civilization are always in the mental attitudes and conscious values of individuals," or "civilization is at the bottom creation and trans-

mission of ideal values by which men regulate their conduct?" By such epigrammatic sentences as these we are carried along on that strong current of sympathy which a man of humanitarian enthusiasm generates, and are impelled to underline approvingly passages like the following: "Western civilization needs a great social and spiritual awakening. Its whole atmosphere must be changed. Justice must be established between man and man in economic and other relations of life and the tradition of peace must be established between nations." Not until one has reached the closing pages of the book and discovered how the postulates that form its groundwork are woven together to assume the shape of a definite social philosophy, does one realize where the writer intends to leave his readers, or get a clear conception of his real standpoint and spiritual attitude towards human life.

That attitude seems to be one against which we think it is the duty of every sincere believer in the principle of true democracy to protest with all the emphasis that courtesy will permit. It is the attitude of mind which assumes that some of us have been endowed with a divine mission to "control" our wayward fellow-creatures and to compel them along the paths of pleasantness and peace. That this attitude has become the dominant one among Professors of Sociology and political economy during recent years must be regretfully admitted. That it should find favor with the privileged classes and those "interests" that chiefly support our Universities, is not surprising, but it is equally easily understood that it should be repugnant to the mind of the man who has caught sight of the remoter implications of the gospel of liberty, and to whom the principle of democracy has begun to unfold some of its hidden meanings. Dr. Ellwood in the last page of his book remarks that "The Universities produce experts in law, medicine, agriculture and engineering, but experts in the problem of human living together, very rarely," but he offers no explanation of this curious fact. It is indeed strange that when a man wishes to construct a dam or to build a bridge, he consults a Professor of Engineering; when he wants to sink an artesian well

*The Social Problem, by Charles A. Ellwood, Ph. D., Professor of Sociology in the University of Missouri. Crown 8vo, cloth, 249pp. Price \$1.25. The Macmillan Co., New York.

he seeks the advice of a professional geologist; if he aspires to scientific farming he consults an expert in chemical manures; but that seldom do we hear of legislators or politicians seeking the guidance of economists or sociologists before making new laws. It is surely not without significance that we have in the past been willing to regard our teachers of sociology like our professors of dead languages, as being parts of the necessary ornaments of a University life of today or of the unknown tomorrow. And the significance just lies in this, that the plain man knows well that the things sociologists propose to do cannot be done, that no one has a right to do them, and that if a right could be established no man or men have yet been born good enough or wise enough for the commission. We more than suspect that this unformulated conviction lying in the sub-conscious region of men's minds, is the real reason that experts in sociology have never been taken seriously by our legislators and practical politicians. Such incidents as the dismissal of Dr. Scott Nearing from the University of Pennsylvania can hardly fail to raise the question as to whether Professors of sociology are free to discover new aspects of truth in their particular branch, as are the Professors of Chemistry, Astronomy, or indeed any of the sciences whose discoveries do not challenge the frontiers of vested interests. It is not pleasant to raise such questions, but we live in strange and ominous times when as Dr. Ellwood himself says, all the symptoms exhibited by Western civilization indicate that something is brewing for the world of tomorrow that may be worse than a French Revolution; and in such times the mealy-mouth or the studied politeness suitable to less perilous days, may be out of place.

It is recorded in the book of Genesis that Cain asked a question of the Almighty to which no answer was given, "Am I my brother's keeper?" and it has been assumed by the world that the answer, had it been given and recorded, would have been an affirmative one. We venture to offer the opinion that had the Just and All-wise Judge of all the earth vouchsafed a reply to the murderer's question, it would have

been "No, you know very well you are not your brother's keeper, for if you were his keeper he would be your slave. Your first and only absolute duty to your brother, whether you love him or not, is to respect his life and liberty and to leave him free to pursue his own happiness." May we suggest that even to entertain the thought that The Supreme Wisdom might have returned such an answer to Cain's sneering question throws an entirely new light on "The social problem?" Might we not ask whether the solution of the problem should at least begin with a complete cessation of all interference with our brother's liberty? Have our orthodox sociologists and conservative reformers not fully justified the indictment made by Tolstoy, that humanitarian enthusiasts will do anything and everything for the poor and downtrodden except get off their backs?

The perilously unstable equilibrium of social forces which prevails at present in every corner of the world, and to all of which Dr. Ellwood is fully alive, must form a critic's apology for getting down to what he conceives to be the root of the matter. Our author affirms with apparent confidence that "the laissez faire attitude of the early nineteenth century has been entirely broken down with reference to economic conditions." Our reply must be similar to that frequently given by thoughtful men to the statement that Christianity has broken down, that it has not yet been tried. What has happened is that the phrase which British economists borrowed from the French Physiocrats of the pre-Revolution period, "Laissez aller, laissez faire" has been shorn of its first clause, with disastrous consequences to the morals of the world. The literal interpretation of the complete phrase is "Let go, let do," or more broadly "Let go restrictions and give freedom," or in the free translation which was accepted at the time, "clear the ways and leave things alone." It does not require much effort of the imagination for those who have any, to see what a different world we might have looked out upon today had the ideal embodied in the complete aphorism been preserved, had its full significance been kept hold of and made the

corner-stone of our political systems. To "let go restrictions" means to abolish law-made special privileges in favor of some men or classes of men, to the disadvantage of others. It means to establish equality of opportunity in the use of nature's bounty. It means the denial of Cain's right to kill his brother even by the bloodless method of laying claim to ownership of all the land within reach and preventing Abel from pursuing his peaceful pursuits as a keeper of flocks. The frightful conditions of economic slavery that prevailed in the early part of the nineteenth century under the rise of industrialism in Britain were due to men having adopted the second half of the French motto without the first; to having apotheosized the address of liberty without having first established her firmly on a base of "equality of opportunity." It is not surprising that the horrors of the time turned the whole current of Carlyle's naturally democratic soul into a wild and passionate protest against the liberty which seemed to mean "liberty to die of starvation."

The failure to realize that at the base of society men are not free to perform that first moral action, the earning of a living by labor or by the exchange of service, must surely be the cause of the rooted distrust shown by our author, of man's capacity to find the higher life for himself. We, Society, are to "control" the development of individual character by getting "control of heredity, social environment and personal education of all classes both employers and employees;" and we are to aim at the production of characters of a definite kind in which intelligence will predominate over instinct, and altruism over egoism. Leaving aside for the moment the pertinent question as to whether virtue that is "produced" is really virtue at all, and whether spontaneity is not of the very essence of spiritual value, the plain man naturally asks himself, "Who are we that we should arrogate to ourselves this right to marshal and drill our fellow men into the ways of well-doing." We think it probable that we express the feelings with which many will read this book, when we point to the colossal egotism involved in thus assuming

that a section of society (meaning ourselves who make the assumption) may act the part of God Almighty to any other section. Is this (we ask) a right or moral attitude in which any man or class of men may hold themselves in thought towards their brethren? If not, are we not inviting that rebuke which never fails to follow the footsteps of pride and arrogance? "Thus God might touch a Pope at unawares, ask what his baubles mean, and whose part he presumed to play just now."

Having assumed the incapacity of those who occupy the lower levels or back seats in the theatre of life, to develop of themselves the wider vision, the broader outlook, the refined tastes and the intellectual faculty which are the heritage of our race; the modern sociologist seeks to fix the duty of doing it for them upon the superior persons who sit in the stalls and boxes; with the inevitable consequence that a problem of frightful and constantly increasing complexity is presented for their solution. Indeed, the sociologist, the statesman, the philanthropist, or the reformer who realizes all that is involved in getting effective control of those elusive and imponderable forces, the ideas, ideals, and values which constitute the formative environment that greets each one of us as we enter the world, and who hopes by that means to remould society more nearly to his heart's desire, may well stand aghast at the magnitude of the task. What we all require indeed for the restoration of our peace of mind, is not the picture of a society which becomes more complicated with each new movement; but the vision of a future in which human relationships will become simpler and less complex and where things may have a chance to go right of themselves. Our ideally healthy man is not he who is kept so by the constant attendance of a physician, an oculist, an aurist and specialists of other kinds. The ideally healthy society (and the conviction of this lies deep in the sub-consciousness of the average man) will be one in which a natural equilibrium of equality of opportunity in the matter of earning livings will prevail, and where in consequence the naturally upward tendency of the human spirit will assert itself,

and men will spontaneously reach out towards the ideals and valuations upon which the higher life is founded. No economic determinist has ever maintained, as Dr. Ellwood implies on page 152, that the spiritual elements in life and especially those contained in moral, religious, and artistic ideals, are determined by methods of producing and distributing wealth. All that has been maintained is that freedom to earn livings under natural and healthy conditions may determine whether or not the innate moral and religious tendencies of human nature may be able to assert themselves.

And here indeed we touch upon the crux of the question. Have we sufficient faith in the original goodness of human nature, or do we only believe in original sin? The man who is still under the influence of the blighting doctrine of human depravity and has lost faith in the efficacy and persistence of the Divine spark, may well conceive of a world that can only be redeemed by external force from the hands of that Nemesis who never forgives and who makes no distinction between mistakes and sins; but sympathy and experience have assured us that the upward reaching tendency is in constant operation even in the most seemingly unpromising souls, and that only an environment of freedom is needed to permit the bursting in unexpected places into the glossy purples of high and heroic life. We are unable to suppress a feeling that a deficiency of this faith in human nature caused Dr. Ellwood to mis-read or mis-interpret some of the signs of the times. We entirely agree that "religion is the one thing which can do most to save human nature from selfishness and brutality," but we cannot reconcile with our own experience the conclusion that "the modern world is rapidly becoming extremely indifferent to the claims of religion." If it is meant that the churches are being deserted, this of course is a matter of fact and cannot be denied. But that there is more real spontaneous religious feeling in the world today than ever before, especially among the middle and upper working classes, should be obvious to every careful observer. The way of life, the secret of Jesus, which has

been well-nigh hidden for ages by the accumulated dogmas, forms, superstitions, and respectabilities underneath which it has been buried, is being re-discovered today and is expressing itself outside of the Church in sundry ways and divers manners, in mysticism, in what is called "new thought," in psychology, and even among those who are first thought of as among the "indifferents," the economic determinists who make up the socialist movement. It has been truly said, "Man is incurably religious." Religion can never die; it can only change its thought forms, and the changes now taking place are, we are convinced, from the images and thought-forms of a kind of inverted materialism to those of a more and more spiritual sort. There are indications indeed that we are witnessing the beginning of a spiritual renaissance such as has not been known in human history before, and it may be that the European Revolution instead of contradicting this hypothesis, may be interpreted as part of the movement.

Neither can we agree with Dr. Ellwood's reading of the signs of the times in the matter of social ethics. That "the modern world has become strangely indifferent as regards matters of conduct" is contradicted by the experience of all those who have spent their lives in commercial pursuits. During the last forty years the standards of integrity in manufacture and commerce have been steadily rising. Men are discovering that not only is honesty the best policy, but that friendliness and other-regardfulness pay better than their opposites; and this in spite of a competitive struggle for which our economic system is undoubtedly responsible and which tends to keep the ape and tiger alive within us. What "control" could never have accomplished, the rising standard of human values has done in reducing drunkenness; and indulgences that were permitted among the respectabilities a generation ago are now condemned by the self-generated force of a purified public opinion. In numerous directions the conviction is forced upon us that the standards by which men regulate their lives are rising, that they are becoming less sordid, and more æsthetic and

more moral. By many converging paths indeed, some of them purely secular, men are discovering the great truth that "a Divinity doth shape our ends, rough-hew them as we may."

That the real problem which Society must solve is not that of steering the human spirit along those upward paths which lead to the ultimate things that give life its highest value, but the just distribution of wealth, Dr. Ellwood evidently recognizes, and we find some significant references to "earnings" and "findings" as headings under which income may be classified; along with the admission that "one's right to findings can scarcely be considered as on the same moral and social plane as one's right to earnings." May we suggest that the only solution of the social problem (of which we ourselves are a part) that we need attempt, is to be found along the line of thought here indicated?

It may be well to realize, at all events, what is probably the truth, that the attitude of the great inarticulate mass of humanity towards the well-meant efforts of sociologists and ameliorists is that of Diogenes in his tub towards those philosophers who officiously inquired what they could do for his comfort; "One thing only," he replied, "stand out of the way that I may see the sun."—ALEX MACKENDRICK.

TWO NOTABLE PAMPHLETS

"The Crimes of the Minority," an address delivered by Alexander Y. Scott before the Egyptian Club of Memphis, is a forcible indictment of the "classes," fortified by a wealth of historic examples. The "Foreword" from Hon. Louis F. Post, pays a deserved compliment to the author's eloquent arraignment.

Another valuable pamphlet that comes to our desk is a second edition of the *New Political Economy*, an address by J. B. Sharpe, of Pittsburg, copies of which may be obtained of W. D. George, 307 Fourth Avenue, Pittsburg, Pa.

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

NEWS NOTES AND PERSONALS.

EDWARD QUINCY NORTON, of Mobile, has not relaxed his efforts in the cause and has conferred with the governor of Alabama on pending bills bearing on the subject of taxation. He has interested a number of prominent men in an application of the Pingree Vacant Lot cultivation plan, pointing out that all that men need is access to land. Both the *Mobile Register* and the *Item* are friendly to measures in our direction.

It is the testimony of Peter Witt, former lieutenant of Tom L. Johnson, that the saving effected by the three cent fare on Cleveland street car lines, estimated at \$4,000,000 a year, has been all swallowed up in increased rents. Mr. Witt's testimony is valuable, for he is traction commissioner for the city.

WILLIAM ENGLISH WALLING, the well known socialist writer and author of "The Socialists and the War," believes that the close of the war will see the most extraordinary increase of graduated inheritance and income taxes and taxes on the rise in rental value of land.

ROBERT S. PHIFER, who announced his candidacy for mayor of Jackson, Miss., on a platform advocating the adoption of the Houston Plan of taxation, has been defeated at the primaries, but the educational value of his candidacy is considered worth all that it cost.

WERE the population of Greater New York evenly distributed it has been estimated that there would be sufficient room to accommodate twenty-five million people.—*N. Y. Real Estate Record and Guide*.

I BELIEVE that all persons have an equal right to the soil. The Maker of the earth has provided one home, not two homes, for each person, not two farms, but one farm for each farmer.—GERRIT SMITH.

THE *Agricultural Grange News* published at Spokane, Wash., reprints from the Single Tax REVIEW Guillian Alexis (W. A. Douglass) article in which the merits of Socialism and the Single Tax are contrasted. The National Grange sat down hard on the Single Tax in 1909 and reaffirmed the position taken in that year in 1912.

LIST OF SINGLE TAX ORGANIZATIONS.

Joseph Fels Fund Commission, 77 Blymyer Bldg., Cincinnati, Ohio.
 Manhattan Single Tax Club, 47 West 42d St., N. Y. City.
 New York State Single Tax League, 68 William St., N. Y. City.
 Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
 Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
 Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.
 Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
 Mass. Single Tax League, Ernest E. Brazier, Sec., 79 Milk St., Boston, Mass.
 Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
 Michigan Site Value Tax League, Andrew Fife, Pres.; F. F. Ingram, Vice Pres.; Judson Grenell, Sec., Waterford Mich.
 Grand Rapids Single Tax League, W. J. Sproat, Sec., Phone No. 34409, Grand Rapids, Mich.
 Milwaukee Single Tax Club, 725 Clybourn St., Milwaukee, Wis.
 Cleveland, Ohio, Single Tax Club, 119 Williamson Bldg.
 Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
 Colorado Single Tax Assn., Wm. H. Malone, Pres., Ben. J. Salmon, Sec., 317 National Safety Vault Bldg., Denver, Colo.
 Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
 Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
 Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.

Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
 Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
 San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio, Texas.
 Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
 Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
 Single Tax Club of Pittsburg, Wayne Paulin, Sec., 7002-3 Jenkins Arcade, Pittsburg, Pa.
 The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I Swanton, Secretary, 1464 Belmont St., Washington, D. C.
 The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Headquarters, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
 Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
 Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.
 Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.
 Land Values Taxation League, F. J. Dixon, Sec.-Treas., 253 Chambers of Commerce Bldg., Winnipeg, Man.
 New Hampshire Single Tax League, Fred. S. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
 Rhode Island Tax Reform Asso'n, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; David S. Frazer, Sec., Providence.
 California League for Home Rule in Taxation, 34 Ellis St., San Francisco; 516 American Bank Bldg., Los Angeles, and Corner Book Store, 7th and D Sts., San Diego.
 Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
 Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
 Women's Henry George League, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.

- Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec. 31 West 10th St.
- Philadelphia Single Tax Society, Henry J. Gibbons, Sec., 1831 Land Title Bldg. Philadelphia, Pa.
- Columbus Single Tax Club, George Cartwright, Sec.
- Indianapolis Single Tax Club, J. H. Springer, Sec.
- Memphis Single Tax Association, W. D. Gaither, Sec., Exchange Bldg., Memphis, Tenn.
- Anti Poverty Society, Kansas City, Mo., Vernon J. Rose, Chairman, Phone No. E. 1450; W. E. White, Sec.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Single Tax League, J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.
- 13 Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.
- (Our readers are asked to supply omissions from this partial list of Single Tax organizations.—Editor SINGLE TAX REVIEW.

LIST OF JOURNALS.

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- The Star, San Francisco, Cal., Annual subscription \$1.
- Joseph Fels Fund Bulletin, 77 Blymyer Bldg., Cincinnati, Ohio, Annual subscription 10 cents.
- The Public, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.
- Fairhope Courier, Fairhope, Alabama. Weekly, Annual subscription \$1.

- The Ground Hog, weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor, Daily, Boston, Mass.
- The Square Deal, 79 Adelaide St. E. Toronto, Can. Annual subscription 50 cents.
- The Single Taxer, 235 Chamber of Commerce, Winnipeg, Man., Can. Annual subscription 50 cents.
- The World, Daily, Vancouver, B. C. Tribune, Daily, Winnipeg, Man., Can.
- Le Democrat, Weekly, St. Boniface, Man., Can., published in French, Flemish and English.
- The Citizen, Daily, Ottawa, Can.
- The Globe, Daily, Toronto, Can.
- The Tenants' Weekly, 320 Broadway, N. Y. City. Annual subscription 25 cents.
- Single Taxer, weekly, Denver, Col. Annual subscription 25 cents.
- Tax Talk, Los Angeles, Cal. Annual subscription 25 cents.
- Everyman, Los Angeles, Cal. Annual subscription \$1.
- The Register, Berwick, Nova Scotia, weekly \$1. a year. John E. Woodworth, editor.
- Reformrdnnen, Swedish monthly, 1529 Wellington Ave., Chicago, Ill. Annual subscription 45 cents.
- The Clear Lake Press, Lakeport, Calif., P. H. Millberry, Editor.
- The Advance Sheet, Bayonne, N. J., Quarterly, Julia Goldzier, Editor. Annual subscription 50 cents.

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