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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

**Karl Marx and Henry George, by W.
H. Kaufman; The Road Leading to the
Single Tax, by Wm. Walter Wheatly;
Echoes from the National Capital, by
Benj. F. Linds; New York City Tax
Hearings, by Grace I. Colbron; Corre-
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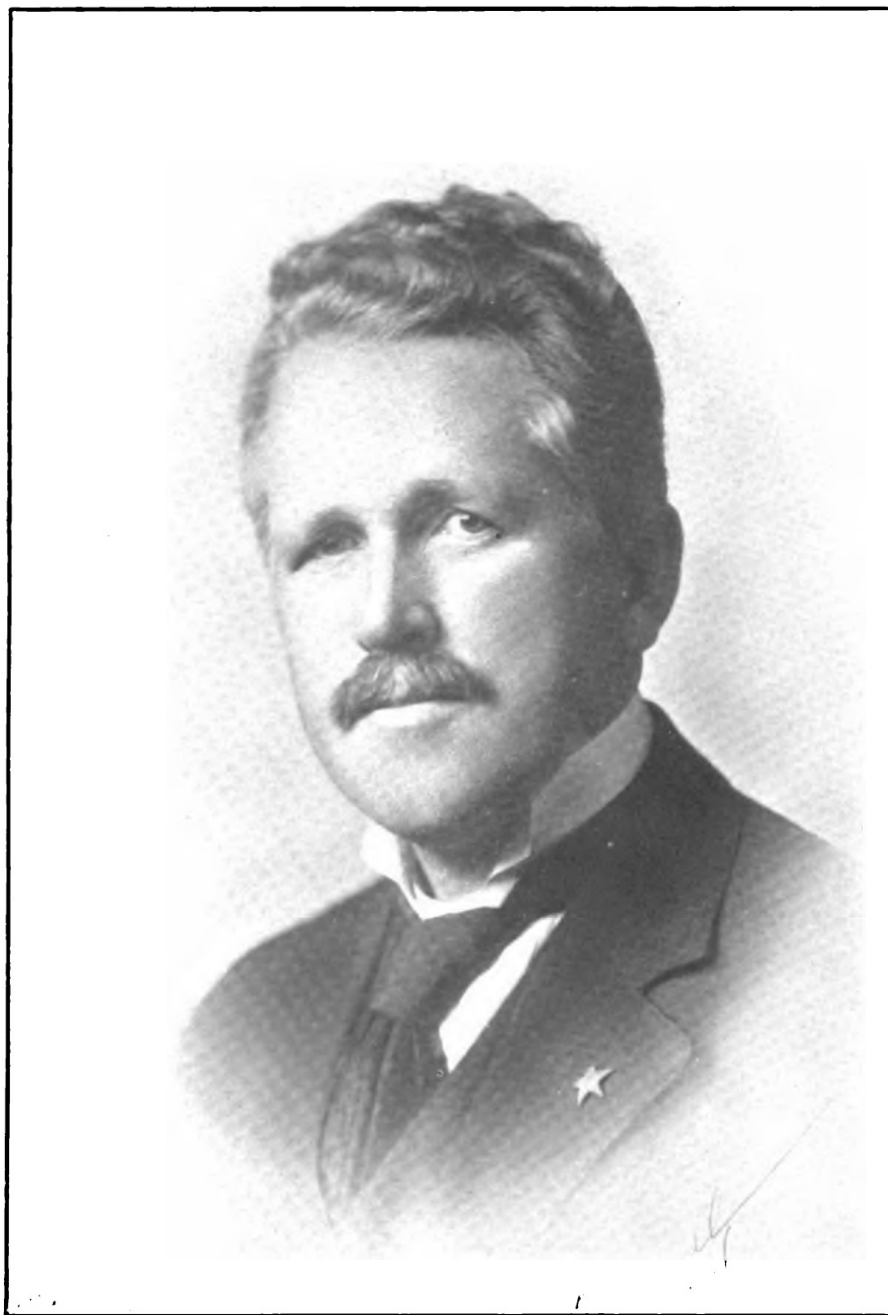
JOSEPH DANA MILLER, Editor and Publisher



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For Report of Current Lecture Work see page 100.

THE SINGLE TAX REVIEW

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

KARL MARX AND HENRY GEORGE*

**THEY AGREE PERFECTLY ON ESSENTIALS: THEY DISAGREE ONLY ON
MATTERS OF SMALL PRACTICAL IMPORTANCE, AND IN DEFINITION.
KARL MARX WAS AN EARLIER AND AN EVEN MORE CONSISTENT
SINGLE TAXER THAN WAS HENRY GEORGE**

(For the Review)

By W. H. KAUFMAN

Marx and George criticised each other. Each held the other to be superficial and unsound.

The feud started with such vigor by the Prophets has been sedulously kept alive by their disciples. Of late, however, circumstances have been forcing more amicable relations between these two great divisions of the "Army of To-morrow."

For a time Single Tax seemed in danger of degenerating from a religion to a creed while Socialism had degenerated from a crusade to a debating society. Single Taxers became too opportunist, calling every slight reform "Single Tax," while many Socialists seemed to care less about real progress than about academic definitions.

The sole object of this series of papers is to reestablish both Single Tax and Socialism on the "Gospel according to St. Marx and St. George"—for, as I will show, the philosophies of Marx and of George agree as completely as though they had collaborated in the same room.

Marx and George agreed in ideas: they disagreed only in the use of words.

I know that, at the outset, both Socialists and Single Taxers will think me Quixotic; but I also know that in the end all will agree with me.

Marx and George each used common words in most uncommon senses: each assumed that the other used words in his peculiar sense: hence each had, as he thought, good reason for esteeming the other a near-fool.

*See note under Publisher's Notes.

Before we can intelligently compare the teachings of the two prophets we must get the "patois" of each. To some this word-study will be tedious and uninteresting, but it is absolutely necessary and so we will get through with it at once.

Land—This is the only important word which Marx and George use in the same sense—but both use it in a most uncommon sense.

By land men commonly mean the solid earth as distinguished from water; or agricultural land; or farms as they now are ditched, fenced, cleared, under irrigation, etc.

Far be it from our twin iconoclasts to bow to custom.

By land Marx and George mean air, water, wild horses, virgin forests, fish swimming in far off oceans, coal, oil and iron!

Ordinary people would call all these things "natural resources;" but Marx and George agree in defying common usage by calling them "land."

As a matter of fact, by land Marx and George do not commonly mean the natural resources themselves, but rather "the community-made values of natural resources." Hence, in order to be understood, when I quote from Marx or George I will put natural resources or the community-made value of natural resources in place of the misleading word land.

Capital—By capital we commonly mean "wealth used in the production of wealth."

Not so with our two prophets!

By capital George means only labor-made things as are used in the production of wealth; excluding all natural resources and also excluding men (slaves). With George capital means machinery, food, clothing, semi-finished labor products, hand-made things used in the production of wealth. Most men in speaking of the capital invested in an enterprise would include the price of the land in the factory site along with the money invested in the building, in raw material, etc. To this Georgian idea of capital Marx applies the word "commodities"—a fairly correct use of the word.

But if George's use of capital is confusing, Marx' use of the same word fairly makes one dizzy.

Marx says III-948: "Capital signifies the means of production monopolized by a part of society;" that is, capital means private monopoly.

I-840: "We know that the means of production and subsistence, while they remain the property of the immediate producer are not capital. They become capital only under circumstances in which they serve at the same time as means of exploitation and subjection of the laborer;" that is, they become capital only when they become a private monopoly.

III-207: "Let us assume that the laborers themselves are in possession of their respective means of production, and exchange their commodities with one another. In that case these commodities would not be products of capital; that is, as there was no "private monopoly" so there would be no capital.

Time after time Marx defines capital as the "privately monopolized means of production;" or for short, private monopoly.

Hence, in the Marxian sense, there can never be public capital for those two words would mean public private monopoly.

When Marx proposes to "abolish all capital" he means simply to abolish all private monopolies. "Capitalistic production" means merely production under or controlled by private monopoly.

Capitalism means merely that condition of society where private monopoly is in the saddle.

Marx' great work "Das Kapital" can be translated into English only by the title private monopoly.

George limits capital to commodities (whether monopolized or not); but Marx limits capital to private monopoly, whether of commodities or of natural resources.

Marx' and George's ideas are as much alike as two peas from the same pod—their words alone are confusion.

IT IS TO LAUGH

Show George a fish, swimming in a lake and ask him whether the fish is land or capital, and to save his life he could not answer until you had first told him whether it was a "wild" fish or one "hand fed."

Show Marx the same fish and ask him whether it is capital and to save his life he cannot answer you until he has learned whether the fish forms part of a private monopoly!

Marx' commodities means exactly the same as George's capital. But capital in the Marxian sense means merely private monopoly.

George never had the faintest idea what Marxian socialism was. Using words in a special sense himself, he assumed that Marx used words in the same sense. So interpreted Marx' writings would be utterly senseless. George therefore hastily concluded that Marx was a near-fool.

I quote from "The Labor Question," an abridgement of "The Condition of Labor," Will Atkinson, Seattle, Wash.

IV: "Socialists do not seek the abolition of all private property. . . . What the Socialists seek is the State assumption of capital" (George thought commodities but Marx' idea was private monopoly in which they vaguely and erroneously include land.)

This is a mere jumble of inaccuracies. Marx sought the abolition of all private monopoly, but manifestly the State cannot have any capital, that is the State cannot have a private monopoly; when the State takes charge, it at once becomes a public monopoly. George thought Marx vague in his use of land as capital; but Marx is most explicit. Where land is free; where land has no community-made value and so is not a private monopoly, it is not capital; as in a very new farming community. Ordinarily land is a private

monopoly, and therefore is capital. As to its being erroneous for Marx to call land capital—if we go by either the dictionary or by common usage land is capital; George being erroneous and Marx right.

However, the essential thing is that in all these ideas Marx and George agree perfectly, only in words do they disagree.

"But it seems to us the vice of Socialism in all its degrees is its want of radicalism, of going to the root."

As I will soon show, Marx taught the full Georgian Single Tax a generation before the publication of "Progress and Poverty;" gave a definition of Single Tax that has never since been equalled for accuracy and conciseness; and also, in some minor matters, Marx is even more radical and consistent than is George himself.

"It (Socialism) assumes that the tendency of wages to a minimum is the natural law;" whereas Marx says scores of times that only under private monopoly (capital) are wages less than the full product of the laborers' efforts.

"This superficiality and this tendency may be seen in all the phases of Socialism. Take, for instance, Protectionism. (But every Socialist is a free trader) "Take Trades Unionism." (But do not Socialists and Trades Unionists fight year in and year out)?

"Jumping to conclusions without effort to discover causes, it (Socialism) fails to see that oppression does not come from capital (by which Marx means private monopoly). But from the wrong that robs labor of capital (that is, robs labor of private monopoly)! George never understood Marx.

"It fails to see that it would be impossible for capital (private monopoly) to oppress labor were labor free to the natural material of production"—But Marx says again and again that where land is free or very cheap there can be no oppression of the wage worker; that the monopolization of land is the first step toward monopolistic production; that wages are what they ought to be whenever land is free or very cheap.

"We have no fear of capital," says George, attacking the Socialists. But to attack anything except a man of straw, George would have to say:—"We have no fear of private monopoly," for that is what Marx means by capital.

"In its idea there devolves on the State the necessity of intelligently organizing the industrial relations of men; the construction, as it were, of a great machine whose complicated parts shall properly work together under the direction of human intelligence. This is the reason why Socialism tends to Atheism."

Fudge! What a pity George never took the pains to understand Marx—who in the misuse of words transgressed only a shade more than did George himself!

Throughout IV George makes so many mistakes that out of sincere respect for the great work he did and the great inspiration he has been to me, I have been trying for some time to have IV expurgated from the "The Labor

Question." Personally it does not offend me, for I see precisely how George came to make these tremendous errors; attributing to Marx the same use (or misuse) of words that characterized George's own writings: but a Marxian scholar, on reading "The Labor Question," would naturally think George either utterly dishonest or a near-fool.

As Marx and George agree perfectly in their attack on private monopoly, special privilege and all related forms of graft; differing only in the choice of words, there seems to be no good reason why we, their disciples (and a rapidly increasing number of us gladly recognizing ourselves as disciples of both Marx and George) there seems to be no good reason why we, their disciples, should not stand shoulder to shoulder in the battle for economic democracy. Hereafter in these articles capital will be a word "taboo."

When I mean commodities I will say commodities. When I mean private monopoly I will say private monopoly.

Marx' great work "Das Kapital" will be referred to as Marx' work on private monopoly—the only English phrase that expresses Marx' idea.

Sometime we will have a new translation of this same private monopoly—a translation that the man in the street can understand.

"PROFIT," "VALUE," "SURPLUS VALUE" AND "UNEARNED INCREMENT"

Value Marx defines as the average socially necessary labor time required to produce an article. If it takes four hours average time to produce a bushel of wheat, and the cost of a worker's time be 25 cts. per hour, then the value of a bushel of wheat is \$1.

Value and price fluctuate from time to time, but average the same where there is no private monopoly. When price regularly exceeds value, there must necessarily be a monopoly charge (which is what Marx calls profit). Surplus value is the excess of price above wages paid; while profit is the same thing viewed from the standpoint of the employer. In other words, George's "Unearned Increment" is one form of Marx' "Surplus Value."

Unearned increment is not caused merely by the presence of people: but by the presence of people who have worked and so have the wherewith to spend.

The ground value of a business block is created by labor just as certainly as is the value of a bushel of wheat.

Many Socialists regard Marx' surplus value as his chief contribution to economic science, yet it is identical with George's unearned increment, save that Marx' applies it both to land and commodities, whereas George applies it only to land.

THE LABOR LIEN

At bottom both Marx' surplus value and George's unearned increment are based on the idea made effective in the labor lien.

Let us make this plain even to the school boy.

Suppose my good friend, Dr. Post, brings to my farm a colt, asking me how much I will charge to care for it for three years till it becomes a horse.

We agree on \$50 a year; \$150 for the three years.

Just before the three years are up, Dr. Post brings Victor Berger to the farm, shows him the colt, and sells it to Berger for \$200—never mentioning my unpaid labor claim.

When the three years are expired, Berger comes out, puts a halter on the colt and starts for the gate.

I put my back against the gate and tell Berger that he can't take the horse away until I get my \$150.

B.—But I have a bill of sale from Post.

K.—That makes no difference at all to me. I don't know where Post is. I hold the colt until I get my \$150.

B.—But you have no claim on me. I never made any contract with you. It's my horse, isn't it?

K.—Sure, it's your horse.

B.—Well, if it is my horse, can't I take my own horse home?

K.—When you've paid the bill. If you take a horse to be shod, it's your horse all right; but you can't take it out of the shop until you pay for the shoeing.

B.—But what am I to do about the \$200 I paid for the horse?

K.—That is none of my business—I didn't advise you to pay it.

B.—Then you mean to confiscate my horse?

K.—Not at all. I am merely trying to keep you from confiscating my pasture bill.

Years ago Congress (that is the corporation attorneys in Congress) gave to the Northern Pacific millions of acres of Washington timber lands. That was the colt.

We, the people, have cared for that timber land until now it has become a horse.

Whatever the Northern Pacific, Mr. Weyerhaeuser or other holders have added to the value of that timber is fairly theirs. But the values added by us constitute a valid labor lien, and there seems to be no reason under heaven why, by initiative measure, we should not so declare, and instruct our State attorney general to at once proceed to collect our labor lien.

Practically the entire stumpage of the 294,600,000,000 feet of privately owned timber in the State of Washington!

MARX AND GEORGE AGREE PERFECTLY IN EVERYTHING OF PRACTICAL IMPORTANCE

Marx was an economist. George was a prophet.

Marx is more exhaustively accurate: George more luminous and popular in style.

At the bottom they agree.

Both make this robbery ("surplus value" or "unearned increment") depend on privately monopolized natural resources!

Both agree that machinery (progress) enables men to create more surplus value (unearned increment).

Both agree that this surplus value (unearned increment) is mainly absorbed by land.

Marx tells with great glee of a Mr. Peel who took 3,000 people and \$250,000 in commodities to Swan river, West Australia, intending to establish a manufacturing village similiar to those of England. But the unfortunate Mr. Peel did not have foresight enough to have the land made a private monopoly and so on the morning following his landing, every man, woman and child fled to take up homes on the free land, and the owner of all the machinery, food and other supplies "had not a servant to make his bed or to fetch his water from the river."

Has George anything better than that?

Marx, like George, directs the wage worker against the monopolist—not against the non-monopolist employer. Between St. Marx and St. George there is a far less divergence than between St. Matthew and St. Luke.

I challenge any Socialist to bring forward any quotations from Marx concerning natural resources (land) that I cannot duplicate from George: and I also challenge any Single Taxer to bring forward any quotations concerning natural resources (land) from George that I cannot duplicate from Marx.

In 1847, thirty-one years before the publication of "Progress and Poverty," Marx and Engles were directed to draw up a statement of principles and also a practical programme that would express the attitude of the Internationals.

Of the sixteen distinct steps or planks therein enumerated the very first one was:—

"1. Abolition of private ownership of natural resources: application of all rents of natural resources to public purposes"—which is a nexcellent statement of Single Tax."

MARX ON LAND MONOPOLY

As I will show, Marx makes land monopoly the chief cause of most of our economic ills: such as Unemployment, Low Wages, Rural Depopulation, Congestion in City Slums and The High Cost of Living.

Marx took Single Tax to mean merely getting all taxes from land owners (but not heavy enough to abolish speculation and private monopoly) and so his criticisms of Single Tax are as superficial and foolish as are George's criticisms of Socialism.

But if we define Single Tax as a means whereby every citizen is assured an equal interest in all the community-made values of all natural resources—as Marx himself states it, "The application of all rents from all natural resources to public purposes"—Why then Single Tax is the very heart of Marxian Socialism.

George says:—"We would simply take for the community what belongs

to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual; and treating necessary monopolies as functions of the State...."

As a Marxian Socialist I readily subscribe to this statement by George, but would add Marx' provision that a majority should be able, at any time, to operate collectively even a non-monopolistic enterprise—as, for instance, war munition manufacture; which although not necessarily a monopoly is a very dangerous thing in private hands; leading to agitation for preparedness.

To say that nothing but necessary monopolies are to be operated by the people collectively—this assumes omniscience as to the future. A city's milk supply may possibly be best distributed collectively.

I do not say that it must be best; merely that it may, sometimes, be best; furnishing cheaper and purer milk.

Manifestly George erred in limiting public management to "necessary monopolies."

Aside from this slip, George and Marx agree perfectly.

GROUND RENT AND TAXES

By JONAS M. MILES

If an automobile goes slower instead of faster when we put on more power do we send it to the paint shop? If it stops short and won't go at all when we put on full steam ahead, shall we hope to mend the matter by going up to the State house and asking them to change the number? Do we not rather think something wrong in the principle on which it is made, or that some parts have been put together wrong end to?

So it is with our Massachusetts system of taxation—the general property tax; the harder assessors try to tax wealth, the less they find within their reach to tax; and when they do their whole duty under the law their job will be gone, for the people will gather up their property and go away.

The thing that is wrong is the idea that we ought to pay in proportion to our means. It is not true that we ought to be taxed according to our wealth. It is not a good reason for taxing a man, that he is rich. We do not buy postage stamps so, or potatoes; we pay what they are worth, and prices are not fixed by the money in our pockets.

That is what we ought to do in our taxation; we ought to be taxed on what we get from the community, and not on what we do for ourselves. Wealth comes by our labor; we are not beholden to the community for it.

It is proposed to exempt wealth from taxation and to raise all public revenue by a Single Tax on land values alone. Single Taxers say (and the economists are with them) that land is not wealth; that its value is made

and kept up by the community rather than by the owner; that land-owning is a privilege, conferring unearned advantages on the owner; that it is fit to tax it; and that in paying a land tax the owner pays for something that he gets from the community.

Land-owning is not an industry. It is not wealth-producing. It is a form of idleness. Ruskin said it is not noble men's business.

In dealing with his fellow men the land-owner has an advantage. The value of this advantage shows itself in ground rent. Ground rent is the price of a place to stand on and be sociable. It is what land is worth per annum or per diem for use. It is the value of the privilege of ownership. It comes to the owner whether he keeps land to himself or lets it to another.

A lot of land is worth a thousand dollars, not because brain and hands have thought it out and made it, as they do a house or a piano-forte, but because the ground rent of it is fifty or sixty dollars a year. Instead of "worth a thousand dollars" we ought to think and speak of land as worth fifty or sixty dollars a year, ground rent.

Single Taxers say that here is nature's budget, and that, so far as need be, this golden stream of ground rent ought to be made to flow into the treasury of the State. Is this a good plan? It has simplicity and certainty in its favor. How will it work out? Will it put on anybody a tax burden he may fairly complain of? Will it let anybody slip out of paying his fair share?

Those who do not own land will be dropped from the tax list; we shall have no complaint from them. They will have no tax bills to pay, but for what land they use they will pay ground rent to the land-owners—and this will be their tax.

Those who do own land—some of them—will have larger tax bills to pay; some of them, but not all of them—no, nor half of them. The tax on land will have to be greater when wealth is not taxed at all, but more than half of the land-owners will have smaller tax bills than they have now, because the exemption of their personal property, buildings, and improvements will offset the greater tax on their lands, and more too, and leave them better off than before.

Some land-owners—but less than half of them—will have larger tax bills to pay. Who are they? Any one may find out, by an hour's study of the tax list in his own town, that they are not the farmers or the merchants or the manufacturers. They are not the owners of small homes. Surely they are not the poor. They are, for the most part, persons of ample means, owning land of which they make little or no use—hoping, I dare say, that the labor of others will help them to get money out of land without putting money or labor into it.

Take the extreme and unusual case of one who owns land, but no other taxable property. His tax will be doubled—in some towns more than doubled—

but the tax will not take from him all his ground rent, and it will be no hardship on him to pay seventy or eighty cents for a privilege worth a dollar. At the same time he, in common with others, is to be freed from all that heavy burden of taxation he now pays indirectly.

Some have doubt and fear of the Single Tax, but when we look for one who will be hurt and have a right to complain we can't find him. No other measure of tax reform proposes to exempt any body or any thing. Herein the Single Taxer is unique, and we must give him credit for this at least.

This matter of taxation is of the utmost concern to the great many of the people who do not own land or much of anything else. Though the assessor sends them no tax bill, yet under the present system of indirect taxation on all that they use and consume, hidden away in the price of everything they have to buy, they pay not only rent—which is right—but a large and burdensome share of the taxes, too.

We do not now pay taxes in proportion to our wealth, nor can we be made to do so by the present system, which puts greater burdens on the poor than on the rich and brings happiness to none but tax dodgers and the land speculator. The Single Tax will do what the present system fails to do. It will make us pay pretty nearly according to our means.

Here is a striking fact which Single Tax advocates do not always make the most of. If it is desirable that we be made to pay in proportion to our means, we shall do well to throw away and forget our general property tax system (with its feeble children, the income and inheritance taxes) and lay hold of the Single Tax. We shall find it a fit and handy tool for the business. To the taxdodgers it will be preventive medicine. It is the one thing they are afraid of. Stupid indeed to cling to a system which over-taxes those who are not tax dodgers and land speculators, to make rich those who are.

By "tax dodgers" I do not mean those prudent and thrifty men who, under the present system, exercise their lawful right to live in the towns where tax rates are low, if they tell the assessors what taxable property they have. I mean by "tax dodgers" those, no matter where they choose to be taxed, who do not tell the assessors how much to tax them, and thus unfairly profit at the cost of those who do. The plain adequate remedy is to exempt all personal property from taxation and so put it out of power of any one to gain this advantage of another.

By "land speculators" I do not mean those useful men who open up idle land, laying out roads and house lots, making ready for home builders, hoping to sell their lots at profit enough to pay them for their outlay of capital and labor. I mean by "land speculators" those who let land lie idle, making no improvements, putting in no capital and no labor, doing no useful work on the land, hoping that money raised by taxing the thrift and industry of others will be spent in public improvements in their neighborhood that some day their land may be sold at a profit without their doing anything. That they

should thus get something for nothing is not well for the State—or for them either. A system of land-holding and taxation that hinders others and puts me in the way of getting something I do not earn, is not good for Massachusetts—and it is not good for me.

Single Tax does not want to take any man's land away from him. It is not a scheme to make land the property of the State. It will help every laborer and every capitalist to be a land-owner if he wants to be a land-owner. It is not urged because it will help the poor at the cost of the rich. It is urged because it will so divide taxes and assign them in just proportion among all that they will be burdensome to none.

When we tax ground rent alone—exempting all else—every one, rich or poor, will pay his just and fair share. No one can evade or escape. Taxation will be as one chooses—each paying according to his wish and ability to use land.

Originally rent *was* a tax, and under this proposed measure each and every one will pay rent, or tax, for what land he sees fit to have and to hold—to use and to occupy. No one can avoid paying so much. No one will have to pay more.

SOME EARLY FRENCH ADVOCATES OF LAND VALUE TAXATION.

[From the Memoirs of Louis XIV and the Regency, by the Duke of Saint Simon. Saint Simon was born in 1675. The "Memoirs," from which these interesting extracts are taken, cover a period corresponding to his court life, which ended about 1723].

The difficulty of finding money to carry on the affairs of the nation continued to grow so irksome that Chamillart, who had both the finance and the war departments under his control, was unable to stand against the increased trouble and vexation which this state of things brought him. More than once he had represented that this double work was too much for him. But the King had in former times expressed so much annoyance from the troubles that arose between the finance and war departments, that he would not separate them, after having once joined them together. At last, Chamillart could bear up against his heavy load no longer. The vapors seized him: he had attacks of giddiness in the head; his digestion was obstructed; he grew thin as a lath. He wrote again to the King, begging to be released from his duties, and frankly stated that, in the state he was, if some relief was not afforded him, everything would go wrong and perish. He always left a large margin to his letters, and upon this the King generally wrote his reply. Chamillart showed me this letter when it came back to him, and I saw upon it with great surprise, in the handwriting of the King, this short note: "Well! let us perish together."

The necessity for money had now become so great, that all sorts of means were adopted to obtain it. Among other things, a tax was established upon baptisms and marriages. This tax was extremely onerous and odious. The result of it was a strange confusion. Poor people, and many of humble means, baptised their children themselves, without carrying them to the church, and were married at home by reciprocal consent and before witnesses, when they could find no priest who would marry them without formality. In consequence of this there were no longer any baptismal extracts; no longer any certainty as to baptisms or births; and the children of the marriages solemnized in the way I have stated above were illegitimate in the eyes of the law. Researches and rigors in respect to abuses so prejudicial were redoubled therefore, that is to say, they were redoubled for the purpose of collecting the tax.

From public cries and murmurs the people in some places passed to sedition. Matters went so far at Cahors, that two battalions which were there had great difficulty in holding the town against the armed peasants; and troops intended for Spain were obliged to be sent there. It was found necessary to suspend the operation of the tax, but it was with great trouble that the movement of Quercy was put down, and the peasants, who had armed and collected together, induced to retire into their villages. In Perigord they rose, pillaged the bureaux, and rendered themselves masters of a little town and some castles, and forced some gentlemen to put themselves at their head. They declared publicly that they would pay the old taxes to King, curate, and lord, but that they would pay no more, or hear a word of any other taxes or vexation. In the end it was found necessary to drop this tax upon baptism and marriages, to the great regret of the tax gatherers, who, by all manner of vexations and rogueries, had enriched themselves cruelly.

It was at this time, and in consequence, to some extent, of these events that a man who had acquired the highest distinction in France was brought to the tomb in bitterness and grief, for that which in any other country would have covered him with honor. Vauban, for it is to him that I allude, patriot as he was, had all his life been touched with the misery of the people and the vexations they suffered. The knowledge that his offices gave him of the necessity for expense, the little hope he had that the King would retrench in matters of splendor and amusement, made him groan to see no remedy to an oppression which increased in weight from day to day. Feeling this, he made no journey that he did not collect information upon the value and produce of the land, upon the trade and industry of the towns and provinces, on the nature of the imposts, and the manner of collecting them. Not content with this he secretly sent to such places as he could not visit himself, or even to those he had visited, to instruct him in everything, and compare the reports he received with those he had himself made. The last twenty years of his life were spent in these researches, and at considerable cost to himself. In the

end, he convinced himself that the land was the only real wealth, and he set himself to work to form a new system.

He had already made much progress, when several little books appeared by Boisguilbert, lieutenant general at Rouen, who long since had had the same views as Vauban, and had wanted to make them known. From this labor had resulted a learned and profound book, in which a system was explained by which the people could be relieved of all the expenses they supported, and from every tax, and by which the revenue collected would go at once into the treasury of the King, instead of enriching, first the traitants, the intendants, and the finance ministers. These latter, therefore, were opposed to the system and their opposition, as will be seen, was of no slight consequence.

Vauban read this book with much attention. He differed on some points with the author, but agreed with him in the main. Boisguilbert wished to preserve some imposts upon foreign commerce and upon provisions. Vauban wished to abolish all imposts, and to substitute for them two taxes, one upon land, the other upon trade and industry. His book, in which he put forth these ideas, was full of information and figures, all arranged with the utmost clearness, simplicity and exactitude.

But it had a grand fault. It described a course which, if followed, would have ruined an army of financiers, of clerks, of functionaries of all kinds; it would have forced them to live at their own expense, instead of at the expense of the people; and it would have sapped the foundations of those immense fortunes that are seen to grow up in such a short time. This was enough to cause its failure.

All the people interested in opposing the work set up a cry. They saw place, power, everything about to fly from their grasp, if the counsels of Vauban were acted upon. What wonder, then, that the King, who was surrounded by these people, listened to their reasons, and received with a very ill grace Marechal Vauban when he presented his book to him. The ministers, it may well be believed, did not give him a better welcome. From that moment his services, his military capacity (unique of its kind), his virtues, the affection the King had had for him, all were forgotten. The King saw only in Marechal Vauban a man led astray by love for the people, a criminal who attacked the authority of the ministers, and consequently that of the King. He explained himself to this effect without scruple.

The unhappy Marechal could not survive the loss of his royal master's favor, or stand up against the enmity the King's explanations had created against him; he died a few months after consumed with grief, and with an affliction nothing could soften, and to which the King was insensible to such a point, that he made semblance of not perceiving that he had lost a servitor so useful and so illustrious. Vauban, justly celebrated over all Europe, was regretted in France by all who were not financiers or their supporters.

Boisguilbert, whom this event ought to have rendered wise, could not

contain himself. One of the objections which had been urged against his theories, was the difficulty of carrying out changes in the midst of a great war. He now published a book refuting this point, and describing such a number of abuses then existing, to abolish which, he asked, was it necessary to wait for peace, that the ministers were outraged. Boisguilbert was exiled to Auvergne. I did all in my power to revoke this sentence, having known Boisguilbert at Rouen, but did not succeed until the end of two months. He was then allowed to return to Rouen, but was severely reprimanded, and stripped of his functions for some little time. He was amply indemnified, however, for this by the crowd of people, and the acclamations with which he was received.

It is due to Chamillart to say, that he was the only minister who had listened with any attention to these new systems of Vauban and Boisguilbert. He indeed made trial of the plans suggested by the former, but the circumstances were not favorable to his success, and they of course failed. Some time after, instead of following the system of Vauban, and reducing the imposts, fresh ones were added. Who would have said to the Marechal that all his labors for the relief of the people of France would lead to new imposts, more harsh, more permanent, and more heavy than he protested against? It is a terrible lesson against all improvements in matters of taxation and finance.

THE ROAD LEADING TOWARD THE SINGLE TAX

(For the Review)

By **WILLIAM WALTER WHEATLY**

A PHILOSOPHY OF RIGHT LIVING

Everywhere Single Taxers appear to be deeply interested in the work of intelligent propaganda—the work of educating the public. Among all classes of social reformers Single Taxers appear to lead in willingness to contribute either of their time or money (or of both) to the spread of right ideals of human relationship. They realize that every human problem, in the last analysis, is a question of right human relationship. The task of bringing the truth, in practical form, into our collective life must be performed by those who already know the truth. The followers of Henry George know that the philosophy of human relationship which he taught touches directly the material and spiritual welfare of all classes of men. The principles which lie at the base of this philosophy belong to the standard of the highest ethical and spiritual truth. Practically applied to our community life these principles would solve, in large measure, the vastly important problems of taxation, sanitation, housing, child-labor, the working conditions and wages of labor, the public ownership, control or regulation of public utilities, as well as show

the way to a more liberal education of the people in all civic and industrial affairs, tending toward greater human efficiency and a wider diffusion of human welfare. The philosophy of Henry George is not merely a matter of economic truth; it is also a philosophy of right thinking and right living. It looks upon all life as meaningless and unprofitable which is out of harmony with the practical application of the great principle of human brotherhood to the enlightened solution of our common human problems.

METHODS AT HAND

How best to develop in the public mind a sense of brotherly relationship and social responsibility, how best to spread the knowledge of a right solution of the social problem, is the vital question for every social reformer. As his contribution to this great work the militant Single Taxer seeks, by every means in his power, to make the people acquainted with, and give them a clear working understanding of, the great truths taught by Henry George. How each one may be able to contribute directly toward the work of educating the people may well be worth our careful consideration. The means already at our hands for reaching the public with our propaganda are obviously the means to be primarily utilized. First among these are the publications, such as the REVIEW, so ably devoted to the spreading of the Single Tax ideals. Let every lover of our cause make it his business to increase the circulation and influence of these periodicals. There can be no better medium of propaganda than these publications coming into the homes of the people at regular intervals, to be read during some quiet hour of calm reflection. The reading of these periodicals will naturally stimulate a desire to study the books of Henry George. In fact, all propaganda work must eventually lead the seeker after economic and spiritual truth to study the writings of its greatest modern exponent.

Another splendid means of reaching the people is the public forum, whether it be a soap-box on a street corner, a civic, political or labor organization, the pulpit or men's club of the church, a Y. M. C. A. meeting, a farmer's grange, a Board of Trade, or a hearing before some municipal or State body of law-makers. This is a most fruitful field which should engage the active interest and co-operation of Single Taxers everywhere. Those who cannot do public speaking can obtain opportunities for those who can. The hope of the nation being it's common people, it is to them that the message must be carried. The object of all propaganda work is to get the Single Tax talked about. To do this it is sometimes necessary to make a loud noise by a forceful attack upon the evils of the existing system. Denunciation is better than silence. It is wise for the propagandist to get in the fore-front of public opinion, to get strong, fearless and unselfish in advocating right and justice, to strike the same note and keep striking it until he leads the tune. The main thing being to stimulate public thought by open and frank public

discussion, the problem is to provide audiences for those speakers who are willing to devote their time to the work of meeting men face to face, looking into their eyes, and imparting to them some of the Henry George type of enthusiasm for the improvement of our social conditions. Finally, there are the local newspapers and magazines to which Single Taxers may occasionally have access for getting their propaganda advertised. The people are getting tired of the appeal to old and worn out ideas. Let us remember that new forces are at work, and that we may expect positive results only in so far as our aims and purposes are positive.

GETTING ATTENTION

We have next to consider how the fundamental principles of the philosophy of Henry George may best be presented to the understanding of the average man in the street, office or factory to lead him to further investigation and research. Obviously, this should be done without seeming to attack needlessly or offensively his personal interests or prejudices. It is possible to present the principles of the Single Tax to any enquiring or open-minded man without seeming to attack him personally. It is to be remembered that the average man is not familiar with the fundamentals of political economy. The great problem before the social reformer is, therefore, educational. It is to show that the fundamentals of political economy have much to do with our social house-keeping, and have a marked bearing upon the fortunes of the individual social units. The problem at the outset is to impress the hearer that no lasting solution of our social house-keeping affairs can be had except through the practical application of the basic principles of true economics. And no great progress can be made until the people themselves begin to understand those principles. As all poverty comes from man-made laws, its abolition must come through the changing of those laws. Relief from existing evils must come through orderly political action; and no man should be entrusted with the responsibility of law-making unless he understands the true principles of economics and taxation. Votes never become dynamic until they have back of them opinions based upon a clear understanding of those principles. Political action can never be effective to remedy existing evils until it is properly educated.

FUNDAMENTALS SIMPLE

Fortunately, the fundamentals of political economy are not complicated, but are so simple that the child-mind can understand them when clearly presented. The primary consideration is to get the public thinking and talking about them. The average man has little time for voluminous details and complicated economic speculations. He needs to know in the beginning only a few simple things. Primarily, he wants to understand the simple fundamentals which are of the greatest practical importance to his welfare. It should be the constant aim of the social reformer to give the mass of the

people a clear insight into those economic facts which lie at the base of the entire structure of political economy. They need to be shown that all legitimate business consists in nothing more than the various forms of human activity devoted to feeding, clothing, sheltering, transporting, and providing with instruction and entertainment the whole of the population. The people need to be taught that every man's subsistence, in all its forms, comes from nature's great storehouse of raw materials. It must be made clear to their perception that all forms of food, clothing and shelter have to be taken by labor from the great reservoir of nature, and that all legitimate business depends for its successful result upon freedom of access to nature's store-house. Nature's resources constitute the primary and indispensable element in the production of all forms of subsistence, and the other element no less indispensable is labor. The people must see clearly that the indispensable condition of all freedom of opportunity in business is that labor shall have freedom of access to land. Industry cannot be open and free to all men without such access. These facts apply whether nature's resources be required for agriculture, mining, manufacturing, transporting or exchanging. All forms of human activity (business) require Mother earth as a base for their operations. Land is not only the great savings bank from which labor draws all wealth, it is also labor's work-shop or place of operation. Whatever increases the obstacles or hindrances to the free access by labor to its work-shop and store-house, increases unemployment of labor and capital, and adds to the amount of wearisome toil which must be expended in producing every man's subsistence. He who owns the earth owns the only source from which men can earn a living, and owns the only shop in which they can labor. Not to have free access to the earth is to be shut out from the opportunity to earn a living. Unemployment is the inevitable result of restricted access to natural opportunities, and to be unemployed amounts to being disinherited. It is easy to show how the Single Tax promotes free access actually and potentially and opens the doors to industry.

POWER OF THE EARTH OWNERS

It should be emphasized that a small percentage of the population owns all the natural resources, and that they are largely withheld from use. There are resources in the greatest abundance, but men are debarred from using them for productive purposes. He who holds the legal title to the earth wields enormous economic power. He may dominate the business man and the worker. The title to the earth which our social adjustments have given to the few is a title in perpetuity to appropriate for their own exclusive enjoyment the fruits of the earth. This is an immensely valuable consideration. The possessor of the title holds the legal right to occupy and use the earth without molestation for his own purposes, and to exclude and prohibit all others from setting foot on it without his permission. He may fence it in

and use it productively for his exclusive benefit, or he may hold it in unproductive idleness, as he chooses; or he may devise it by will, conveying to his legatee all the rights and powers possessed by himself. All of these so-called vested rights (privileges) were legislated into his possession by class controlled government dominated by selfish or ignorant men. He who holds the title in perpetuity is the lord of the land, commonly called the land-lord. He is also the master of the landless, for it is unfortunately true that the landless cannot subsist themselves—cannot engage in any kind of business—without the permission of the landlords; and this permission must now be bought with a monopoly price, since the limited area of the earth is now largely monopolized. The market value of exclusive title in perpetuity is now so high, especially in the large centers of population and industry, that only the fortunate few can hope to acquire it. Hence it happens that labor and capital are shut out of their store-house and debarred from their work-shop, and that poverty and distress is the common lot.

LAND AND FRANCHISE MONOPOLY ARE ONE

The workers and business men of the world—the ninety and nine of its population—must be made to understand that land and franchise monopoly are one and the same in essence. The perpetual title to land for exclusive personal use (or abuse) is a species of socially-granted public franchise. The private ownership of public utilities for exclusive personal profit is another form of public franchise. The placing of these immensely valuable public franchises in private control in perpetuity rests upon the root idea of special privilege. In essence it is the giving of the public power of taxation into private hands. It enables the privileged few to exploit the necessities and comforts of the many. It places in their hands the domination over all forms of legitimate business activities. Not many workers and business men realize that their activities are dominated by these few private individuals who are legally empowered to restrain and tax all industry. Yet such is the melancholy truth. The wage-earners and business men of the world—its producers of wealth—must be shown that it is this giving of the power of taxation into private hands through legislation that must be undone before they can be free to manage their own affairs. The fundamental idea of the Single Tax is that the people shall recover for themselves this power of taxation, and utilize it to stimulate and encourage industry instead of the exact opposite.

THE RELATION OF THE POWER OF TAXATION TO LABOR

It should be explained to the wage-earners and business men that there is a very intimate relation between the power of taxation, and the rewards of labor and industry. They must be taught the law of wages in its true relation to the law of rent. They must be shown that (in a broad sense) there are only two great channels (rent and wages) for the distribution of wealth. It

must be made clear to them that if the producer (business man or wage earner) does not get the full product of his labor the balance of it goes to the land and franchise monopolist who is taxing it out of his pocket. Before any real progress can be made toward the solution of the great social problem, the ninety and nine of the people must understand that under the existing system of legalized privilege the higher the rent the lower the wages of labor and industry. The more of socially or individually produced values that flow into parasitic pockets the less remains for distribution to wage-earners and business men. And the lower the wages of the people, the less their purchasing power.

TO DESTROY THE LEGAL ADVANTAGES OF THE FEW

The ultimate purpose of the Single Taxer is to destroy all those superior legal advantages which confer upon the privileged few enormous economic power over labor and industry. As the power to tax is the power to destroy, the Single Taxer proposes to take this power out of private hands and place it where it rightfully belongs, under popular control. Wherever our social adjustments render it necessary to confer upon individuals or corporations superior advantages, the Single Taxer proposes to neutralize these superior advantages by taxing their value into the social exchequer, instead of permitting it to go into private pockets in the form of rent. He proposes to shift the burden of taxation from labor and industry to privilege and monopoly, which would effectively destroy the power of land and franchise monopoly over the people. He proposes simply to take from the land and franchise monopolists what they have heretofore been taking from the people through their licensed power of taxation. They will still gather taxes from the people but will turn them in to the people's pockets instead of holding them in their own. The Single Taxer proposes no new form of taxation, but only to change the incidence of existing forms. He proposes to restore to labor and industry the full reward of their activities, to secure to every worker the power to employ himself productively, enable each one to own his own home and provide a competence for his old age. And all this is to be done through the simple expedient of resting all taxes upon the value of land (taking the whole of economic rent) irrespective of the improvements in or on the land. The Single Taxer proposes to establish an economic system under which each individual member of society shall receive from other members, as nearly as possible, the exact equivalent of the services which he renders to them. The underlying principle of the Single Tax is service for service, measure for measure, special privilege for none, and equal advantages and opportunities for all.

NOT DIVINE BUT MAN-MADE LAW

The social reformer should direct his efforts to making men realize that land and franchise monopoly are not Divine institutions. They are man-

made conditions which Greed and Ignorance have created through crooked legislation. It is no Divine law, but simply human folly, which gives the power of taxation into private hands. Divine justice never erected any barrier between man and his supply of subsistence. It remained for self-seeking or ignorant men to bar their brothers from their source of supply. What man has done, man may undo. Whatever mistakes ignorance has made, may be corrected by right thinking. Economic justice is nothing more than right thinking practically applied to the family affairs of men. An understanding of fundamental economics must precede the practical solution of the world-wide social problem. The people must be brought to know that they can never have a peaceful, prosperous and happy life until they are placed in practical possession of the one element (land) needful for their self-preservation. Open access to natural opportunities makes high wages, and a good return for all legitimate business. When the wage earners prosper all business prospers. Freedom of access to Mother Earth's great store-house of materials is absolutely necessary to the highest development of the human race. Man has an indefeasible right to all those things which are necessary to the maintenance of his life and the promotion of his highest development. The simple expedient of placing all taxes upon land values frees the land from monopoly and places it upon terms of equality for the use of all men.

THE REAL ESSENCE OF MONOPOLY

The essence of all monopoly is the separation of land and labor so they cannot come together except by the consent of the monopolist and upon his arbitrary terms. The end and aim of all monopoly is to enable its beneficiaries to control production. Whoever controls production may dictate the terms of the distribution of wealth. There is one, and only one, effective means of bringing about a more equitable apportionment of wealth. It is the destruction of monopoly of the elements of production, the breaking down of the barrier of separation between all men and their source of material supply. Since the control of the apportionment of the produce of labor resides in the control of the initiative in production, it must be obvious, even to the child-mind, that the power to initiate production should not be monopolized. If there were no barriers separating labor from its source of supply every man would be free to employ himself productively. If the laborer possessed the power to initiate production he would, at the same time, possess the power to appropriate for himself the fruits of his own labor, for these two powers are really one and the same thing. Because the Single Tax penalizes the holding of natural opportunities out of use, it sets free the initiative in production and opens it to all upon terms of substantial equality.

WHAT SHOULD BE OUR POLITICAL POLICY

The militant propagandist of the Single Tax must convince his hearers that the road to industrial freedom lies through political freedom. The

essential thing for politically free men to do is to undo the vicious legislation establishing special privileges and immunities, and creating superior advantages for the few, without requiring these few to pay for the superior advantages they enjoy. Our's being an industrial age, practically every important problem of politics is economics. The struggle for liberty has always been to wrest political and economic power from the few and lodge it with the many. In a large sense politics is the science of equity, and through its wholesome activities economic equity may be established. Social reformers of all classes must acquire the discipline of acting together politically. They must show the people how to vote for their own interests. Propaganda work is necessary, but after it has been well done no positive results can be obtained so long as the existing powerful political organizations are controlled by a few professionals who recognize only one master—the power of privilege. If a considerable part of the people were converted to the Single Tax, and yet failed to act together politically, they might fail to accomplish their purpose. All political organizations are transferable. They may be sold or captured. Social reformers generally have kept out of practical politics, making it easy for the professional politicians to sell their organizations to the masters of privilege. Social reformers while they continue to expose the evils of the existing political conspiracy of privileged interests, must unite to get a look-in upon the management of one of the political parties, or form a new organization of their own. Because political reform consists in a change of system, the social reformers must unite to capture sufficient political power to effect such a necessary change. They must go before the existing political organizations with their definite demands in one hand and a bunch of ballots in the other before they will get a respectful hearing. They must not only educate public opinion, but must get in the fore-front of practical politics, and organize the public opinion which they have educated. To get the public ear is essential. To make a loud noise with effective propaganda is in the line of progress. But to get the people to act together politically and move forward forcefully toward the accomplishment of the particular purpose in view is the only way to draw the life-blood of licensed monopoly. Privilege acts as one man. Until militant reformers are able to organize the awakening social forces among the people, and imbue them with sufficient public spirit to make a vigorous fight for political control, the existing political organizations will continue to sell legislation to the back-stair agents of corrupt government. If they would accomplish their ends, Single Taxers must be not merely true economists, they must also be good practical politicians. This is the only road leading straight to the attainment of the Single Tax.

A CONCLUDING APPEAL

Comrades in the cause of humanity—Single Taxers and Social Reformers—you are not soon going to make any impression upon the enemy's breastworks

unless you become active in the cause. Are you ready and willing to do your part? If so, come out of your sheltered isolation, and get onto the firing line within sight of the common enemy. Make your efforts effective in the manner and form to which you are best adapted. The real issue is humanity versus entrenched privilege. Team work among the moral forces of the community will win the fight for righteousness and justice. Come to the work with a clean mind and a loving heart. Bring with you no hatred or envy of any man or class of men. The enemy in the trenches is not your erring, ignorant brother whom you are trying to educate, but a vicious system which enslaves both him and you. Your field of battle leads ultimately to practical politics. Your weapon is the ballot. Like David, the shepherd boy of old, go forth to battle armed only with the mighty power of love for God and man, and you shall prevail swiftly over the blustering giant of Animal Greed. For the battle is the Lord's, and the armies of the living God will give the enemy into your hands."

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By BENJAMIN F. LINDAS

A short while since in Washington, in the parlors of the aristocratic "Willard," a convention of the National Civic Federation was held. Prominent men and women from all parts of the United States were in attendance, and every angle of civic and community life was considered. Judging from the standpoint of economics some startling facts were disclosed, but none more amazing than that the American workingman was literally reveling in all the insinuating joys of debilitating oriental luxury—and didn't know it. The industrial economics department, through the chairman, Hays Robbins, scattered these tidings of great joy: "A large part of the high cost of living is due to the high standard of living; to the common use of many comforts and conveniences which were the luxury of the wealthy a few years ago; to better clothing and a general change in the workingmen's homes from the dingy tenement to the modern type cottage and flat." Statistics are then given to prove that the average wage increase for the past forty years was about 80 per cent.; that the decrease in working hours was from 10 to 40 per cent.; that there has been an actual decrease in many of the necessities of life, even with the abnormally high prices of the past fifteen years.

While the convention was still in session, however, a report came from the Industrial Relations Committee which, to the delegates, must have seemed to possess a singular lack of humor. This is the blast briefly summarized:

Low wages and excessive hours of labor so brutalized the employees of the steel plants of Youngstown that the recent rioting and wholesale destruction of property was the natural ending of the intolerable situation. That the United States Steel Corporation has been able to keep its wages on a low scale by reason of the existence in this country of a huge surplus of unskilled labor constantly replenished from Europe. The report adds further that labor and living conditions are horrible, and that the babies of the poor die at an appalling rate; that the average wages of the workers is less than \$500.00 a year and that this particular branch of the Steel Trust in the past two years, paid dividends of 12 per cent. a year.

To make confusion worse confounded comes the report at the same time from New York: Mrs. Elbert H. Gary entertained a bridge party at her Fifth Avenue residence, the guests including many of the well known members of society. The prize at each table was a share of the United States Steel preferred stock.

"The people are crying for bread?" said the little French princess, "Why don't they eat cake?" Creaking tumbrils loaded with human victims was the answer. Probably our society will soon be muttering as did the French at that time, "After us the deluge."

AN OBJECTION—THE ANSWER

After a labor union meeting held a few days ago at the Congress Hall hotel, Congressman Tavenner, of Illinois, voiced his objection to the kind of preparedness that Congress seems about to adopt, in these words:

"Before we start on preparedness we ought to consider the question from every angle. The men who are leading the movement are not the ones who will pay the bills. The cost of preparedness, and possible war will be met by the masses of the people. It is a peculiar coincidence, is it not, that every single armor plate making firm in the country is represented among the nineteen founders of the Navy League?"

As was to be expected, the objections of our country embarking, with outbreaks of stimulated patriotism, upon the perilous seas of militaryism, to line the pockets of munition makers, was answered by a Single Taxer. Congressman Bailey introduced a bill, which if it is passed is likely to cool the ardor of the war-like plutocrats.

The bill would amend the income tax law so that all the income between \$10,000 and \$20,000 would pay a five per cent tax, with a gradual increase that would result in a tax of 50% on incomes of \$500,000 or more. Said Mr. Bailey, "The preparedness hullabaloo started with those financially interested in forcing Congress to squander money for national defense. Whether the Morgans, Rockefellers, Garys, Schwabs and the Stotesburys can maintain the patriotism at fever heat in the face of a surtax on big incomes running up to 50% remains to be seen.

"If the forces of big business are to plunge this country into a saturnalia of extravagance for war purposes in time of peace, they should put up the money. That is why I have introduced a bill that is likely to make Wall street howl and the Morgans and Rockefellers gnash their teeth. I propose to offer to those who are clamoring loudest for defense an opportunity to put their patriotism to a money test."

CONGRESS AT CLOSE VIEW

There is one side of Congressional life familiar only to those who are residents of Washington. It is a view different from the information secured by those who ordinarily become familiar with Congress. The reader of the *Congressional Record* can, of course, cram his brain with the innumerable details of daily routine, or read the inspiring speeches, that, ten chances to one, were mumbled from a typewritten manuscript to empty benches, and then picture to himself the halls of congress packed with anxious fellow-citizens, listening in awe-struck admiration to the polished flights of statesmen orators. This is one way of becoming acquainted with Congress.

There is another way. The patriotic American may make a pilgrimage to this white city dozing in the valley beside the peaceful Potomac. He may then go to that stately edifice crowning Capitol Hill and have an accommodating guide point out Mr. Mann, leader of the Republican forces, Mr. Kitchner, of the Democrats, "Cyclone" Davis from Texas, the lone Socialist, etc., etc. He returns home with the faces of these men indelibly etched upon his memory. He is now familiar with Congress. Hasn't he met it face to face?

Then there those who are the real citizens of Washington; living here in a rather prosaic way and viewing Congress, as a whole, with cynical indifference. They become acquainted with the members as fellow citizens, and they form their opinion of their real worth from the municipal spirit that they show, and from their attempts to be of assistance to their neighbors who are clustered around them.

From this point of view the best known, most approachable and most obliging of all, are the liberal members of Congress—the Single Taxers. Is there a local assembly desiring some one to address them upon some public question? A Single Tax member of Congress will head the list. Is there some needed civic reform in search of a sponsor? A Single Taxer will take it under his wing. Is there some struggling association of citizens in need of encouragement? A Single Taxer will be there to urge them on. Is there a church whose portals are open to those who can preach the doctrines of real religion? A Single Taxer will occupy the pulpit.

So it is that the citizens of Washington have come to look upon the Single Tax members of Congress as their real friends, as typical Americans who are broad-minded, tolerant and brilliant, and they have a real affection for such men as Bailey of Pennsylvania, Keating of Colorado, Kent of Colorado and Crosser of Ohio.

SIDE-LIGHTS ON THE LAND QUESTION.

Wherever there is land, there is a land question. It is not strange, therefore, that we hear from General Goethals that the graft of the land owners around Panama has literally robbed this country of millions of dollars. He testified before the House Interstate Commerce Commission upon a bill to compel the land commission to settle for land in Panama on the basis of its value in 1903 instead of on the basis of the value now, as various commissions had done. All the land in the ten mile strip now subject to claims, if settled for on the basis of 1903 values, would be about one million dollars; if settled for upon the basis of present prices it would be 20 times that amount, the landowners charging for their land on the basis of the value that the construction of the canal had given to it. The government made the added value, and now has to pay for it. As William Marion Reedy says in discussing the same subject, "The cure for this is very plain and General Goethals should join hands with General Gorgas in advocating the Single Tax."

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Uncle Sam has now for some years shown an indisposition to separate himself as easily as formerly from the public domains still within his control. The result has been the construction of a brand-new pork-barrel, and land hungry speculators are eagerly watching the bung. The object is to have the government turn over millions of acres of its public lands to the States, where they can be more easily disposed of. There are now fourteen bills before Congress to give public lands to the States, amounting in all to thirty millions of acres. Whether this attempt to skim the cream of the government lands will be successful remains to be seen, but the scheme simply emphasises the necessity of eternal vigilance upon the part of every American citizen.

ATTORNEY GENERAL GREGORY'S REPORT

In a report submitted to Congress by Attorney General Gregory he asserts that millions of dollars of oil have been unlawfully taken from reserved oil lands belonging to the United States. It recites the fact that a decision was rendered in favor of the government for the return of 160,000 acres of oil lands in California worth \$215,000,000. There is also a suit pending for the return of lands in Wyoming worth \$60,000,000. Probably some day the government will see the advantage and justice of retaking all the millions of acres of valuable land that has been taken by chicanery and fraud—not through the medium of expensive law-suits, however, but by means of the simple and natural expedient of taxing the rental value of the lands into the public treasury, where it belongs.

SECRETARY HOUSTON'S REPORT

Secretary Houston in a report sent to the Senate states that a giant water-power trust controls over half the water-power of the country used in

public service operations. He also claims that these water-power companies by means of common directorates are connected with the influential banks of New York, Boston and Philadelphia. In other words, this lately developed natural resource, a resource upon which the whole future of the nation may some day depend, is rapidly passing into the control of the very same people who for years have been throttling opportunity in other lines of industry all over the country. It is to be hoped that the people will take warning in time to prevent this inestimable treasure from ever passing beyond their control.

GIFFORD PINCHOT SOUNDS WARNING

Commenting on this report, Gifford Pinchot, in a letter to President Wilson, calls attention to the fact that this situation is one demanding more than cursory consideration. He says in part:

"For every reason of national prosperity and defense, the development of our water powers is desirable, but the claim of water-power interests that free gifts of public property to themselves are needed to promote development is false and disproved officially and finally by Secretary Houston's report.

Natural resources lie at the foundation of all preparedness, whether for peace or for war. No plan for national defense can be effective unless it provides for adequate public control of the raw material out of which the defensive strength of a nation is made. Of the raw material, the water-power is the most essential, because without electricity generated from water power we cannot manufacture nitrates, and nitrates are the basis of gun-powder. It would be folly to allow the public water-powers, which can supply the indispensable basis of national defense, to pass out of effective public control."

It might have been added that it was as great a folly to have allowed the mines, the forests, the vast stretches of magnificent farm land, just as indispensable to national prosperity to pass from public control.

A NOTABLE FIGURE

Carlyle somewhere says, "History is the essence of innumerable biographies." Thus to interpret the lives of sincere men and women as we meet them; men and women of kind hearts, of insight, who are an inspiration to all who come within the ever-widening circle of their influence, is to add a few words to history in the making.

Homage is due to individuals of sincerity and truth wherever found. Not the futile homage of carved epitaph, or the homage that humility pays to ephemeral greatness, but the homage of appreciation and affection for a great and loving heart.

Many years ago when the "Prairie schooner" was still crawling through the tangled grasses of the west; when the fate of a nation was hanging in the balance; when the "Rail-splitter" of Illinois was thrilling the entire country by his

simple logic in the memorable debates with the Little Giant, a sturdy young man came from the farm to add his voice in the public forum of the Republic.

From his youth he was a lover of his fellowman; a hater of shams; an exposé of hypocrisy. For three years he risked his life on many fields of battle that his black brother might be freed. Since that time that tried men's souls, with homely wit and logic he has reached the hearts of thousands in the never-ceasing effort to make all men free. He is now seventy-five years young and still erect and in the harness, and no gathering of his fellow citizens is too humble for him to attend and no assembly is too great to demand one more worthy. He is now a familiar sight in Washington; surprisingly active, his bright eyes still twinkling, his hand-clasp still firm, his voice still round and full and alluring, his mind as active as of yore, and his whole being still full of the zest of life.

A few years ago while sitting in the gallery of the House of Representatives, watching a few somnolent Congressmen dozing peacefully in the almost empty hall, I saw him rise at the clerk's desk and heard him begin to read. His bell-like tones reached every corner of the vast hall with ease, and I soon found myself following with pleasure the dry details of a technical bill. "Who is that man." I asked a passing attendant. "That's the reading-clerk.—No, he's not a member of Congress, but still one of the brightest men in the House. That's H. Martin Williams, of Illinois."

BI-MONTHLY NEWS LETTER

—•—
BY THE EDITOR
—•—

There has been much activity generally throughout the country in movements tending in the direction of the Single Tax which would seem to justify even the most optimistic.

The bill introduced into the House of Representatives by Congressman Crosser providing for the taxation at its value of all remaining public lands as these are opened to settlers, the government retaining title, puts squarely up to Congress the only rational plan for providing work permanently for such of the unemployed as can avail themselves of the opportunity. Improvements will be exempt. Congressman Crosser has in this adopted the recommendations of the report to Congress by the Secretary of Labor. Our readers everywhere can render real service to the cause by writing to their representatives urging the early passage of this bill.

Two bills are before the Legislature at Albany which are of interest to Single Taxers. One provides for a local referendum on reducing the tax rate on New York City buildings to one per cent of the tax rate on land values during ten consecutive years beginning in 1917. The second bill requires all

cities of the State to take a referendum on paying all increase in the current expenses of the city over those of 1915 by an additional tax upon the assessed value of land situated therein, exclusive of improvements. These bills are evidence that the amateur executives who control the destinies of our great metropolis will scarcely be able to suppress much longer the movement for tax emancipation.

In New Jersey the Manufacturers and Merchants Taxation League, with Wm. L. Lyall, of Passaic, president and Gladwin Bouton, of Newark, secretary, is doing admirable work to popularize a knowledge of the effects of taxation on machinery and manufactures. A public hearing on the Hennessy-Hammond bills which embody the aims of the League was held at Trenton on March 1. The character and prominence of the business men who testified in favor of these bills bore signal testimony to the growth of tax reform sentiment. Among those testifying were William H. Ingersoll, of Robt. H. Ingersoll and Bro., Edmund B. Osborne, president of the Osborne Co.; W. E. Walter, State Bank Examiner; E. A. G. Intemann, of Middlesex County, a prominent confectioner; Dan Fellows Platt, ex-Mayor of Englewood; Frank H. Sommer, of Newark; E. Yancey Cohen, a Bergen County merchant; J. V. B. Parkes, of the Parkes File Company, Newark; Frank McEwan, of the Newark Box-Board Company; and Frank McLees, of Rutherford, vice-president, Association of County Tax Boards.

No marvel that the *Jersey Journal* of Jersey City should say: "The radicals are no longer an insignificant minority." The Manufacturers and Merchants League has an ambitious programme, which if not Single Tax stands for measures of far-reaching importance in our direction.

In California the Single Taxers are divided between the believers in a policy of submitting a State-wide out-and-out Single Tax measure and those who for the present would confine their activities to securing a referendum on Home Rule in taxation. The advocates of the latter policy point out that in 1914 the vote on Home Rule was 267,000 against 169,000 in 1912, a gain of nearly sixty per cent in two years. On both sides of this division among Single Taxers in California there are men in whom we all have the most implicit faith. So the touch of acrimony which has tintured the controversy need not trouble us of the East who may ourselves be divided as to policy but who know that all wisdom will not die with us.

In actual tax legislation the States of New Mexico and Maryland have adopted amendments permitting the taxation of tangible property at various rates on different classes, and any treatment of intangibles that may seem wise. The Maryland amendment which was adopted last November will permit home rule.

An interesting event is the passage by the Birmingham, Alabama, Trades Council of a resolution favoring the elimination of taxes on improvements,

mortgages, notes and personal property, and placing them on land assessed at 75 per cent of its true value.

In Canada our friends are not inactive. The Council of the City of Kingston has addressed a letter to the municipalities of Ontario asking them to petition the Premier for the passage of amendment requiring every male under 60 and over 21 who has not been assessed on the assessment roll to pay a tax of five dollars yearly. The Tax Reform League of Eastern Canada did not fail to take notice of this extraordinary proposal, and Mr. Sydenham Thompson, the League's wide awake secretary, addressed indignant protests to prominent individuals and civic bodies throughout the province, enclosing a petition for signatures to be forwarded to the Premier.

In war-racked England our comrades are meeting extraordinary difficulties. The Tories have siezed upon the war situation to compass their designs and a reactionary spirit (as might be anticipated) even among the party Liberals is in control. Of the 4,760 men composing the staff of the Land Valuation Department 1000 have enlisted and 2,600 have been dismissed. The number remaining is quite unable to cope with the task, for it must be remembered that Great Britain is attempting to do what has not been done for several hundred years. It seems strange that in view of the extraordinary burdens that must be met when this war is over that any effort should be neglected to provide for a source of revenue to meet them. But while English lads are dying at the front to save the Empire, and the attention of the United Kingdom is distracted, what better time to block—or to halt if it cannot be blocked—the process to make easy the taxing of land values? For these values are sacrosanct. On them are built the old nobility of England and the prestige of the House of Lords, as well as the slums of Whitechapel. From them proceeds, too, if we could but see it, all the present agony of Europe.

WHAT usually passes for spirituality seems to me to be often but little more than fastidious conceit and selfishness. That spirituality that makes life a service, that recognizes duty as paramount to desire, that regards the natural way as the divine way and the only way that ultimately succeeds, that subordinates self-interest to the interest of the whole and fires the soul with a zeal to do the right thing, that spirituality has my most profound respect and my most earnest devotion.—J. BELLANGEE.

IDEALS are attractive because they can be contemplated without strenuous effort. Ideas cannot be propagated without the moral courage to speak to an inhospitable world. Reforms require both moral courage and sacrifice of a high order.—J. BELLANGEE.

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PUBLISHER'S NOTES

WITH this number many subscriptions
expire. Our friends are asked to renew
promptly. If each one will accompany
his subscription with another, he will be
helping the REVIEW at a time it sorely
needs help. It ought to be easy in many
cases. Personal solicitation counts for
much more than circular appeals, which
with the best of intentions are laid aside
and forgotten.

ONE DOLLAR will buy ten assorted
Special Numbers of the REVIEW, the
Vancouver, Edmonton, British and New
York City numbers. These are authentic
propaganda documents of real value
because they tell of things accomplished.
Each is a history of the movement in the
countries and cities named, are much larger
than the regular issues of the REVIEW and
are all splendidly illustrated.

A WORD of commendation is due Mrs.
Julia Goldzier for her discussion of our ques-
tion in the columns of her *Advance Sheet*
published in Bayonne, N. Y. Whatever
views may be entertained as to her teach-
ings on the unity of the Sciences little fault
can be found with her admirably lucid
expositions of our philosophy.

THE Library Association of Portland,
Oregon, is in need of May-June and July-
August REVIEWS for 1915.

THE Single Tax Service League of this
city holds informal luncheons at the
Dutch Oven, 135 Macdougall street every
Tuesday from 12:30 to 2 P. M.

THE "Single Tax, a Definition," printed
on page 360 of the Nov-Dec. REVIEW and
ascribed to Joseph Danziger should have
been credited to Samuel Danziger.

WORK ON THE Year Book (Quinquennial)
is progressing. We regret that so few of
our friends have written with suggestions
as to its contents. Surely they must have
many valuable hints. To make this work
a success we need the widest co-operation.

Is it not about time that in considering
the ills of humanity we exonerate Provi-
dence?

THE members of the Single Tax Party of
Philadelphia will celebrate the birth of the
party by holding a dinner on April 8, at
which the party representatives and advo-
cates of independent political action from
other States will make addresses.

"WHAT shall we do with Our Million-
aires," is a sermon delivered at the People's
Church in Cincinnati by Herbert S.
Bigelow on Jan. 23 of this year. It is an
admirable piece of Single Tax propaganda.
It can be had of the Fels Commission.
5 cents for 2 copies and in quantities at a
large reduction.

AN admirable address on Municipal
Assessments was delivered by Mr. W. G.
Stewart, Single Taxer of Reading, Pa., at
the recent proceedings of the Sixteenth
Annual Convention of the League of Third
Class cities of Pennsylvania, which met at
Reading in September. It was our inten-
tion to reprint the address in this issue.
We hope to do so in our next.

Our readers are asked to read carefully the leading article in this issue—as well as successive ones from the same pen—on Karl Marx and Henry George. It is what is termed in the parlance of the street a remarkable stunt. But is it anything more than a stunt? It is up to our readers to determine.

HOW MANY KNOW OF THE SINGLE TAX?

Mr. Luke North of *Everyman*, thinks that one of the obstacles to the progress to the Single Tax is the idea entertained by Single Taxers that nearly everybody knows about it. Mr. Bolton Hall writes us that in his opinion the contrary is the fact—that Single Taxers entertain no such idea, and that were we to halt the first hundred passers-by and ask "what is the Single Tax?" probably three quarters of them would say that they could not bother about such things. Of the rest probably about two or three would give some vague answer. It would be luck if one or two gave an intelligent answer. He suggests that if some newspaper man could be induced to do this it would furnish good "copy." Places like St. Louis or Pueblo where the question has been up would get the best results. Mr. Hall says that in view of the lack of knowledge possessed by the "man in the street" the advance we have made has been wonderful.

MUST A POLITICAL ECONOMIST BE RIDICULOUS?

A good brother writes us asking if all refutations of the Single Tax emanating from political economists are as absurd as we have repeatedly asserted in these columns. They are, brother. "Refutations" by common men, literary men who make no pretensions to be economists, may be unsound, loosely connected, illogical, but they are only by accident absurd. Absurdity being a prime quality of political economy as taught, its "refutations" of

Henry George and the Single Tax are peculiarly ridiculous.

Our brother asks for an example. Here is one from Professor T. S. Adams, of the University of Wisconsin. Supposing you were asked for your definition of "land," would you reply, "Those elements of real estate that are durable and not capable of multiplication," or would you reply, "The surface of the earth?" Would you, being a plain simple man and given to fairly accurate use of language, use "real estate" and "land" as if they were convertible terms, and would you say that "land represents capital" or wealth invested in real estate? Would you, like these economic harlequins, jump from one thing to another, variously defining each term as you go along, and constructing a sort of word puzzle to which the makers of charades, word squares and rhomboids may look with envy.

"In the minds of a majority of the people of Wisconsin, if I correctly gauge public opinion, land is far too heavily taxed at the present time; and I agree with popular opinion in the belief that higher taxation upon land would operate to increase farm and home tenancy as opposed to farm and home ownership. Furthermore, in my opinion, the increase of tenancy is an evil to be combated rather than a healthy form of evolution to be encouraged. I know that Single Taxers and many economists deny that taxation increases land values, and there is doubtless a great measure of important truth in this doctrine of the Single Taxers. But it is only half a truth. It applies only to land as that word is used in economic theory; i. e. to those elements of real estate that are durable and not capable of multiplication. Accordingly, the theory of the Single Taxers does not apply to buildings, nor to any part of urban real estate which is created by the investment of capital and labor, nor to the fertility of agricultural land which is neither durable nor capable of manufacture. Agricultural land and a large part of the value of urban real estate represents capital rather than land."

THE EVENING SUN HAS AN ECONOMIST, TOO

The editor of the *Evening Sun* of this city is a good student of political economy as it is taught. According to the sapient *Sun* man who has been writing a series of articles on taxation the four elements that enter into the creation of land values are as follows. 1. A possessor of land. 2. A process of making the land yield. 3. A system of laws and institutions insuring that use of the land through a long term. 4. The presence of a community.

That this is howlingly funny would never be obvious to a man capable of writing it. Note that the first element, a possessor of land, takes precedence of the element placed fourth, "the presence of a community." Simple element and almost negligible!

Will we be deemed frivolous if we parody this solemn nonsense somewhat as follows? The four elements of Piracy on the High Seas are as follows. 1. A Pirate; 2. A Pirate Ship; 3. Other Ships; 4. The Ocean.

Now are we any nearer a knowledge of the elements of piracy—or the ethical considerations it suggests?

IMMIGRATION

The question of the restriction of immigration may come up in an acute form in this country ere long. For this reason it is desirable to bear in mind and to instil into the minds of others certain considerations. For example, it is to be recalled that there were times in this country when Congress provided special machinery for the encouragement of immigration. Between 1880 and 1890 the enormous number of 5,246,613 aliens arrived on our shores. It was not until the question of the unemployed arose that there became an immigration problem at all. The two questions arose concurrently—one was the cause of the other.

Note that there are two different aspects in which this question of the restriction of immigration presents itself. By one

class it is tacitly assumed that it is the idle, incompetent and vicious that should be kept out. But to a much larger class it is the competition of the industrial worker from abroad that lends to the restriction of immigration all its strength. The American workman is not worrying about the idle and incompetent; it is the sturdy vigorous and independent worker from abroad coming from countries where a somewhat lower standard of living prevails that troubles him. It is evident that when we are considering the question of immigration we are face to face with the great problem as to why in a country so vast and rich as this men cannot find work, and wages tend constantly to the point which yields only a bare subsistence.

WHY NOT A SCHOOL FOR PRESIDENTS

We hope President Wilson is inaccurately reported in the following news item:—

"Because of the changed economic conditions that will result from the war the President advocated particularly a tariff commission. This evoked the applause of the assembled business men.

"We really ought to have a scientific tariff board," he said, "and I think that we are going to have it."

The President expressed the hope, however, that it would not be his duty to appoint those who will constitute it because of the difficulty of finding impartiality where the tariff is involved. The President declared that he was not for protection and was not interested in the doctrines of free trade.

"There is nothing in either of them," he added, laying stress on the necessity of studying the details of economic policy which ought to be embodied in the tariff.

In view of a quotation from Abraham Lincoln which has been made much of by protectionists—though on it we believe there rests some shadow of a doubt—and these utterances of President Wilson, it seems there should have been established

early in the history of the country a school for Presidents in elementary economics. If there is "nothing in either of them"—protection or free trade—then there is nothing in either liberty or despotism, honesty or dishonesty, uprightness or sneak thievery. Did they teach political economy at Princeton when Mr. Wilson was president of that institution? And let us see—did not Mr. Wilson himself write a work on political economy? Did he teach in that book that there was nothing in either free trade or protection? Perhaps some of our readers can enlighten us.

THE TRUE GOSPEL OF PEACE

In these times when there is afoot a dangerous movement to inflict upon the country continental armies and even universal compulsory military service, it is well to commemorate the birthday of the statesman who in his farewell address urged us to:

"Avoid those over-grown military establishments which under any form of government are inauspicious to liberty and which are to be regarded as particularly hostile to Republican liberty."

Although Washington had been the military leader in a successful war for independence, that did not blind him to the fallacy of such arguments as his three living successors to the presidency are urging in favor of military preparedness.

Had Washington the economic knowledge possessed by some of his fellow revolutionaries—Benjamin Franklin and Thomas Paine, for instance—he could have shown that the best defense against aggression is a just social system. Franklin, who had imbibed from the French physiocrats the doctrine of absolute free trade and land value taxation, could easily see that there has never been a good war nor a bad peace, and to so declare himself even when at the close of the Revolution he was taking part in the framing of a treaty of peace with England.

And Thomas Paine had the wisdom to see and declare that, "if commerce were

permitted to act to the universal extent it is capable of, it would extirpate the system of war, and produce a revolution in the uncivilized state of governments."

But even without the economic wisdom of these revolutionary philosophers, Washington could see the evil of great armaments.

It happens that Washington's Birthday is the anniversary of the death of a more modern revolutionary soldier, Joseph Fels, a soldier of the common good. He fought with the weapons of peace.

Like Washington he knew the danger of such institutions as those for which the preparationists are contending. An organization known as the Navy League once sent him a circular containing 67 alleged reasons for a big navy and asking his help. His answer will serve as well to-day as when it was written four years ago.

On returning his petition unsigned, Mr. Fels wrote;

"None of your 67 reasons shows murder to be justifiable. None of them shows that it is right for a young man to bind himself to shoot his own father at the command of a superior officer. None of them justifies the wicked folly that leads citizens of different countries to kill each other merely because the rulers are too incompetent or too unwilling to settle a dispute amicably.

"Your petition is inconsistent. It contains no demand that in case of war all the diplomats whose blundering or worse has failed to avert trouble, be placed on the firing line, together with all Congressmen and Senators who voted to declare war, all editors, politicians, preachers and other molders of public opinion who helped to inflame the public, and all financial magnates who stood back of it all, pulling the strings in expectation of securing new opportunities for plunder. Of course I know that if such a provision were made there would be an end of all demand for a navy, every Congressman would oppose an appropriation, and our State Department would treat even the smallest and weakest of foreign nations with justice and courtesy.

"In spite of the large number of reasons

you give, you omit all mention of the ones but for which no navy would be wanted. Are you ashamed of them? You don't say that American monopolists had secured concessions from corrupt governments of weaker countries to rob the people, and want protection from possible revolutionary outbreaks which their oppression may cause. You don't say that increased naval expenses will give protected monopolists an excuse to demand retention of oppressive tariff taxes. You don't say that the Steel Trust, Charles M. Schwab, and others interested in contracts for battle ships, guns and armor plate, need the money.

"You do say that the navy now costs \$130,000,000 a year. You don't say that that means a tax of \$7.50 a year on every family, and that you want to increase it. You don't say that most of these families don't get a dollar's worth of benefit out of it, but that it will be the young men of such families who must do the fighting and be maimed or killed.

"I have little hope that it will do any good to tell you that demanding a navy is inconsistent with the Golden Rule. You **know** that already; but you don't care. You don't say that openly because it is not fashionable and would not be expedient. It would embarrass the preachers and church members who support your demands. Still it won't hurt to let you know how this murderous business looks to a Golden Rule advocate, and I therefore quote from Henry George:

" 'The dangers to the republic come not from without but from within. What menaces her safety is no armada launched from foreign shores, but the gathering clouds of tramps on her own highways. That Krupp is casting monstrous cannon and that in Cherbourg and Woolwich projectiles of unheard of destructiveness are being stored, need not alarm her, but there is a black omen in the fact that Pennsylvania miners are working for 65 cents a day. No triumphant invaders can invade our soil until the blight of 'great estates' has brought 'failure of the crop of men;' if there be danger that our cities blaze, it

is from the torches lit in faction fight, not from foreign shells.

" 'Against such dangers forts will not guard us, ironclad protect us, or standing armies prove of any avail. They are not to be avoided by any aping of European Protectionism; they come from failure to be true to that spirit of liberty that was invoked at the formation of the Republic. They are only to be avoided by conforming our institutions to the principle of freedom.

" 'For it is true, as was declared by the first National Assembly of France, that ignorance, neglect or contempt of human rights are the sole cause of public misfortune and corruption of government.'

" 'Here is the conclusion of the whole matter. That we should do unto others as we would have done unto us, that we respect the rights of others as scrupulously as we would have our own rights respected; it is not a mere counsel of perfection to individuals, but it is the law to which we must conform social institutions and national policy if we would secure the blessings of abundance and peace.' "

THE N. Y. TIMES UNEQUIVOCALLY FOR THE SINGLE TAX

At last we welcome to the ranks of Single Tax papers the *New York Times*. It is true that this great Metropolitan journal has for a long time trembled on the brink, though printing many articles that were, explicitly or by inference, condemnatory of the reform. But at last it takes a firm position in its favor. How shall we otherwise interpret the editorial subjoined? Need we assume a covert motive and regard the article itself as a singular example of maladroitness? There is no need to do this; we shall therefore accept this remarkable endorsement of the Single Tax at its face value, with all the consequences that must follow—that the *Times* is now a Single Tax organ, that what is allowed to appear in its columns from a young man (his youth is hypothetical, of course) filling an editorial post, commits the paper and the entire establish-

ment from Mr. Ochs to the office boy to that policy until it is formally repudiated—which no doubt it will be in the course of a few months.

But in the meantime may we imagine a conversation (with apologies to the shade of Walter Savage Landor, who wrote so many delightful "Imaginary Conversations") between this young man suddenly summoned to the private office of Mr. Ochs.

Mr. Ochs: See here, young man! What do you mean by committing this paper to the Single Tax?

Young man: Have I indeed done so? Then, sir, it was because writing on the subject I could not avoid presenting it as it is while gently chiding its advocates. Then, sir, it might be possible to arraign the farmers against the Single Tax in the cities and thus save the real estate values in which the *Times* corporation and its friends are interested.

Mr. Ochs: Your method was too subtle, sir. Do you imagine the reader will not accept your article at its face value but instead search for a hidden meaning?

Young Man (bridling up). But, Mr. Ochs, the *Times* is on record as endorsing the Single Tax. Here for instance is an editorial in the issue of Jan. 25, 1889. In it is said: "We will go so far as to say that in our belief the very best place to put it (taxation) is upon land and upon land alone." And a year later, in the issue of Jan. 10, 1890, our paper again says editorially: "We have no hesitation in declaring that the ideal of taxation lies in the single land tax, laid exclusively on the rental value of land exclusive of improvements."

Mr. Ochs: Sir, cannot you see that it makes a difference whose Ochs is gored. At the time these editorials appeared the Single Tax was preached as an ideal and it was apparently an unattainable ideal. Now the *Times* will endorse any unattainable ideal however grand and noble. But today the movement is threatening—it is actually proposed to submit an improvement exemption measure to the voters of the city and a bill to effect this is pending in Albany. Can't you see the difference between a perfectly splendid unattainable

ideal and an ideal that threatens to assume legislative form? I will give you just one more chance. Write an editorial every now and then for several months getting back to our original form. Avoid being too subtle. Make the position of the *Times* perfectly clear. You will remember that we made the mistake of denying that the *Times* had endorsed the Single Tax, and then we were confronted with these editorials you have cited. We do not want this to occur again.

This ended the colloquy. Single Taxers will now watch with much interest what the *Times* will say when trying to recover something of the policy of opposition to the Single Tax reform which in a moment of inadvertence it abandoned.

Here follows the editorial, issue of Feb. 29, 1916:

A NEW JERSEY IDEA

New Jersey has tax agitators like New York in some respects, but with the singular idea that property and industries are desirable in a State and can be attracted to it by tax exemptions and low taxes. Accordingly a league has been formed for an all-year agitation to that end. New Jersey is between New York and Pennsylvania, and the gains of New Jersey may be losses to adjoining States unless they take notice. According to the New Jersey agitators' prospectus:

"We want more industries in New Jersey and we want more people. We have room for thousands of new factories, with the best transportation facilities and easy access to markets. We have a billion acres of idle lands which ought to be used for farming, fruit raising, and gardening. Two million more people could make their homes in New Jersey without crowding the State."

That condition is much like New York's. There are in this State also abandoned farms. It may be that in New York, as in New Jersey, 30 per cent. of the land is unimproved, and therefore invites punishment of its owners in the very same manner that it is proposed to punish the wicked speculative owners of unused city lots.

The Single Tax is the very means to cure both cases. Any farmer who keeps his acres out of use ought to be taxed to encourage him to put his property at the service of the community which makes the market for his products, and therefore raises the prices of them. Whatever the Single Tax will do to produce buildings in plentiful and cheap supply it will do to increase the supply of farm products and reduce the cost of living.

The New York Single Taxers have seen the light only regarding city property. The New Jersey tax reducers should be more thorough. The Single Tax in their hands ought to appropriate all unearned increment in city and country alike and ought to tax farm land until it produces all that it is capable of. Unused land in private ownership is an insult and injury to the community. By all means let the New Jersey tax reformers be more logical and thorough than the New York Single Taxers. Let them raise all their taxes from land alone, in city and country alike, exempting all the labor and capital necessary to put the land to the use of the community. The attractions of New Jersey then will draw farmers and capitalists in such numbers that the New York Single Taxers will learn how to draw them back again in the same way.

There must be a reason why the New York Single Taxers are so blind to the merits of their proposal that they propose to restrict it to the city. It is manifest how much it would strengthen the plan to extend it through the rural districts, without whose vote it could not be imposed upon the city.

MR. JAMES R. BROWN spoke before the newly organized Board of Commerce at Lockport, N. Y. on Feb 9. The meeting was attended by many of the leading men of Lockport and Mr. Brown, on the conclusion of his speech was kept busy answering questions. Mr. Brown made a marked impression on his hearers.

THE earth cannot be any one's property.—TOLSTOY.

LECTURE TOUR OF JAMES F. MORTON, JR.

My first tour of a section of New York State in the interest of the Single Tax and of the New York State Single Tax League involved much experimentation, many gratifying results and the laying of solid foundations for future building up of our movement. A study of the field and actual contact with the workers in the various centers is extremely instructive. On the whole, the principal symptoms are thoroughly satisfactory. The cause is marching on almost everywhere. Receptivity of the Single Tax gospel is manifest in quarters heretofore seemingly less promising. The people are realizing the disorder and wrongfulness of present conditions, and are seeking a way out. They are becoming tired of quack remedies and of palliatives, which do not go to the root of their troubles.

I started on my trip December 20, stopping first for a couple of days in Rochester, to see some of the local workers, and to set things going, then passed on to Buffalo for a longer stay. Here my time was well employed in conferring with many individuals connected with the Single Tax movement, and in developing detailed plans for future activity. On this occasion, I spoke in a Union church, where considerable interest was generated. A Single Tax banquet was held at the Hotel Touraine, the Mecca for Single Taxers visiting Buffalo. The occasion was well attended; and there was a great deal of enthusiasm. "Mine host" Howie presided in his usual felicitous manner. The holiday season proved inimical to holding many meetings, though one at the home of the Work brothers bore good fruit. Visits were made to Single Taxers in Niagara Falls, North Tonawanda and Lockport, and addresses given in the two latter cities. A number of engagements have already been secured for my return trip in April.

A one-day stop was made at Batavia, to address a meeting of trade unionists. The attendance was not large; but the

interest was noticeable. The effect was greatly multiplied by the detailed report which appeared in the *Batavia Times*, the live weekly edited by Chester C. Platt, well known to fundamental Democrats, and a good Single Taxer.

Two weeks were spent in Rochester, where ten lectures were given before various bodies, including several churches and a large class of students at the University of Rochester. The last-named opportunity was utilized in connection with the presentation of a set of the works of Henry George on behalf of the League to the University library. The East Rochester board of trade also gave a good hearing to the message.

It was at Syracuse, however, that I broke all my preceding records for concentrated lecturing. While I remained there for about a week, the speaking was confined to four consecutive days, in which I delivered no less than ten lectures, most of them an hour or more in length. Seven of these were given in two consecutive days. This record was brought about by the extreme friendliness shown by several members of the faculty of Syracuse University, where I was invited to address various classes and groups of students. One very pleasant task was that of making formal presentation of prizes won by two Syracuse students in the intercollegiate contest for essays on the Single Tax. This was done at the chapel exercises one morning, the large hall being crowded with students and members of the faculty. Professor F. W. Roman, head of the department of Economics, has put Syracuse University on the map as an institution where economic study means something more than the rehearsal of ancient dogmas. He is eager to bring his students in contact with all modern economic conceptions, and to urge them to try out all new theories for themselves. He has a special class in the Single Tax, with "Progress and Poverty" as a required textbook, and another class in Socialism. In this connection, it may be said that the hostility of professional economists to the Single Tax, while not entirely overcome, is noticeably beginning

to wane. Men like Seligman, Johnson and Hadley no longer represent the whole body of academic economists; and even they are showing a disposition to waver, and to accept the increment tax and other measures for reclaiming to the use of the public part of the product of community activity.

In Utica, the chamber of commerce showed itself most friendly, calling a special meeting at only twenty-four hours' notice. Of course, not many were present under the circumstances; but a beginning was made; and a larger hearing is promised for next time. Thanks to the influence of the chamber officials, a very full and favorable report of the lecture appeared in the morning paper of Utica.

Meetings held in Sodus and Onondaga gave a chance to reach the farmers, whose interest is evidently increasing, and who are beginning to see how the wool has been pulled over their eyes.

A fortnight's tarriance in Albany made possible lectures in the Capitol City and its environs, including Troy, Schenectady and Rensselaer, and the opening up of larger opportunities for the next visit.

My experience has shown the necessity of following up the work, wherever it is begun. The complete and effective organization of the State is to be a matter not of months, but of a few years; but the result will be worth all the time and money put into it. A great deal of patience is requisite; and we shall all make repeated mistakes in the choice of methods. But the bringing into active and enthusiastic and continuous participation in propaganda work of the multitude of nominal Single Taxers scattered throughout our cities and towns is entirely feasible. In union we shall find strength; and our aggregate strength is much greater than is commonly supposed. Many timid Single Taxers need to be assured to what extent they are part of a great and irresistible movement. The silent ones must be encouraged to speak. Those who deem themselves isolated must be brought into contact with their co-workers. The world is hungry for our message of deliverance; and the burden is

upon every one who has seen the light to see that others are brought into the circle of its radiance.

The zeal and co-operation of faithful workers in the different localities has been a source of great cheer, and has emphasized the glorious comradeship of fellow workers in a great forward movement. It would be invidious to single out a few for special mention, and impossible to pay formal tribute to all who have shown themselves helpful in increasing the success of the field work. I do not feel, however, that I can pass in silence the exceptional services and the self-sacrificing expenditure of time and labor on the part of Tom Work (it is impossible for those who know him to think of him in a more cold and formal manner) of Buffalo, and Dr. H. H. Newcomb, of Rochester, although neither of them is seeking for glory. It is such whole-souled and undiscourageable lovers of their kind and toilers for progress who make ultimate victory certain, and hasten its advent.

Just a hint to Single Taxers in the places yet to be visited. In several cities, it was found very difficult to accomplish as much as might easily have been done, because the local workers waited for the personal presence of the field secretary before starting to arrange meetings. Several meetings were held on too short notice to secure as large an attendance as would have been possible by planning ahead. In some instances, my correspondents were sure that they could not do anything, but changed their minds after my arrival, and found that openings were possible where least expected. But in various instances, the realization came too late to secure immediate results. I have on hand letters from important organizations in different cities already visited, expressing eager desire to have the Single Tax represented to their membership, and regretting that the application had been made too late to be included in their programs at the time I was in the city. In most of these cases, the omission can be rectified on a later occasion; but it would have been just as easy to have secured the engagement the

first time as the second, if the trial had only been made. Experience has proved beyond a cavil that the Single Tax, in at least certain of its many phases, can be rendered interesting and in perfect keeping with the objects of practically any form of organization. Churches, literary circles, bodies of social workers, lodges, labor organizations, boards of trade, chambers of commerce, granges, colleges, high schools, social and political clubs, educational bodies of any description, brotherhoods, forums, all have been found receptive. I have personally been agreeably surprised at the response I have found to my presentation of the ethical aspects of the subject in churches of all denominations. In almost every community, some organization can be found which will be glad to give a hearing. In the extremely rare cases of small communities where organized activities are almost nil, any live Single Taxer can easily draw a group of his neighbors together for an informal gathering in his own home, where the truths of our philosophy can be presented.

While it is my practice to write a few weeks in advance to one or more representative Single Taxers of each community to be visited, I am by no means supplied with the addresses of all the Single Taxers of the State; nor can I always tell which of the different names from any given community are those most ready to be active. Hence my correspondence must often be at random, and sometimes I have failed to communicate in advance with the most ready and efficient worker. It is the desire of the League that every community however small, be ultimately visited; and that an effort be made to meet as nearly as possible all the Single Taxers in the State. Every place and every individual must be recognized as worth while; and no friend of the cause need feel bashful, or imagine that the representative of the State League will not wish to visit his or her community, merely because it is not one of the most prominent cities or towns of the State, or because there is only a single sympathizer with the cause to be found, and the locality seems a hopeless one for propaganda.

My second trip begins about the middle of March. The first fortnight will be spent in Olean and the next three or four weeks in Buffalo. After that, my plan is to visit Chautauqua County. I have the names of Single Taxers in Dunkirk, Chautauqua, Mayville, Bemus Point, Westfield, Jamestown and, passing to eastern counties, in Ellicottville, Warsaw, East Bethany, Geneva, Naples, Seneca Falls, Auburn, West Vienna, Hamilton and Johnstown. This will represent the general route. If time permits, I shall visit some points further east before closing the second trip. In the mean time, I should be glad if live Single Taxers in the places above named would begin to prepare, without waiting to hear personally from me, and would write to me as to arranging dates, as I may thus hear from some workers who may not be on my present list, and who may be able to be of great service. In particular, I should like to hear as quickly as possible from any Single Taxer in places not named above but within not more than twenty or thirty miles from any of those points, in order that I may reshape my route so as to include their communities. Letters addressed to 68 William St., New York City, will always be promptly forwarded. The heeding of the above requests will be a great favor, not only to me, but also to the cause. I need not add that those to whom I have occasion to write a little later will help more than they may realize by promptness in responding, in order to prevent any hitch in planning well ahead.—JAMES F. MORTON, JR.

GOING LIKE RACE HORSES ANYWAY

When in Sydney an enthusiastic Single Taxer desired that Henry George should see an Australian horse race, and sought honorary membership for him at one of the clubs. But, said the racing man, who is Henry George? Has he any horses? Oh yes, said the wag, he has two, Progress and Poverty, and they are a great success in the United States. History is silent as to whether the ticket was secured—or used—*Progress*, Melbourne, Aus.

NEWS DOMESTIC

CALIFORNIA LEAGUE FOR HOME RULE IN TAXATION

On February 17 a committee from the League appeared before the Law and Legislative Committee of the San Francisco Labor Council, to meet Hon. Clyde L. Seavey, Chairman of the State Tax Commission, and to argue out with him the merits of the proposed Constitutional Amendment for Home Rule in Taxation. The discussion was thoroughly good natured throughout, but certain statements and admissions made by Mr. Seavey were quite interesting.

Mr. Seavey stated that he favored the exemption of personal property from taxation. He admitted that the State Tax Commission had no plans looking to the exemption of personal property, in whole or in part.

Mr. Seavey objected to the Home Rule in Taxation proposal because it does not provide uniform exemptions, covering the entire State. On being asked whether he would support the bill in case it was altered to meet his suggestion, he refused to state that he would do so.

Mr. Seavey objected to the Home Rule Amendment because it would lead to diversity in the tax systems throughout the State, although he had argued for the ill-fated Thompson Amendment, on the ground that it would add elasticity to our tax systems.

He thought that there was some doubt as to the success of the local Single Tax in Western Canada, where it has been in operation for forty years, but admitted that he had never heard of any move toward abandoning the system.

Mr. Seavey disagreed with Dr. Washington Dodge, who was Assessor of San Francisco for 14 years and who was of the opinion that the different counties of the State of California have different local conditions, giving rise to different local tax problems, which can best be worked out under local option. Mr. Seavey admitted that every assessor in the State

assesses property as he pleases, assessing different property at whatever per cent of the value he likes, but Mr. Seavey seemed to think that this system is better than the proposed Home Rule plan under which the people of each locality would have the right to say what property should be exempt.

Mr. Seavey stated that he had voted for Home Rule in Taxation in 1914, but since becoming a member of the Tax Commission, he had changed his mind. He was strongly of the opinion that it is more "democratic" for the Legislature to fix a tax system than for the people of each county to say what their tax system shall be.

The Home Rule in Taxation Committee made it clear to the Committee of the Labor Council that the purpose of the Home Rule in Taxation League is to secure the exemption of the products of industry from taxation, and since the State Tax Commission, according to its Chairman, Mr. Seavey, has absolutely no programme or plan looking to that end, the Home Rule in Taxation League will continue its work until the result is accomplished—
CLARENCE E. TODD.

WORK IN CALIFORNIA

The Los Angeles Single Tax League will submit the following measure to the voters of California:

We, the undersigned Electors of California—

As a means to secure to every adult power to own his own home and direct his own life and work; to abolish landlordism, pauperism, and unemployment; to shift the tax burden from labor to privilege and monopoly—

Demand that there be submitted to the Voters of the State the following amendment to the constitution:

The People of the State of California do enact as follows:

Article XIII of the Constitution is hereby amended to take effect January 1st, 1917, by the following Section:

Public revenues, state, county, municipal, and district shall be raised by taxation of land values exclusive of improvements, and no tax charge for revenue shall be imposed on any labor product, occupation, business, or person; but this shall not prevent the assessment of incomes and inheritances to provide funds for old age pensions, mothers' endowments, and workingmen's disemployment and disability insurance.

Land holdings shall be equally assessed according to their value for use or occupancy, without regard to any work of man thereon; this value shall be determined in municipalities, and wherever else practicable, by the "Somers system" or other means of exact computation from central locations.

The intent of this provision is to take for public use the rental and site values of land, and to reduce land holding to those only who live on or make productive use of it.

Conflicting provisions are repealed.

THE WORK IN TEXAS

The Interscholastic League of Texas is made up of high schools in the State, and is under the direction of the Extension Department of the University. There are something more than 1000 schools in the League this year and there will probably be two or three hundred more the coming year. Among their activities is that of holding debates, beginning with the local schools at the University.

The question agreed upon for the coming year 1916-1917 is "Resolved, that all public revenues for Texas, and political sub-divisions thereof, should be raised by a tax on land values and franchise values, constitutionality granted."

More than 5000 boys will study this question the coming year. The University will issue a somewhat extended Bulletin covering the question. There will be an introduction, an outline for both sides, a bibliography, a history of the Single Tax movement, and somewhat extended extracts from authorities on both sides of the

question. You see from this that we have started something worth while in Texas.

We are planning a conference of Single Taxers at Dallas about March 16th and 17th. The formal call has not yet been sent out. It will not be possible to have a very large gathering, nor can it be in any sense representative, although we believe it will be made up of representative men. The answers received from an extensive correspondence of the last two or three weeks indicates a very active interest in this gathering. I am looking forward to it as an occasion when an organization can be perfected that will take the place of the voluntary movement we are now working with. I hope that the interest will be sufficient to bring additional support without making the organization too rigid and machine like. A movement of this kind must grow and to grow to some purpose it must leave a good deal of freedom to the initiative of its leaders.—W. A. BLACK.

PROGRESS IN ONTARIO

The Ontario Commissioner on Unemployment appointed last year has made its report, and shows that the testimony of the deputations from the Single Tax Association did not fall upon stony ground. They make a number of recommendations, but the one that chiefly interests us, because it goes to the root of the trouble, is the following. It shows how the leaven is working:

"The question of a change in the present method of taxing land, especially vacant land, is, in the opinion of your Commission, deserving of consideration. It is evident that speculation in land and the withholding from use and monopolization of land suitable for housing and gardening involve conditions detrimental alike to the community and to persons with small means. Further, land values are peculiarly the result of growth of population and public expenditures, while social problems greatly increase in proportion as population centralizes, and the relief of urban poverty calls

for large expenditures from public and private sources. It appears both just and desirable that values resulting from the growth of communities should be available for community responsibilities. Wisely followed, such a policy involves no injustice to owners of land held for legitimate purposes, and the benefits which would follow the ownership and greater use of land by wage-earners justify the adoption of measures necessary to secure these objects as quickly as possible."

That government action may follow this report seems not unlikely.

The *Toronto Globe* of Jan. 20 comments as follows on the Report:

"The Ontario Commission on Unemployment declares the belief of its members that "a reform of the present system of taxing vacant lands appears indispensable to lessen the evils arising from speculation in land which contributed to the recent industrial depression and which makes more difficult any satisfactory dealing with unemployment in industrial centres." Will the Hon. W. J. Hanna please note? He is the one serious obstacle to taxation reform in Ontario."

FREE SPEECH FOR RADICALS

Such is the title of a work of nearly two hundred pages published by the Hillacre Bookhouse at Riverside, Conn., at \$1.50 in cloth. It is written by Theodore Schroeder, whose contributions to the cause of free speech are favorably known to radicals of every shade of belief. We believe that, however much the reader may first be inclined to dissent from this courageous and uncompromising advocate of freedom, he will finally accept the truth that to restrict liberty of language on any plea whatsoever is to yield the field unconditionally to those who would restrict all freedom. It is a far safer public policy to face bravely the consequences of an abuse of free speech, holding men responsible for the actual, not the constructive consequences of such abuse. The book is well worth attention.

SOCIALISM AND SINGLE TAX— A CONTRAST

John Spargo, the world-wide-known authority on Socialism (for more than twenty years actively engaged in socialist work, having been associated with William Morris, Keir Hardie, the two Liebknechts, August Bebel, and many others), when recently addressing the Sunday Class of the Church of the Messiah on Socialism, said:

"Socialism requires the reorganization of the economic life of society upon the basis of the private ownership and individual direction of things, tools, processes and functions that are essentially individualistic in character and the social ownership and democratic direction of the things, tools processes and functions that are essentially social or collectivistic in character."

Mr. Spargo also stated he would raise public revenues by taking; first, the full rental value of land, as this is an unearned increment, and he mentioned incomes and inheritances as such further sources of revenue for public use.

THE SINGLE TAX

Not by way of criticism but by way of contrast, as far as there is any, briefly stated, the Single Taxer's position on the organization of Industry is as follows: There is a clear line of demarcation separating private and public business: Whenever a business activity or service to society must get a permit, which we call a franchise, before it can begin operations, this would properly be a public function and such undertaking obviously should be owned, controlled and operated by the public for the benefit of society. When a business can be undertaken and entered into and conducted without requiring such a permit or franchise it is properly a private activity and should be owned and operated by private individuals, whether single or collectively organized under voluntary co-operation. The Single Taxer holds that by this system of business organization there is left to society that important and essential incentive of individual initiative by which alone, under real, true

free competition (which will become possible only when all natural resources are freed from monopoly by the Single Tax on land values) the progress of the world and its highest and best civilization will be insured and a just distribution of wealth secured.—SYLVESTER CROLL

A JUST AND EFFICIENT SYSTEM OF TAXATION

(For the Review)

History and statistics teach us that, as the number of persons in a community increases, so, also, increases the value of the land and the cost of government of that community. Where there are no people, land has no value and there are no governments. Where population is most dense, land values and cost of government are greatest. Example: The number of people, value of land, and cost of government are greater in New York City than in Chicago, greater in Chicago than in St. Louis, greater in St. Louis than in Denver, and so on down the scale. Therefore the value of land and the cost of government are attributable to the presence of people. From this incontrovertible conclusion it is plainly evident that each additional member of a given community increases the value of the land and raises the cost of government because of his presence in that community. Therefore, if the expenses of government were paid from land values, each member of the community would create and contribute an equal amount toward the expenses of government, which would correspond to the equal benefits received by each from the government.

With one item from which to collect taxes, and that one which could not be concealed from the assessor, the cost of levying and collecting taxes would be reduced to the minimum, a figure very much less than at present. For instance, under our present system of taxation the cost of levying and collecting taxes on personal property and buildings is, accord-

ing to the Tax Commission of Cleveland, Ohio, 2.64 per cent of the amount collected, whereas under Single Tax the collection fee is reduced to .57 of one per cent of the amount collected.

A tax on land value would not penalize man's labor, but a tax upon personal property and buildings, the value of which is based entirely upon man's industry and labor, is a direct penalty exacted from the reward of industry and thrift, and constitutes a premium on indolence and extravagance.

Land values cannot be concealed in anticipation of the visit of the assessor, but jewelry, clocks and watches, some musical instruments and pieces of furniture, oil paintings, stocks and bonds, and many other items of personal property can and do escape taxation by this means.

A system of taxation that permits any item under it to escape its proper share of the expenses of government is unjust and inefficient.

In view of all the foregoing, is not Single Tax upon land values a just and efficient system of taxation?—ROBERT K. McCORMICK.

AN ANCIENT SINGLE TAXER

(For the Review)

Born 1654, died 1745, Francois de Sagilac de la Motte-Fenelon, best known in history by the name, Archbishop Fenelon. His biographer says of him: "No man of the age of Louis XIV merited more affection and respect than Fenelon. His intellectual power was prodigious; his moral qualities were sublime. At twelve he knew Greek perfectly, wrote in Latin and in French with elegance and fluency, and had read the great writers of antiquity. His genius was so precocious that at the age of fifteen his instructors caused him to preach before an audience *d'elite*. The sermon is said to have been a great success.

After the publication of some books which attracted a good deal of attention he was appointed to the important and arduous task of training the Crown Prince,

the Duke of Burgoyne, eldest son of Louis XIV. The character of this young prince, as described by Saint-Simon was anything but encouraging for a teacher to train. This writer describes him as being "terrible in his youth, hard, passionate even to the last excesses against inanimate things, impetuous with fury, incapable of suffering the least resistance without falling into a transport which made his attendants fear for his life, obstinate to excess, boundless in his passions, and carried off by all pleasures, often savage, naturally disposed to cruelty, barbarous in his jests, using ridicule in a measure that was overwhelming. . . . From the loftiness of the heavens he looked down on the people only as atoms with which he had nothing in common."

Here was the virgin soil with which Fenelon had to deal. But such was his tact and skill, that, in a short time his protegee became a changed character. The prince became mild, humane, moderate, patient, modest, humble and austere. Applying himself to his duties he thought of nothing else than to unite the duties of a son and subject to those for which he saw himself destined.

For the education of the young prince Fenelon wrote the greater part of his books: Fables, Dialogues of the Dead, Treatise on the Existence of God, Dialogues on Eloquence, and The Adventures of Telemachus, Son of Ulysses. The last named book was used for many years as a text book in the high schools and colleges in this country.

It represents Telemachus traveling under the care of Mentor who acts as his guide and instructor. In the course of their journeys they come to the territory of Idomineus, who had concentrated his energies to the development of a magnificent city, with its industries, but had neglected the farming districts.

"What shall I do," asked Idomineus, "if these people whom I settle on those fertile plains neglect to cultivate them?"

"Do," answered Mentor, "altogether contrary to what is usually done. Princes, avidous and without foresight, think only

of loading charges on those of their subjects who are the most careful and the most industrious to increase the value of their possessions; at the same time they impose less taxation on those whom idleness has rendered more miserable. Change this mischievous method which punishes the good and rewards the evil, and which introduces a negligence which is as disastrous to the king himself as to the whole state. Place the taxes and fines, and even, if necessary, other rigorous penalties, on those who neglect their lands, as you punish soldiers who abandon posts during the time of war. On the contrary give favors and exemptions to those who increase the culture of their lands."—W. A. DOUGLASS.

IS "OUR" HOUSE BUILT UPON THE SAND?

(For the Review)

The Bible story of the foolish man who built his house upon the sand, may have been told solely to direct the individual toward the building up of individual character, but I can not help but think that it has a larger meaning and was given for our guidance in collective character-building.

Upon what kind of foundation have we built our house of government? We have, in so far as our constitution is concerned, done well in this matter. Free speech, free press, political equality, and religious liberty are some of the beautiful columns that support our structure, but on what do these columns rest?

If these columns rest on insecure foundation, if they do not rest on the solid foundation of just economic conditions, they cannot endure. A time will come when the winds of involuntary poverty and the storms of anarchy will beat upon our house, and it will fall, because it was built upon the sand of special privilege and unearned wealth. We have an immense area of land, rich in mineral wealth and in agricultural possibilities, that only require

the mind of enterprise, the hand of labor, and the opportunity to free exchange of products, to create wealth beyond the imagination of the most enthusiastic patriot.

Do our present economic conditions show a desire on our part to encourage wealth-production, by holding out the certainty of just reward to the forces, and the only forces, which can change the raw materials of Nature into the finished product of desirable and exchangeable wealth? We do not encourage enterprise by giving over to monopoly the great public utilities (which are made valuable through collective demand) with the power to use for selfish advantage, rather than for the public interests.

We place a detainer on the hand of industry by a system which taxes, in some form, all that industry produces, thus tending to decrease the demand for wealth-production by increasing cost to the consumer.

If this were all, it might be possible, in a great and rich country like this, to build our structure and maintain it with some hope for its endurance, but it is not all. With a wholesale disregard of "equal rights to life, liberty and the pursuit of happiness," with no just conception of collective morality or moral conception of collective justice, we have established a system which hands over to the forestallers and the idlers the earned profits of the enterprising and industrious. In other words, we have made land private property. Land is the element on which capital and labor must produce wealth. Is it right, just or moral to permit non-capitalists and non-laborers to charge a price before they will permit capital and labor to do the things we want them to do?

This is the kind of foundation on which our structure rests. Can it bear up under the pressure of increased population? Will its trend, which has already, with our 100,000,000 of population made it profitable to hold land out of use, be towards more liberty or more slavery for the masses—when our population reaches 300,000,000?

The great Teacher has told us, by way

of contrast, of the wise man who built a house on which the winds blew and the storms beat, but it did not fall—because it was founded on a rock. Let us therefore build our government house on the rock of Justice. Justice requires that each child of man born into the world, shall have an equal right with every other child, in the opportunities of earth; if for any reason, he is deprived of these rights, our structure will remain insecure for the want of a secure foundation. If this be not so, then morality, religion, brotherhood and the high ideals of mankind, are only the result of vain imagination or the work of scheming fakirs—and are impossible of realization.

We must make land common property. We must collectively recognize, and collectively incorporate into law, the right of all men to the use of the earth. Nothing short of this will suffice to stop the greed and selfishness of some of our number—who will take advantage of the future increase of population. In order to make land common property it is not desirable or necessary to disturb the possession of the present holders, provided they are willing to pay the entire rental value of their holdings into the public treasuries.

"Great was the fall of it." Will this be our epitaph when this nation has taken its place in the cemetery of Republics, or will it be—"And it fell not because it was founded on the Rock of Justice"—OLIVER MCKNIGHT.

THE recent address of Clarence Darrow at the Denver auditorium given under the auspices of the Single Tax association of that city, was listened to by over 2,000 persons.

A MEMORIAL meeting for the late James Bellangee was held at Fairhope on Sunday, January 30. Mr. E. B. Gaston paid a tribute to Mr. Bellangee and letters were read from B. O. Flower, Louis F. Post, Herbert Quick and others. Mr. Bellangee was, as most of our readers know, one of the founders of the Single Tax colony of Fairhope, Alabama.

CORRESPONDENCE

FROM GIFFORD PINCHOT

EDITOR SINGLE TAX REVIEW:

I write to ask the help of Single Taxers to defeat a most serious attack on our public resources. Since the fight over the Alaska resources was won there has not been so pressing a threat against the Conservation policy as the present effort in Congress to give our public water powers for nothing into monopolistic control.

The Shields Bill, now before the Senate, gives to the power interests without compensation the use of water power on navigable streams. The amount of water power these streams will supply is larger by far than all the power of every kind now in use in the United States. It pretends to, but does not, enable the people to take back their own property at the end of fifty years, for in order to do so under the bill, the Government would have to pay the unearned increment, and to take over whole lighting systems of cities and whole manufacturing plants. Private corporations are authorized to seize upon any land, private or public, they choose to condemn.

Bills which gave away public water powers without due compensation were vetoed by President Roosevelt and President Taft. The Shields Bill will do precisely the same thing today.

Another water power bill, the Ferris Bill, relating to the public lands and National Forests, was in the main a good bill as it passed the House. As reported to the Senate, it encourages monopoly by permitting a corporation to take as many public water power sites as it may please. Under it the corporations could not even be kept from fastening upon the Grand Canyon, the greatest natural wonder on this continent. This bill takes the care of water powers on National Forests from the experienced and competent Forest Service, and gives it to the Interior Department, thus entailing duplication and needless expense.

In my opinion, there is undue carelessness

ness as to the disposal of public resources at present in Washington. The water power legislation now before the Senate is too favorable to the men who, as Secretary Houston's admirable recent report shows, control through 18 corporations more than one half of the total water power used in public service throughout the United States. The water power men charge that Conservation hampers development. The Houston report shows, on the contrary, that the most rapid development is in the National Forests, where conservation is best enforced. On the other hand, 120 public service corporations own and are holding undeveloped and out of use an amount of water power equal to four fifths of all there is developed and in use by all the public service corporations in the whole United States.

As I said in an open letter of January 29 to the President:

"Natural resources lie at the foundation of all preparedness, whether for peace or for war. No plan for national defense can be effective unless it provides for adequate public control of all the raw materials out of which the defensive strength of a nation is made. Of these raw materials water power is the most essential, because without electricity generated from water power we can not manufacture nitrates, and nitrates are the basis of gunpowder. There are no great natural deposits of nitrates in the United States as there are in Chili. It would be folly to allow the public water powers, which can supply this indispensable basis of national defense, to pass out of effective public control."

A concerted movement is on foot to break down the Conservation policy. Feeble resistance or none at all is being made by official Washington. Unless the press and the people come to the rescue, the power interests are likely to win. This is a public matter wholly removed from political partizanship. Your help is needed, and that of your paper. For nearly ten years this fight for the public water powers has gone on. We ought not to lose it now.—GIFFORD PINCHOT.

DO SPECULATIVE LAND VALUES INCREASE COST OF LIVING?

EDITOR SINGLE TAX REVIEW:

Something more than has appeared in the Review might be said on the question of the effect of speculative land values upon the cost of living. Suppose the matter of price is left out altogether, and, instead of asking whether rent adds to price or land speculation leads to land values which come to be added to price, let us consider merely the effect of land speculation upon human effort in production.

Opportunities vary in possibility of being used in production. If there is no hindrance to the use of opportunities, the desire to obtain results with the least exertion will lead to the full use of the more desirable opportunities. Production need not be carried on at all on less desirable places. In this situation we may say whatever productive effort is exerted by a population must produce the maximum result. The effort-cost of getting a living will be normal. Of total product a minimum quantity must be considered as economic rent.

If speculation in land steps in to withhold from use certain desirable places and force certain workers to locations of lower desirability and lower potential productivity, the product of these certain workers will be less than should be the case. The effort-cost to them of getting a living will be increased. Moreover, since the fact of their being forced to lower grade locations leads to a re-arrangement and increase of economic rent of all locations above the new and lower margin, and since "a living" must come out of net product, after rent is deducted, the effort-cost of a living may be said to be increased to the whole population and not merely to those forced to locations which should not be needed.

We are thus brought to the conclusion that land speculation undoubtedly increases to all workers the effort-cost of a living, whether or not it increases prices, and whether or not rent or land-value, either normal or abnormal, is ever added to price.—GEORGE WHITE.

WILL THERE BE ROOM IN HEAVEN?

MANY THOUSAND LEAFLETS CONTAIN-
ING THE FOLLOWING HAVE BEEN
CIRCULATED IN THE STREETS OF OMAHA.

Of course you don't believe in the Single Tax. Crazy scheme, ain't it? Want to rob honest people of their own property, eh! As bad as anarchy, isn't it?

Who owns that land there? Moneybags. Who owns this here? Moneybags. Who owns that down there? Moneybags. Where did he get it? Inherited it from his father. Where did his father get it? From his grandfather. Did his grandfather create it? No, he was an early settler and got this town site from the Indians. Did the Indians make it? No, they were here first and naturally owned it. Ah!

Do you believe in heaven? Of course. How long has heaven been built? Thousands of years.

Do you expect to go there?

Yes.

Think you'll find room?

Of course.

Have a lot to yourself?

Certainly.

Won't the early settlers own the whole place by this time?

Of course not.

Why won't they?

Because each man is only entitled to what God gives him.

Did God give Moneybags this land?

Yes—indirectly.

Did he give him the whole town site?

I suppose so.

Won't he give the early settlers in Heaven whole town sites too?

Why should he?

Why, they were there first and had a right to all they could take.

You're foolish. God will keep a place for everyone in Heaven.

But didn't he keep a place for everyone when he made the Earth?

I suppose so.

Then how is it that a few like Moneybags own most of it?

Oh, don't bother me. It's no use arguing with an infernal fool.

So then it takes an "infernal fool" to pray "Thy will be done on earth as it is in heaven," does it?

THE RUINED CITY—A FANTASY

(For the Review)

Castle and tower, ruined and silent street,
Slim spires by vandal earthquakes over-
thrown;

Pillars of roofless halls where lone winds
meet,

And far-flung arch of stone.

Above the sleeping city seems to pace
A priest, the temple's lofty summit won,
A look of rapt devotion on his face
To greet, "My lord, the sun."

Lo, with the fore-flung banners of the dawn
Seem backward rolled the myriad, crowd-
ing days;

Vibrant with hope and life, ecstatic drawn,
Resounds a hymn of praise.

Upon a square now filled with billowed sand
A sage once shaped his vast philosophies,
A dreaming bard his lofty measures scanned
Beneath long-vanished trees.

Is this time's triumph, this the jest of fate
That skulls outlast the treasures of the
mind?

Do mould'ring scrolls forgotten language
state

The hearts that once were kind?

Do hidden jewels in treasure crypts out-
wear

The deeds self-sacrifice and justice planned?
Is honor like a gust of vagrant air,
And love but as the shadow of a hand?

—GEORGE W. PRIEST

F. W. MAGUIRE, for twenty-two years
librarian of the Chicago Single Tax Club,
is now located at Free Soil, Mich.

THE COMMITTEE ON TAXATION OF
NEW YORK CITY

PUBLIC HEARINGS AND REPORTS

(For the Review)

BY GRACE ISABEL COLBRON

(Continued)

The first speaker at the first hearing was Mr. Benjamin Marsh who is really responsible for the Committee, the hearings, and all the rest of it. For it is due to his untiring energy in the cause of the exemption bill that the Committee was appointed and kept up to its work. What Mr. Marsh has said was exactly in line with what he has said so often on every possible occasion for the last two or three years. His work is known to readers of the REVIEW and the facts he has given have been quoted oft in all such journals as are not afraid of standing for just taxation.

An amusing little *contretemps* was the fact that some members of the Committee took exception to Mr. Marsh's frank statement as to the position of the Mayor and the Board of Estimate, and Mr. Marsh softened the manner of his opinions sufficiently to avoid objection while still not concealing the matter of them.

The next speaker was Mr. Stewart Browne, well known as an ardent if not always tactful or accurate spokesman for the real estate interests here and hereabouts. Mr. Browne gave a long list of the activities which would justify his testifying in this place as one who understood the question, even mentioning that he had "read everything that has been published on the subject. I have read everything that has been published on man's physical and psychological make-up, philosophy, taxation, socialism, political science and economy, not forgetting Mother Baker Eddy's Science and Health, and Henry George's theory of the Single Tax."

Mr. Browne then proceeded with a hymn of praise to the speculator, doing precisely what Mr. Hurd in his interesting statement later, on the same day, called "confusing the

issue by not differentiating between the speculator who kept land idle for a rise or the speculator who was willing to risk his money in productive improvements on land, and in development of towns." According to Mr. Browne, all speculators are heroes, martyrs, upon whom rests the credit for the entire development of New York City and other great towns. The same is true apparently, of the man who speculates, either in land, on the Stock Exchange, or in gold mines. Mr. Browne's testimony was so interesting that it would add a much-needed comic relief to our serious REVIEW if I had space to quote it at length, but I hesitate to do so from the typewritten minutes, as I am quite certain that even Mr. Browne did not say some of the things he is quoted as saying. Some things my own memory tells me that he did say, however, and one of them is that there is "no difference at all between this question of building exemption tax and the Single Tax." Also, apparently, according to Mr. Browne—(but this is not true of Mr. Browne alone, all those who think as he does, share the opinion)—there is absolutely no difference in morality, in law, in equity, in legislation, in any way, between the man who holds land idle or between the man who puts up a building on it. Both, in his mind, are land speculators and the landspeculator is a useful member of society and is sweating blood by reason of the risks he takes. He is: "generally glad to get rid of his land at a profit—I don't believe he ever keeps useful land out of use when he sees a profit. He often carries it at a loss when it doesn't offer a profit."

In summing up Mr. Browne's testimony and his answers to the questions asked him by Mr. Leubuscher and others, the gist of his beliefs would seem to be:

1. *a*—None of the things claimed for the exemption bill would occur as a result of its enforcement. It would have very little effect anyway.

1. *b*—Yet the result of the enforcement of the exemption bill would be absolutely disastrous, would destroy values and have a disadvantageous effect on mortgages

that are held by life insurance companies.

2. *a*—The effect of the bill would be to produce congestion by over-building.

2. *b*—Yet the effect of the bill would be to kill all incentive to build.

3. *a*—The largest portion of the land values in this city was created by men who are now inhabiting the grave-yards.

3. *b*—Yet: (This in answer to a question from Mr. Leubuscher) If all the living inhabitants should leave New York City, or pestilence sweep them away, there would be no land values, and yet it does not follow that all land values are in inverse ratio to the population, that if the population was reduced one half the land values would be reduced one half.

4. *a*—Most of the men who engage in land speculation go broke, there has been more money lost in buying and selling real estate in New York City, than has ever been made.

4. *b*—Yet: Speculation is an excellent thing for the community. Ninety-nine per cent. of speculation is a good thing. You would not have any factories in New York, were it not for the so-called land speculator.

Mr. Browne does not admit that congestion creates disease and crime, does not believe that high apartment houses or high office buildings are a detriment to the health of people, and yet he warns us that if the proposed change is adopted, the city will be over-built with tall buildings. In his list of qualifications as an expert on taxation questions, Mr. Browne omitted a very important one which, however, was drawn from him by a question from Mr. Shipley. This was the fact that Mr. Browne testified not only in his individual capacity but as President of the United Real Estate Owners Association, an organization of 9,000 members holding real estate to the aggregate value of three hundred million dollars.

Mr. Herbert E. Jackson, Vice-President of the Lawyers' Title and Trust Company, was the next witness to follow Mr. Stewart Browne. His testimony was less lengthy although in confusion of ideas it yielded nothing to that offered by Mr. Browne.

Mr. Jackson believes that the basis of taxation is rent. He stated that in his opinion, "it is impossible to "separate the ground, real estate, and the improvement upon real estate in the matter of rent, so that when you come to base taxation on rental values the question of the separation of the two items is not possible."

And again, "Rent is the only true basis on which you can impose taxation. If you take that basis as your ground plan, then it does not make any difference whether you value the land at five million dollars and the building at one, or vice versa, because you get your income all the same."

Pressed by questions from Prof. Seligman, Mr. Leubuscher and Mr. Tanzer as to what he understood by "rent," Mr. Jackson found it difficult to give reasons for the reiteration of his belief that taxation should be based on rent. He said there was no difficulty about applying this basis to unimproved land, but when asked if the value of this unimproved land should be based on its probable income-producing power, he replied that that was not so because much of the land was not capable of improvement. Again, according to his own words, there should be rent from unimproved land, still...he did not think that the value of that land should be determined by the revenue which can be obtained.

Apparently Mr. Jackson's basis of rent for taxation of unimproved land meant what it would bring if rented at the agricultural value or "what you could get for it." When Mr. Leubuscher asked if a tract of land on Wall street were sold today say for five million dollars and were vacant, should it be simply taxed as "agricultural land" Mr. Jackson replied that it should. Mr. Jackson did not know of any land in Greater New York that was being held out of use except in "isolated cases."

The testimony of Mr. Richard M. Hurd, President of the Lawyers' Mortgage Company, which followed, was one of the most interesting features of the day. It has already been mentioned at length in the

former article so that I will not take much space for it now. But it was worth considering as the opinion of a man who is not a believer in the complete doctrine of the Single Tax, but who has eyes to see and a brain to interpret what he sees; also a man who can discuss a subject calmly and objectively regardless of his own personal or business interests. Mr. Hurd differentiates clearly between the land-owner who holds land out of use and the man who buys it to improve it. This latter he regards not as a speculator but as a business asset to the community....whereas he has no high opinion of the true speculator who waits to profit on the result of others' labor. Mr. Hurd's remarks on this point should have been a lesson to some of the other gentlemen on the list of witnesses. Mr. Hurd believes that on the whole, as part of a comprehensive and enlightened plan of city building, the reduction of taxes on improvements would be a good thing. Unlike a college economist who testified later, Mr. Hurd does not think that the ten per cent yearly reduction in taxation on buildings would lower rents, but that the decrease would be brought about by the greater competition in building. He does not fear this competition for he is intelligent enough to see, and honest enough to admit that the true law of supply and demand, and also regulations of city planning, could easily keep down overbuilding. Mr. Hurd understands also that there can be no monopoly in buildings, but that there can be a monopoly in land, because land is limited. As against an increment tax on land values Mr. Hurd favors a super-tax. In an interesting correspondence between Mr. Hurd and Dr. Delos Willcox of the Committee, added in the printed reports, Mr. Hurd sums up as follows:

"I think that the psychological or sentimental effect of any change that appears radical is usually bad for a time, but I think that, if the rate of taxation should be lightened on buildings and stiffened against land with a view to absorbing a greater part of the unearned increment, and if this were combined with a carefully worked

out plan for the limitation of the height of buildings, the determination of zones and a thorough town planning viewed more from an economic than an artistic standpoint, the result to the city in the course of ten or twenty years would be most important....."

".....I know many owners and lenders on real estate are alarmed at the prospect of a change the in method of taxation. Possibly they are right, but as for myself, I feel that it would be only one of the many elements, and if applied gradually, and in connection with a far seeing plan of limitation of height of buildings and letting out of zones suitable to a city of ten million population, as Mr. Schiff outlines, I think the whole plan would result advantageously to the city."

Mr. Alfred Bishop Mason, former President of the Manhattan Single Tax Club, recommended his plan for an unearned increment tax, in which, as he frankly admitted, he found himself at variance with the Club. Mr. Mason would prefer to see this tax combined with the reduction of the tax on improvements.

Mr. William J. Schiefflin of the Citizens Union appeared chiefly to state that he had changed his mind and did not now approve of the suggested change in taxation "because of the arguments advanced against it." Mr. Schiefflin did not state clearly just what form these arguments had taken, and why they had so wonderfully impressed him.

(To be Continued)

WILLIAM MARION REEDY, editor of the St. Louis *Mirror*, lectured recently at the People's Church in Cincinnati and gave a definition of poetry, which he called "vision," and touched at some length on the Spoon River Anthology. The author of this work, by the way, which has just caught the ear of a greatly puzzled literary world, is a Single Taxer.

THEODORE LATTAN died Feb 19, at his home in Chicago at the age of 74. He was long known as a worker for the cause.

THE LATE EDWIN P. WENTWORTH

Edwin Parsons Wentworth who died some months ago was born in Buxton, Maine, January 1, 1854, son of Eben and Priscilla L. (Hill) Wentworth. His early education was acquired in the public schools in Portland, his father and mother removing to that city from Buxton when he was about two years old. In 1869, at the age of fifteen, he became clerk in the book store of his brother, Daniel Wentworth, in Portland. While engaged in the book business he learned the art of stenography, and from 1875 to 1878 did considerable reporting in the courts, and also taught shorthand. In February 1878 he was elected Assistant Superintendent of the State Reform School, but resigned November 1, 1879. In March, 1880 he was again elected Assistant Superintendent, which office he continued to fill until June, 1897, when he became the Superintendent of the School. During Mr. Wentworth's superintendency the name of the institution has been changed to the State School for Boys, the public laws relating to the institution have been revised and modernized, the prison features of the School have been eliminated, the cottage system has been substituted for the congregate, new cottage homes have been built for the boys, and other needed buildings erected, and many other important improvements have been made.

Mr. Wentworth was a member of the National Conference of Charities and Corrections, and was corresponding secretary of the Conference for the State of Maine. He was one of the founders of the National Conference on the Education of Backward, Truant and Delinquent Children, and in 1907 was the president of the Conference. He was also president of the Maine Prison Association. For many years he was a member of the executive committee of the Maine Chautauqua Union, and in 1893 he was President. He was also a member of the Portland Society of Natural History, of Beacon Lodge and Portland Encampment of Odd Fellows and Maine Genealogical Society.

Mr. Wentworth was a Congregationalist and was for many years a member of the State Street Congregational Church in Portland. In politics he had always been a Republican. Mr. Wentworth always took a deep interest in all efforts and movements for the uplifting of mankind, prison reform, temperance, religious work, etc. In 1887 he read "Progress and Poverty," by Henry George, and ever since has been an earnest and enthusiastic advocate of the Single Tax. He made a study of criminology, and especially of juvenile delinquency, and he had very positive ideas regarding the causes and prevention of crime and the proper treatment of the criminal.

THE BROTHERHOOD OF THE
COMMONWEALTH

This organization founded by Chas. Frederick Adams is known to most of our readers. Its tontine plan of insurance which was the special conception of Mr. Adams, was recently described in an address in Brooklyn by its Supreme President, P. J. Tierney.

The insurance features of the Brotherhood are the reverse of ordinary life insurance. Payments are made by the individual as member of a birth year class, and the total payments plus inheritances from other members of the same class form the basis of income.

The scheme is attractive and far reaching. The membership of the Brotherhood has increased slowly but steadily. Its insurance plan does not exhaust its novel and interesting features. Single Taxers form a majority of the members, but membership in the organization is open to all to whom its old age pension scheme and its fraternal features are enticing.

THE report of the Special Tax Commission of Cleveland is an interesting document. It contains many valuable suggestions. John D. Fackler and John A. Zangerle were members of the Commission and the conclusions of both these men make the Report a valuable one.

THE RIGHT TO LIVE.

The municipality of Subtiaba, in common with the barrios of some of the towns, holds lands, as I have said, in virtue of royal grants, in its corporate capacity. These lands are inalienable, and are leased to the inhabitants at low and almost nominal rates. Every citizen is entitled to a sufficient quantity to enable him to support himself and family; for which he pays four rials (half dollar) to sixteen rials a year. This practice seems to have been of aboriginal institution; for under the Indian organization, the Right To Live was recognized as a fundamental principle in the civil and sacred system. No man was supposed to be entitled to more land than was necessary to his support; nor was he permitted to hold more than that, to the exclusion or injury of others.—"History of Nicaragua" by E. G. SQUIER, page 290, Appleton & Co., 1852.

NOT PROHIBITED IN THE LEASE

The magistrate looked severely at the small, red-faced man who had been summoned before him, and who returned his gaze without flinching.

"So you kicked your landlord downstairs?" queried the magistrate. "Did you imagine that was within the right of a tenant?"

"I'll bring my lease in and show it to you," said the little man, growing redder, "and I'll wager you'll agree with me that anything they've forgotten to prohibit in that lease I had a right to do the very first chance I got."

MARY FELS

There is something beautiful in the way Mrs. Mary Fels has quietly, ably and determinedly taken up the work—the fundamental work of equal rights—where her husband, Joseph Fels, laid it down when death called him. The monopoly of land ownership made possible by an utterly wrong system of taxation, is the primary

cause of war and its direful results. Czar Nicholas with his millions of acres and the Russian Jews by the hundreds of thousands driven out of their restricted quarters by the German army, with no place on earth to put their feet with an hours' security—and great companies of Jews fighting under the Czar's "colors"! Kaiser William with his forty-eight palaces and surrounding estates, and the dead soldier's family eating charity bread. Twenty-five men virtually own the ground of England. Below them and their everlasting branching families, the laborers of England are little better than serfs. The "farmer" and his family eat black bread in their dingy little cot which stands on some lordlings' "holdings." There are wide acres of deer-park and hunting-forests and fields for the sporting gentry, and a pauper's grave for the child of a man who has been a faithful worker all his life. And these men in the trenches, dead, or crawling out mangled, maimed, sightless—these are the workers mostly who are fighting the battle of the landowners in the kingdoms at war.—E. C. T. in *San Francisco Star*.

MR. PHIFER IN THE FIGHT TO STAY

Joe Pastoriza, finance commissioner, has found another friend. He is Robert S. Phifer, Jr., Jackson, Miss. Pastoriza has just received a letter from him, in which he says he has been campaigning in his city for one year, to run for mayor. The election is not till November, so Phifer will have campaigned two years. His platform is "The Houston Plan of Taxation."

"I never let the proposition get cold, even for a day," Phifer writes Pastoriza. "I don't think I will be defeated, but if I am, I will keep on fighting as though nothing ever happened."

"COMMON Sense and the Tariff" is the title of an admirably written article by Stephen Bell in *Commerce and Finance*, a Wall street Journal. Mr. Bell is an old Single Taxer, formerly of this city, now of Milburn, N. J.

PITTSBURG'S EXPERIMENT

Illinois taxpayers, who are soon to be confronted with the difficult task of readjusting their taxation system, should be greatly interested in the experiment which Pittsburg is undertaking. Next year's assessment will witness a general raise in land taxes in the city, according to the "site value" idea; that is, lots which have become of especial value by reason of location will be assessed at a higher rate than lots which have not the advantage of preferred location. As an offset to this increase in taxes, improvements will be taxed but 80 per cent of their value. Under the Pennsylvania system no taxes have been levied on merchandise, household possessions or money in banks.

The Pittsburg *Post*, commenting on the new plan, says:

"An effort has been made to encourage the owner of real estate in Pittsburg who will improve his land. While the rate on land has been advanced, that on buildings has been lowered. As one of our authorities on municipal affairs has pointed out, the holder of idle land can share in the modified tax plan any time he desires by putting improvements upon his property; in other words, by doing something himself to add value to his acreage instead of depending upon the improvements made by his adjoining neighbors."

The Pittsburg plan follows closely along the lines of the much discussed "Houston plan," under which improvements are taxed at considerably less than value, utility franchises at full value and personal property exempted. Houston has enjoyed more municipal progress and witnessed more private improvements since the inauguration of the system than ever before in her history. Illinois students of the tax problem should keep their eyes on these two cities.—Peoria (Ill) *Journal*.

THE appointment of Newton D. Baker as Secretary of War elevates another democratic Democrat to a high post in government. Mr. Baker is by all reports a Single Taxer.

NEWS NOTES AND PERSONALS

THE death of Thomas H. Hunt of Cincinnati, Ohio, on January 18, takes another veteran Single Taxer from among us. Mr. Hunt was interested in the movement even before 1882, and was long known as a writer and contributor to the great cause he had at heart. He served one term in the State Senate of Ohio.

How To Get Palestine without Charge is a three column article in Yiddish appearing in *Das Yiddisher Folk* of Nov. 12, by M. W. Norwalk, Single Taxer of this city.

WALDO WERNICKE contributed an interesting letter to a recent issue of the *Los Angeles Record*.

TO THOMAS MOTT OSBORNE

(A TRIBUTE FROM ONE SINGLE TAXER
TO ANOTHER)

(For the Review)

Dispelling demons of the dungeon cell,
A soft light smote across the grated bars
And on the verbrant, foot-worn pavement
fell

A white peace message from the tireless
stars.

A voice smooth as the hymning of the
spheres

In hushed and tender accents filled the
space,

And, struggling through the sweet, un-
smothered tears,

Spake low these words of balm and healing
grace:—

"Ye are my brethren held in bondage vile
By tyrant wills blind to their own dark
stains,

Swollen with paltry pride and cruel guile.
I bring glad tidings to your darkened brains

Arise! and clasp the hand that bids you
cheer.

Behold! the loving One, the Christ, is
near!

—EDWARDS P. INGERSOLL

A NEW REFUTATION OF THE SINGLE TAX*

In "The Ownership, Tenure and Taxation of Land; Some Facts, Fallacies and Proposals Relating Thereto," the Right Honorable Sir Thomas Wittaker, P. C., M. P., has undertaken to bring together a mass of historical and statistical information, and to discuss this and the problems which bear upon the ownership, tenure and taxation of land. The author claims to be merely an average man of fairly wide experience, who has devoted a considerable amount of time to an endeavor to ascertain facts and arrive at sound conclusions. His aim, however, he says, has been to enunciate the fundamental principles of economics and ethics, and to clear away a dense mass of error and misconception in which prejudice and lack of knowledge have enveloped the whole subject.

The book has nearly 600 folio pages, and is divided into parts dealing with (1) the ethics and origin of the private ownership of land; (2) economic progress and the ownership and value of land; (3) the history of land ownership in England; (4) who really owns the land, some considerations of honesty and honor; (5) the enclosure of common lands in England; (6) some difficulties and theories in the evolution of national and local taxation; (7) the incidence of local taxation; (8) the English leasehold system; (9) various proposals for the taxation of land values; (10) summary of conclusions; (11) agricultural wages and problems of tenure and housing in town and country.

The author has been industrious in gathering statistics and facts or statements of facts, and, although these refer almost wholly to British conditions, the inquiring reader will find much to inform him. The chapters on the history of land ownership, tenure and taxation of land in England are full of information, one of the most interesting being that on the English "land

taxes" of 1692, 1697 and 1798, the author's conclusion being that the ideas of Richard Cobden and others as to English landlords gradually shifting taxes from themselves to others were erroneous and based upon a complete misconception of facts. "The history of taxation in England for several centuries," he says, "is a record of the continual and successful effort made by the general taxpayers to evade their share of the tax burdens by lifting them from their own backs to those of the landholders."

Four chapters of the book are devoted to an account and consideration of the enclosure of English common fields and waste lands. The author concludes that enclosure was, beyond question, a necessity to give place to efficient, progressive and scientific farming, and, while inconvenience, loss, suffering and therefore discontent and complaint attended the change, "it is the general experience in all cases where new and better systems and methods supersede old ones, to the great advantage of the community as a whole, the change involves hardship and loss to some"—an observation, it may be said, not without pertinence regarding tax reform proposals.

The reader will find in this ambitious attempt to controvert the Single Tax philosophy nothing of importance on the side of ethics or economics. Sir Thomas may be an average man, but apparently he has not sensed the overwhelming importance of his subject. The ethics of private possession of valuable land deal with too serious a subject to be decided by sophistical arguments such as those of Professor Huxley, to which our author gives prominent assent. Huxley's first proposition was that a natural right is only such a right as that of men to kill tigers, and tigers to make tiger-meat of mankind—two kinds of natural rights, "quite indisputable and alike founded on a law of nature, but diametrically opposed to one another." To proceed from this indisputable statement to the conclusion that no question can be raised as to the natural right of one set of tigers to private ownership of access to the natural offering of

*The Ownership, Tenure and Taxation of Land.
By the Right Honorable Sir Thomas P. Whittaker,
M. P. 574 pp. Macmillan and Co., London.

tiger-meat, or as to the natural right of one set of men to private ownership of the earth to the exclusion of their fellows, would seem to be too transparent a sophistry even for a British baronet.

Huxley's next proposition, curiously enough held to be fatal to the assertion of a natural right to equal access to the earth, is that if Robinson Crusoe had a natural right to take possession of his island, upon the appearance of another Crusoe each would have to renounce the law of nature and put himself under a moral and civil law, replacing natural rights, which have no wrongs, for moral and civil rights, each of which has its co-relative wrong. Sir Thomas thinks this argument disposes effectively of all talk of natural rights affecting men in their civil life. It is not believable that Sir Thomas has spent much time on the ethics of the land question. It is no wonder he quotes approvingly "one of Scotland's ablest thinkers," Professor Ritchie, who once wrote "We must admit there was a stage in human development when slavery, being useful for the purpose of mankind, was not contrary to what then could have been considered natural rights, although when slavery is no longer an institution of progressive societies it becomes contrary to what people now consider natural rights." Perhaps some day a professor, paraphrasing this statement, will substitute for the word "slavery" some other that will define "private possession of land values."

Sir Thomas accepts the Ricardian theory of rent, and, true to the English standard, appears to consider it as applicable to agricultural land only. He makes a very unsuccessful attempt to deny and refute the claim that improvements in the arts increase rent or the share of product absorbed by landholders, and is thus led to assert that improvements in transportation and transit lower rents by throwing out of use the poorest land, enabling the margin of cultivation to be raised!

The final judgment on this book, undoubtedly the result of much labor and

little independent thinking, must be that while it should be read and is worth reading, it offers no sound reason for abandoning or modifying in any important particular the Single Tax propaganda.—GEORGE WHITE.

THE ORTHOCRATIC STATE*

To men of a reflective turn who are consciously breaking away from the trammels of the past and reaching out to the larger freedom which looms upon the horizon of life, there must at times occur the questions, What will be the ultimate forms of a Society founded upon righteousness? is there room in the conception of a free people for a compulsory form of government? is there any logical halting-place in the aspiration towards political liberty short of complete anarchy or the negation of all force in government and its replacement by internal guidance? is it "by Wisdom" (or our lack of it) that "Kings reign and Princes decree justice, that Princes rule, and Nobles and all the judges of the earth?" is there a place in that "far-off Divine event" towards which the whole creation moves for the thought of even the smallest infringement of spontaneous action, of the right of a man to manage his own life so long as he interferes not with the similar liberty of others? Below the surface-consciousness of most men's minds a vague oscillation is constantly going on between the craving for complete deliverance from governmental interference and the recognition that some interference will be for ever necessary; that government has a natural right to exist, some warrant in the constitution of human nature for a certain as-yet undefined measure of interference with liberty of action.

Many attempts have been made as Mr. Crosby has indicated in the book published since his lamented death, "The Orthocratic State," to formulate a science of society which may serve as a basis for that

*The Orthocratic State. By John S. Crosby.

art which men have practised since the dawn of human history, the art of managing one another's affairs. No such attempts have been entirely satisfactory, or have seemed to provide a statement of natural law on which the art of government might safely be based, as our mechanical arts are based upon their respective sciences. Yet by a healthy instinct or an intuitive perception of the truth, we have felt assured that such a justification in natural law for the existence of a State as distinct from a Society, is discoverable, and that it is not necessary to assume that the ultimate function of government is to go gradually out of existence. It seems to us that Mr. Crosby has come nearer to the discovery of the final justification for compulsion in government than any sociological writer we know of, and it may be that he has said the last word that need be spoken on the subject for a long time to come.

Though every so-called scientific "law" may be but a postulate forming part of a larger principle as yet unknown to us, its practical value as a guide to conduct may be incalculable. The Atomic theory as an ultimate explanation of matter, has been entirely superseded, yet its usefulness in laboratory experiment is as great today as when first promulgated. Though Mr. Crosby's discovery (for we must accord his postulate that title) may not be an ultimate truth, it will be of large value in rationalizing our conceptions of why a government exists, what it ought to do, and what it ought to refrain from doing. When one remembers the chaos of opinion that prevails on these points, ranging from that of the Socialist on the one hand, who would make the sphere of government co-extensive with all those activities by which men come into industrial relationships, to that of the philosophic Anarchist on the other, who claims the right of each individual to stand outside of the State if he desires to do so, the value of a postulate based on the nature of man as a social animal can hardly be over-estimated. It would indeed be well that both those classes of philosophers should explain by what right the first presumes to legislate

forcibly for the good of his fellow-men, and on what ground the second claims the privilege to hold himself apart from the organized State. The scientific reason for compulsory State-interference, and the limits on the further side, of individual freedom, are stated by Mr. Crosby with succinctness and precision.

Assuming that those to whom the book is addressed have outgrown the condition of "subjects" and risen to the status of "citizens" it is always a valid question to ask, "what is it that we have appointed our governments for the purpose of doing? Did we put certain power into their hands for the doing of certain things and no other things, or did we place them in authority with carte-blanche instructions to do for us whatever to them seemed good?" This, as Mr. Crosby indicates is a vital question, and on our answer to it depends the conception we shall frame for ourselves of the goal towards which we ought as members of the State to be consciously striving.

Mr. Crosby appropriately points out the antithesis between society as a natural association growing out of the inherent tendency of men to combine and co-operate and the State as an artificial organization formed like an instrument for the regulation of conduct. "It is therefore," our author writes, "upon principles existing in the nature of things, upon the natural laws of society, that the State must depend for whatever warrant it may have for its existence or for the exercise of its power. It follows that an enquiry into the nature and function of the State involves consideration of the principles by which men should be guided in their conduct toward one another as members of that natural association with precedes and must be distinguished from, the artificial organization known as the State." Without attempting to follow Mr. Crosby through his inquiry as to the basis of natural rights, it may suffice to say that he draws the conclusion that the only inherent natural right discoverable is the right to life and liberty, the right to be left alone, the right of non-interference. This necessarily involves the right of self-defence when that

right of free action is interfered with, but as the right of self-defence inheres not in one man but in every man it follows that liberty of action is limited by the similar liberty of all. But if one man cannot legitimately interfere with the freedom of another, can a number of men or even an organization calling itself a State, legitimately do so? And is the inherent right of self-defence against a State as indefeasible and inalienable as that against an individual man? Or can a State establish a moral basis for its claim to compel all to submit to its jurisdiction? To these fundamental questions Mr. Crosby offers a reply which must commend itself to the seeker for basic truths. "If one man in defending himself against another thereby interferes with any natural right of still another, this last may justly defend himself against such interference however unintentional; and it will be found upon further consideration that it is the necessity for providing efficient defence against such interference, against unintentional aggression arising from individual self-defensive disturbance of public peace and order, that constitutes the only just warrant for the compulsion essential to the establishment of the State and the maintenance of civil power." The right therefore to protect ourselves against the disturbance of public order involved in the private settlement of disputes between our fellows, provides the moral reason for compelling all to become members of an organization which shall guarantee the liberty of each, and in addition assure all its members of protection from an atmosphere of strife and disorder.

The central idea round which Mr. Crosby's arguments revolve is contained in one sentence, "The most that the State can do for civilization and social progress is to mind its own business." To discover what that business is, and is not, is the obvious purpose with which the book has been written. Having found that the initial justification for compulsory government lies in the necessity for protection from the disturbances of public order involved in the private settlements of disputes as to infringements of primary

rights, Mr. Crosby finds other three State-functions growing naturally out of this initial State-function. These are, the protection of private property, the secure possession of which is part of the primary right to life and liberty; the discharge of services which are in their nature of a public character and cannot be performed by individuals, such as the making of public highways, the establishment of a medium of exchange or currency, and the holding of an equitable balance between men's rights to the use of Nature's bounty; and lastly, the maintenance of the State's own integrity and supreme power. We believe with the author, that under these four categories all the legitimate exercises of power on the part of a State may be classed, and that any action by government that will not fit itself into one or other of them must be regarded as illegitimate. With such a set of definite principles before us for delimiting the just functions of government, it is both interesting and instructive to consider as Mr. Crosby does in the chapter entitled "Abuses of civil power," the many and increasing number of governmental activities thrust upon us in these latter days which can find no justification under any of these four heads.

That most of our troubles in the political sense arise from over-government is now probably recognized by candid thinkers, and the presumption is strong that when an authority does the things it ought not to do, it will leave undone some of the things it ought to do. The first task therefore that should occupy the thoughts of those who would assist in the formation of public opinion is to come to a clear understanding of the directions in which our governments are "abusing civil power," or doing things in excess of their legitimate functions. That the "New Toryism" against which Herbert Spencer warned the British public thirty years ago as tending to displace the old idea of liberalism, is rapidly taking hold of the American mind, is very evident. We are drifting into the assumption that the purpose of a government is to "do things" for the good of the people. Out of the quickened sympathy for the under-dogs

in the struggle for existence which our modern culture awakens, we are grateful to a government which takes the moral responsibility off our shoulders of righting wrongs—without first enquiring whether these wrongs are not due to governments having omitted to discharge one of those functions which alone can justify its existence. Having thus drifted from the moorings of fundamental principles and lost hold of the real reasons for a government's authority, there seems no assignable limit to the things we may permit a government to do, and so the political creed becomes ever more complex and the burden and confusion upon the shoulders of the citizen daily more intolerable. The "new toryism" is upon us, under whatever name it may masquerade, and if its tyranny is to be thrown off it can only be through a right understanding of the underlying science of man as a social animal, on which the art of government ought to be based.

In the light of the four legitimate functions of government postulated by Mr. Crosby, it is not difficult to perceive that a government such as that under which we now live, exceeds its rightful authority in many ways. It exceeds it when it attempts to promote morality among its citizens. This may seem a hard saying to many worthy people but a principle to be worth trusting must be trusted, even though it threaten to slay us. If we concede that the primary justification for a government's existence is that it may prevent aggression and preserve liberty, then it follows that a free man has a right to be immoral if in being so he does not trespass on the rights to life, property, and liberty of any of his fellows. As Mr. Crosby says, "It is the aggression rather than the immorality with which the State has to deal, and with that for the purpose of peace and order only, and not for that of morality." If this should seem like a counsel of despair, consolation should be found in the faith that if government sufficiently discharges its true function, that of securing to each of its citizens the inalienable rights to life, liberty and the pursuit of what they deem happiness, the natural tendency towards

higher moral standards will assert itself under the stimulus of public conscience. It requires again, no elaborate argument to show that the State abuses its power when it interferes with the free-play of economic forces and in any way deprives a citizen of "a natural market" for his services or the products of his labors, or interferes with his right to purchase the products of other men's labor at their natural price, or when it compels one class of the community in the interests of another class, to pay a higher price for commodities than would be necessary under relationships of freedom. Governments can abuse their power when they set up what Mr. Crosby calls "artificial persons" or Corporations, endowed with privileges, powers, and immunities which do not belong to natural persons. When Corporations are entrusted with "public-serving functions" which government ought itself to perform without profit, the government falls short of its duty. When it creates Corporations for the performance of services that are not of a public character, it exceeds its legitimate function and disturbs that free-play of demand and supply of service on which industrial health so much depends.

As to our governments' sins of omission, we must differ with Mr. Crosby where in one sentence he assumes that "these are negligible because there is hardly any matter of interest susceptible to governmental interference that has not been made the subject of some sort of prohibitive, regulative or stimulative legislation." Our difference, however, is probably more apparent than real. For if, as Mr. Crosby admits, the second category of a government's duties includes that of securing to each citizen the possession of his own property, then it signally fails in the discharge of this duty when it omits to draw its revenue from what is obviously the right source, the value of its land-area and instead, confiscates the earnings of its citizens or part of those earnings. Nothing is more evident to the dispassionate and unbiassed judgment than that there is an organic relationship and the need for a public income, and the corporate wealth

which reflects itself in the value of the earth-space occupied by the governed people. They come into existence together as though by a pre-destined natural arrangement. Wherever society has grown to such proportions as to require a government, land-value proportionate to its needs is there. Where there is no land-value there is no need of government and no public income required. When a population disappears, the land-value and the need of a government disappear together. Like the mother's milk, the wealth created by the people comes into existence just when the people require a government and remains so long as the need remains. Mr. Crosby makes clear in the latter part of the book, his conviction that governments have failed in their duty under the second category of functions. They have failed to produce an equilibrium of equity; a condition where the State would have access to its natural pocket-book, and where the individual would be absolutely secured in possession of his property, or all that he has produced, without diminution or subtraction of any kind. Our governments have failed to promote morality in that they have themselves been immoral in permitting and exercising an immoral use of the power entrusted to them.

If then, we admit the postulate that the initial justification for the coming into existence of a compulsory form of government is to be found in the necessity for preserving peace and order, and for securing each citizen in the possession of all his earnings, the further question arises, "what will be the ultimate justification for the permanent continuance of government after communities have become peaceable and orderly, and the citizen is secured in both his life and the undiminished products of his labor?" The reply is that the final, and, as far as we can see, the permanent function of government will be the provision of public service as postulated in the third category of functions, and, until nations have learned to live in amity together, the preservation of its power and integrity as postulated under the

fourth category. When our race has been civilized in a true sense, and the need for police, military forces, and law-courts has disappeared, all that will remain to justify the continued existence of public authorities will be the administration of those services which in the nature of things individuals cannot do for themselves—the management of the public utilities, the preservation of an adequate currency or medium of exchange, and in general, the wise spending of the publicly created wealth which expresses itself in the value of the land.

Such a conception of the ultimate and irreducible function of government is we submit both reasonable and satisfying to the moral sense. It delivers us from the devil of socialism or the new toryism on the one hand, and the deep sea of anarchism or the unthinkable negation of government on the other. It rationalizes and moralizes our attitude towards the State. It suggests a long-sighted patience with the problems of the present, and a larger hope for the future. It contains no seeds of pessimism or despair, but only the promise of a brighter day when not even the government itself will be permitted to encroach upon the liberties or earnings of the humblest of its citizens. Readers of "The Orthocratic State" will feel themselves under a deep debt to its author for that greatest of services, the clarification of thought and the rationalizing of concepts; and the only remaining regret will be that the opportunity has for ever passed for the expressing of that gratitude to him who has so well earned it.—ALEX. MACKENDRICK.

"How to Add Ten Years to Your Life and Double its Satisfaction" is the title of a book of 133 pages by Dr. S. S. Curry, Ph. D., of the Boston School of Expression. It is an interesting and lively work, full of the joy of living, rules of physical training, and maxims to aid the reader who wishes to get the most out of life. Dr. Curry is a former teacher of James F. Morton, Jr. the well known Single Tax writer and lecturer.

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- 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.
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- Land Value Taxation League of Pennsylvania, P. R. Williams, Exec. Sec., 807 Keystone Bldg., Pittsburg, Pa.
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- 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.
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- California League for Home Rule in Taxation, 34 Ellis St., San Francisco.
- Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Los Angeles Single Tax League, Edgecumb Pinchon, Sec., 619 Am. Bank Bldg., Los Angeles, Calif.

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 Reformvannen, Swedish monthly, 1529 Wellington Ave., Chicago, Ill. Annual subscription 45 cents.
 The Clear Lake Press, Lakeport, Calif., P. H. Millberry, Editor.
 Single Tax News, Union, N. Y., Chas. Le Baron Goeller, Pub. Monthly. Annual subscription 20 cents.
 The Advance Sheet, Bayonne, N. J., Quarterly, Julia Goldzier, Editor. Annual subscription 50 cents.

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Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.

Illinois Single Tax League, Louis Wallis, Chairman; Hugh Reid, Sec., 508 Schiller Bldg., Chicago, Ill.

Single Tax Herald, Weekly, Robert C. Macaulay, Editor and Manager, 619 Filbert St., Phil. Annual sub. \$1.00.

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