

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 Farmer and the
 Single Tax, by Western Starr; A Story
 of Endeavor and Progress, by A. G.
 Huie; Aesthetics and Social Reform,
 by A. Mackendrick; All the News of
 the Movement for the Bi-Month.**

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JOSEPH DANA MILLER, Editor and Publisher



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A GROUP OF SINGLE TAXERS

(From a Picture Taken in Colorado Springs, Colo., Last Year)

- 1, Dr. Boyd; 2, F. H. Monroe; 3, Dr. W. K. Sinton; 4, Mrs. Robt. Kerr; 5, John Z. White;
- 6, Unknown; 7, L. J. Quinby; 8, Mrs. W. K. Sinton; 9, Dr. F. S. McKay;
- 10, Herbert S. Bigelow; 11, Mrs. Thos. P. Craig; 12, Thomas P. Craig

THE SINGLE TAX REVIEW

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

KARL MARX AND HENRY GEORGE*

TWO PROPHETS WITH A SINGLE GOSPEL

(For the Review)

By W. H. KAUFMAN, Bellingham, Wash.

"Let each get all he earns,"
"Let each earn all he gets."

If the ideal represented by these two lines is attractive to you you are at heart a disciple of Karl Marx; for everything that Marx wrote¹ is either an explanation, a corollary or a means whereby to achieve this ideal—the abolition of all unearned incomes in order that we may guarantee to every person the enjoyment of the full products of his or her labor.

RADICALS SHOULD ATTACK THE PLUNDERBUND INSTEAD OF ATTACKING EACH
OTHER

For ten years past my chief object in life has been to get Radicals to quit attacking each other and unite in an assault on the common enemy. With the Powers that Prey likely to devour all of us—with such oodles of opportunities for good fighting going to waste—why should we Radicals spend our energies attacking each other?

MUCH CRY—LITTLE WOOL

The trouble always was that everyone was absolutely certain that what he was doing was necessary to "maintain the faith." Apparently, "heresy hunting" is the almost universal occupation of Radicals!

Trade unionists felt socialism a grave danger to their "hours, wages and conditions" programme; while many Socialists looked on trades unionism as a mere "middle class movement."

*References in this article are to volume and page of "Das Kapital" (which should have been translated "Private Monopoly").

Thus I spent some eight years in striving so far as I could for harmony; fully persuaded that along that way lay ultimate victory. Then, suddenly, as though I had overslept to be awakened by the sun shining full in my face,

I DISCOVERED MARX!

I found that Marx was an earlier, and as it seemed to me, a more consistent Single Taxer than was Henry George himself!

I knew exactly how that old Greek felt when he found the solution of his great problem and shouted "Eureka!"

Marx the founder and patron saint of socialism, being a Single Taxer, don't you see that Socialists must quit attacking Single Taxers?

Then too, Marx being a Single Taxer and Socialists having therefore accepted Single Tax—don't you see that Single Taxers must feel kindly toward Marxian Socialism?

The American Federation of Labor has endorsed Single Tax and therefore trades Unionists must cease attacking Socialists, for according to Marx, Land Monopoly is the prime cause and necessary condition of our modern economic ills, such as unemployment, low wages, long hours, congestion in city slums, rural depopulation and high cost of living; and, also, according to Marx, Single Tax is the very first step toward economic justice.

What the discovery of America was to Columbus, that my discovery of Marx was to me—the end of my difficulties, the realization of my hopes!

If any unsympathetic person, here arises to remark that my discovery was no discovery at all—that Marx' works have been in existence for a quarter of a century—I reply that America had been in existence for twice that long before Columbus discovered it! Indeed, if America had not existed—how could Columbus have discovered it? If Marx' writings had not been in existence how could I have discovered them?

Now when I find Socialists and Single Taxers abusing each other I just romp through the crowd, using *Das Kapital* as a broad sword with startling effect (for not one Socialist in a hundred has read Marx, so that his position is always a surprise to them).

When I find some heresy-hunting Single Taxer attacking Socialism, I call his attention to the fact that Marx, the founder of Socialism, was an earlier and a more consistent Single Taxer than was Henry George—and I have never yet failed to convince even the most stubborn.

BERNARD SHAW AND THE SOCIALISTS

When Shaw went to London and fell in with the Socialists they kept constantly taking him to task, saying in a patronizing way, "Now if you would only read Marx you would understand Socialism and give up these vagaries."

Finally it got on Shaw's nerves and he made a thorough study of Marxian Socialism, finding to his surprise that Marx sustained Shaw's side of the controversy. At first Shaw was puzzled a bit, but finally concluded that his oppon-

ents had never read Marx, but were merely "bluffing". So when he met them he would take each aside and say to him, "Now, honestly, as man to man, have you ever read Capital?" and every mother's son of them answered, "No, I have not!"

Bellingham is a city of 25,000 people, and there were cast at the last election some 1,200 Socialist votes; yet the librarian of the Socialist local tells me that to his certain knowledge he is the only Socialist who has ever taken out the three volumes of Capital!

In this county (outside of Bellingham) there are also about 25,000 people—and so far as I know only one of these 25,000 people has read the three volumes of Capital—two men in a population of 50,000 have read Marx—and *neither of these two men knew that Marx taught Single Tax!*

Yet the quotations I will presently make will show that Marx taught Single Tax quite as explicitly as did George a generation later.

THE SOCIALIST PARTY AN UNBALANCED, ONE-SIDED, WAGEWORKERS' MOVEMENT

The Socialist party being (until recent years) almost exclusively a wage-workers' movement and wageworkers working almost exclusively those who work with "machines," Socialists have come to place too great stress on machinery, forgetting about natural resources (land). Yet Marx says again and again that it is the control of natural resources, not of machinery, that is the foundation of economic robbery (III: 723) "We have seen that this mode of production presupposes on the one hand the separation of the direct producers from their position as mere attachments to the soil (in their capacity as bondmen, serfs, slaves, etc.); and on the other hand the expropriation of the mass of the people from the land. To this extent the (private) monopoly of landed property is an historical premise, and remains the Basis of the monopolistic ('capitalistic') mode of production as it does of all other modes of production which rest on the exploitation of the masses." George wrote nothing stronger than this. Marx *always* makes private ownership of natural resources the overshadowing curse.

With Marx it is always the private monopoly of land, never the private monopoly of machinery, that is the basis of exploitation of producers. Marx tells with great glee of a Mr. Peel who took 3,000 people and \$250,000 in machinery, food, raw materials, etc., to Swan river, West Australia, expecting to found a manufacturing village. But as Mr. Peel had omitted to have the land monopolized on the morning following the landing every colonist left him and took up land for a home. Although Mr. Peel had all the machinery, all the food, all the raw materials—still he had not left a servant to cook his breakfast or fetch him water from the river!

I: 842 "Where land is very cheap and all men are free, where one who so pleases can easily obtain a piece of land for himself, labor is very dear as respects the laborers share of the produce."

I: 843 "The labor market is always understocked. The degree of exploitation of the wageworkers remains very low; where land is free laborers soon cease to be wageworkers."

MARXIAN SOCIALISM A UNIVERSAL GOSPEL

According to Marx, humanity is divided into two great classes: Producers and Parasites. Between these two classes there is the world-old "class-struggle." Producers should become "class conscious." That is, all Producers should regard all other Producers as brothers and sisters; should regard Parasitism as an evil to be utterly abolished. The class-struggle is never between employers and employees, except as employers have some "special privilege" (capital).

MARX WOULD MAKE THE GOLDEN RULE EFFECTIVE BY ABOLISHING ALL UNEARNED INCOMES

To Marx Mutual Service is the fundamental law of human society; the thread of gold that at once unites and glorifies all forward movements. A one-sided service approximates, and when complete, ends in slavery. Therefore Marx would abolish all unearned incomes; thereby abolishing all parasitism and guaranteeing to each worker the enjoyment of the full product of his labor. To accomplish this all workers—all who render mutual service to each other—all "producers"—must unite, superintendents and shovelers, artists and sewer cleaners, surgeons and bricklayers, teachers and farmers, musicians and road builders, employers and employees—all who render mutual service—all who produce must unite to abolish all Parasitism—all unearned incomes!

Everything that Marx has written is either an expansion, a corollary or a means whereby to attain this fundamental conception. Marx' aim is to abolish graft!

WHO ARE THE BIG GRAFTERS?

Whom does Marx hold to be the greatest of all grafters and parasites?

III: 747 "To the same extent that the production of commodities develops as a monopolistic production...does the production of surplus products proceed. But to the same extent that this continues does property in land acquire the faculty of capturing an ever increasing portion of this surplus value by means of this land monopoly."

III: 749 "...so does also property in land develop the power to appropriate an ever increasing portion of these values, which were created without its assistance, and so does an increasing portion of the surplus value assume the form of ground rent."

Marx' great aim is to secure to each worker the full product of his toil by preventing the appropriation of "surplus value," (the "unearned increment" of George) by the parasites of society.

Where do we find the great bulk of "surplus values"—of the unpaid wages of the laborers? Marx says it is practically all absorbed by the community-made values of natural resources (land).

III: 898 "One section of society thus exacts from another a tribute for permission to inhabit the earth."

III: 901 "From the point of view of a higher economic form of society, the private ownership of the globe on the part of some individuals will appear quite as absurd as the private ownership of one man by another."

Note that in the quotations given above, the speculators' share is "ever increasing."

III: 728 The fact is that if this system is permitted to exert its full effects . . . the entire ownership of houses as well of country real estate will be in the hands of the great landed proprietors."

Why, according to Marx, are our natural resources undeveloped?

III: 945 "This barrier and this obstacle, which are set up by all private property in land against agricultural production and against a rational treatment, conservation and improvement of the soil itself, develop on both sides (that is whether in large or in small holdings) merely in different forms" "While small properties in land create a class of barbarians standing half way outside of society; a class suffering all the tortures and all the miseries of civilized countries in addition to the crudeness of primitive forms of society, large properties in land undermine labor-power in this last region in which its primal energy seeks refuge and in which it stores up its strength as a reserve fund for the regeneration of the vital power of nations, the land itself."

Marx says that the high cost of living is because the mass of the people are divorced from the soil. Last of all—most important from the Georgian's point of view—Marx makes Single Tax the first step toward the overthrow of Parasitism, toward the establishing of economic justice, "The application to public purposes of all rents from the community-made values of natural resources."

AN IDEAL PLATFORM FOR UNION OF ALL RADICALS

- 1st. Let each get all he earns.
- 2nd. Let each earn all he gets.
- 3rd. As all forms of exploitation depend ultimately on the private ownership of natural resources, the first step toward economic justice (the abolition of unearned incomes) is "the application to public purposes of all rents from the community-made values of natural resources." Manifesto, page 45.

All can unite in subscribing to this creed. All can support this programme.

RADICALS ARE MAKING SINGLE TAX PARAMOUNT ISSUE

In 1909, after having been editor of our Grange paper for two years, I was fortunate enough to secure the unanimous and enthusiastic adoption of a Single Tax resolution by the Washington State Grange; representing some 15,000 members—the first large body of American farmers to officially endorse Single Tax.

The last session of the American Federation of Labor fell into line endorsing the Oregon proposal.

In Texas, the *Rebel*, the official organ of the Socialist party of that State, has page after page of Single Tax editorials and contributions.

In Oklahoma, the Socialist party is making land the paramount issue, and Texas and Oklahoma are the two States in which the Socialist party is making phenomenal growth.

The *Appeal to Reason*, the leading Socialist paper of the United States, is turning from the cities to the farmers as the hope of the Socialist party. Before long the *Appeal* editors will learn that it is not the farmers so much as the land question that is the hope of the Socialist party. *So Marx taught!*

On the 26th of last Feb. the Socialists and Single Taxers of the State of Washington met at Seattle to organize the Washington Non-partisan League. On almost exactly the same day the Manhattan Single Tax Club had as its two guests of honor, Congressman Warren Worth Bailey, Single Taxer, and Meyer London, Socialist.

The day of factional fighting between Radicals seems to be passing! The original "warring colonies" are being transformed into a continental "Union."

My discovery that Marx made Single Tax the paramount issue, will furnish an intellectual basis for that harmonious action which all have come to regard as not only desirable but inevitable.

PRIVATE MONOPOLY SPELLS UNEARNED INCOME

According to Marx "capital" means merely "private monopoly;" (privately monopolized means of production and of subsistence.) If therefore we substitute Marx' "private monopoly" in place of his technical and very misleading word "capital," we will make his writings very simple and easily understood.

Now a private monopoly is anything whereby a man gets more than his due. If the normal price of potatoes be \$1 per bushel, and I am able, through a private monopoly (whether of earth on which to raise potatoes, or of a railroad on which to transport them, is quite immaterial) to get \$2 for what should sell for \$1, I am manifestly receiving more service than I render. According to Marx this land, or railroad, or cash, or whatever it is that enables me to get service in excess of the service which I give—this monopolized cash on land or railroad is capital.

Primarily Marx is after this unearned income. He attacks monopoly only because monopoly spells unearned income. Public ownership is nothing as an end. As a means of abating unearned income it is the best proposal yet advanced.

I: 839 "Capital is not a thing, but a social relation between persons established by the instrumentality of things."

Does these words convey any idea to you? Probably not.

No wonder George thought Marx a near fool!

Yet, substitute private monopoly (which is what Marx says he means by capital III: 948); and we have "private monopoly is not a thing but a social

relation between persons established by the instrumentality of things"—a simple, lucid statement, which any child can understand.

I: 839 "A negro is always a negro. Only under certain circumstances does he become a slave. A mule is a machine for spinning cotton. Only under certain circumstances does it become a private monopoly (capital)."

INTEREST A MATTER OF TRIFLING CONSEQUENCE

George stoutly defends interest; but from the Socialist point of view it is unimportant. When we have abolished all unearned incomes it will be a trifling matter whether I sell you potatoes at \$1 per bushel, cash, or \$1.10 payable next year this time. When each has fairly earned all he owns, interest will be a negligible quantity. It is interest on unearned wealth that is blighting the earth.

III: 948 "Capital signifies the means of production (with Marx the subsistence of the worker is a part of production) monopolized by a part of society."

When I have no monopoly, and therefore can sell the product of my labor only for what it is really worth, the products of my labor is not capital, that is, are not a private monopoly. III: 840 "We know that the means of production and of subsistence, while they remain the property of the immediate producer are not capital (that is are not a private monopoly) for the producer can get for them only a fair price. It is only when we can evade the law of mutual service that commodities become private monopolies (capital)."

MUTUAL SERVICE, LAND MONOPOLY AND SINGLE TAX ARE THE THREE PARAMOUNT FEATURES OF MARXIAN SOCIALISM

- Ist. Mutual service is the ultimate ideal.
- 2nd. Land monopoly is the hindering evil.
- 3rd. Single Tax is the remedy.

Ist. Mutual service, the Golden rule applied to economics, is the fundamental law of human society. Marx would make the Golden Rule effective by abolishing all unearned incomes—that is, by abolishing all private monopoly—especially of land which is vastly greater than all others combined.

2nd. Land Monopoly is the prime cause of our typical modern evils:—unemployment, low wages, congestion in city slums, rural depopulation; inefficiency, waste, high cost of living.

3rd. Machinery makes it possible for workers to create much surplus value; *but natural resources (land) absorb an ever increasing part of it and will eventually absorb it all*: III: 747: 749.

4th. Therefore, the first and most important step toward economic justice and the establishing of the Golden Rule is "*The application of all rents of land to public purposes.*"—Manifesto p. 45.

This statement should suit all Marxian Socialists and it should also suit all Georgian Single Taxers, as well as all Trades Unionists; and I know that

when intelligently presented to farmers it will be received with enthusiasm—for I have tried it.

MARX ON LAND MONOPOLY

(References are to British robberies: but our own are similar).

I: 835 "The expropriation of the great mass of the people from the soil, from the means of subsistence and from the means of labor, this fearful and painful expropriation of the mass of the people, forms the prelude to the history of private monopoly. III: 944 "But on the other hand, the private ownership of the land, and with it the expropriation of the direct producers from the land—the private property of some, which implies lack of private property on the part of others—is the basis of the private monopoly mode of production."

I: 841 "We have seen that the expropriation of the people from the soil *forms the basis of the monopolistic mode of production.*"

Some readers of the Single Tax Review may not know that Marx wrote Vol. III first, left it in rather crude shape, never editing it, it being published after his death by Frederick Engels, in 1894. The first volume was published by Marx in 1867, 17 years before vol. III. Yet note the identical phrase from the old notes for vol. III and the later vol. I. All these quotations refer to the theft, by British speculators and land grabbers, of the small holdings of English peasants, the enclosure of commons (precisely like our railroad land grants of past years and the stealing of power sites which is going on today) the driving of thousands of men and women from their clan properties, the theft of church lands, (in the titles of which the poor had a legal interest) and other similar acts of robbery common in Great Britain during the seventeenth, eighteenth and the early portion of the nineteenth centuries—precisely what the Electric Power companies are doing in the United States today, so far are our robber experts behind those of Great Britain. In the 17th, 18th and early 19th centuries, many an English village fared as badly at the hands of speculators and Barons as has any Belgian city at the hands of Germany, so similar are the methods of robbers of all nations and of all times.

I: 787 The expropriation of the agricultural producer, of the peasant, from the soil, is the basis of the whole process.

I: 792 "A few acres and a cottage would make the laborers too independent."

I: 794 "The abolition of the property of the agricultural laborer in the soil made him a proletarian and eventually a pauper."

I: 796 "But at that time the process (of robbing the common people of their land) was carried on by means of individual acts of violence against which legislation, for one hundred and fifty years, struggled in vain. The advance made in the 18th century shows itself in this, that the law itself becomes now the instrument of the theft of the people's land, although the large farmers make use of their little independent methods as well. The parliamentary form of robbery is that of Acts for Enclosures of Commons, in other words,

decrees by which the landlords grant themselves the people's land as private property, decrees of expropriation of the people" (corresponding to railroad lawyers in Congress granting our Commons to the railroads, granting our power sites to the electric companies). The Gifford Pinchots made their protests in Great Britain in the 17th, 18th and early 19th centuries precisely as they are making protests in the United States today.

I: 800 "To say nothing of more recent times, have the agricultural population received a farthing of compensation for the 3,511,700 acres of common land, which between 1801 and 1831 were stolen from them and presented to the landlords by the landlords?"

I: 805 "The spoliation of the church's property, the fraudulent alienation of the state domains, the robbery of the common lands, the usurpation of feudal and clan property and its transformation into modern private property under circumstances of reckless terrorism conquered the field for monopolistic agriculture, made the soil part and parcel of private monopoly and created for the town industries the necessary supply of a 'free' and outlawed proletariat."

I: 808 "Thus were the agricultural people first forcibly expropriated from the soil, driven from their homes, turned into vagabonds; and then whipped, branded, tortured by laws grotesquely terrible, into the discipline necessary for the wage system." (The "wage system" in Marxian usage does not mean merely one man working for another for wages, but it means several landless, hungry men *underbidding each other for one job*, and is a purely technical word.

I: 817 "The expropriation and expulsion of the agricultural people, intermittent but renewed again and again, supplied, as we saw, the town industries with a mass of proletarians."

III: 722 "Landed property is conditioned on the monopolization of certain portions of the globe by private persons."

III: 725 "This sum of money is called "ground rent" no matter whether it is paid for agricultural soil, building lots, mines, fishing grounds, forests, etc."

III: 726 "Thus they (landowners) pocket a result of social development brought about without their help."

III: 728 "This illustration of property in buildings is important. In the first place, it clearly shows the difference between real ground rent, and interest on fixed capital incorporated in the soil. The improver gets the returns for a short time, but the capital incorporated in the soil ultimately passes into the hands of the landlord together with the land, and the interest on the money invested in improvements helps to swell the landlord's rent."

III: 737 "A rise in rent is a national disaster."

III: 746 "The amount of ground rent develops with the progress of social advance as a result of the total labor of society . . . with its needs and demands for either means of subsistence or raw materials."

III: 932 ". . . the actual tiller of the soil . . . whose unpaid surplus labor passes directly into the hands of the landlord."

MARX AN EARLIER SINGLE TAXER THAN WAS HENRY GEORGE

In Nov. 1847, an International Congress of Workingmen, meeting in London, directed Marx and Engels to prepare a statement of the philosophy of their movement; and also to prepare a practical programme. The manuscript for this manifesto was given to the printer in Feb. 1848, thirty years before the publication of "Progress and Poverty."

In the practical programme Marx includes 10 numbered paragraphs, containing 13 distinct reforms or measures, which he says will vary in different countries but in the most advanced countries will be pretty generally applicable. The first of these numbered paragraphs reads:—

I. "Abolition of private property in land (by the application of all rents of land to public purposes.)"

MARX—GEORGE—LOWELL

Not only did Marx and George, almost simultaneously, discover and state in scientific form these great truths, thus proclaiming a new gospel, but at the same time Lowell gave it unrivaled poetic setting.

"Down to no bower of roses led the path,
But through the streets of towns where chattering cold
Hewed wood for fires whose glow was owned and fenced:
Where nakedness wove garments of warm wool,
Not for itself; or through the fields it led,
Where hunger reaped the unattainable grain:
Where idleness enforced, saw idle lands.
Leagues of unpeopled soil, the common earth,
Walled 'round with paper against God and man".

In my next article I will show wherein Single Taxers are better Marxians than was the "Land Plank" of the National Socialist platform adopted at Indianapolis in 1912. Those platform writers, as well as the entire Socialist convention, seem to have been ignorant of Marx' teachings concerning land. No Socialist or Single Taxer who attaches any value whatever to Marx' opinions should fail to read the next article.

THE moral ideas of most people are more conventional than convictional. They are imbibed rather than thought out. The social instinct, rather than the conscience, determines what they shall be. What everybody seems to think they take as their own without thinking, and by thus giving assent to the popular ideas they form habits of expression which they erroneously call their convictions.—J. BELLANGEE.

ONE's thoughts are always pure when giving attention to productive labor because it necessitates co-relating one's efforts with the scheme of the universe.—J. BELLANGEE.

THE FARMER AND THE SINGLE TAX

[(For the Review)]

By WESTERN STARR

The bald economic demonstration of the Single Tax philosophy, with all its social implications, has been so often and so convincingly repeated, it would appear that nothing new could be said: that no new facts could be submitted, or any new arrangement of known facts be possible. There are hosts of men who have no conception of the meaning of this gospel, that will, within the time of living people, change the entire structure of our social order.

It is the same philosophy wherever presented, whatever the life or association, by whatever occupation one procures a livelihood, the principles of the Single Tax idea bear directly upon his economic status. It is as pervasive as gravity, as rigid as the laws of mathematics. One would not discuss nets with bankers, or discounts with fishermen; but the price one pays for life is a matter of interest to every one.

It is specially of interest to farmers, as they provide the primary basis of all civilized life—the food—the clothing without which life is impossible.

The price the farmer pays for the grade of life he gets attracts attention by reason of its bearing on the lives of those who are not farmers. It is a sorry tale one hears, once he comes close to the heart of the farmer. With slight exception the great majority who are expending their lives in farm labors, feel that it is a waste of effort. Unconscious of the troubles of their brothers in the infested tenements of cities, and the nerve shattering labors of factories, they understand only that they are just where they started years and years ago; fortunate if they have held their own; and they flee from the farm to the city and the factory with a vain hope to procure a higher grade of life at less cost of life.

This is a general condition; it is not local, merely, or dependent on the season, the crop, the market, or some spasmodic financial pinch. It is chronic and becoming more and more acute.

Masses of tabulated statistics graphically indicate the seriousness of a situation that contradicts every instinct of belief in the wisdom or justice of a system underwhich existing conditions and tendencies are possible.

A nation established by farmers, a government founded by farmers to establish justice and to secure the blessings of liberty, i. e., to obtain and to retain the blessings of liberty for themselves "and their posterity," finds in four generations of posterity less than 40% instead of 97% farmers or living on farms. And of this number a trifle more than half, even nominally, own the soil they till, and of this half, another half are bondsmen to their mortgagees, while landless farmers, tenants and farm laborers outnumber all the others.

The drift away from the farm, reducing the number of producers and increasing the number of consumers, very naturally begins to affect the prices of farm products, increasing prices materially—which increase is reperculated into increase in the prices of all products—farm or otherwise. Government begins to be aware that something is wrong; that the farmer is quitting his job. Government shows interest; establishes a Department of Agriculture, undertakes to organize farm experience to promote technical development and increase quantity and quality of production. Will even promise the farmers a monopoly of his American market, thereby letting him “hold the bag” in an international snipe catching expedition. (The poor fool is holding it yet). Government will multiply appropriations, from three to twenty millions, in sooth and encourage the farmer. Gives him an Interstate Commerce Commission, a Rural Free Delivery, a Parcel Post, Promises him Rural Credits, Aid for Rural Roads. Will even go so far as to revise a tariff schedule and throw the door on importations of farm products wide open. And during the years of this coddling programme the conditions continually grow more difficult; the drift becomes a flood and the cost of living leaps toward panic prices. Government becomes greatly interested; starts farm schools, as it were, in every county where local farms will help in the cost. Even advances money (at 3%) to bankers to be loaned to farmers (at from 6% to 15%); even enacts homesteads laws, by which one may acquire a square mile of land by living on it a little while. Government will do any thing, everything but the *one* thing, the *only* thing, necessary to solve the entire problem, of which the farmer problem is only one part.

All through the continuous vaudeville of Govt. Punch and Judy juggling, the proverbial density, the impermeability of the farmer type of mind, recalls the ancient experience formulated by the Hebrew prophet when he asked, “How shall he get wisdom who holdeth the plow and rejoiceth in the goad, who driveth the oxen and is occupied with their labors, whose talk is of bullocks? He giveth his mind to make furrows and dilligently to give the kine fodder.”

If the destruction of the poor is their poverty the destruction of fools must be their folly. Therefore, it must go hard with those who unite in one individual the prime characteristics of folly and poverty. A glance at the origin of the farmer group will show that the farmer is not responsible for the great handicap under which he labors. It is universal experience that the beginning of the division of labor was by the subjection of the farmer group to other groups, whereby, as Lincoln said, “the one eternal question was who should make and who should eat the bread.”

This was the symbolism of the tragedy of Cain and Abel, reenacted in every social order down to our own time.

The instrument by which the subjection of the farmer group—as of all others—was established, and is now maintained, is the ownership of the land by one group, always relatively small in number. Through this they are able to

impose conditions on the lives of the many, who are compelled by their necessities to cultivate the soil for their own subsistence.

The few, more vigorous, more courageous, more adroit took on themselves the functions of Public defence, made war, captured slaves, divided spoils of lands and goods, cattle and such forms of wealth as began to accumulate when communities became sedentary. These functions involved the imposition of conditions of labor, soil cultivation, road making, other forms of public work, upon the subject class that continued till abolished in France, by the Revolution. Class lines yielded less freely then than now to conspicuous qualities and individuals passed between groups, in both directions.

The subject groups—the landless—have always been much larger, universally than the land-owning group. Their long failure to bring about equitable conditions derives from their isolation and the scattered, diffused character of their habitation. They were ignorant of each other, having nothing in common but a common occupation. Insufficiently coherent to form a "class," and opposed by a compact, highly organized, municipal society, their status could not be other than it has always been, at the bottom of the industrial scale, the foot of the social establishment.

Farmers are beginning to know that they have no monopoly of unhappiness, that there are hosts of others who cry out against the same enormous fact that is his own grievance. They even as does he grow weary of "letting down buckets into empty wells and growing old with drawing nothing up." They strain and strive in the strength of youth to prepare for the wants of age; they incur the obligations imposed by the nature of things only to find, as the days go, strength goes with them, while the wealth they produce under the lash of their own ambition vanishes like the rainbow.

The typical farmer is obsessed by superstitions; social, political, religious; his mind is bowed, as his shoulders. It is painful to him to look at the sun at full noon, or to allow the full truth to pour into the chambers of his mind. Still, as gunpowder dissolved the coat of mail, printing dissolves the superstitions, and the tiller of the soil is more and more rapidly coming to see that he and the factory hand are brothers in slavery; that both are brothers to every slave that ever lived; that the chain of their servitude, however called, is forged of the same metal.

Following up the track of the vanished wealth he created for his own use, he finds it drawn into the same center with that produced by his brother, the factory hand: into the hands of the group that fixes the terms on which both exist: the group that controls jobs: the landowning group. He finds no difference in principle, through a vast difference in pressure, between giving out jobs on the busy corner lots of great cities, or on Railroads, or anywhere, so long as any wanting a job is compelled to ask some other man for it. And at the last point, it is always the land-owning man who has the job to give.

The farmer finds wealth beyond his dreams owned by landowners who

never created wealth enough to salt their bread; and he sees bread lines passing the door of the one conspicuous example in all the world of those who created breadlines by controlling jobs.

It is a promising indication that the farmer is now wrestling with a broadening sense of some vast injustice, practically all the sure-enough farmers have arrived at that station on the way out. The lack of organization, that has held back progressive thought and action by farmers, is being overcome.

The Grange, the Farmers' Union, Equity Society and similar organizations have discovered that economics is not politics and that ethics is not religion. Until very recently, farm journals scrupulously avoided the remotest possible suggestion of anything beyond the technicalities of Agriculture. Notable exceptions begin to appear, and valuable space is devoted to broad discussions of Single Tax and other fundamental ideas.

Recently a Farmer's publication has preempted the field of politics for the farmer. It has nothing to say on the technique of agriculture; but it develops views on legislative policies and has progressive opinions. The farm telephone constitutes a web that binds farmers together and unites them to the municipality; the auto no longer terrifies the countryside; indeed, every farmer who sees one hopes some day to own one and forthwith becomes an ardent good-roads man. The Producers' Exchange, the Creamery, the Community Breeding Circle; any and everything that tends to bring farmers into closer association and develop the principle of organization, is paving the way for the new order of things. Farmers begin to understand that every fact or condition of which they as a group complain, exists as the result of political action; and that the only channel through which relief can be secured is by political action. Divided and so neutralized by false issues, baffled by astute agents of special privilege masquerading as patriots, the farmer is only now beginning to see that there is nothing for him in the present order of things. He is asking for a way to reach the growing "overhead expense" of farming as a business; how to arrange it that he will not be compelled to expatriate his children in order to equip them for the battle of life; that they may be able to find "jobs," places, when they can set free the passionate energies, ambitions and spirit of service that are the glorious endowment of youth, without being compelled to pay more for the right to live than the living they get is worth.

The waste of life that is so striking a feature of our economic history flows from a lack of conscious responsibility, of premeditation in our development. The farmer cannot escape the penalties of ignorance for which he is in part responsible. But he begins to understand that his industry, as the foundation of all industry, has to support not only his own burdens but those also borne by all other industrial groups. To illustrate: one begins to see the lie in tariff legislation, the iniquity in watered stocks of transportation securities. He expects to sell his surplus in a world market and buy his necessities behind a tariff wall of artificial prices; but when he found out that the world prices fixed

his home price, and that he had to pay the cost of marketing, including transportation, he started a yell for government-owned ships, government-owned railroads, in order to escape paying double rates to support dead capital: two and one half per cent. of the total national commerce being based, in normal times, on ocean traffic in agricultural products, has cost the American farmers enormous sums. It has robbed him coming and going, on what he sells, on what he buys. But vast as this tribute has been the one form above all others from which he suffers as an industrial factor, comes as a curse in disguise, welcomed by him as an expression of fortune's favor: that is, the inflation in the value of his little patch of land. As a speculator in farm land he rejoices; as a cultivator of the soil he groans. He forgets that he must labor more severely, in almost geometric ratio, with every increase in the value of his land, to keep it moving as a going concern. He forgets, also, that every increase in the value of busy corner lots in the great city must be supported by tribute ultimately wrung from the group of which he is a member. All the improvements that add to his convenience or facilities, all that helps him to cultivate more land, the good roads, telephones, autos, tractors, mail delivery, simply capitalize themselves in higher land values; make it just so much more difficult for the landless farmers to find his job, his patch of land on which to make his living.

Every belief in design or governing principle, in the physical universe, is supported by evidence less convincing than that which supports a belief in a similar order in the social universe. Since it is unbelievable that natural processes are painful, i. e. destructive, a self-destructive social order cannot be a natural social order. Theory and experience unite in declaring that land-monopoly has been the cause of social decay in every instance of a degenerate social order.

To exterminate land monopoly, then, is to remove the cause of the incipient degeneracy that has laid hold upon the Republic; to arrest the process of social decay and put an end to conditions that are growing more distressing to all and which have practically made serfs of a majority of American cultivators of the soil.

There is but one method remaining by which land monopoly can be reached that has thus far never been applied on any extended scale, or to its full extent. It is to require that land monopolists, the real owners of the country, pay the expenses of running it. They have always been able thus far to run it, but they have made the rest of us pay the bills. It should be evident that no one will try to hold on to land, i. e. opportunity, that he cannot make profitable: which means that every man can then hold just so much land as he can make profitable. It is believed that the American farmer, with an intelligence equal to understanding the problems of chattel slavery, as related to himself, and educated by half a century of experience with the most subtile devices that ever developed in a moral vacuum, will be able to understand the problems of the industrial feudalism of which he is the primary victim.

In a warfare of ideal there can be no reprisals. In a new era, past piracies will be forgotten. The resilience of free industry, that means free men on free land, will so flood the world with wealth that every son of Adam may have, may enjoy, all he cares to create. Anxious for action and results, Single Taxers realize they are building, not for to-day, not for themselves; but for the ages and for the race of men.

Never, since that day, "When the embattled farmers stood by the rude arch that spanned the flood, and fired the shot heard round the world," has the appeal been made in vain to the patriotism of the American farmers. And when the record is made up he will be found to have done his part.

AESTHETICS AS A FACTOR IN SOCIAL REFORM

(For the Review)

By **ALEXANDER MACKENDRICK**

The part that may be played by the Aesthetic sense in the evolution of sweeter manners and nobler laws, and of public morals generally, has probably never been adequately appreciated by our society-reconstructors and social reformers. It has indeed been recognized by poets and others that the sensitiveness to the ideals of the Good, the True, and the Beautiful act and react upon one another. Some have even affirmed their identity and maintained the impossibility of conceiving one member of the Trinity in isolation from the other two. Such recognition, however, of the relation between the three constituent elements in human virtue has for the most part been confined to those thinkers who stand apart from the rough work of the social uplifter, and who live on a plane of thought above that of ordinary mortals. In a general way it may be affirmed with confidence that the artistic faculty, the sense that distinguishes between acts, relationships, and things that are ugly and those that are beautiful, has hitherto been regarded by the social reformer as the Cinderella of the family—the negligible member of the tri-sisterhood of senses on whom we rely for our standards of conduct. The moral pointed by the familiar fairy-tale of the nursery may be not without some bearing on the stage we have now reached in the evolution of human relationships. It may be that the future fortunes of the household are to be retrieved by this Princess in disguise whom we have left sitting among the ashes and regarded as of no account; and it will not be the first time in the history of a family, a nation, or a race, that salvation or rescue has come from an unexpected quarter.

Mankind has probably never been entirely without some vague or sub-conscious perception of an ultimate check upon conduct; a high court whose judgments are irreversible and which delivers its verdicts only after the laws of right and wrong or truth and falsehood have been violated; a judiciary that

condemns with the judgment of ugliness, actions that have fought their way through all the lower courts of conscience. We recall Talleyrand's famous "It is worse than a crime, it is a blunder," and Ouida's "It is worse than wicked, it is vulgar," as unconscious admissions of the ultimate authority of this dimly-conceived final court of appeal. At no time, indeed, has the aesthetic sense been quite inoperative as a factor in the regulation of private conduct. In the lives of the more refined members of the human race it has served the purpose of those finer adjustments in machinery which determine the rate of speed to a degree of delicacy impossible by the ordinary levers and ratchets. In domestic life, for example, there occur countless junctures where problems of conduct arise upon which the moral law offers no very definite opinion, but on which the aesthetic sense pronounces an emphatic judgement—says this act is graceful, that act is ugly. We rebuke unseemly conduct in our children and sometimes in one another, not by stigmatizing it as wrong, but as "not pretty" or as "undignified." Again, it is fairly certain that many crimes against society of the genteeler sort known as manipulation of markets or watering of stock, have been condoned not only in the consciences of the perpetrators but in the judgments of the public, by the consideration that they have been planned and executed in an artistic manner. It is probable that even our old friend Bill Sykes is not quite insensible to the artist's pride in the robbing of a till or the "cracking of a crib," and would feel agonies of remorse over a piece of work that had fallen short of his artistic standard in detail and technique.

Yet though in private life men never entirely disregarded the judgments of the aesthetic sense, it is painfully obvious that the criteria of conduct it sets up have not been applied with equal incisiveness and discrimination either to the material structure of society or to the mutual relationships and attitudes in which men stand to each other. We tolerate ugliness in our cities that few among us would endure in our homes. We patiently suffer outrage and violence upon our sense of the beautiful in the hideous advertisements that disfigure our railway embankments and country roads, in apparent unconsciousness that one of the members of the blessed Trinity upon which our higher life depends, is being insulted and trampled upon. We seem to have forgotten that if in any real sense the Good, the True and the Beautiful are convertible terms, we ought to regard ugliness as immoral, and as untrue to the deepest laws of our being. And it is not with impunity that we permit ourselves thus to stumble through our public life and to make mistakes of so atrocious a character. The words of the late Professor Huxley are as applicable to the conduct of Society in the collective sense as in the case of an individual man. "Life," he said, "may be compared to a game of chess with an unseen player who never makes a mistake and never pardons one; who makes no allowance for ignorance of the rules of the game; who would rather lose than win, but who punishes carelessness equally with trickery and rewards the valiant and skilful with that lavish generosity which the strong delight to show."

Is it not evident that we have blundered egregiously in thus contemning in our public life this youngest member of the group of senses by whose aid we find our way to the higher levels of being? And as all mistakes have to be paid for when the day of reckoning comes, might it not have been expected that this disregard of the beautiful in material things would work itself out in an insensibility to ugliness in social relationships and a subsequent blindness to immorality in public conduct? This at all events is what has happened. The regard for aesthetic considerations which in private life not only demands beauty in material things, but undoubtedly provides an additional sanction to the dictates of conscience and serves to regulate conduct where the moral law is silent, has utterly failed in the corporate life of society both in material things and in matters of policy or behaviour.

But there are not lacking signs to those who keep their ears to the ground, that the artistic sense in our corporate life, which we may thank God has never been quite smothered but has only lain dormant, is at length beginning to assert itself. Men are realizing as they have never done before, the material ugliness of our public surroundings and the unsightliness of the contrasts in economic conditions that distinguish present-day society. What the sense of righteousness, blinded as it has always been by the dust of class-prejudice and the cross-currents of mercantile-economic theories, has not been able to condemn, the sense that hungers and thirsts for beauty in all its tangible and intangible forms, revolts at and pronounces intolerable. We are convinced that this revulsion of the artistic sense at the unspeakable ugliness of many of the aspects of modern society is an important contributory to that wave of passion for economic reform that has laid hold of the souls of men, even of those whose own lots have been cast in pleasant places. If this is true, it is a circumstance full of hope and promise. And was the recovery of this dormant sense for sweetness and harmony that we name aesthetics, not inevitable as a result of the growth of intelligence? It can only have been that stupidity that has dogged the footsteps of man ever since he forsook the lowly path of instinct and started upon the great adventure of the intellectual life, that has made him insensible to the violence done to his finer intuitions by the form of society which he has himself evolved. But stupidity is fortunately one of the human limitations that tends to cure itself. It is a negative thing like darkness or ignorance, and disappears before light and understanding. With the gradual unfolding of the intelligence there could hardly fail to come a development of the aesthetic faculty, a quickened sensitiveness not only to the things that are good and true, but to those that are beautiful in the life of the community as well as within the circle of private life.

The purpose of this article is to urge economic reformers in general and Single Taxers in particular to welcome the impetus towards reform that may lie concealed in this sensitiveness to the ugliness and vulgarity of much of our wealth-display, this aesthetic nausea which so many of us feel towards the

inequalities of fortune we see around us; and to realize that it is predisposing the minds of the younger generation to the study of root causes in a way that theories of social justice have often failed to do. Human action must always be guided by reason, but it can only be impelled by sentiment. Nor need this appeal for a recognition of the judgments of the artistic sentiment be interpreted as derogating from the importance of the part that the moral sense must always play in human life. What is intended is to insist that ugly things, ugly contrasts, and ugly human relationships are at bottom immoral, and that to some minds the immorality first reveals itself as an offence against the aesthetic sense.

That the hunger for righteousness, truth and beauty form the trinity of motive-forces on which humanity depends for its upward development, will generally be conceded; but it is probably not sufficiently understood that an under-development of one of those senses tends to distort the judgments of the other two. It has sometimes been recognized that a deficiency of the moral sense or of the scientific habit of mind limits the sensitiveness to beauty in all its forms; but it is no less true that an insensitiveness to beauty in tangible and intangible things, limits the sensibility to right and wrong, and to truth and error. Only by the recognition of this truth can we explain to ourselves the strange aberrations of human judgment upon the actions of men in society and on the economic structure which forms the framework of our collective life. If ugliness pained us as it ought to pain moral and truth-loving creatures, we should be moved to revolt by almost everything we see around us. To the psychologist, the biography of that great English writer, John Ruskin, is chiefly interesting as showing how an intense sensitiveness to the beautiful produced in him at the period of middle age a revulsion at the ugliness of the social system around him, and turned the whole current of his life away from the sphere of art criticism where it properly belonged, into that of economic reform. It was the offence to his aesthetic sense that first moved him to that passionate outburst of appeal to the British public to realize the degradation of the mire of commercialism and low ideals in which it was then sunk, and in which pure life and noble art had no chance to live.

"That which is highly esteemed among men is an abomination in the sight of the Lord." When that God-given faculty which discerns a thing of beauty as a joy for ever, becomes atrophied in an individual or in a people, the judgments of the moral sense and the power to perceive truth are inevitably dulled. With a revival of the aesthetic sense many things that are now "highly esteemed among men" will be brought to that bar of judgment where the Goddess of Beauty presides and called upon to show reason for their continued existence. A new kind of public opinion, reinforced by that sense of artistic fitness which largely regulates our private life, may be expected to come into operation. We may then ask ourselves why we should despise the glutton at the dinner-table or the strong man who shoulders his weaker neighbour aside that he may

occupy the space that would accommodate both, and continue to respect him who uses his superior brain-power to gain an advantage over his less astute brethren in the economic field. If our aesthetic sense revolts at the greed of a child who appropriates by force a larger share of a limited luxury than he can use, it will equally despise the child of a larger growth who clutches and holds more of nature's bounties than he can wisely employ. When that vision arrives which only comes with the sensitiveness to beauty, the essential difference between service and dis-service, between working and stealing, will be revealed. We shall no longer respect the man whose wealth is not an exact reflex of the value of his service to the world. When the Beautiful is restored to its rightful place with the Good and the True among our scale of value-standards, it may be regarded as an unseemly and disreputable thing when we see men appropriating to private uses those forms of wealth which obviously belong rightfully to society. In short, with the aesthetic faculties in full operation, we may come to recognize no essential difference between a man wallowing in unearned wealth, and a pig wallowing in mud; and when Dame Fashion approves the judgment of the aesthetic sense as she is likely ultimately to do, the doom of "bad form" may be pronounced on swollen fortunes as it is now on ostentation in jewelry. Under pressure of a public opinion of this kind, how much more easily conditions of economic justice may be made to prevail. The main part of the opposition at present offered to the Single Tax movement will probably disappear when Millionaires find themselves ostracised as vulgarities and offences to our most delicate and refined sensibilities. And so, at last, through the aid of that final culture of the spirit which we call the aesthetic sense, we may have Beauty for ashes, the oil of joy for mourning, and the garment of praise for the spirit of heaviness.

NEW SOUTH WALES

A STORY OF ENDEAVOR AND PROGRESS

(For the Review.)

By A. G. HUIE

Some years ago I assured the late Joseph Fels that there was no part of the world where effort to further the Single Tax cause could be put forward with greater advantage than in New South Wales. The progress that we are making is substantial. It is not of course all that we desire, but when we compare it with what is being accomplished elsewhere there appears to be reason to feel thankful and take courage. There is every prospect of a substantial step in advance this year. Before these notes reach the hands of the readers of the REVIEW we expect that the City Council of Sidney will have finally

adopted rating on the value of land only as the sole means of imposing local taxation.

Some account of how this advance has been made may be of interest. For years we have endeavored to get the aldermen of the City Council to rate on land values only, but without success. We talked to them, reasoned with them, and exhorted some of them to stand by the promises they had made to the electors, but all in vain. In both 1914 and 1915 the proposal was defeated by a majority of two votes. There was only one resource left and that was to make a strong direct appeal to the electors. In making such an effort a certain amount of discretion was necessary. There are many who favor local taxation on land values, who say that they are not Single Taxers. Others again are not free traders. So we formed a sort of Subsidiary League called the "Unimproved Land Values Rating League." It had one object only in view—local taxation on land values in the City of Sydney.

The first step was to raise money to defray expenses, the second to circulate printed matter, the third to arrange public meetings, and the last to place a list of candidates before the public who were in favor of our reform. We did all these things and took other steps as well. The result was most satisfactory. The Sydney City Council consists of 26 aldermen. In the old Council we had eleven definite supporters. Two or three of the remainder had been elected to support reform but deserted. In the new Council elected on the 1st December, fifteen of the aldermen are pledged to the reform, so that we have a majority of four. The new Lord Mayor is a supporter of the principle.

Some of our men who were unsuccessful put up a splendid fight. I was in the contest myself as one of the candidates, but of course was not elected. It was scarcely possible for me to win as I was in a very conservative ward. The moral effect of the straight-out challenge in this ward however, was good. We disregarded all party cries and issues. We paid special attention to the ward represented by the late Lord Mayor. He was defeated by nine votes. The chairman of the Finance Committee in the old Council was also defeated. But for our campaign both these gentlemen, would, in all probability, have been re-elected. The whole course of City Government has been altered.

The new Lord Mayor lost no time in getting to business. He submitted a minute to the Council, which was referred to the Finance Committee. It is now before that body. The rate will probably be struck early in April. The Minutes concludes as follows: "I therefore recommend that the matter be referred to the Finance Committee, with instructions when submitting the estimates for the current year to provide for levying the whole of the rate required on the unimproved capital value as being the most equitable system in the interests of the City generally, which can be adopted."

Early in the year Municipal and Shire Councils outside the city prepare and notify their estimates for the year. As I have previously pointed out the system of rating is largely optional. A council must impose not less than one

penny in the pound upon the capital value of the land. It may, in municipalities but not in shires, get all the rest of its rate or tax revenue from improved values, that is, the capital value of land and improvements taken together. Of course if a council makes such a proposal the ratepayers may demand a poll and settle it over the heads of the aldermen. The fact that land value taxation for raising local revenue is almost universal shows the hold which the idea has upon the public mind.

I make a point of collecting a number of particulars of local rates when the notices appear, to publish in our local paper *The Standard*. Outside the City of Sydney there are 321 local governing areas. Here are the particulars for 121 councils. The land values are assessed at £ 69,693,949. The average rate imposed is 2s. 4d. to raise £ 825,169. The rate may appear low, but that is due to the number of rural areas included where the maximum rate permitted by law is 2d, while a number do not exceed 1d. Councils may, however, impose local rates in addition.

Of the above list of Councils 111 impose their rates entirely on land values. The remaining ten have, in addition to imposing rates amounting to £ 25,841 on unimproved land values, imposed additional and local rates on the improved value to raise £ 11,437. As the improved value includes the land value probably not more than £ 7,500 will be actually imposed on improvements. The reasons for these Councils rating to a small extent on improved values are not sound, but those localities seem short of one or two local active spirits to take the matter up and insist upon land value taxation only. But even apart from aggressive action for reform of that character the system of taxing industry locally is dying out.

I do not understand how it is that such great efforts have to be made in the United States and even in New Zealand to get the local people to vote at a poll, for taxation of land values for raising revenue for local services. Such polls elsewhere are often decided against reform, but never in New South Wales. Our polls are always won. Where Councils desire to borrow money they have to consult the ratepayers. The proposal itself may be defeated, but the second question to decide the basis of rating for interest and sinking fund is always carried in favor of rating on unimproved values only. Here is the latest example. The Ku-ring-gai Shire Council proposed a local rate for a public work in "C" riding. It was decided at a poll and defeated by a majority of 193 votes. The poll on the second question to decide the basis of the rate, if the proposal were adopted, was carried in favor of rating on land values by a majority of 205 votes.

The Land Valuation Bill is still before the State Parliament. Our local "House of Lords"—the Legislative Council, objects to a couple of sections. At the present time each municipal and shire Council makes its own assessment of the "unimproved" value of land, the "unimproved value" and the assessed "annual value" of all ratable property with this exception, that a large majority

of the Shire Councils assess the unimproved value of land only. Valuations of land are constantly being made for resumptions by the Crown, for advances to settlers, etc., for probates and various other purposes. The Land Valuation Bill provides for one State valuation of land for all public purposes. Owners of land desire as low a valuation as possible for taxation, they desire as high a price as possible in case of State resumption in connection with public works or for purposes of settlement. The scheme of the Bill is to balance these two conflicting desires and so arrive at a fair average selling value as the value for all purposes. The Legislative Council in which the landed interest is very strongly represented objects to the public valuation being used in cases of resumption. It wants landowners to retain power to demand extortionate prices for land with the usual slow and expensive Court or Arbitration procedure to support them. This Bill is of much importance, but its fate is somewhat uncertain. It may be passed if deprived of one of its leading features but the Government is loth to agree to such mutilation.

While the Land Valuation Bill is a great improvement upon existing methods it is by no means free from fault. I have long held the opinion that assessing the selling value of land for taxation purposes is unreliable. It cannot give a true valuation. The owner is only able to capitalize and sell his interest in a piece of land. Such a capital sum is arrived at by capitalizing an actual or assessed yearly value or rent. If the land is unencumbered and not subject to a tax upon its value the owner can get the maximum value which the market will give. In assessing a property for taxation on the unimproved value we exclude the value of improvements. It will be obvious that when a tax is imposed upon the value of the land that the selling value of the owner's interest is reduced by the capitalized value of the tax. Instead of the owner enjoying the whole value of the land he has now to share it with the community. The selling value therefore ceases to be the real unimproved value when a tax is imposed. The question is a complicated one. In order to meet this difficulty we made strong representations to the Government that in assessing the value of land the effect of the tax, say on a five per cent basis, should be excluded in the same way as the value of improvements is excluded, but without result.

Land values have enormous power to carry taxation; while the tax imposed is small, an assessment which is not full may not do much harm. But our object is to secure the whole yearly value of land for public purposes. A small tax is only a small step in the right direction. If it is imposed in a way that raises a difficulty it will make the next step harder to take. When the rent of land goes into the public treasury land will have no selling value. Men will only sell their improvements. The buyer will take over the responsibility of paying the taxation. As we proceed to make substantial headway in taxing land values the selling price will be quite useless as a basis for taxation. Land value apart from the excess value due to monopoly or speculation, is indestructible. All that we can do is to decide whether private individuals or the State shall get it.

There are several objects which we must set out to attain in the future. The water and sewerage systems in the Sydney Metropolitan area and in the Hunter River district, which includes the City of Newcastle, are controlled by water boards. The largest source of revenue of these boards is a rate which is struck upon the assessed annual value of property. One of our efforts in the near future must be to secure an alteration in the basis of the rate for water and sewerage. In a number of country towns the water rate is now on land values. There is no reason why the old system of taxing improvements should continue anywhere. Some time ago I got particulars of all the properties fronting the water boards mains in five adjoining suburban municipalities. I found that the average cost of the service was nearly six times as much to a householder as to an owner of a vacant lot. In those municipalities there are over fifty miles of frontage to the water mains unbuilt upon. The capital cost of the system is excessive because of the amount of vacant land served which of course is enhanced in value by the public expenditure in providing a water supply. Water supply is a local service. Imposing a rate for it on the use of land has all the vicious features of similar rates for other local services. I think that the latent public feeling for reform in the rating system for water supply and sewerage only needs proper working up to be effective in securing a change.

The problem of land for returned soldiers is with us. Political busybodies are fussing about with futile expedients. Apart from us no one has courage to go to the root of the evil—the monopoly of land. Although our system of local taxation on land values has done much good still the profits of land monopoly are very large.

There is plenty of land in N. S. W. In fact we have more than $2\frac{1}{2}$ times the area of the British Isles and fewer than two millions of people. In spite of that there is a serious shortage of good available land for settlers, immigrants, and returned soldiers. If we could only induce parliament to devise a means of requiring owners of land to confine their attention to the amount of land they were able to use effectively there would be plenty of good land for all. In fact more general use of land will be our only resource when the war is over, and we will be crippled to the extent that we are compelled to "pay ransom" to the owner. We have a scheme, a good practical working scheme. The Government spent over seventy millions on railways and tramways to open up the country—mostly borrowed money. Interest on that large sum is a charge or tax upon the traffic. Constructing the lines has enormously increased the value of land. Therefore we say that the interest on cost should be a charge upon the value of land instead of upon the traffic. Such a charge would allow of at least a twenty per cent reduction in freights and fares, while it would force idle land into use and partly used land into full use. Many branch lines do not pay at present, but under such a system would pay handsomely.

Finally there is a question of free trade. The local champions of special

privilege are trading upon the race hatred engendered by the war. In this way they are seeking a higher tariff. That would mean adding to our already excessive cost of living. It is not really trade with Germany after the war that they want to prevent, but with all countries, especially the United Kingdom. A more greedy, heartless and unprincipled lot of political scoundrels than our "protected" manufacturing capitalists could not be found anywhere. These people know no political "truce." They are out to rob the people, not in manner of their prototypes of other ages as highwaymen, but in a more insidious and injurious way with the aid of the law. These people are temporarily reinforced from time to time by specimens of the globe trotting nuisance such as Ashmead Bartlett, who is here at present. I have had occasion to strongly remonstrate with that gentleman upon the subject. Protection is immoral, war or no war. When peace comes let us put away the causes which make for war, amongst which a protective tariff is one of the most malignant.

THE PEACE OF PRIVILEGE—AND WAR, ITS RETRIBUTION

(For the Review)

By ROBERT S. BENNETT

A few years ago world peace was said by many to be imminent. It was to be initiated through educational propaganda in which the merits of peace were to be extolled, and the horrors of war portrayed; it was to be maintained through organization.

There was no doubt a sincere desire for peace. Privilege was to be kept upon its throne. This could be done only through peace. It was known that war shakes some things down, and other things up. The peaks of privilege could not stand amidst the quakings of war; they would topple into the abysses of misery below. The peaks were to stand, the chasms to remain: more, the first were to grow higher, the latter to become deeper and more dark; while a veil of philanthropy was to be spread about to confound the judgments of men. The peak and the chasm are concomitants one of the other; the brilliance of the height is enhanced by the darkness of the gulf below.

All this could be maintained through peace. Accepting a strong desire as a sure promise of the future, it was thought not inconsistent to cultivate war and at the same time prepare for a harvest of peace.

The dogs of war were held in leash; petted and pampered, they were the assurance of peace. Justice and righteousness were to be trusted not in fact, but only in word.

Thus it was natural that war should come when peace was most predicted. And, whenever there is as great anxiety for the causes of war to continue, as for war itself to cease, we may know that desire has supplanted reason. Though

for a time in his more immediate and less important affairs man can discard reason for a time in his more immediate and less important affairs he cannot do so entirely and survive. His attempt to do so results in a vital conflict at times. In war the instinct of self-preservation comes to the front, eclipsing all else. This seems hard to believe unless we see in war the outward and tangible result of a degrading and destructive struggle that has gone on unceasingly in times of peace.

War does not come forth a full fledged thing without origin or birth; it is the fruitage of a tree that is rooted in infidelity and materialism; its trunk, injustice; its limbs, bigotry, plutocracy, privilege, extortion, exploitation; its branches, resulting social afflictions that bear down upon men in times of peace. If the fruit of a tree is objectionable and yet we find that we would rather preserve the tree entire, we must either bear with the fruit or go to the expensive process of sterilizing each separate bloom as it appears. Such would be the attitude of those who work for peace as though it had no causes; as if it could be made by witchery. But on this question let us not assume that a tree has no connection with the fruit it bears; or that there can be fruit without a twig; a twig without limbs and trunk and roots. Prejudice is the result of some wrong we desire to shield; and these false assumptions are the result of prejudice.

Self-will alone can form the veil behind which these inconsistencies can satisfy the judgments of man. Within this darkened spot he says: there will be no change because I do not want a change; or, there will be no war since I desire peace and quiet. As well might a man blindfold himself and go into a large industrial plant or railroad yard, fancying that what he does not see cannot harm him.

Through war man overrules this obsession in a very indirect way. He starts out to subdue others and ends in a very circuituous route by himself being subdued or severely chastised.

Before our civil war there was perhaps not one man in a thousand, even among the most enlightened, who would have predicted a four years war. Why? Men did not want so great a war because of the disturbance it would cause and the results that would come from it. It was to be a compromise or a hundred days war. But self-will came in. Slavery must be preserved. Whether it should be in part preserved, or whether it could be preserved as a national institution, were not questions for self-will to consider. The results were death, destruction, privation, untold loss for four years, negro slavery destroyed as a legalized institution in the United States. If we attempt to deal similarly with the special privileges that are now making a classification of slaves and freemen among white men, we should be sanguine indeed to hope for better results.

So with the present war in Europe. A preponderance of a desire to perpetuate a system obscured reason.

For a like reason some feel disposed at times to call the truth the dark side

and error the bright side. That in special privilege there is, for example, the germ of its own destruction, and that this has the stamp of justice under natural law, may not be clear to many.

I do not say that war is profitable, but I do know that almost every active cause that leads to war is profitable, according to our definition of profit. War is the balancing of the account. So if it is not a logical or rational thing—as it is not—we must look back of it also for wrong.

We have thought to find a profit where there is no profit, and upon it we have built a prosperity that is not prosperity. Why? Because our laws are permitted to run counter to natural law, and at the end of the course of disobedience to the latter, stands war, as a retribution. If governments did not find, as they suppose, a way to make the laws of God of no avail, nations would escape their decline and fall.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By BENJAMIN F. LINDAS

OLD DELUSIONS RE-SHATTERED

Probably never before in the history of our nation have so many labor disturbances arisen at one time. The whole industrial world is in a turmoil. Thousands of people are out of work from one cause or other. What are some of the glib explanations? We have too many people; there are not enough jobs to go round; our resources are not sufficient to assimilate all the people who are seeking to make America their home. And the peculiar part of it is that men will ride for days through a fertile country with scarcely a house or tilled farm to break the landscape and swallow these explanations, hook line and sinker. What is to be done? Economize, say some, mostly the bankers; restrict immigration, cry out thousands of others. The war hordes of foreigners will deluge the Atlantic coast, and the wily Oriental will creep in from the Pacific and undermine our civilization.

Here are two reports just recently issued that completely shatters such delusions:

On March 7th the comptroller of the currency made public these figures: Total resources of national banks, \$13,838,000,000 an increase of \$2,271,000,000 or 20% within a year.

Surplus and undivided profits of \$1,031,278,000, an increase of \$18,000,000

The increase in resources within the past 12 months alone, the comptroller adds, exceeded the entire resources of the Reichsbank of Germany, and the aggregate resources of American national banks exceed by \$3,000,000,000 the

aggregate resources of the Bank of England, the Bank of France, the Bank of Russia, the Reichsbank of Germany, the Bank of the Netherlands, the Swiss National Bank and the Bank of Japan.

"It is conservatively estimated" reads the statement, "that the surplus reserve now held by the national banks would be sufficient to give a further loaning power of three billion to four billion dollars should the growth and development of commerce, agriculture and industry call for so huge an enlargement of credit."

The other report was a study of the world's food supply by William Joseph Showalter of the National Geographic Society. Here is an illustrating extract from his report:

"Many men are inclined to sound a pessimistic note as to the adequacy of the world's food supply for future generations, and like Malthus a hundred years ago, are inclined to predict that the day has at last come when the human race must cease to expand its numbers or else face inevitable hunger.

"But when one considers the possibilities of future food production it is difficult to have much faith in the prophecies of pessimism of these twentieth century successors of Malthus. For instance, in the United States we have 935,000,000 acres of arable land, only 400,000,000 of which are under cultivation. Even with the land now under cultivation, if we produced as much wheat per acre as England or Germany, we could supply the world with two-thirds of its flour. If we produced as much corn to the acre, we would double the world's supply of that product. Were all our arable land under cultivation and producing only according to our present standards, which is less than half as high as that of western Europe, we could add enough cereals to take care of an additional population the size of Europe."

Then the trouble is not "insufficient products to go round," is it? The trouble isn't "that too many people are here?" What then is the trouble?

The people have been driven from the land by the speculators who wish to gamble on its ever-increasing value. Break up this gambling by taxing their ill-gotten profits into the public treasury; loosen the strangle-hold on our natural resources so that they will be open for the use of labor and capital, and May-day riots, immigration scares, fear of unsufficient food, and all the other familiar bug-a-boos would fall into the same category with the grinning pumpkins of Hallow'een.

SIDELIGHTS ON THE LAND QUESTION

A few weeks ago representatives from practically every live-stock producing association in the country appeared before Congress and demanded a sweeping investigation into the whole live-stock and meat business of the United States.

It was declared by these representatives that the price of meat was steadily rising; and the price of live-stock going down; and they charged the responsibility for such a condition of affairs to a combination of packers and stock-yard corporations.

"The whole world is awakening to the fact that the biggest economic problem of our time is distribution," declared Walter L. Fisher, former Secretary of the Interior, and counsel for the National Live Stock Association.

Distribution is the biggest problem of our time, undoubtedly, but it cannot be solved by puerile governmental investigations; it cannot be solved by anti-trust acts or by withering tirades against soulless corporations. Consider the stock-raising industry. A short while ago millions of acres of magnificent grazing land were available for stock-raising purposes. These lands are still available but are unused. Why? They are too expensive to be used for that purpose now. They have been cornered by the speculators greedy for the unearned increment. Suppose we taxed these lands back into use again? What would be the result? There would be such a vast increase in the production of live-stock that packing industries would spring up over the country like mushrooms.

The plentiful supply of meat would mean fair prices for all concerned. The demand of the competing packers for live-stock would mean fair prices for the stock-raiser. I suggest this to the Live Stock Associations as a remedy worthy of their consideration.

While the stock-raisers were thus pulling Congress by one sleeve, numerous individuals, all "het up" over the rise in the price of gasoline, were unceremoniously yanking it by the other. These also demand an investigation, where they could indulge in the doubtful pleasure of pulling the beard of the oil trust and denouncing it in a variegated assortment of epithets.

I wonder if a tax on the unused oil lands, heavy enough to make even the many-headed, many-named and elusive oil barons squeal, would not go a long way to restore reasonable prices, either by forcing the unused oil lands into the hands of others, or by bringing so much more of it into use that a greatly increased production would be certain to lessen the price.

THE OLD, OLD STORY

In the State of Virginia, a few miles below Washington, is a listless village by the name of Quantico. Scattered farmers worked spasmodically on the not-too-good soil and a few merchants eked out an existence in their faded little stores. Some thirty years ago Quantico had its first thrill of temporary excitement. Capitalists from the north were to establish a steel plant there. A large city was to be built. Real estate climbed into the dizzy blue. Fortunes were made in a night. Then, somehow, the unstable boom was punctured and Quantico settled back into the old rut. Now, contrary to the old adage, lightning has struck twice in the same place, and another boom is on in Quantico. Large steel mills employing thousands of men are to be built. The work has already been started. The following are some of the "tidings of great joy," sent by special correspondents to the Washington papers:

"Property values have increased from 800 to 1200 per cent since the

development work has begun. Lots which sold for \$300 or less before the steel project was launched, are now selling for \$2500 and very few owners are willing to sell for that price.

Several Alexandria, Washington and Baltimore merchants have purchased lots for \$3,000 which their former owners admit having paid only \$280 for before the boom."

And what does this mean? That the land values have been advanced to a point where the rental will absorb every cent of surplus of the wages that will be paid to the working men. It means that the much heralded prosperity of Quantico is simply another opportunity for the ancient graft to work in a virgin field. It means prosperity for a few lucky landowners, and poverty, slums, and hard times for those whose prospective earnings have already been capitalized and made the basis of speculation.

NEWSPAPER ETHICS

Last month the Daughters of the American Revolution held their annual convention in Washington. Contrary to the advice of George Washington, whom they revere as their "Patron Saint," they plainly favored a programme of "preparedness" that is very apt to embroil this country in foreign conflicts.

At one of the sessions, the guest of honor and chief orator was Hudson Maxim, munition manufacturer, inventor of war-machines, and co-producer of that grossly exaggerated and contemptible libel upon millions of peace-loving Americans, the "Battle Cry of Peace."

In his address he launched what the papers gleefully and prominently announced as a withering broadside against Henry Ford. He compared him to Attila, both of whom he declared neither loved literature, music, art, or the finer things of life.

"If Ford succeeds," he shouted, "it will take a million of the finest American boys to repair his mistakes."

The very evening, however, when these mental emanations of Maxim were flaunted in the papers, a little dinner was given at the Ebbit House by the Women's Single Tax Club, to Mrs. Mary Fels—it wasn't a little dinner, either, for a score of congressmen, several senators and a number of others, prominent in the political life of Washington, were present, and the orator of the evening was William Jennings Bryan.

The dinner was held the day following the address of President Wilson on the submarine controversy, and as the entire city was in a condition of tense expectancy the remarks of Mr. Bryan could not, of course, be ignored, and he was given considerable publicity.

Another address was made, however which, in its earnestness and simplicity rivalled that of the former Secretary of State. It was made by Mary Fels. In that winsome, appealing style that charms everyone who has the pleasure of listening to her, Mrs. Fels indicated the character of Mr. Ford. She pointed

out the absurdity of the reports that had been circulated by the newspapers regarding the Ford Peace Party. She did more than that. She gave an insight into the real Ford. She showed him to be a man actuated by the highest ideals, a real democrat, a lover of his fellowman. "In his desire to help his fellowman, in his real democracy, Mr. Ford reminds me" she concluded, "more than any man I have ever met, of Joseph Fels." What more delicate tribute could be paid than that?

And the newspapers never reported one word of this address.

It is not liberty the *press* needs so much as it does conscience.

NEWS FROM THE SOUTH

One of the many visitors in Washington during the past month was F. H. Monroe, President of the Henry George Lecture Association, of Chicago. I spent several evenings with him and heard a most interesting account of a trip that he had just completed through the Southern States.

"The most impressive part of the trip," he said, "was the splendid quality of the men who are taking a growing interest in the Single Tax. Not only are they individually favorable to the movement, but in numerous places, such as Rome and Atlanta, Ga., Columbus, S. C., and a number of other places, the nucleus of effective organizations are being formed."

Mr. Monroe showed me articles that had appeared in the papers published in the places visited by him, giving really accurate accounts of the Single Tax movement—several of the articles having display headlines, and occupying several columns.

Altogether I gained the impression that the South will soon be heard from in Single Tax work.

AN IDEA

An idea much in the mind of local Single Taxers, and one that is frequently brought up by many Single Tax visitors, is that of establishing a National Single Tax bureau in Washington. Such a headquarters could be a rallying place for visiting Single Taxers who throng Washington in ever-increasing numbers; could be made a place for the distribution of literature, and a convenient place for holding frequent meetings.

This is the Capital of the nation. From one year's end to the other it is crowded with persons interested in political questions. An accessible headquarters would go a long way towards increasing the influence and effectiveness of our propaganda work.

Every one of the political parties keep offices here the year round. The Socialists have a headquarters. The D. A. R. have erected a magnificent building. The American Federation of Labor is now erecting a handsome structure for their use. Washington is getting to be the convention city of America. Should not the Single Tax be represented?

I am making this merely as a suggestion. I am confident that Washington Single Taxers would do their utmost to make such a scheme effective.

BI-MONTHLY NEWS LETTER

BY THE EDITOR

Wherever we turn we find Single Tax, or issues co-related, forcing their way into politics. In the House of Representatives a bill prepared by Warren Worth Bailey, member from Pennsylvania, for the establishment of a customs' union on the Western Hemisphere, has been introduced and should find supporters, not alone in the Democratic party, but among those Republicans who cherish the memory of one of their most eminent and far-sighted statesmen, James G. Blaine, whose dream it was, protectionist though he was professedly, to unite in trade bonds all peoples of North and South America. An organization has been perfected for popularizing the measure and securing its passage. Chas. H. Ingersoll is president, and associated with him are A. B. Farquhar, W. D. George, Chas. Frederick Adams, Edmund B. Osborne and others.

We are not of those who think that Single Taxers have no interest in measures of this kind. Even if it were not true, which it is in the last analysis, that protective duties tend to enrich chiefly the owners of natural resources, the Single Tax is not a mere fiscal scheme, but a practical philosophy of freedom.

In Ohio Rev. Herbert Bigelow will work for the submission of the following initiative petition:

Be it resolved by the People of the State of Ohio:

That the constitution be amended by the addition of an article to be designated Article XIX, entitled, Old Age Pensions, and to read as follows:

An Old Age Pension, of twenty dollars a month shall be paid to persons of such age and condition as shall be determined by law.

To all such persons, residing outside of cities, the pension shall be paid by the State and shall be derived exclusively from the taxation of inheritances in excess of twenty thousand dollars and of incomes in excess of five thousand dollars per annum.

To all such persons residing in cities, the pension shall be paid by the city.

Cities are hereby granted the home rule power to levy, for old age pensions, and for municipal purposes, in addition to, or in lieu of general property taxes authorized by the constitution and laws, a tax upon the value of land within the city, exclusive of the value of improvements thereon.

We are aware of all the objections that can be urged against this amendment. Yet we prefer to forget them for the time and urge the Single Taxers of Ohio to get behind the measure. Some kind of an Old Age Pension is certain to be introduced by the labor unions in Ohio this year, and it may be possible

to secure from them the support of this measure with the Single Tax included in it. And the supporters of the amendment will be called upon to defend the principle quite as much as if the provisions of the amendment went further.

On another page will be found a report of the Texas Single Tax Conference, which resulted in the organization of a State League. But the most notable event in the State has been the *unanimous* endorsement of the Single Tax by the Texas State Federation of Labor in a resolution fathered by the Single Tax League of Texas and presented by William Black. The Socialists, too, have introduced a Single Tax plank in their platform and under the vigorous leadership of Mr. Hickey, of the *Rebel*, are carrying on a splendid programme of propaganda.

Socialists and Single Taxers are getting together very rapidly these days. Not only in Texas, but in Minnesota, Louisiana and Oklahoma, Socialists are declaring for land value taxation. Hon. J. Stitt Wilson will frame a strong plank to be submitted for the national platform of the Socialist Party.

In California two groups of Single Taxers will carry on separate contests, the one for straight Single Tax, the other for local option that will permit the adoption of such measures of exemption and land value taxation as the local electors may decide.

The Committee on Taxation appointed for this city by Mayor Mitchell have presented a majority and minority report, the latter being signed by Frederick C. Howe, Lawson Purdy, Frederick C. Leubuscher, Delos F. Wilcox, Robert S. Binkerd, F. S. Tomlin and Frederick B. Shipley. The majority report contains the name of Prof. Seligman and recommends a tax on future unearned increment, an occupation tax, a tax on salaries and a habitation tax.

GOLDEN MAXIMS.

By JAMES BELLANGEE

A small wheel is easily kept in a groove. The larger the wheel the easier to run over the bumps and obstructions.

The man who shows by borrowed light usually considers himself a shining example and does not realize that he is only a reflection on mankind.

Man shows his character in adversity and his lack of it in prosperity.

Just as soon as a person gets the idea that he is too good to work he begins to think others are not too good to work for him.

The back that is content to wear the saddle will sooner or later feel the lash.

With many people prayer is little more than a plea for the divine endorsement of human mistakes.

SINGLE TAX REVIEW

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of Single Tax Progress.

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M A Y - J U N E , 1 9 1 6

PUBLISHER'S NOTES

If you are a subscriber to the REVIEW—please renew promptly. If you must discontinue, please notify at once—the price of paper has gone up.

If you are not a subscriber, but read the REVIEW at some public library—subscribe for a friend.

There are so many ways in which you can help.

WORK on the Year Book is progressing. The number of pledged subscriptions has now passed twelve hundred. We still await the receipt of important articles.

A BREEZY and effective little propaganda pamphlet is "A Plain Talk on Taxation," by James R. Brown, president of the Manhattan Single Tax Club. Admirable as it is the emendation of such statements as "Our present tax system is a fraud and a humbug, advocated by knaves and believed in by fools," would obviously improve it.

THE San Francisco *Star* in its new and attractive dress appears as a monthly, enlarged and better than ever. Among much interesting matter it contains an admirable article from the veteran Judge James G. Maguire entitled "The Eternal Land Question."

SINGLE TAXERS AND PREPAREDNESS

What should be our attitude as Single Taxers toward the question of preparedness?

In the first place we should be warned by our previous experience of the danger of halting our advocacy of so fundamental a reform as man's right to the use of the earth to turn aside even for a moment to direct our attention to a question which we, in any event, are powerless to decide. Undoubtedly, some measure of increased preparedness for defence is bound to be adopted. Rightly or wrongly, this war has changed the views of countless numbers of men as to the kind of world we live in. Is it wise for Single Taxers to oppose the convictions of a majority of their fellow-countrymen on a question which is not *our* question?

Wars find their root causes in the disinheritance of men from the soil. Wars as well as the peace that reigns when wars are not ("the peace of Warsaw"), in every industrial community, spring from the cause pointed out a century ago by the French Assembly — "the contempt for human rights." International conflicts come neither from preparedness nor unpreparedness—they are the fruits of slavery and disinheritance.

Whether the United States chooses to add to the number of its battleships, or the land forces be increased by one hundred or two hundred thousand men, will be determined by influences that Single Taxers are quite powerless to control.

Nor should we attempt to control them. As men's minds become opened to the vision that it should be our duty to present to the exclusion of all other questions, the danger of possible aggression from any nation will become less and less.

The motive animating any "preparedness" campaign, too, is far more important than the number of guns or armed men added to those already available in a crisis. If the motive be to allay that feeling of insecurity which, rightly or wrongly

again, so many feel, why need we quarrel with it; if it be to give added weight to measures which at the conclusion of this war nations may jointly adopt to enforce peace,—a new Pax Romana—then, also, it is difficult to see why as Single Taxers we should join issue.

That there is a danger in preparedness may be conceded. The argument for raising armies and armaments is always defence, never aggression. Preparedness begun for defence may place us in so strong a position as to tempt designing administrations to use these forces for aggression, and this is a danger by no means remote. But this danger can best be guarded against, not by opposing all measures of preparedness, but in keeping alive the ideals which ushered in this government of ours, and which though we have not always been faithful to them, have nevertheless been successfully invoked in many an important crisis in our history, and which at all events continue to light the path of our progress.

It still remains true that the real menace to the life of the nation, as Henry George has so eloquently pointed out, are not foreign armadas pounding at our gates but the tramps in our streets and by-ways—not foreign foes, but those of our own people who have nothing to lose from revolution and social chaos, who are poor in the midst of plenty, and to whom at last a blind sense of that injustice of which they are the victims will breed either the violence or indifference in which all that is worth while in our civilization may perish.

Against these destructive influences Single Taxers present a reform which is an answer to the question how this country of ours can best be made secure against foreign and domestic foes and lead the world of humanity to that social righteousness in the absence of which the hope of peace within or without is an amiable delusion.

THE Single Tax Service League of this city is now holding weekly luncheons on Tuesday at 12:30 to 2 P. M. at the Union Square Hotel, 4th Ave. and 15th Street.

57 VARIETIES OF "I"

AN ABBREVIATION OF AN ADDRESS BY DR.
THOMAS S. ADAMS BEFORE THE ILLINOIS
TAXPAYERS' ALLIANCE APRIL 10, 1916

I fancy***I know***I say***I once examined***I found***I recall***I went ***I do not know***I do not use ***I emphasize***I want them to think***I think in my mind***I think nothing***I do not know***I think almost***I know ***. I do not know***I was connected***I was*** I don't think***I shall be***if I can***I want to pass*** Personally, I think*** I think*** I have stated***I want to see, if possible*** and I say my second interest****I quite agree***I should do so****I am not a Single Taxer***I cannot believe what they say***I have great admiration for the spirit that actuates many Single Taxers***. I cannot understand the Single Taxers opposition***I think we will never come to a Single Tax ***. Nowhere in the world that I know of ****as I understand****. I make this statement****I suppose***I may go to the mat with them****the evidence I think of that is the fact****as I understand the situation****I am going to close what I have to say, and I shall answer questions ****. I am an outsider**** I don't know—I don't believe in the Single Tax but it is even possible I may be mistaken. I am perfectly willing to fight it out and I want to see the spirit more widespread and I think the whole Single Tax controversy and the merits of it may be fought out better after ten years. I do not think*** I am willing to approach the Single Taxer until, as I say, we can go to the mat together.

A DINNER was tendered Mrs. Mary Fels and some fifty Single Taxers of this city by Mr. William Lustgarten at the National Arts Club, on the evening of April 8.

LAURIE J. QUINBY is a candidate for nomination to Congress in the Democratic primaries of Omaha.

THE JOHNSON STATUE

On April 4, a bronze statue of Tom. L. Johnson was placed upon a pedestal in the public square of Cleveland, the official name of the square being Monument Park. Hon. J. J. McGinty, member of the city council, gave notice that he would offer a resolution in the council changing the name of the square to "Johnson Square."

The statue was cast by Tiffany, N. Y. On the back of the monument it is stated that he gave his fortune and his life to make Cleveland a happier place to live in and a better place to die in. The following inscription is the poetic tribute from Cleveland's favorite poet son, Edmund Vance Cooke, who was so long a faithful follower of the great civic leader:

He found us striving.
Each his selfish part.
He left a city, with a civic heart.

Beyond his party
And beyond his class
This man forsook the few
To serve the mass—

And ever with his eye
Set on the goal
The vision of a city
With a soul.
He found us groping,
Leaderless and blind;
He left a city
With a civic mind.

DOCTRINES WHICH WILL NOT DIE

"Doctrines which Refuse to Die" is the title of an article in *The Catholic News*, of Cleveland, containing an account from its correspondent at Fargo, North Dakota, of a debate on the Single Tax in that city. The correspondent says: "These doctrines will not be so easily disposed of as we are prone to imagine," and he says they can only be done away by "a more equitable distribution of wealth and by a just system of taxation."

It is to be feared that *The Catholic News*

correspondent may be successfully indicted for the radicalism he condemns. For to dispose of the agitation of Single Taxers by 'a more equitable distribution of wealth and a just system of taxation,' would be to adopt all Single Taxers are fighting for save the name—and for that we are not sticklers. Is it possible the correspondent of the *News* is a Single Taxer in disguise?

FOR A SINGLE TAX SCENARIO

A prize of \$250 has been offered through the Chicago *Public* for the best scenario that will illustrate the need and results of the Single Tax. Among the Judges selected to award the prize are Ray Stannard Baker and Col. Jasper E. Brady, of the Vitagraph Company

It will be found extremely difficult though not perhaps impossible to tell this lesson in a moving picture. The same reasons that have prevented the writing of a good Single Tax novel and made most of the so-called Single Tax novels dismal literary failures, will confront the scenario writer.

A purely didactic purpose vitiates at the very beginning the artistic motive. Again, the economic lesson must be dealt with concretely, but how is this to be done in pictures designed to reveal the evils of private property in land, and at the same time to bring before the eye the whole striking tragedy of our civilization?

We do not say that it cannot be done. But we shall await the result with more than ordinary interest.

TWO BLIGHTED BUSINESS STREETS

Mr. David S. Frazer, who for some years conducted a business in Westminster street, Providence, but was sold out and compelled to seek new fields of endeavor, tells the *Review* that not one merchant in Providence on the two principal streets, Westminster and Weybosset, have made good during the last forty years *save only those owning their own stores or having long leases.*

NEWS DOMESTIC

RHODE ISLAND

Mr. James R. Brown, of New York, has again favored us with nearly a week's stay in Providence. He addressed fifteen different audiences, including The People's Forum on Sunday evening.

On Monday he spoke before the Congregational clergymen, and the Business Men's Association of East Providence.

On Tuesday he addressed an advanced class in political economy at Brown University, and debated in the evening before the People's Council.

Wednesday he spoke four times, namely, at Normal School, Friends School, Business College and in the evening a Men's Club.

Thursday, the Woman Suffragists, a college society and the Providence Grange.

Friday, an Elementary class in political economy at Brown University and in the evening two labor Unions.

Unusual interest has been manifested by his hearers.—LUCIUS F. C. GARVIN.

A MINOR CENTER OF ACTIVITY

Pomona, California, is a city of some fifteen thousand population, in the center of the orange belt, 34 miles east of Los Angeles. It is within close view of the snow-capped San Gabriel mountains and within easy reach on the east and south of the famous orange center cities of San Bernardino, Riverside and Redlands. Pomona is in Los Angeles County.

In this attractive residential city is a large corner lot facing on North Park and Orange Grove Avenues. Facing on each of the avenues is a neat little signboard containing the legend. "Residence of Rev. Chas. Hardon, New-Church and Single Tax Books and Tracts," and in the inner corner of this lot is a neat little cottage, which is the present center of the Pomona Single Tax League's activities.

Rev. Charles Hardon, a retired minister of the New Church (Swedenborgian) is President of the Pomona Single Tax League

and this cottage, surrounded by growing crops in the garden, in view of the laden orange orchards and snow-capped peaks, is the center from which much Single Tax educational work is spreading throughout the city. Mr. Harold Wittemore, Secretary of the League, is a quiet unassuming man, filled with a deep, earnest and persistent enthusiasm for the Single Tax cause. He is a retired farmer from Idaho making his permanent home in Pomona in the interest of the health of his family. The care of an invalid daughter necessitates his going about a great deal through the city. In these journeyings he goes loaded with Single Tax arguments and a pocket full of Single Tax pamphlets and booklets. He is never at a loss to tackle doctors, lawyers, ministers, artisan laborers and tradespeople in the interest of the Single Tax.

TEXAS SINGLE TAXERS ORGANIZE

The first Single Tax Conference of Texas adjourned March 17, having held a two-day session in Dallas, during which time a "Declaration of Economic Independence" was prepared and addressed to the people of Texas, a Single Tax amendment to the State constitution was formulated, and a permanent state organization for the promotion of Single Tax propaganda was perfected.

Among those who participated in the Conference were the following: B. W. Lauderdale, Wayland; W. T. Ramsey, Canton; J. W. Canada, LaPorte; R. Bedichek, Austin; J. J. Pastoriza, Houston; T. E. Campbell, Center; A. H. McCarty, Ft. Worth; Wm. A. Black and E. G. LeSturgeon, San Antonio; R. G. Hollingsworth, Coleman; R. L. Cable, St. John; and the following from Dallas; W. Gano Compere (elected secretary of the conference); Thos. W. Hopkins, J. B. Dixon, Dr. J. S. Fisher, Harry Ryan, Travis Campbell, R. B. Anderson, F. O. Brown, John Davis, Wilford B. Smith, Chas. E. Trimble, W. S. Mitchell, S. W. Turner, Herbert Stellmacher, P. F. Paige, R. J. Nelson, Richard Potts, Frank V. Labountie, J. G.

Morrow, Wm. Young, E. V. Willis, and Rev. George Gilmore.

The State organization decided upon at the Dallas conference includes an executive secretary to which position Wm. A. Black, 211 Fifth St., San Antonio, was elected, and a State chairman, R. Bedichek, University Station, Austin, Texas. The name chosen for the organization is: "Single Tax League of Texas." Upon these two gentlemen the active conduct of the League was imposed by the conference, although a large committee is now being secured which, when completed, will include representatives from each senatorial district in the State. Hon. J. J. Pastoriza was chosen treasurer of the league.

The following was issued and given to the press at the close of the first day's conference:

"A declaration of economic independence addressed to the people of Texas from the first State conference of Single Taxers held at Dallas, March 16th and 17th, 1916:

"We call your attention to these indisputable facts: 1. There are now 250,000 tenant farmers in Texas with an annual increase of some five thousand. 2. Seventy-five per cent of the homes in our larger cities are rented or mortgaged. 3. Renters in our smaller cities and towns are increasing every year. 4. Wage-earners are restless and are rightfully demanding better pay and a higher standard of living. The menace of unemployment is constantly becoming more acute in Texas. 5. Interest rates are high and the cost of living is going up every year. 6. Industry is hampered and the business man of small means is being wiped out. 7. Palliative, or makeshift measures have proved failures—the cancer of serfdom is eating into the agricultural industry of the State, while labor and unprivileged capital are constantly being forced into a position of greater and greater subservience to monopolistic groups and individuals.

"Believing, as we do, that the seven counts in the above indictment constitute a menace to our civilization, we demand as a prime measure of relief that our State

constitution be amended so that State, county and municipal revenues be derived from a tax on land values, relieving thereby from taxation all improvements in or on land and all other products of labor.

"The coming fight on taxation of land values will inevitably lie between the land speculator on the one side and capital and labor on the other; and we challenge any citizen or organization having the welfare of the State at heart who is inclined to dispute our indictment or quarrel without remedy, to produce a better program."

It was decided during the second day of the conference to circulate the following petition in Texas for signatures to be presented to the thirty-fifth Legislature when it convenes:

"Two hundred and fifty thousand tenant farmers and the homeless and landless people in the cities and towns of Texas call for relief at your hands. Idle land and jobless men are a menace to our peace and well-being.

"The first necessary step to bring "The landless man and the manless land" together is to make it profitable to use land to its highest purpose and unprofitable to hold land out of use.

"To this end we demand that you submit to the people of Texas for their approval, this amendment to the constitution of the State:

"Article 8, Section 1, of the constitution of the State of Texas shall be amended so as hereafter to read as follows, to wit:

"Taxation shall be equal and uniform, as to property subject to taxation. Provided, however, that all forms of property, which shall have been created by the labor of human beings, shall forever be exempted from taxation, and that the State and all political divisions thereof, generally known as counties, cities and towns, shall assess for taxation only the rental of the unimproved value of land and the value of the franchise of public service corporations that use the streets or lands of the State or any political subdivisions of the same, and shall be empowered to fix such rate as to produce the revenue necessary to defray the expense

of the government, economically administered, in said State or political subdivision of same."

The conference adjourned subject to call of the chairman.—R. BEDICHEK.

SINGLE TAX PARTY DINNER AT PHILADELPHIA

The Single Tax Party of Penn. held its 1st Anniversary Banquet at the Continental Hotel on April 8th, and it proved to be the *biggest Single Tax event that ever happened* in Phila.

Two hundred or more men and women from New York, New Jersey, Delaware, and interior of Penn. gathered together and sat for 4 hours listening to real Single Tax speakers relate the merits of Single Tax, and the absolute necessity of *perserving Single Tax integrity* through the medium of separate party action.

Jas. A. Robinson called upon the Party's candidate for city solicitor, Wm. G. Wright, who spoke upon the need of Single Taxers acting as guides or saviours of a wayward humanity. Robt. G. Macauley, the editor of the Party's organ, *The Single Tax Herald*—spoke in a manner and style calculated to remove any doubts in the minds of the "almost persuaded" about what Single Tax means. Jerome C. Reis, the State Organizer of the Party, next spoke on the absolute need of organization (and an honor bound organization) to save the S. T. movement from complete disintegration. W. J. Wallace, of New Jersey candidate of the Land Value Tax Party for President in 1912, next spoke for party unity with an appealing force and convincing calmness which were irresistible. Next came Leo. W. Marks, the Party's candidate for Mayor, with an eloquent portrayal of the Party activities. A poem followed by Oliver McKnight, the Party's candidate for Sheriff, on "The Regenerated Single Taxer," dealing with the activities of the Single Taxer *before and after* the "Regeneration"—the formation of the Party on April 4th 1915. John W. Dix, candidate for Coroner, spoke about

the absentee Single Taxers, and gave reasons why so many Single Taxers were not at the Banquet and why so many of them were. Last, but by no means least on the list of speakers, came Paul M. Gottlieb—the little fire-eating, stentorian-voiced youthful pride of the Party, who spoke of the "Hyphenated Single Taxer," and showed how and why the odious term of "hyphenated" would cease to be a word in the political vocabulary.

The speeches were interspersed with selections of music rendered by the Rous-Osgood Trio. Other musical features were the rendering of a phonographic record "The Land Song," specially imported for the occasion. The collective singing of the same song, under the leadership of W. E. Smith, and a vocal selection by Miss Belir—a musical celebrity of note.

Considering the Banquet from all sides; from the character of the speeches and the applause, from the enthusiasm aroused and efficient action inspired, and from all the other features and incidents, we feel that it was a great event, and we hope that those who have opposed separate party action in the past, will take the "lesson to their hearts," and at least make inquiry into the merits of our claims.—OLIVER MCKNIGHT.

THE ONTARIO COMMISSION ON UNEMPLOYMENT

The Ontario Commission on unemployment has rendered its report in a volume of over 300 pages. Like most reports of this kind it embodies suggestions and recommendations which are bewildering in their variety. The testimony is of the same general character, with the exception of that given by Single Taxers. On page 202 the testimony of the Rev. Andrew Brown is given. Among the contributory causes of unemployment this writer places first the system of taxation, and says: "I feel that by penalizing the building of homes or the building of factories by taxing them when they are built we thereby handicap to that extent the building of

either homes or factories which will employ labor."

But the testimony of W. A. Douglass on page 216-219 is an argument closely packed with illustration and demonstration that must have had its effect upon the members of the Commission. Following on page 222 is the testimony of A. B. Farmer who confined himself for the most part to the question of land appraisal, and the work of E. W. Doty of the Manufacturers' Appraisal Company in determining values in the town of Weston. Mr. Farmer closed by recommending that the Provincial Assessment Act should be so amended as to permit municipalities, on a vote of the electors, to increase the tax on land values and reduce the tax on buildings, business and incomes.

The Commission did not listen to these recommendations unmoved. On page 48 of this Report they say:

"The question of a change in the present method of taxing 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 of small means. Further, land values are peculiarly the result of growth of population and public expenditures, while social problems 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 by wage-earners justify the adoption of measures necessary to secure these objects as quickly as possible."

The Commissioners then recommend: "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 centers."

We congratulate the Single Taxers of Ontario on the progress which this Report denotes. It is a victory won at a time when men's minds are engrossed with problems which seem to overwhelm all questions of domestic welfare, and is for this reason all the more notable.

PROGRESS IN MANITOBA

The winter sessions of the legislatures have recently closed without any change in legislation relating to taxation. We have had, however, a great mass of political and other reform legislation, particularly in Manitoba. In this province a direct legislation act has been passed by the Direct Legislation league of Manitoba and adopted by the legislature practically without change. It is on the 5 and 8 per cent basis. The educational work which made this act a possibility was done almost entirely by Single Taxers. This is the first effective direct legislation act passed in Canada. Alberta adopted an act two years ago, but it is of a very much more limited scope, and there is now a strong movement in that province to secure its amendment, which has been greatly strengthened by the result obtained in Manitoba. None of the other provinces have any laws of this nature.

Woman suffrage measures were passed in all three of the great Prairie Provinces during the winter sessions, placing women on an equality with men, including the right to sit in the legislature. These are the first measures of this nature to become law in Canada, and they all passed within a few weeks of each other, in the different legislatures, Manitoba taking the lead.

Prohibition has also been adopted in the three provinces mentioned, and from present indications all Canada with the exception of the French-speaking province of Quebec will soon be dry. War sentiment has greatly strengthened the prohibition

movement. In several cities where considerable numbers of volunteers have been congregated, riots have broken out, usually after pay-day when the men were stimulated by liberal indulgences at the bars. The economy argument, as a war measure, has also been a powerful factor in turning the scales against the saloons.

In Manitoba many other reform measures were passed last session, including one of the most advanced workmen's compensation acts to be found anywhere. Other reforms included compulsory education and other educational acts, child labor, factory act, etc. A measure to provide for a poll tax and some blanket franchise acts were quickly hooted out of the house, indicating that the members are making progress. Single Taxers took an active part in helping on these reform measures, particularly woman suffrage, though always pointing out that poverty and unemployment could not be abolished in this way, and that permanent economic betterment must come through the destruction of special privilege, the mother of which is land monopoly.

The newest thing here is the organization of the Free Trade League of Canada, which has started out under favorable auspices and with bright prospects. This move is to some extent an answer to the campaign begun by the protectionists, who have seized upon the excited state of public opinion due to the war, to start a vigorous educational campaign for further exclusiveness. They have tried to disguise their efforts under a veneer of loyalty, but the sham has been easily exposed by the progressives. A rousing meeting under the auspices of the newly formed league was held in Winnipeg this week, at which the newspaper talk about holding Germany down after the war by means of a commercial combination against her, was freely discussed. Such a policy was declared by the speakers to be immoral, impractical and unrealisable. It was shown that the only way Germany could be made to pay an indemnity would be through taking her products. German paper money would be

of no value to other countries, but German commodities would be. Protection has evidently reached its zenith in Canada. At the present session of the Federal parliament a measure of direct taxation has been adopted as a means of securing increased revenues to meet the huge expenditures resulting from the war. This in itself is important as denoting a new departure from the old method of increasing the tariff. The tariff has reached a point where further increases would operate to decrease rather than increase the revenue. The enormous expansion of the public debt is daily drawing increased attention to the question of taxation, with indication that after the war there will come a general shaking up and reorganization of our economic fabric. In this reorganization land value taxation is sure to receive considerable attention as a means of securing revenue. The first mention of land value taxation as a means of obtaining revenue which ever took place in the Canadian Parliament, was probably during the debates last winter, during which several members advocated land value taxation. Hereafter there will not likely be a session without a reference to this plan of taxation.—D. W. BUCHANAN.

WE are told by the *New York Times* that it is not the misuse of wealth but wealth itself that stirs the Socialists' protest. We do not pretend to speak for the Socialists, but we suggest to the sapient editor of this metropolitan newspaper that it may be neither wealth itself nor its misuse that stirs the Socialists' ire, but its unjust distribution. Apparently the *Times* has never heard of this.

IN THE *Single Taxer* of Winnipeg, Canada, Mr. F. J. Dixon reviews the session of the provincial legislature of which he is a member.

RENT cannot be abolished. It springs from the nature of man in association; it is inevitable and beneficent. The evils which are connected with it spring from its perversion.

NEWS FOREIGN

SOUTH AUSTRALIAN NOTES

In the last letter I sent giving particulars of what was going on here I referred to the fact that the Federal Labor party proposed submitting several amendments to the Constitution to the people. It was claimed by the supporters that these amendments were necessary so that the parliament could deal with trusts and combines, industrial and other matters. On two previous occasions these referendums were submitted and turned down by the people. Single Taxers have always opposed them, as we hold the opinion that the parliament has all the power it needs to deal with trusts, and that the industrial legislation proposed cannot possibly have any lasting good effect for the producers. If the parliament really meant business with the trusts all they have to do is to abolish the special privilege they now enjoy, and the power to overcharge would be gone. Our solution of the problem is to remit the customs duties and to tax land values. Evidently this is too simple for the professional politician. However, despite the fact that Labor men have, from nearly every platform in Australia told the people they were being robbed, and that the Referendums were the only thing which could stop the robbery, and that everything had been done to take the vote, the proposals are not now to be submitted. This means a waste of at least £25,000 of the taxpayers money at a time when it could ill be spared. Many of the rank and file are furious at the action of the Labor leaders in abandoning the measures just a fortnight before the vote was to be taken, but it is generally recognized that the reason the questions were not submitted was because it was almost certain they would once more have been rejected.

In my last I also referred to the fact that we had a Labor government in power in our State Parliament, and that their platform was the best they had ever submitted. Four out of the six members of the Ministry have at one time professed the Single Tax

faith; and when the Party platform included such measures as reduced rail freights and fares, increasing the income tax exemption from £200 to £300, an all round tax on land value, and proportional representation, naturally all true democrats accorded the party support and expected to get some measure of true reform. They have been grievously disappointed. When the Budget was introduced it contained proposals for a tax on motor cars, increased stamp duties, reducing the income tax exemption from £200 to £156 (this was a violation of the party platform), increased probate duties, and the one redeeming feature of an additional halfpenny tax upon land values. These proposals passed the Assembly and were sent on to the Legislative Council, a House elected on a property qualification. These worthies promptly threw out the land values tax, and amended some of the other proposals. The government tamely submitted to this rejection, instead of appealing to the people and fighting the Council in a constitutional manner. Then, to raise the necessary revenue they again violated their printed platform by increasing railway fares and freights instead of reducing them as they promised on the hustings. And this is the manner the people have been deceived by party politicians. Our only hope of getting a better standard of representatives is by getting Proportional Representation placed upon the Statute book. This measure the Labor party promised to carry last session, but did not even introduce the measure, the reason given being that there was no time. It seems there is plenty of time for small matters, but none for the consideration of the fundamental and essential questions.

Just at present the manufacturers are much concerned about "trade after the war." They are advocating all sorts of schemes to get a larger measure of protection than they now enjoy. And the newspapers are rendering them valuable assistance. It is a cunning attempt on the part of the manufacturers to get larger profits while the patriotic fever is at its highest point. We

are doing all we can to help people to get a clear vision in the matter. We hold open air meetings twice every week, distribute a lot of free leaflets, send letters to the daily and country press, and point out clearly that protection is simply a respectable name for legalized robbery.

We also emphasize the fact that the defense of Australia should be paid for by those who own land values of Australia. When we refer to this we always get a sympathetic response. Unfortunately our Federal politicians do not realise the importance of taxing land values, so they are floating loans to pay for the war, and thus providing a good investment at $4\frac{1}{2}\%$, free of income tax, for the "Capitalists" they claim to hate.

The cost of living in Australia is going up by leaps and bounds. The goods which could be obtained for 17/3 in 1901, cost 22/5 in 1914, and 26/6 in 1915. The 1915 figures are of course abnormal, owing to the war and the drought. But the 1914 are pre-war figures. You will note they are considerably different from those of 1901. One of the chief reasons for this is the tariff. In 1901 we collected £8,869,000 from food taxes, and in 1914 we collected no less than £15,062,000. Out of 125 lines of foodstuffs in the first three schedules of the Trade and Customs returns, no less than 117 are carrying heavy taxes, and only 8 are on the free list. Is it any wonder we have a high cost of living problem to solve? And yet our good Labor politicians want to give the workers more PROTECTION.—E. J. CRAIGIE.

THE Fels Commission has issued a printed list of distinguished Americans who favor the taxation of land values and endorse the Single Tax. They comprise the names of men who have attained high distinction in many fields of endeavor.

THE GREENFIELD (Pa.) *Bulletin* is issued every week by H. W. Noren. The purposes to which it is devoted is the civic improvement of Greenfield. But by this time its readers know just how in the opinion of its editor the town interests are to be benefited.

THE COMMITTEE ON TAXATION OF NEW YORK CITY

PUBLIC HEARINGS AND REPORTS

(For the Review)

BY GRACE ISABEL COLBRON

(Continued)

Mr. Clarence H. Kelsey, President Title Guarantee and Trust Company, also representing the Chamber of Commerce of the State of New York, was the first witness at the hearing of November 10th. Mr. Kelsey might easily be termed the star witness because of the opportunity for humor afforded by many things he said. Like most of the other people testifying in opposition to the untaxing of buildings Mr. Kelsey seemed to fear that it would cause too many buildings to be built, but he also feared that it would ultimately kill speculation in land because it aimed to take away its value. Mr. Kelsey's ability to see the ultimate object of the measure does honor to his perception even if his idea as to the undesirability of that object does not do quite as much honor to his ethical sense. As far as its effect upon rent goes Mr. Kelsey believes that,

"It will not reduce rent where there are too many houses, as is now the case in New York. Rents are too low now and the landlord is not getting a fair return on his money and no such reduction of taxation will be sufficient to induce more men to become landlords or if it does it will only add to the ruin."

(These are Mr. Kelsey's own words as quoted in the printed report). Mr. Kelsey believes that New York is suffering from too many buildings, apparently from the point of view of the landlord, for there are certainly not too many homes available at a reasonable price when we find people crowded together eight to fifteen in a room. Furthermore, Mr. Kelsey believes that the better proposition would be the "control of supply of space and keeping of rents uniform." He does not state why, as

the supply of space is thoroughly controlled at the present moment, it doesn't seem quite feasible to keep rents uniform.

Mr. Kelsey says further that if the city should take away all land value by taxing it up to the limit of its productivity, nobody would wish to own it, and the city would become the owner of it all, and then who would pay the taxes?"

Nobody wanted to interrupt Mr. Kelsey while he was giving his testimony, but there were a number of people present who would like very much to have reminded him that the people who use the land pay more taxes now than do the people who own it, in this city at least. And also, we would like to have asked Mr. Kelsey why the owning of land or not owning it in the city would interfere in any way with the use of it? He said something along that line a little later, when he warned us that,

"Of course, for a time, owing to the wise system in the past of encouraging private ownership of land, which has led to the building up of great cities, New York could get some one to take the corner of Wall Street and Broadway and put a building there and pay ground rent by way of taxes, but it would not be a big building for no one would lend on it, and gradually the city would run down, for men of enterprise would turn to other occupation than building buildings on other people's land and we would slowly drift back to decay and territorial simplicity, and gradually retrace our steps to the time when the State owned all the land and could not do anything with it but give it away to settlers and beg them to put something there and commence to pay taxes."

No comment is necessary on this for readers of the REVIEW. I have quoted verbatim from the typewritten minutes of the hearing. Those who edited the printed report were kind enough to Mr. Kelsey to leave this out, so that if he wishes to raise an objection to being thus quoted here, we will give him respectful attention.

Mr. Kelsey raises a hymn of praise to the land speculator who has built up the entire city, generally at an actual financial loss to

himself. After hearing much of this sort of testimony, one wonders why this city has not built a special hall of fame to the land speculator. Also, one mildly wonders whether the men of enterprise, to whom Mr. Kelsey alludes, would all take to aviation or submarining as an alternative to occupying their capital on other people's land.

A little later on, Mr. Kelsey said that, of course, the owner of the Woolworth building would like to have the taxes taken off that structure, although Mr. Leubuscher informed him that the gentleman in question had not expressed himself in favor of the measure, but against it. Mr. Kelsey believes, however, that the man with a four-story building, "bringing in perhaps no rent on a valuable Broadway or Fifth Avenue corner" would lose by the taxation reduction. Mr. Kelsey did not state how many such buildings bringing in no rent could be found on valuable Broadway or Fifth Avenue corners. He tells us that we will kill the growth of the city, but in the same breath he tells us that we will make over-production of buildings. However, so many others said the same thing that one cannot hold it against Mr. Kelsey. He does admit, however, that the greater erection of buildings which would be the result of the measure would keep rents down. But Mr. Kelsey is so concerned for the fortunes of the landlord that he does not think the lowering of rent to the average man would be of any use to the city compared with the loss to the landlord. Unfortunately, Mr. Kelsey neglected to distinguish between the two classes of landlords, the land owners who make no improvements, and either hold land idle or merely take in rent, and the house owner who rents houses built with his own or borrowed capital, in other words, capital productively employed.

Mr. Charles T. Root and Mr. Frederick L. Cranford testified in favor of the measure. Mr. Adolph Bloch, intimately connected with the real estate interests, Mr. Louis B. Bright, President Lawyers' Title and Trust Company, and Dr. Robert Murray Haig,

the committee's special investigator, testified in opposition. The burden of Mr. Bloch's and Mr. Bright's testimony, if a little more coherently and consistently expressed than that of Mr. Kelsey, was so much the same that it is hardly worth while to go into it in detail. The gentlemen both showed a lack of economic understanding which does not seem possible for men of their prominence in city affairs. It is far more easy to believe that, like great financiers on similar occasions, they have forgotten what they did not choose to know.

The testimony of Dr. Haig, who is an instructor in economics at Columbia University and was the expert chosen to investigate conditions in cities and States where the exemption of taxation on improvements was in force, had been looked forward to as likely to be important.

Dr. Haig proved a disappointment, however. His knowledge of economics was so absolutely academic and statistical that he reiterated again and again his argument of the small reduction on rent resulting from the proposed measure, as if that reduction were only what the subtracted amount of the lesser tax would be. He refused to acknowledge what any of the other gentlemen testifying on the same side, however much they might have forgotten their economics, knew to be a fact from business experience, i. e. the fact that the reduction would be brought about by increased building and cheaper land. Dr. Haig thinks, in fact, that the proposition would discourage building but also added cautiously, that there might be places and times where, under certain conditions, it might have a certain value in bringing people and capital to a city. He refused to advocate local option in taxation, although he believed that the land values might furnish a source of city revenue that would be reliable. Dr. Haig thought that some of the ends desired could be better gained by an increment tax, although he does not think that an increment tax would bring in anything just now. He believes that a super-tax on land values would be a foolish thing at this particular time and in

the situation of real estate just now. Dr. Haig appeared to believe that the landlord can shift the land value tax to the tenant, although shortly after that he stated that possibly in the long run the tenant would benefit.

Apparently the study of economics, as a profession, tends to confuse the mind, as well as enlighten it.

It reminds one of what Dr. Dooley says about literature: "Literature is all right as a pursuit, but it's hell for the man who catches up to it."

Economics may be all right as a study, but it seems to be bad for the man who tries to make a living out of it.

REPORT OF THE COMMITTEE ON TAXATION OF THE CITY OF NEW YORK

EDITOR SINGLE TAX REVIEW:

Presuming that Miss Colbron's excellent comment on the New York enquiry need not preclude contributions from other readers, I venture to record a few of the impressions left on my mind after perusal of the volume.

The failure to accomplish a thing is never entirely a failure if it has taught us how better to approach the venture another time. The reading of these reports, and especially that of the Majority, has revealed to me as nothing has done before, the importance not only of having a righteous cause to support, but of being wise enough to present it in the one best way that may be selected out of a hundred more or less effective ways. We are all too easily attracted by the idea of carrying a reform not by the weight of its inherent justice, but by the force of our own smartness. The wisest among us have a tendency to exercise finesse, diplomacy, or statesmanship, and to attempt flank movements and surprise attacks, when a plain old-fashioned trial of strength as between the force of inertia and the cause we believe to be just would serve our purpose much better. And the danger of such movements just is, that they tend to make us lose the sense of

direction. Mr. G. K. Chesterton tells a story of a man who started out from the South of England in a yacht with the intention of discovering an island in the Southern Atlantic which he believed to exist there. His compass, however, went out of order and he lost his bearings, but nevertheless sailed on for many days until at last he sighted what he assumed to be the island he was in search of. He then proceeded to plant the British flag on what he took to be an ancient heathen pagoda, only to discover later on that it was the Pavilion at Brighton, and that he had landed again on the English coast a few miles from where he started. This is what I fear may happen to the Single Tax movement every time we permit ourselves to swerve from our direct objective, and entertain the idea of reaching it by aiming at something else. We may get the something else, and it may bear a specious resemblance to the thing we want, but it will not be the real reform we are in search of, and we may after much circumlocution find ourselves back in the place from which we set out.

To the Single Taxer with a taste for controversy, the Majority report offers much tempting matter for criticism:—as, for example, on page 22, where a comparison is drawn between the man who invests in a vacant piece of land, and another who puts the same amount of money in a bank. "Why," the report seems to ask "should the former not reap the same reward after a few years as the latter?" It should not be necessary to remind the signatories of the report that if the first hypothetical investor had put a bag of gold pieces in the back of a drawer for a few years and to that extent inconvenienced the public by deranging the currency, he would not have expected society to pay him interest on his "investment;" and that by withholding from use a piece of land he is injuring society in a much more positive way and has still less right to expect remuneration. Again, on page 24 the captious critic might point to an illogicality in the implication that "if rents

go up wages will go up also," and that, "if rents were to fall in New York as a result of untaxing buildings, it is probable that wages would fall also." The confusion of course results from a failure to grasp the thought that the same force that causes rents to fall normally may cause the price of labor to rise. But I shall not trouble your readers with further criticism of the report, but get to the main purpose of this communication which is to point out that we have got just what we have invited. We have wandered into by-paths of argument and have brought upon our heads the cataract of opposition we should not have encountered had we kept to the straight road.

For example, why should it have been necessary for the opposition to tell us that land-owning is a productive industry, and to overwhelm us with argument on this score? We have surely never denied that the landlord performs a useful function in the economy of society? The dealer in land by promoting its development in the interests of the community, is serving a purpose in the structure of society which need not be denied or underestimated. Every time, then, that we declaim against landlordism, we tempt our opponents into fields of argument where we are likely to be worsted. Similarly, when we affirm that all the advantages of communal life in cities accrue to the profit of the land-owner, we simply call attention to the indisputable fact that it is because part of it can be retained as business profits, salaries, and wages, that the influx to cities is so constant. The question, too, as to whether the concentration of the tax-burden on land value will or will not lead to congestion, is open to so much pro and con argument that it becomes obvious that except to the man who has faith in the tendency for things to work out rightly when once a basis of justice is attained, no solid ground can be found on which to make a definite forecast. Finally, it is evident we have erred in emphasizing too much the results to be expected from the exemption of improvements from taxation, as we thus

open a field of argument that is practically interminable. It may well be that the countervailing forces at work in society will over-balance the expected lowering of rents, and we are certainly safer to avoid too confident prophecy and so save ourselves the entanglements of discussions which at best are more or less mystifying.

What then remains as the main course charted for us by Henry George? Simply to hold fast to the position that land value is a social product; to assert society's right to appropriate that value as its normal revenue; and to emphasize the fact that all present owners of land have bought themselves free of the existing tax on land, and that, in the words of the Minority report, "they can only be made to bear any portion of the tax burden by taking from them a larger percentage than they figured on when they bought the land, or in other words when they invested in tax-collecting privileges."

I have not forgotten that the purpose of the Commission was not ethical but fiscal—that of discovering how to raise more revenue. I submit, however, while denying the reality of the alleged though chimerical distinction that the taxing of land-values may be supported on purely fiscal grounds as logically as on its moral basis. The sufficiency of the fund; the simplicity of assessment; the inexpensiveness in collection; the impossibility of evasion; the laying of the burden equitably according to benefits received by public expenditure; the stimulus to industry and the consequent increase in the general ability to support local expenses; all these arguments may be advanced on purely fiscal grounds.

The Single Tax movement can lose nothing by giving the fullest credit to all who are willing to lend themselves to its service even in the smallest degree, and it may not be unprofitable to consider what might have been gained by the course suggested, especially, in the way of gathering strength and encouragement from the enemy. For example, Professor Seligman, (page 112) bore witness as follows as to his position in regard to a heavier tax upon

land-value: "While I hold the arguments of the Single Taxers to be erroneous, I agree with the majority of the modern economists in the belief that land values afford an especially suitable basis for local taxation. I do not believe that land values should form the exclusive basis of taxation, but I do think that under certain circumstances a larger revenue may be derived from that source than is the case at present." These words indicate a drift which is shown to be shared by other Professors and real estate men to quite an extent, and which Single Taxers might well appropriate in reinforcement of their own position. Another distinguished contributor to the work of the Commission has said, "A much stronger case could have been made out for the Single Tax had the question been framed in a somewhat broader way. Several of the more intelligent real estate men made statements in the informal conferences which seem to indicate a very striking awakening to the significance of the modern movement toward heavier land taxes." I trust some of your readers will agree with me that there are many indications like these of a growing sympathy towards our principles even among those who have hitherto been our strongest opponents, and that it should be our object to capture and conciliate such leanings rather than to divert them by raising debatable side issues.

In conclusion, let me say that if it is admitted that the value of land is always an untaxed value with respect to old taxes, and if, as is stated in the report, land in New York changes hands on the average every twenty-seven years, then it is evident that as each successive purchaser buys himself free of all taxes imposed previous to his purchase, the tax on land-values even though carrying the whole weight of local burdens, would in one or two generations be entirely burdenless to the then owners of land.—ALEXANDER MACKENDRICK.

REPLY TO ALEXANDER MACKENDRICK

There is of course much to question in Mr. Mackendrick's communication. The Single Tax however presented is a challenge

to landlordism. No attempt to placate opposition is liable to conciliate those who are fighting for the retention of their privilege to pocket the economic rent which the community creates. Whether they are able to pocket all of it or the larger portion of it, is for the moment immaterial. Let us concede that they do not pocket all of it, but that some of it is distributed as wages, salaries and profits to storekeepers. The contention is that all of it that does not go into the public treasury should go in those ways. What share of it the landlord should get are the wages of his labor or the interest on his capital as owner of buildings, and to these returns he is entitled. As owner of a piece of land he is entitled to receive nothing.

We know this is a hard doctrine. We know society gags at it. But we cannot make a truth like ours easy—and in the long run it will not pay to try to make it easy.

Mr. Fillebrown has done good work in Massachusetts. But it does not appear that in that State any more than in other States landlords are prepared to relinquish their privileges. They will do so only under compulsion. And society will awake to the truth we are contending for only as we challenge loudly and long the iniquity of uncontrolled private ownership of land and its revenue.

Regarding some other points made by Mr. Mackendrick, it should be said: That a tax on land values would relieve congestion must remain as one of our contentions until disposed of by more conclusive arguments than the flimsy ones that have been advanced in opposition. And that the results which may be confidently anticipated from the exemption of improvements from taxation, unless neutralized by influences which may be indicated, must also remain a part of our argument, as irrefutable as the arguments in opposition are confused, mistaken or intentionally misleading. Mr. Mackendrick has presented no facts why any one of these weapons should be discarded from our armory, save that they are the subject of controversy, which is true of

every other proposition that may be advanced in support of the Single Tax. The slight concession made in our favor by Prof. Seligman would hardly induce us to make sacrifice of more dubious principles.—
EDITOR SINGLE TAX REVIEW.

FROM THE FIELD

REPORT OF LECTURE TOUR OF JAMES F. MORTON, JR.

My first field letter covered a completed trip, while the present lines must be written on the road. The inadequacy of these reports is more patent to the writer than to anybody else. I can state only a few of the bare facts, condensed to fit the requirements of space, but must leave to the imagination all the atmosphere which surrounds the field work, and which arouses fresh enthusiasm at every stage of its progress. The perfunctory account can give no adequate idea of the need of the message, realized anew in every locality, the ever increasing receptivity of men and women in all walks of life, the eager zeal of loyal workers in one place after another, the power of a simple presentation to carry conviction, the new opportunities growing out of the simplest beginnings. We have an immense harvest, ready to be gathered. New York is supposed to be one of the most difficult, hopeless, conservative States; but no Single Taxer could spend a few weeks with me on the road, and fail to become impressed with the conviction that the people are ready as never before for the gospel of economic freedom. The great need is that of cooperation in systematic organized work. With a more vigorous financial backing of the State League, and with the Single Taxers in the various communities thoroughly prepared to cooperate with the field work and to carry out the simple "follow-up" methods necessary to give permanency to its effects, the results will surpass the expectancy of even the most sanguine.

As previously reported, my first trip wound up in Albany, with a fortnight of

active work in the Capital City and its environs. During the days that followed of work at headquarters in preparation for the second tour, I accepted the opportunity of addressing the grange in Millbrook. Here as elsewhere, I found that what opposition to the Single Tax exists among farmers is merely the fruit of ignorance as to the real meaning of our proposition. When it is clearly set before them, they are not slow to recognize that it comes as their best friend.

The tour itself began with a fortnight in Olean, where the indefatigable labors of Mrs. Catherine E. Bradley secured meetings before audiences of the most diverse character; and the local press gave generous publicity. A side trip to Cuba enabled me to address a large gathering of business men brought together by the Chamber of Commerce. This was one of the best and most inspiring meetings of the trip; and the growing responsiveness of business men in the various communities is one of the most significant facts at the present time.

It is a pity to pass Buffalo with the meager mention required in these columns. Tom Work, the ever zealous worker, fairly outdid himself; and one successful meeting after another was the result. Other Single Taxers cooperated valiantly; and new openings were found on every side. Churches, labor unions, business men's associations, clubs, schools, all gave a glad hearing to the Single Tax message. A flying visit was made to Rochester, to address the Labor Lyceum, a body composed mainly of Socialists. Here the lecture was followed by a lively discussion, all to good effect. Lectures in East Aurora under Roycroft auspices, and in Hamburg were also incidental to the Buffalo visit.

An interesting week-end run across the State border brought more work than rest, involving a lecture in Erie, Pa., a debate in Cleveland, Ohio with M. F. Barnard, the Socialist lecturer, and an address at the headquarters of the Cleveland Single Tax Club.

A few days in Jamestown included four speeches in that city, with extremely grati-

fying results, and in Chautauqua. Next followed a lecture in Ellicottville to a small but appreciative audience; and lectures planned for Auburn and Poughkeepsie will close the present trip. After a few days in New York I expect to start on a June tour of the northern counties. As to the summer months, usually considered barren from the standpoint of regular propaganda, a slight effort on the part of readers of these lines could easily secure the making of dates at summer resorts, where a hotel or lawn lecture on a live issue like the Single Tax would be welcomed by management and guests as an interesting change, and where much good seed could be sown. Who will undertake this? Letters on the subject should be sent to me at 68 William St., New York City, as quickly as possible.

—JAMES F. MORTON, JR.

WORK OF THE NEW YORK STATE SINGLE TAX LEAGUE

The New York State Single Tax League is doing magnificent work in many ways. In Cattaraugus County it has offered a lady's watch for the best definition of the Single Tax in 300 words sent in by residents of the county and the county editors have been asked to cooperate in the work. This will be followed in other counties.

To serve the purpose of debaters on the Single Tax an excellent exposition has been prepared by Mr. Thomas B. Preston and this will be printed and may be had on application. It is also in contemplation that copies of the admirable article in Jan-Feb. *Single Tax Review* on "The Single Tax and the Farmer" be distributed to the 2,500 officers of the Farmers' Granges in the State.

On this page will be found the report of the Field Lecturer of the League, Mr. James F. Morton, Jr.

A CHICAGO father rendered his six children to the tax assessor as his only personal property. He needn't get gay. The day is coming when the children will be taxed, too.—*Houston Post*.

A SERMONETTE

(For the Review)

Text, Matt. 22: 21. "Render therefore unto Caesar the things that are Caesar's and unto God the things that are God's."

The "things that are Caesar's" are the things that human hands have made; the "things that are God's" are the things that God has made. Things *belong* to those who make them.

The products of labor are Caesar's. Every man is a Caesar so far as labor products are concerned.

Natural resources, the earth and all that therein is, as they come from God, are God's. By belonging to God we mean the same as when we say the sun, moon and stars are God's. They are given for the use of all. We render these to God when we render to all tribute for what He has given to all but which we are entitled to appropriate for our own individual use. Rendering value to all is paying to the State, community or country.

Labor products are human property; natural resources are God's property, not our own or our neighbors'. When we pay a man for the earth we render to a landlord, or so-called land-owner, what is God's property.

We render to Caesar, not to the State, or community whatever we pay to an individual for a labor product. This is proper and constitutes legitimate "business." We are not to pay this to the State because it does not belong to all. To pay this to the State is to render to God what is not His but Caesar's: it is to render to God what He does not ask for; it is nothing that He, as distinguished from human beings, has produced. We rightly render to God, that is we regard and treat as His, all things of Nature, natural things, which no man can produce. When we take for our own individual use something out of what belongs to all and pay for that use into the public treasury, we make up to all for what we have from all, that is the earth or some portion of it;

in other words we render to God the things that are God's.

While therefore we inwardly protest against paying taxes on the products of labor as uncalled for by justice or any divine law we gladly pay instead into the public treasury the value of the exclusive possession and use of things which God has made, which belong to Him and He has made for all.

We cannot literally give anything to God: all we can do is to regard and treat His creation as His, and not our own or our neighbors' individually.—REV. CHARLES HARDON.

A TRIBUTE TO A REVIEW
CORRESPONDENT

Mr. E. H. Collis, of the Temora, N. S. Wales pays this striking tribute to Mr. A. G. Huie, who needs no introduction to REVIEW readers:

"Tall, slight, hook-nosed and bearded, Mr. A. G. Huie, the mildest-mannered opponent who ever thrust home in deadly debate. An unknown, inoffensive man, toiling long hours on an inadequate pittance in a Market-street office in Sidney, Mr. Huie's opinions are being received with increasing respect on tramcars and outback alike. How then is he making so deep a mark upon contemporary and future thought? In the first place Mr. Huie has the faith which moves mountains. To be a zealot is, however, not sufficient. The real secret of his strength is that which Lord Macaulay ascribed to the French philosophers of the eighteenth century, the greatest of whom was Voltaire. "They were men," wrote the great historian, "who with all their faults, sincerely and earnestly desired the improvement of the condition of the human race; whose blood boiled at the sight of cruelty and injustice; who made manful war, with every faculty which they possessed, on what they considered as abuses; and who on many signal occasions placed themselves gallantly between the powerful and the oppressed." As much might be said of Mr. Huie, our local cham-

pion of liberty, equality of opportunity and freedom of trade.

Alexander Gordon Huie was born in the bush near Wagga in October, 1869. He was the eldest son of Alexander Huie, a Scotsman from Edinburgh, who in 1868 married Miss H. Carige, both families having come to Australia in the early fifties. The infant Huie narrowly escaped being washed away in the great flood in the Murrumbidgee of 1870. A child of the bush, the first thirty years of his life were spent in remote country centers, where opportunities for education were somewhat few, and those not of the best. The Huie family had a full share of bush vicissitudes, and times were often bad. Unlike most country boys, young Huie was a good walker, whereas the Australian youth usually prefers to ride. He has walked from Wyalong to Lake Cudgellico, a distance of about eighty miles, in two days, a remarkable performance, although the time is perhaps slightly longer than the railway train will presently take to perform the same journey. The youth was also a good duck shooter, and thought nothing of walking twenty miles to pot these birds.

His first employment was as a shop assistant, but this did not last long. Before he was twenty he used to argue for free trade against those whom he smilingly described as "local fiscal heathens." Leaving the shop, the young man took up general bush work and fencing, wool washing timber cutting, building houses, working on bridges, and all the rest of it. Accordingly, when Mr. Huie discusses the land problem he cannot be dismissed as a doctrinaire, for he knows life on the land.

At the age of twenty Mr. Huie read Henry George's "Progress and Poverty." Up to this time he had argued for free trade from a natural sense of right and justice, but in this book, which opened a new world to so many, Mr. Huie realized the basic principles of production, employment, trade, and progress. A quarter of a century's experience has confirmed him in his faith. Mr. Huie is still a Single Taxer. No one who has been in his company has ever

been left in any doubt on that point.

In 1894 he contested the Lachlan electorate. The young man did not succeed, but he surprised everyone by the run which he gave his opponents. Five years later he came to Sydney where he soon made his presence felt. He became secretary of the Single Tax League, and in 1905 he started *The Standard* which he has edited ever since.

TAKES ISSUE WITH HERBERT BIGELOW

EDITOR SINGLE TAX REVIEW:

I notice that you refer to Herbert Bigelow's pamphlet, "What Shall we do with Our Millionaires," as "an admirable piece of Single Tax propaganda." The proposals at the beginning of that pamphlet, summarized on page 6, may be good Socialism, and it may appeal to the rich as a good means of averting revolution (without interfering with their privileges), but they are not Single Tax. Have Single Taxers become so discouraged with the progress of the movement that they are ready to substitute for its just demands the policy of Robin Hood? May I call your attention to some comments on the income tax on pp. 296-7 of the *Public*?

You have probably seen the enclosed review of Prof. Taussig's book on the tariff, but I send it in the hope that you may feel like commenting on it. Your recent reflections on the professional economists have been most happy and refreshing.—

FRANCIS W. GARRISON.

THE Pueblo (Colo.) Single Tax League continue the publication of their *Bulletin* in which the operation of the present taxation of improvements are clearly set forth. Pueblo, it will be remembered, was the city which adopted the Single Tax. In a campaign deliberately conducted by the official assessing bodies to discredit the system the Single Tax was finally repealed by a trifle over 200 votes in a total of 8,300. The promises of the repealers that taxes on homes would be reduced have not been fulfilled.

THE FARMER AND THE SINGLE TAX

RESOLUTIONS ADOPTED BY THE WASHINGTON
STATE GRANGE AT THE ANNUAL MEETING,
CENTRALIA, WASH., JUNE 1-5, 1915

Resolved, by Washington State Grange, that this body go on record as favoring the adoption of a system of taxation whereby personal property and all improvements would be exempt from taxation and the burden of taxation be borne by land values only.

The *Farmer's Open Forum*, Washington, D. C., George P. Hampton Editor and Publisher, has established a regular department, "Taxation from the Farmer's Standpoint." It contains some very illuminating articles on the Single Tax and its advantages to farmers. The leading feature is a series of articles by C. B. Kegley, the Master of the Washington State Grange, defending against all opponents the endorsement of land value taxation by that great farmers' organization. The articles have the peculiar interest to farmers of an appeal from farmer to farmer, and of being a part of the progressive farmers' own educational propaganda. This insures a consideration of the Single Tax by farmers that it would be hard to secure if coming in the way of a message from other than farm sources.

The *Farmers' Open Forum*, in an editorial announcement, makes it clear that the progressive farmers' movement is not a Single Tax movement, but; "a movement to give farmers a square deal all along the line. Many of its leaders are opposed to the Single Tax, in the firm belief that its adoption would be an injury to the farmer. Some believe the Single Tax cannot stand the searchlight of free, open discussion, and that to give it a hearing in the way proposed is the best way to get rid of it. Some favor the Single Tax. Some admit they do not understand it, but want to know more about it. But they are united in the belief that fearless, open publicity is the remedy for all the economic ills that afflict the farmer, unfair taxation included. If Henry George's followers are willing to

submit the Single Tax to this acid test they will be given a square deal."

Single Taxers will appreciate the possibilities of this movement. We advise them to keep in touch with it and assist it in every way possible. There is no better way of doing this than by contributing to the Single Tax part of its propaganda fund and by subscribing to the *Farmers' Open Forum*, Washington, D. C.

PROGRESS IN SOUTH AMERICA

EDITOR SINGLE TAX REVIEW:

I am mailing you to-day two copies of the "*Revista di Ciencias Economicas*."

This special Double Number of the *Economic Review*—devoted entirely to the Single Tax—is, I think, unique in its way and ought to interest our North American Single Taxers. With the exception of an article by Louis F. Post, which I translated, the whole of the matter of the *Review* is local and of course intended for local readers. While the *Review* itself is a fair indication of the progress of Single Tax ideas down here, the concluding section, entitled "From Theory to Practice," gives a number of concrete cases of results already attained. I may add the information, just received three days ago, that the project of Single Tax for the capital city of Jujuy (of Province of the same name) has been voted and is now law. The city revenue for 1917 will be drawn from that source.

When 60% of the revenue of the Argentine Province of Cordoba is already derived from a pure Land Value tax—and further extensions promised by the same government—it must be admitted we are making real progress.—ROBERT BALMER.

DOES HE REMEMBER IT?

The burden of municipal taxation should be so shifted as to put the weight of land taxation upon the unearned rise in value of the land itself rather than upon the improvements.—THEODORE ROOSEVELT in *Century*, for October 1913.

NEWS NOTES AND PERSONALS

OSCAR H. GEIGER, well known to the Single Taxers of New York, has established himself in the fur business in this city and is senior partner of the firm of Geiger and Steinberg, 6 West 37th street.

THINKS is the title of a bright little four page paper published by the Colorado Single Tax Association at Denver.

H. F. DESSAU writes from Oakland, California, saying that they find it easier to get signatures for the Single Tax petition now being circulated than for the Home Rule petition two years ago. The friends of the measure believe they can secure 20,000 names in Alameda County.

AN admirable letter on the taxation of money and notes showing how impracticable and unjust is such taxation appears in the *Houston Chronicle* from the pen of J. J. Pastoriza.

DR. MALCOLM C. BURKE, of the University of Alabama, is doing great work for the cause, lecturing and writing.

THE Birmingham (Ala.) Trades Council has endorsed a radical plan of tax reform going a long way in our direction.

A RECENT sermon by Rev. John Haynes Holmes, pastor of the Church of the Messiah, on "Progress and Poverty" and its author, was an eloquent and wholly sympathetic presentation of the subject that left a marked impression upon his hearers.

OUR old friend, John T. McRoy, ex-president of the Manhattan Single Tax Club, is not idling away his time in the hills of Vermont. Articles from his pen continue to appear. In *The Era* for April is an article that contains the maximum of informative teaching with the minimum of linguistic frills. Its suggestive title is "The Rent Bill."

AMONG the speakers at the Manhattan Single Tax Club's Sunday night meetings during the month of April were Leo. Kenneth Mayer, Chas. Delancy Allen, Benjamin Hyman, Harry C. Maguire and Miss Merta Underhill.

THE death of John S. Higgs, of Victoria, Australia, on March 7 of this year, removes one who was for a generation one of the active workers for our cause under the Southern Cross. He read "Progress and Poverty" in 1885 and at once set about preaching the doctrine. Mr. Higgs had a remarkable library of Single Tax works which he presented to the Victoria League several years ago. He has been for years past a valued correspondent of the *REVIEW*. The movement will miss him greatly.

THE Cleveland, Ohio, Single Tax Club is carrying on a series of weekly meetings at its headquarters, 401-2 Sincere Building. Among the speakers who have appeared are: Henry T. Boynton, W. F. Bien, James F. Morton, Jr., and many others.

OUR Scottish comrades are keeping up their courage. Thomas Cameron writes us from Glasgow: "We are holding ourselves together, quietly preparing for the strenuous time we are sure to have once this distressing war is over. It is difficult, in fact almost impossible to get people generally to listen to our propaganda just now. War, and the struggle to maintain our trade, is the all-absorbing thought. Our chance will come later. Knowing the men in the movement I have no fear the utmost that can be accomplished for the cause will be done."

NEWTON D. BAKER, Secretary of War, is quoted in *Collier's* as saying: "I believe in free trade and I believe in the idea of Single Tax. Yet I am neither a free trader nor a Single Taxer. I don't think any single generation should be called upon to undo the work of many generations. Some changes are best made gradually. As I look at it we may believe in what ought to

be, and use that as a sort of lighthouse to steer by."

For so much, thanks! Yet Mr. Baker reminds one of the man in Maine who declared himself "in favor of prohibition but agin its enforcement."

JACKSON H. RALSTON has been nominated for Congress in the 5th Maryland District. David Lewis has been nominated for the United States Senate by the Democrats of Matyland.

HON. J. J. PASTORIZA has been lecturing in the cities of the South and West. He has made his way east speaking in many cities.

BENJAMIN FAY MILLS, whose death occurred on May 1st at his home in Grand Rapids, Mich., was long famous for his work as an evangelist. He was an advocate of Single Tax and Socialism.

FISKE WARREN sailed for Andorra on May 7. On another page will be found an account of the Single Tax colony in that Republic.

A SERMON delivered by Emil Felden, pastor of a church in Bremen, Germany, under the title, "The Land of Your Children," has been translated by Mrs. Daniel Kiefer, and may be had of the Fels Commission, Cincinnati, Ohio. The good pastor takes his text from Isaiah, "Woe unto them that join house to house, that lay field to field, till there be no place, that they may be placed alone in the midst of the earth."

The sermon is a beautifully simple one, and Mrs. Kiefer appears to have caught the spirit of the message of this Bremen pastor.

The Fels Fund have also issued a new edition of "The Story of My Dictatorship," the most successful attempt to embody in story form the Single Tax philosophy. This, the joint work of Isidore Singer and the late Lewis Berens, loses nothing of its interest and force in the years that have elapsed since it was written.

THE St. Louis *Times* complains about the "shameful tax laws." There is nothing shameful about the tax laws except they try so hard to get everything the citizen has that the citizen uses all his wits to keep from paying the government what he honestly owes it.—*Houston Post*.

BROTHERHOOD AMIDST WAR

The broad, liberal, brotherly spirit of the Single Tax philosophy is beautifully illustrated in the action of the German Bodenreform, the name by which the Single Tax is known in Germany. The Bodenreformers have applied for and obtained permission to distribute literature printed in English among the English-speaking prisoners and interned civilians. This will give English prisoners in Germany an opportunity to study the Single Tax. In this act the German Single Taxers are doing a great kindness to the British people which will be appreciated by British Single Taxers. Everywhere the spirit of the Single Tax is one of broad democracy and goodwill to all peoples.—SINGLE TAXER, Winnipeg, Canada.

GREAT WORDS FROM A GREAT FRENCHMAN

The great human value is man himself. To make the terrestrial globe valuable we must first make men valuable. In order to exploit the earth, the mines, the waters, all the substances and all the forces of the planet, man is necessary, the whole man, humanity, all humanity. The complete exploitation of the earth demands the combined labor of white, yellow and black men. By reducing, diminishing, combatting a part of humanity, we act against ourselves. It is to our advantage to have the people of every race and color powerful, free and rich. Our prosperity and wealth depend upon theirs. The more they produce, the more they will consume. The more they profit by us, the more shall we profit by them. Let them rejoice abundantly in our labor and we shall rejoice abundantly in theirs.—ANATOLE FRANCE.

THE NEW YORK LAND PARTY ORGANIZES

At a meeting of the Organization Committee of the Land Party held May 18th at the new Headquarters, 252 W. 14th St., the Land Party of the State of New York was organized with the following officers:—A. Bastida, Chairman; M. Holmes, Treasurer; G. Haxo, Secretary; with Messrs. Jos. Dana Miller, W. J. Lee, James Dangerfield and Geo. Lloyd, as a managing board with power to add to their number. The following call with other literature was ordered mailed to Single Taxers of New York State:

We, citizens of the United States and of the State of New York, believers in the teachings of Henry George that the earth should be the common property of all mankind and that each man should have security in his possession of the full results of his own labor,

And believing that the unjust and unnatural distribution of wealth and of the necessities of life which exists today in all countries of the world is caused by the exclusive and monopolistic possession of the earth by individuals against the interests and rights of their fellowmen,

And believing that the only way to correct this injustice and to enable all men to secure the full and natural results of their work is to spread abroad among the people without equivocation or evasion the truth that the land of this city, state and country should be owned in common by all those who choose to reside herein and that there is a practical and extremely simple way of securing such common possession by taking the full rent of the land for the support of the government and the common welfare,

And believing that this solution of the problem of the unjust distribution of the products of industry is essential to the stability of the state from internal disturbance, as in our neighboring country of Mexico, and from the aggressions of other countries whose people are incited to conquest by hope of relief from the poverty

which they do not know is caused by the hope of the land-holding class that they will obtain more land from which they can derive additional unearned wealth,

And believing that no other political issue now before the people is of such fundamental importance as the return of the land to the rightful possession of all men, we hereby pledge ourselves to support no other political issue now before the people until the land returns to the people in common for the use and benefit of all mankind; and we invite to join us all those whose hearts burn with indignation at this robbery of the people, constant, cumulative, and remorseless, that pinches them with anxiety and want in the years of their childhood and maturity and overworks them to an early grave.

In support of this purpose and believing that we should not vote for parties or candidates who do not publicly support in their canvass the principles for which we stand, and realizing that the issues of all acts are in the hands of God and not of man and that all man can do is to be himself true to his convictions of right, we join ourselves together in a political party having for its motto,

“The Land for the People”

and to make our meaning clear we designate this party

“The Land Party”

in the hope that our brothers of the earth will learn to believe as we do that all men are created equal in their natural and necessary needs and that these can be supplied to all only by the equal opportunity to use earth's treasures.

Justice is the corner stone of liberty. Without it all else is a sham. With it the world would become the paradise that has been the dream of the ages.

Join us for justice for all.

The Headquarters will be open every evening and all Single Taxers are cordially invited to visit us.

For the Organization Committee,
A. BASTIDA, Sec'y.

ANDORRA SEAT OF SINGLE TAX

AMERICANS ESTABLISHING COLONY IN
QUAINT LITTLE REPUBLIC IN THE
PYRENEES

Philadelphia, April.—A chain of interesting events soon will link the United States with the little republic of Andorra, strangest of the many countries in Europe.

Almost unknown and among the passes of the Pyrenees, on the border between France and Spain, Andorra, said to be a jewel of quaintness, has been "discovered" by William L. Price of Philadelphia, and Fiske Warren of Boston, who will establish a Single Tax colony there.

Mr. Warren returned last month from Andorra, where plans for the colony are nearing completion. Both he and Mr. Price will be trustees for the colony. The third trustee is Dr. Francisco Pla, one of the most learned and distinguished citizens of the little Republic.

Neither Mr. Price nor Mr. Warren is new to the Single Tax idea. Mr. Warren is leader of the Tahanto Single Tax colony at Harvard, while Mr. Price founded the Rose Valley Single Tax colony and others similar at Arden, Del., and Cumberland Mills, in Maine. Mr. Price also is a trustee of the Harvard Colony.

"Our plans are nearly completed," Mr. Price said. "In fact, the colony practically has started already. We have purchased a small tract of land near Escaldas, one of the Andorran villages, and although starting on a small scale, the colony will develop.

"I have been very much impressed with the reception the Andorrans gave to the Single Tax idea. They appreciate the Democratic quality of the plan, and it has received the sanction of the president of that Republic—or syndic, as it is called—and of the Spanish Bishop of Urgel. These men together are the leaders of the little country."

Mr. Price explained that the land bought by the trustees is mostly in small farms. These farmers will pay a Single Tax to the trustees; that is, they will not be taxed on

buildings or improvements. A certain part of the taxes will be put aside for the purchase of more land so that the colony may be enlarged.—*N. Y. Globe*.

POVERTY AMONG THE MASSES

Realty salesmen who urge young men to save part of their earnings by investing some money in a home or in vacant property are frequently saving those so persuaded from poverty in old age. Thousands of investments in small priced properties have made the owners of those parcels wealthy, while innumerable cases exist where a homestead has been acquired which would not have been except by the work of real estate salesmen.

The number of men who pass through life and out of it at 60 or a greater age and leave no property is surprising. A man who studies statistics says 95 per cent of the men who reach 60 years of age are dependent on their daily earnings or their relatives' support. In one Ohio county during a period of four years 8,000 men died, of whom 6,000 left no estate, and over 800 left property valued at less than \$1,000, a showing to stir one's sympathies.

Statistics show that the man who has not lost all his accumulations by the time he is 40 or 45 is the exception. And unfortunately only one man in 5,000 who goes broke at 50 can recover his financial footing. Unpleasant as these statements are, they should put men within the danger zone between 40 and 50 into an attitude of careful conservation of their accumulations, or of active work if they have not succeeded in gathering any property together.

Those facts, properly used by capable realty men, will be of value in getting young men now careless of their money to think seriously of the benefits of saving. They should be used extensively in every city by managers of subdivision development projects, and also should be frequently used by realty brokers generally in their efforts to get men started on the road to realty investment.—*Chicago Real Estate News*.

UNEARNED INCREMENT

Why improve land when the normal increment in value on raw land is more than any possible return that may be made by using it?

Under the present taxing system land withheld from the use of mankind pays better than that which is tilled and sustains life.

A report issued last week by the government stated that vacant land in the United States increased in value from \$40.05 an acre to \$45.50, or 11 1-2 per cent. What number of farmers in the country made that average, after deducting interest on the investment, adequate pay for themselves and members of their families, repairs, taxes and other "overhead" expenses that farmers in common with other business men should allow for?

The laws taxing improvements put a premium on owners keeping land out of use. Farming is in no sense as gainful as the mere holding of properties for the natural annual advance in values. The industrious of us pay the expenses of society, the drones absorb nearly all the profit.

The increase last year was larger than usual, the increased value of unused land in the last four years being more than 25 per cent. It goes to show an alarming condition, in that land hunger is growing. The monopolists are busy withdrawing land from use. The absence of great tracts formerly held by the government and virtually given away to settlers will allow of greater and greater increases in farm land values as the pressure of a great and growing population becomes more and more acute. That is, until the people wake up to the fact that the salvation of the nation rests in forcing such land into use by a tax system which will allow society to take unearned increment.

Society is entitled to all the profit it produces. No threat of starvation or denial of opportunity to make a living should be tolerated in a land of endless resources, such as is the United States, when a just tax system would end them. —Kansas City (Mo) Post.

CITY TAX REFORM

The idea of specially taxing city land values, which the community creates, makes some progress, snail fashion. Some time ago Houston, Texas, adopted a plan of assessing buildings or other improvements on the land, including machinery, at a quarter of its fair value.

Personal property, which usually comes under the head of "money and credits"—attempts to tax which are a failure everywhere—and household furniture and effects are exempt.

The Manufacturers and Merchants' Taxation League of New Jersey, representing some nine hundred manufacturers and various others, is pushing a series of tax-reform bills that look in the same direction. It proposes to exempt from taxation machinery, merchandise and household goods, and to reduce gradually the tax rate on buildings, as Pittsburg and Scranton are doing, while increasing the rate on land. In Wisconsin exempting stocks of merchandise from taxation was deemed inexpedient for country towns, where much of the land is occupied by small homes and little is held speculatively. This objection may come up in New Jersey.

The reason for the New Jersey proposal is simple and obvious enough. Buildings and machinery are produced by individual enterprise, which the State wants to encourage. The land was put there as "free goods," like light and air, and its value is a product of the whole community.

The idea has been urged many times for New York, where it is specially applicable but, so far, it has got a cold reception there. —Saturday Evening Post.

AS HEAD of the Tax Department, Lawson Purdy is all right. He tries to collect the personal property tax because the law says so. But he calls it "that infernal thing" and speaks of searching probate courts as "one of our most ghoulissh sources of information." His testimony is really expert testimony.— N. Y. World.

SOCIALISM IN AMERICA*

By JOHN MACY

This, the author states in his preface, "is an informal sketch of the Socialist movement intended for readers who know little about the subject."

The breakdown of "Internationalism" and the complete impotency of the Socialist parties in Europe to preserve peace is described in the opening chapter.

The author has little sympathy with orthodox socialism. He speaks of the Socialist Party in America as "dominated for good or for evil by the middle class." (Page 47).

Several chapters are devoted to calling the political Socialists to task for pandering to the "middle class" and of their conservative and hopelessly inadequate policy. Mr. Macy sees in *The Industrial Workers of the World*, the only thoroughgoing and effective movement, in America at least, for the establishment of Industrial Democracy. For "sabotage" he has nothing but approval and admiration, if it be expedient. "The question of the use of violence" he says, "in the labor war is wholly a question of policy, of expediency, of tactics, not a question of ethics as it seems to be in the minds of the moralistic socialists (page 169).

This book is not a propagandist work; but rather an argument for a more radical programme, addressed to Socialists; and it is probably not to be expected that any further or original development of the Socialistic philosophy will be found. It is well written, but contains many evidences of loose and superficial reasoning.

As a contribution to the literature of sociology it is of doubtful value.—A. W.

In *Opinions on the War*, an illustrated paper of 38 pages recently issued in Auckland, New Zealand, in an article on "The War and After," our old friend, Hon. George Fowlds takes a look ahead, and speaks with his usual strength of conviction:

"In recent years millions of acres of land in England and Scotland, especially in the latter country, have been withdrawn from

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productive use and turned into deer parks and game preserves. A heavy land tax would have the effect of making much of such land available for the maintenance of men, instead of ministering to the pleasures of a small section of the community.

A heavy tax on land suitable for building purposes in the neighborhood of large towns, at present only paying a nominal tax on its agricultural value, would at the same time stimulate the employment of labor, thus helping to maintain or increase wages, and lower the cost of living by reducing rents.

In a word then, the future of Europe after the war is mainly a question of taxation. The productive power of man, aided by steam and machinery, has never yet been tried under free conditions. The nations of Europe will have an opportunity after the war of building up a civilization such as the world has never seen, but it must be a civilization founded on Freedom and Justice. Freedom to produce and freedom to exchange with perfect freedom and security to every man and woman to retain and enjoy the full value of the products of his labor whether of hand or brain."

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly, at New York, N. Y. for April 1, 1916.

State of New York, County of New York, ss:

Before me, a in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Publisher and Owner of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business managers are:

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

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2. That the owners are: Joseph Dana Miller, 150 Nassau Street, New York City.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: None.

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JOSEPH DANA MILLER, Editor and Owner
Sworn to and subscribed before me this 23 day of March, 1916.

JEANETTE DORF, Notary Public.
(My commission expires March 30, 1916)

LIST OF SINGLE TAX ORGANIZATIONS.

Mass. Single Tax League, Alexander Mac-kendrick, Sec., 120 Boylston St., Boston, Mass.

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

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

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

Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.

Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.

Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.

Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.

Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.

Peoria Single Tax Club, James W. Hill, Pres.; Clayton T. Ewing, Sec., 408 Bradley Ave., Peoria, Ill.

Michigan Site Value Tax League, Andrew Fife, Pres.; F. F. Ingram, Vice Pres.; Judson Grenell, Sec., Waterford Mich.

Grand Rapids Single Tax League, W. J. Sproat, Sec., Phone No. 34409, Grand Rapids, Mich.

Milwaukee Single Tax Club, 404-5 Colby-Abbot B'ld'g, Milwaukee, Wis.

Cleveland, Ohio, Single Tax Club, Howard M. Holmes, Sec., Sincere Bldg., Fourth and Prospect.

Ohio Site Value Taxation League, H. P. Boynton, Pres., 404 Williamson Bldg., Cleveland, Ohio.

Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.

Colorado Single Tax Assn., Morris B. Ratner, Pres., Ben. J. Salmon, Sec., 220 National Safety Vault Bldg., Denver, Colo.

Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.

Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.

Ohio Site Tax League, John C. Lincoln, Pres.; W. P. Halenkamp, Sec., Columbus, Ohio.

Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.

Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.

- Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
- San Antonio Economic Study Club, E. G. Le Stourgeon, Pres., San Antonio, Texas.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 5086 Jenkins Arcade, Pittsburg, Pa.
- Land Value Taxation League of Pennsylvania, P. R. Williams, Exec. Sec., 807 Keystone Bldg., Pittsburg, Pa.
- The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I Swanton, Secretary, 1464 Belmont St., Washington, D. C.
- The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Headquarters, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.
- Land Values Taxation League, F. J. Dixon, Sec.-Treas., 253 Chambers of Commerce Bldg., Winnipeg, Man.
- New Hampshire Single Tax League, Fred. T. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
- Rhode Island Tax Reform Asso'n, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; A. T. Wakefield, Sec., Providence.
- 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, Edgcomb Pinchon, Sec., 619 Am. Bank Bldg., Los Angeles, Calif.
- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- Women's Henry George League, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.
- Single Tax Party, 1403 Filbert St., Philadelphia, Pa. Fred'k W. Rous, Sec.
- Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec. 1045 West 8th St.
- Pomona Single Tax League, Pomona, Cal. Charles Haddon, Pres. and Sec., Harold Whitemore, Vice Pres., Edward Norton, Field Lecturer.
- Philadelphia Single Tax Society, Henry J. Gibbons, Sec., 1831 Land Title Bldg. Philadelphia, Pa.
- Memphis Single Tax Association, W. D. Gaither, Sec., Exchange Bldg., Memphis, Tenn.
- Anti Poverty Society, Kansas City, Mo., Vernon J. Rose, Chairman, Phone No. E. 1450; W. E. White, Sec.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Single Tax League, C. J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.
- Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.
- (Our readers are asked to supply omissions from this partial list of Single Tax organizations.—Editor SINGLE TAX REVIEW.)

LIST OF JOURNALS.

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- Tribune, Daily, Winnipeg, Man., Can.
- The Star, San Francisco, Cal., Annual subscription \$1.
- Joseph Fels Fund Bulletin, 77 Blymyer Bldg., Cincinnati, Ohio, Annual subscription 10 cents.

- The Public**, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.
- Fairhope Courier**, Fairhope, Alabama. Weekly, Annual subscription \$1.
- The Ground Hog**, weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- The Mirror**, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat**, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor**, Daily, Boston, Mass.
- The Square Deal**, 79 Adelaide St. E. Toronto, Can. Annual subscription 50 cents.
- The Single Taxer**, 235 Chamber of Commerce, Winnipeg, Man., Can. Annual subscription 50 cents.
- The World**, Daily, Vancouver, B. C.
- Le Democrat**, Weekly, St. Boniface, Man., Can., published in French, Flemish and English.
- The Citizen**, Daily, Ottawa, Can.
- The Tenants' Weekly**, 320 Broadway, N. Y. City. Annual subscription 25 cents.
- Single Taxer**, weekly, Denver, Col. Annual subscription 25 cents.
- The Globe**, Daily, Toronto, Can.
- Tax Talk**, Los Angeles, Cal. Annual subscription 25 cents.
- Everyman**, Los Angeles, Cal. Annual subscription \$1.
- The Register**, Berwick, Nova Scotia, weekly \$1. a year. John E. Woodworth, editor.
- 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.
- 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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