
The

SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

**Hon. Thomas E. Lyons' Remarkable
Study of Henry George; The Soul of
the Single Tax Movement, by Eliza
Stowe Twitchell; Taxing Public Utility
Corporations; Report of the N. Y. State
Single Tax Conference; Bi-Monthly News
Letter; Reports from California and Ore-
gon; Wonderful Progress in South Amer-
ica; Correspondence, Book Reviews, etc.**

NOVEMBER – DECEMBER, 1916

VOLUME 16 X X X NUMBER 6

Yearly Subscription, \$1.00 » » Single Copies, 25 Cents

**PUBLISHED AT 150 NASSAU STREET
NEW YORK CITY, N. Y.**

SINGLE TAX REVIEW

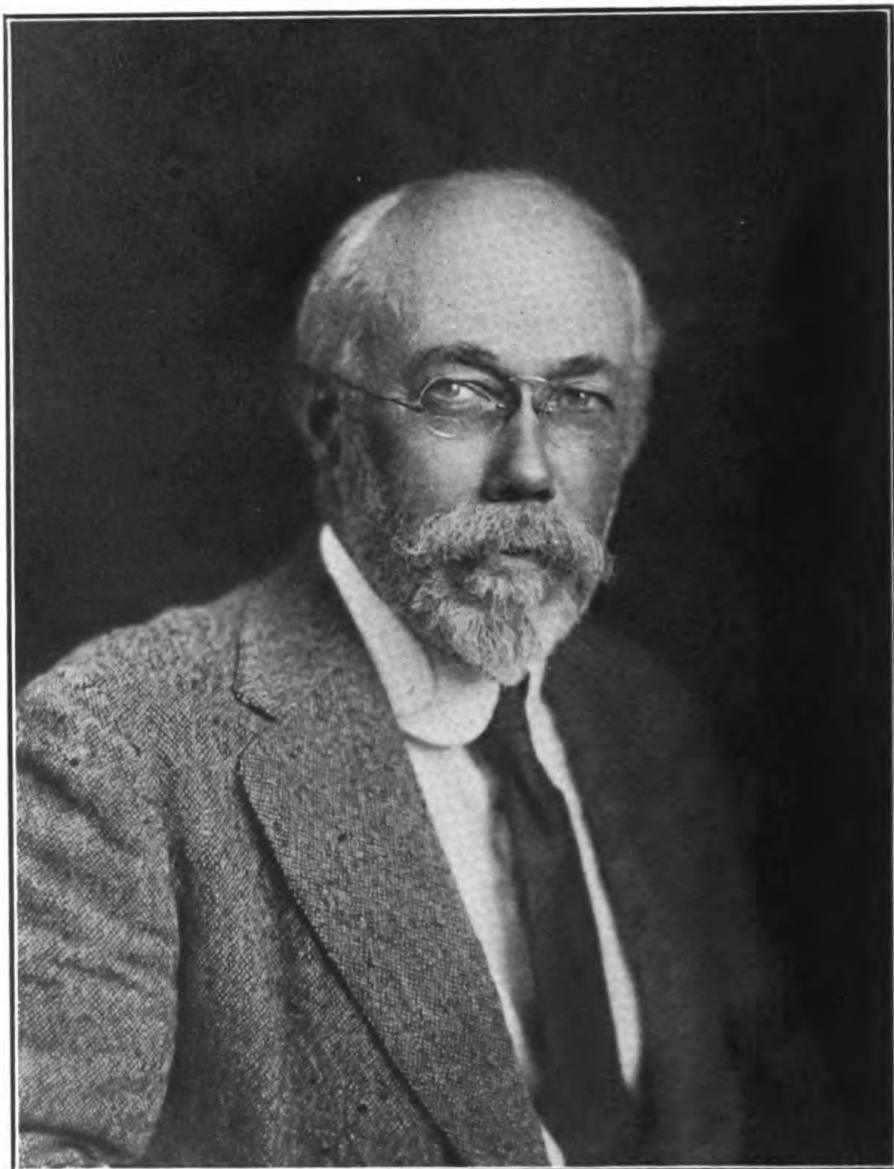
JOSEPH DANA MILLER, Editor and Publisher



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WILLIAM L. PRICE

(See page 359)

THE SINGLE TAX REVIEW

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

HENRY GEORGE

A PAPER READ BY THOMAS E. LYONS, OF THE WISCONSIN TAX
COMMISSION BEFORE THE MADISON LITERARY CLUB
DECEMBER 13, 1915

We print Mr. Lyons' address because it is of interest as coming from a man of
breadth and culture who is yet not a Single Taxer.—EDITOR SINGLE TAX REVIEW.

(CONCLUDED)

The discussion of the merits of Henry George's theories from an economic standpoint is beyond the scope and purpose of this paper. But "Progress and Poverty" is so clearly his *magnum opus* and constitutes so central and important an achievement of his life as to justify, if not require, a somewhat extended statement of its fundamental doctrines without any attempt to appraise their value.

The basic theory of Henry George's philosophy is that as land, like air and light, is essential to human existence, is limited in quantity and location, cannot be decreased or increased, and is not the product of human labor, but the gift of God to all his children, it was intended to be and is the common property of all mankind; that every human being born into the world has an equal right to its use, and that the appropriation of all or any part of the earth's surface by one person, class or generation to the exclusion of others, is a violation of this common right, and contrary to the natural order; that private property in land, being inconsistent with this common right, is morally, historically and economically wrong, and the source of all our economic ills. As he graphically puts it:

"Let the parchments be ever so many, the possession ever so long natural justice can recognize no right in one man to the possession and enjoyment of land that is not equally the right of all his fellows. Though his titles have been acquiesced in by generation after generation, the poorest child that is born in London today has as much right to the landed estates of the Duke of Westminster as his eldest son."

He further argues that, as all increase in value of land results from increase in population or community enterprise, and not from individual exertion, such increase in value also belongs to the community. If, as he contends, the land belongs to the community in its collective capacity, it follows as a necessary corollary that the income derived therefrom or its economic rent also belongs to the community and should be devoted to its use. The denial of private ownership is not inconsistent with private use and occupancy. That must be not only permitted, but encouraged and protected. The best use of land requires permanent, secure and undisturbed possession. But the person granted such exclusive right should pay an equivalent to the community. The measure of this equivalent in the case of any given description of land is the rent which it would ordinarily yield, and this rent George stoutly maintains belongs to the community as much as the land itself.

Observe that the right of private ownership is denied on the ground that it is not the product of human labor. This implied that converse proposition that whatever is produced by human labor rightfully belongs to him who produced it, and such is George's doctrine. The common right of all to the free gifts of nature, such as land, air, light and water, and the exclusive right of each to the product of his own labor, are the corner stones to the George philosophy. Both of these positions he maintains without restriction or qualification.

It follows from these premises that both increase in the value of land and the annual rent thereof belong to the community, and George proposes that so far as necessary all this fund be appropriated by the community in the form of a tax and expended for its use. This is the panacea prescribed for all our economic ills; that is what his followers have called the Single Tax. However slow a learned or sordid world may be to acknowledge the efficacy of this remedy, there can be little doubt of George's faith in its curative powers. In his own words:

"It will substitute equality for inequality; plenty for want; justice for injustice; social strength for social weakness; and will open the way to grander and nobler advances of civilization."

That such beneficent consequences could flow from a mere measure of tax reform is difficult to believe, and it is not in this feature of the remedy that George based his hope. To him the overshadowing evil in our economic system was the private ownership of land, and his confidence in the exclusive tax on rental values is based upon the effect which that tax would have in destroying private ownership, and not upon its merits as a fiscal policy.

The George philosophy of the equal right of all men to the free gifts of nature and the individual right of each man to the product of his own labor, is based upon the natural rights and labor theories of property. These theories are closely related; but neither is wholly new. The natural rights theory of property was widely proclaimed and strongly advocated by the economists

of the last half of the eighteenth century and acquired such a vogue in both hemispheres, that it found its way into the ordinances of the French Revolution and into the Bill of Rights clauses of our national and State constitutions. It has been the basic principle of the law of light and air and navigable waters for generations, and the recent controversy between our national government and the belligerent powers of Europe is nothing more nor less than an assertion of the natural right of all countries to the free and equal use of the open sea. In a modified and more limited way the same principle is recognized in the law of eminent domain relating to the acquisition of private land for public use.

Again the labor theory of property was formulated by the Roman jurist, Paulus, and elaborated by Locke and Lieber long before George was born, and was recognized by Adam Smith, Herbert Spencer and John Stuart Mill. Similarly his remedy of a Single Tax was advocated in a widespread propaganda by the French economists known as the Physiocrats,* led by Quesney and Turgot, a century before "Progress and Poverty" was written and was only checked by the biting sarcasm of Voltaire in the story of the "Man of Forty Crowns."

The cavalier dismissal of the George theory as a mere hobby by street corner and smoking room critics encounters a more formidable array of opponents than they realize. Indeed, as many great names from the history of economics can be cited in support of George's basic theory of property as can be found in favor of any other single theory; but they are names from the pioneers of the past and not from his contemporaries or successors in the economic field. On the contrary, the natural rights and labor theories of property, on which his philosophy is based, have been generally repudiated by modern economists, and the Single Tax has never appealed to them as adequate to the complex conditions of our modern civilization. Several economists of respectable standing have indeed recognized an element of truth in his theories and given qualified support to his remedy; but so far as I have been able to learn not a single economist of acknowledged reputation in Europe or America has approved of the George doctrine in full. This circumstance, taken in connection with the natural conservatism of the property-owning and governing classes, has prevented any general adoption of his views.

How far then is credit for the theories promulgated in his book to be ascribed to Henry George? In his last work, published after his death, he explicitly states that at the time he wrote the pamphlet on "Our Land and Land Policy," which was the acorn from which the oak of "Progress and Poverty" grew, he had never heard of the Physiocrats and had read very little of the economic classics. There is little reason to doubt the accuracy of this statement or that the philosophy presented in "Progress and Poverty" was

*The Single Tax of the Physiocrats, though they had glimpses of the truth, was not the Single Tax of Henry George.—EDITOR SINGLE TAX REVIEW.

the result of his own independent thinking. Long before he wrote, the teachings of Paulus, Locke and the Physiocrats had been either forgotten or rejected, and the modern agitation for a Single Tax is clearly traceable to his thorough and exhaustive presentation of the subject.

How far has his remedy been accepted, and to what extent applied in actual practice? In a partial and limited way, quite widely. In its entirety not at all, and less in the United States, where the idea originated, than elsewhere.

The only attempt to apply the Single Tax in any American State or municipality, except in a few unimportant colonies of the Brook Farm type, is by the partial exemption of buildings and improvements, and these experiments have been so few and faint as to be negligible. A much wider application of his theories has been made in foreign countries, notably in Germany, New Zealand, Australia, Canada and more recently in England. The first actual experiment was made in the German colony of Kiaochau in China in 1898, where an increment tax of one-third of the profit resulting from the sale of real estate was imposed. Frankfort provided for an increment tax in 1904, and this example was rapidly followed by other German municipalities. In 1910 it was estimated that 4500 cities and towns, comprising one-fourth of the entire German population, had adopted an increment land tax. The principle was early accepted in the Australian provinces, primarily to prevent large land holdings, and is in general use for that purpose now. In 1891 New Zealand imposed an increment tax on holdings exceeding 5000 pounds, and exempted all improvements below 3000 pounds. These limits have been extended by subsequent legislation. In 1906 an effort to introduce an increment land tax in Scotland was defeated by the House of Lords, and it was not until the famous Lloyd George Budget of 1909 that provision was made for taxing unearned increment in Great Britain.

Nearly one-half of the cities and towns of western Canada adopted the policy of exempting improvements and gradually abolishing the tax on personal property in greater or less degree, but in no case that I have been able to find has the Single Tax as promulgated by Henry George been adopted in its entirety. The sole extent to which it has been utilized is by the imposition of an unearned increment tax, the gradual exemption of buildings and improvements, and occasional exemption of personal property. In all communities where any application of the principle has been made a large part of the public revenue is still derived from tariff duties, licenses and franchise fees, transfer and occupation taxes. The difference between such a fiscal system and the George Single Tax on the rental value of land as the sole source of public revenue, is too plain to require argument.

Vancouver is often referred to as a city operating under a Single Tax, but careful analysis of its revenues shows that only $80\frac{1}{2}$ per cent. of its receipts for strictly municipal purposes is derived from land and $19\frac{1}{2}$ per cent. from

other sources. These figures are practically identical with the ratio of real estate to personal property in Wisconsin, except that the term real estate as used here includes buildings and improvements. If provincial and dominion taxes be included in the Vancouver budget the result shows that less than 45 per cent. of the total is derived from land and over 55 per cent from other sources. Here again the ratio of taxes derived from land to other taxes is substantially the same as in Wisconsin if the \$25,000,000 contributed for the support of the federal government be included and buildings and improvements be excluded.

The cities of Vancouver and Winnipeg and of Edmonton and Calgary furnish a favorable opportunity for comparing the workings of the so-called Single Tax as against the general property tax system. Vancouver and Winnipeg are both commercial distributing centers, comparable in size and relative importance to their respective communities. The same is true of Edmonton and Calgary. Vancouver and Edmonton adopted an increment tax, exempted improvements and provided for the gradual abolition of the tax on personal property several years ago, while Winnipeg and Calgary still retain the old system. Yet there has been no perceptible difference in the development of these two groups of cities in respect to the number of building permits, growth of population, increase of property values, or general prosperity.* The same is true of Calgary and Edmonton. The so-called tax reform did not accelerate the growth or prosperity of the group adopting it, nor did the retention of the old system retard the progress of the other group. Like comparisons might be made between the Canadian towns which have adopted the Single Tax in partial forms and Tacoma, Seattle, Los Angeles and other American cities on the Pacific Coast. The opponents of the Single Tax may well claim, therefore, that so far as the principle has been applied in practice it has not produced the benefits claimed for it. On the other hand, its advocates may well reply that so far as tried it has not produced the disaster predicted, and more significant still, that it has never been tried at all in its entirety.

While the specific remedy prescribed by Henry George has found little acceptance in law, it does not follow that his teachings have been without influence. Undoubtedly his greatest service consisted in focusing attention on the inequalities in the distribution of wealth and in emphasising the paramount right of community as distinguished from private interest. The effect of his writings in this respect has been substantial and worldwide. It is shown in the conservation movement, the increased regulation of public service corporations, the greater interest in public health, old age pensions, workmen's compensation and other sociological reforms. Neither does it follow that the force of his teachings has been spent. The prospect of the adoption of the

*Canadian taxation authorities do not agree with this.—EDITOR SINGLE TAX REVIEW.

Single Tax in a settled community like Wisconsin with diversified industries and moderate-size land holdings is indeed extremely remote. But with the growth of public burdens, old methods of raising public revenue are bound to receive more critical attention. Within the last ten years taxes have increased about 100 per cent. throughout the United States and 106 per cent. in the State of Wisconsin. A substantial if not equal increase took place in the budgets of the European countries during the same period, and their expenditures since the war began are simply astounding.

In a recent statement the Chancellor of the English Exchequer informed Parliament that the present expenditure of Great Britain is \$25,000,000 a day, or between eight and nine billion dollars a year; that its deadweight debt is now twelve billion dollars as against three billion and six hundred million when the war began; and that at the end of another year the national debt of England would be twenty-one billion dollars, or one-fourth the total wealth of the country. He then added: "I don't think it is within the power of man to estimate what the cost of the war would be if it should last thirty-six months longer." The editor of the *North American Review*, commenting on this statement, estimated that if the European war should continue for three years more the national debt of Great Britain would equal one-half of the total wealth of the country. The expenditure in Germany, with an aggregate wealth less than that of England, is estimated at \$5,000,000,000 for the first year of the war, notwithstanding its enormous expenditures made in preparation. There is no reason to doubt that the expenditures of the other belligerent countries are proportionately large.

Interest and a part of the principle of these vast sums will have to be paid from a diminished economic fund, resulting from wholesale destruction of property and enormous loss in the productive human force. How shall they be met? Taxation of unearned increment is already well established in Germany and has been recently introduced into England, where great landed estates still exist. The income tax has been in force in both countries for many years and constitutes their primary source of public revenue. Can there be any doubt that these stable and fruitful sources of taxation, unearned increment and rental value, will have to bear an increasing share of these mounting obligations? The sullen feeling among industrial classes that they have heretofore borne more than their proper share of the public burden and the growing sentiment in favor of taxation according to ability to pay strongly point in this direction. To what extent the outcome may be ascribed to the teachings of Henry George cannot be definitely known, but that his voice and pen will have had some part in the result can hardly be gainsaid.

Henry George had just completed his fortieth year when "Progress and Poverty" was written. The remaining years of his life were full of intense and varied activity, but as they were largely devoted to the propagation of the doctrines enunciated in that book, and your forbearance must have some

limit, they should, and perhaps can be, hastily reviewed. The necessity of closer contact with his publishers brought him to New York in 1881, and led to the establishment of a permanent residence in that city on his return from Ireland in 1883. The following year was devoted to propagation of his doctrines at home. He wrote extensively and lectured in the leading cities of eastern Canada and the United States, including a closing address in San Francisco, where he was finally accorded the appreciation so long deferred.

Meantime the flame which had been kindled in Ireland had extended to Scotland and England, and he was invited to deliver a course of lectures in Great Britain in 1884. It is doubtful whether any single series of lectures ever attracted more widespread attention. The continued agitation for Home Rule under the slogan of "the land for the people" had aroused the tenant masses throughout the United Kingdom, and brought him qualified support from some of the liberal leaders. The spread of his teachings was so rapid and contagious as to call forth a constant bombardment of criticism from the Tory press, and provoke replies from John Bright, Thomas Huxley, Frederick Harrison, the Duke of Argyle, Arnold Toynbee, and a modification of the views previously expressed by Herbert Spencer in his "Social Statics." George had quoted from Spencer in support of his criticism of private ownership in land, and he could not but regard the later recantation as a surrender to temporary clamor, unworthy of a philosopher. He accordingly prepared and published a reply in pamphlet form, under the title "A Perplexed Philosopher," which is one of the most spirited and sarcastic products of his pen. The Duke of Argyle also attacked his teachings in an article in the *Nineteenth Century* and in due course George replied in the same magazine. These articles were later combined and published in pamphlet form, under the title of "The Peer and The Prophet." The argument follows the same lines pursued in "Progress and Poverty," but with more concrete application to the Duke's criticism. Both articles are exceedingly well written and rank among the best specimens of dialectics. Nevertheless they failed to excite the interest or attract the attention of his former and more exhaustive book.

Henry George had now reached the zenith of his fame. His name was a household word throughout the English-speaking world. His book had been translated into German, Italian and French, and had found its way into Russia, Japan, China and remote Australia. The author was in constant demand for lectures, pamphlet and magazine articles. He wrote successively for the *Overland*, the *Political Science Monthly*, the *North American Review*, the *Nineteenth Century*, and *Scribner's*. Clubs and societies were organized, newspapers founded and endowments created to promote his teachings. Within ten year's time the bibliography of Henry George and the Single Tax probably exceeded that relating to any other work on economics, not excepting Adam Smith's famous "Wealth of Nations." Like Byron, he awoke one morning to find himself famous.

While the economists still opposed him and the conservatives bitterly attacked, he was idolized by the common people, and it is significant that throughout the heated controversy the purity of his private life and sincerity of purpose were never assailed. Among the great names who deemed his teachings worthy of respectful treatment, in addition to those mentioned, were Allan Thorndyke Rice, Stephen D. Field, Wallace Abbott, John Morley, and Chief Justice Coleridge of England, Count Leo Tolstoi and the eminent Belgian economist, Emil de Lavaleye.

In 1891 Pope Leo the Thirteenth issued an encyclical on the conditions of labor, which was generally regarded as an attack on the Single Tax and George's teachings, although neither was especially referred to. George replied in an open letter to the Pope, reviewing the arguments previously presented in "Progress and Poverty" and elaborating his theories on the rights of labor. When the article was completed, it was combined with the Pope's letter and both published simultaneously in England and America, under the title "The Condition of Labor." The pamphlet was widely read at the time and was soon after translated into Italian. That it served a useful purpose is indicated by the result of the concrete case which gave rise to the controversy. Dr. Edward McGlynn, a prominent Catholic priest of New York, had previously been suspended from his priestly office by Archbishop Corrigan for endorsement of George's theories. His subsequent reinstatement by order of Pope Leo without requiring a recantation of his views, was accepted as an acknowledgment that the George teachings were not in conflict with the doctrines of the Catholic church.

"Progress and Poverty" early attracted the widespread attention of Australia and New Zealand, where the acquisition of land in large areas by foreign capitalists was practised on a large scale. In 1891 the author was invited to visit that country and deliver a course of lectures. He made it the occasion of the third visit to England and a trip around the world, reaching Australia in 1892. He had visited Melbourne in 1857, at the age of sixteen, on his first voyage from home, and the marvelous changes which had taken place in the meantime in the development of the country formed a favorable background for reflection and illustration. He made free use of this incident and of the economic changes then in progress. The trip added to his reputation as a platform speaker and demonstrated the world-wide reach of his fame. His course through the provinces was nothing less than a triumphal march.

George's philosophy naturally led to free trade, and he had long contemplated a simple handbook on the subject for the use of workingmen, which he now set out to prepare. Notwithstanding frequent interruptions the book was completed in 1885, under the title of "Protection or Free Trade." It was widely referred to during the tariff campaign of 1892, and in the later debates in Congress, and is probably the only book which was ever incorporated into the Congressional Records in full as an argument against the protective system.

Political life had little attraction for Henry George, but he regarded official station as a favorable coign of vantage for the propagation of his ideas. The politicians did not overlook this circumstance, nor his extraordinary influence with the laboring masses, and repeatedly endeavored to secure his cooperation. These proposals always implied a modification of his views, or at least greater moderation in presenting them, but to all such overtures George turned a deaf ear. While this so-called "impracticability" lessened his standing with the bosses it greatly increased his popularity with the masses, a fact which the politicians could not ignore. He was accordingly invited to participate in the tariff campaign of 1884, and true to his habit, made an out and out free trade speech without compromise or apology. The address won the favor of the audience, but created a panic among his companions on the platform. Such plain speaking in a political campaign was contrary to all established precedent, and he was accordingly notified that his services were no longer required.

Similar experiences had frequently occurred before. When he was writing his pamphlet on the land question a convention was held to revise the California State Constitution, and he was nominated by the Democratic and Workingmen's parties, which seemed equivalent to election. This was the era of Dennis Kearney's ascendancy in that State, and when George was informed by the party committee that the delegates would be expected to follow Kearney's leadership and vote as he advised, his quiet and firm refusal led to the selection of another candidate. When he was nominated for mayor of New York, he was notified by a representative of Tammany Hall that he could not be elected mayor, and if elected, would not be counted in, but that if he would withdraw from the contest he would be nominated for Congress in a safe congressional district and his election assured without effort on his part. The proposal met with the same fate as the leadership of Dennis Kearney. During the same campaign when an enthusiastic supporter introduced him to a meeting of workingmen as the laboring men's candidate, he sharply replied that he never professed to be the special friend of workingmen, and desired no special privileges for them, but on the contrary, stood for the equality of all men before the law.

Notwithstanding these repeated refusals to compromise his convictions, in 1886 the workingmen of New York forced his nomination for mayor of that great city, although he had been a resident for less than three years. The brilliant and exciting campaign which followed attracted the attention of all parts of the country, and while Henry George was defeated by the Democratic candidate, he received a handsome endorsement and completely outdistanced no less distinguished an opponent than Theodore Roosevelt.

He had long cherished the hope of writing an exhaustive work on political economy, and entered upon this task upon his return from Australia in 1893, but failing health and frequent interruptions delayed its progress and it was

left incomplete at his death. Constant and exhausting drafts upon a constitution never over strong proved too great a strain upon his energy and now began to tell upon his health. A winter in Bermuda improved his condition, but he never recovered his former strength. The old-time fire was gone. In 1897 he was again nominated for mayor of New York, and accepted the candidacy, notwithstanding his declining health. It was during the progress of this campaign, and at the close of an exciting meeting, that a sudden stroke of apoplexy interrupted his labors and terminated his career a few days later. The grim reaper found him, like Cyrano de Bergerac, with sword in hand, fighting the evils of injustice and cruelty with his latest breath.

The spectacle of a man of humble origin and limited opportunities rising to place and power is not uncommon in American history. But such rise is generally traceable to influential backing, the espousal of issues temporarily popular, or the effect of a striking personality. None of these wholly explain the career of Henry George. He was of small stature, trim and compact figure, with a refined and intelligent face, but deficient in emotional expression,*—an agreeable, but not particularly prepossessing presence. His expression became ennobled by thought and struggle in his later years. In his normal relations with men he was reserved and dignified, but seldom rose above the mediocre in manner or speech, and was wholly devoid of the spell of magnetism which strong personalities exert. He derived no advantages from rank or station. On the contrary, all the influences of wealth and power were arrayed against him. It is true that his teachings offered a ray of hope to the downtrodden and oppressed, but they are seldom able to reward with prominence or fame. By what spell then did this obscure printer, unaided by the learned, the wealthy or the great, attain such prominence in his time and acquire such hold upon the confidence of his fellowmen? Partly by the magic of his pen, for he wrote with rare and persuasive eloquence, but primarily by the sincerity of his motives and the range of his sympathies. The consecration of his life to the service of his fellowmen was complete. The vow made in the streets of New York, already quoted, was no idle boast. While not demonstrative in the presence of individual suffering and more concerned with abstract principles than with concrete cases, his heart responded to the cry of suffering and distress the world over. To him humanity was greater than individual or class, than creed or country. Man was always more than money. The beachcombers on the wharves of San Francisco, the outcasts in the slums of New York, the hopeless coolies of India and the starving fellahin of Egypt were alike the objects of his thought and care. Like Abou Ben Adhem, he loved his fellowmen, and the passion of his life was to serve and help them. Loyalty to that passion and sincerity in his

*It is not easy to understand just what this and the language following imply. As a platform speaker George was singularly magnetic.—EDITOR SINGLE TAX REVIEW.

efforts are the key to his life work. This is the quality which came to be recognized toward the close of his life, and which united the press of three continents in pæans of praise when he died. He was called a tribune of the people, an incorruptible leader, an evangelist, who taught and believed in the fatherhood of God and the brotherhood of man. His life will long be an inspiration to the young and an example for the mature. He was an outstanding figure in the history of his time.

He died on the 27th day of October, 1897, at the age of fifty-eight. His funeral was one of the most remarkable and impressive ever accorded to an American citizen outside of official station. Thousands of the poor and oppressed thronged the city hall, where his body lay in state, to pay their last tribute to his memory. At the funeral services, befitting a potentate, Dr. Heber Newton, his life-time friend, recited the ritual they had repeated together as boys; Lyman Abbot recounted his honesty and matchless courage; Mr. Crosby his civic virtues, and Dr. McGlynn the pulsing and universal sympathy that animated his life. As the body was borne to its final resting place, a countless throng of sympathizers, from all walks of life, wound its way past the Fort Hamilton home, his sole possession at the close of a life of labor and service. He sleeps in Greenwood Cemetery, under a simple stone, erected by admirers in all parts of the world, inscribed with words taken from his first book:

"The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be it never could have been obscured; but it will find friends, those who will toil for it, suffer for it, and if need be, die for it. This is the power of truth."

This also, may we not add, is too often the checkered fate of him who strives for its attainment.

GOLDEN MAXIMS.

By JAMES BELLANGEE

The man who has more respect for authority than logic is determined to be the same kind of a fool that others are.

One is sometimes tempted to think that those who believe in a hell are ambitious to add to its tortures.

He who justifies his action by citing like action of others discredits his ability to judge for himself.

Even among bad institutions those are most effective and successful that are constructive.

The rich are greatly concerned about the appetites of the poor.

THE DEVELOPMENT OF OUR COUNTRY

**ADDRESS BY THE HON. LLOYD FLETCHER BEFORE THE TEXAS
FARMERS' CONGRESS, AT AMARILLO, TEXAS**

Somebody has said, and it seems to be generally ascribed to Emerson, that: "If a man make a better mouse trap than his neighbor, though he build his house in the woods, the public will make a beaten path unto his door." The same might be said of a country. If you have a better country, one offering more opportunities than your neighbor, though you build your house in the woods, the public will make a beaten path unto your door. In order to develop a country there must be people to settle and make homes in that country. There must be a country with sufficient resources open to settlement to employ and maintain that people. If we desire to settle and develop our country we must be able to assure people that conditions are better here than in the places where the prospective immigrants reside. We must be able to offer them more and better opportunities than they find at their present places of residence.

The greatest opportunity that man can give to man is the equal enjoyment of the lands of his vicinity; that he will have the opportunity to use and occupy the vacant lands of the community wherein he resides; that the people who have no lands may be accorded the privilege of applying their honest efforts to the productivity of the unused lands.

In this country we have the lands—millions of acres. Land that is ready for the plow—land that is ready for the home. But the plow is rusting and the homes are few. Lands everywhere that wait for the toiling and willing hands of the teeming millions. Yet our lands lie idle, and the hands are still. "We have acres wanting hands; and there are hands wanting acres."

I can remember when a few dollars would have purchased an entire county of our State, and I am not an old man either; and I can remember when a few dollars did purchase an entire county of our State. Now our lands are valuable and the price is high. You ask me why I did not purchase an entire county and grow rich as the county was settled; and I ask you in return if you would have been the better for it, and if the people of this county would have been the better for it. There are fewer people in those counties where such purchases were made than where they were not made. And there are fewer products raised and placed on the people's market to feed the world with than in those counties where such purchases were not made.

Let us take the case of the White Deer Land Company, which owns the fairest part of three of our sister counties. Five hundred thousand acres of the richest lands of our country were given by one of our Legislatures to a railway company as an inducement to enter our State. Not only that, but the land was exempted from taxation for twenty years. The railway company sold this land to the said land company for about fifty cents per acre, together

with the tax exemption. The land company leased these lands to cattle companies for about four cents per acre, which yielded them an income of about eight per cent on their said fifty cents per acre investment. Yet they paid the State of Texas not one cent in taxes. When the twenty year tax exemption period had expired, this county had increased in population, and the people had built up the communities adjoining these lands, until the said lands of the land company were worth four dollars per acre. Thus up to this time the land company had not only received eight per cent on their investment, but a profit by way of increased values in these lands of eight hundred per cent. The land company then took its lands away from the cattle companies, and placed about every fourth section on the market. But this is not all. After the company had sold out the land thus placed upon the market, it offered a few more sections upon the market at an advance over the last price named. They have continued this system until the sections remaining unsold have now reached a price of twenty dollars an acre, a figure that the company never dreamed it would reach. Thus the company has not only sold these lands to settlers at this advanced price, but they have used these very people, and their industry, to create more values on the lands remaining unsold; and they did this without the consent of these people, and it would seem without their knowledge, for now when the people undertake to purchase more lands for farms and homes they learn that their own presence and industry have worked to their disadvantage. The lands have gone up steadily in price in proportion to the increase in population in those communities; and indeed far exceeding the proportion.

Not only have these people added values to these vacant lands of the land company, already made rich by the presence and industry of the population, but the people, themselves forced and compelled by the rest of the people of this State, have taxed the lands they purchased, which was entirely reasonable and proper, but they have also taxed every sod upturned, and every improvement on their lands, and every item of personal property they hold, thus paying a treble tax, while the land company paid only a Single Tax, and that on much smaller valuation because their lands were unimproved and held for speculation only. Thus you see the rich land company has the benefit of a Single Tax, while you have not. The land company pays no improvement tax; its lands are unimproved and held for speculation. It does not intend to improve them; it does not intend to do anything with the said lands that will not enhance their value. You are not only paying the greatest burdens in taxation; but your own presence and industry, and the people that you induce to come to your community will create more unearned value on these vacant lands. And your children and your children's children will suffer the iniquity of buying lands, the value of which they created themselves, at a figure which will require the flower of their life to free from the unearned value they will be compelled to pay the land company for the same lands.

Further do I call your attention to the fact that the owners of these vacant lands do not reside in your communities; neither do they reside in your State. Nay, the beneficiary of these lands reside not even in your nation, but has his abode with the Lillies of France. Your brawny hands and sun-tanned faces are strangers to him. He dreams of the dollars you make for him; but not of the hardships you suffer in sending his gold across the water.

Another significant fact I call to your attention. You have never heard of improvements increasing in value because of the presence and industry of people in the community where these improvements are located. The increased value goes to the land, and not to the improvements. Then why not let the burdens fall on that which receives the greatest benefit? And while the land is in the hands of the speculator, let it at least share a part of the burdens of taxation in proportion to the benefit it, and its owner, receive, from the community for whose support the taxes are necessary. You are not doing yourselves justice by allowing the speculator to take all the values you create, and that while you are paying a treble taxation and he a single taxation.

Speculation in land can do nothing and will do nothing save increase the selling price of lands. High land value never built up any community or country. If it did, why not form a club for the purpose of increasing land values, and place the first price to be received at five hundred dollars per acre. It is evident that such a move would only retard development. It would be an absolute prohibition against the locating of people upon the lands as home purchasers. The higher the land the more the speculation; and the more the speculation the higher the land. In countries where the lands are the highest we find that fewer people own even a home. We find more tenants. We find there the richest people; and we find there the poorest people. We find great palaces and ragged hovels. People reveling in luxuries, and people in abject poverty. People owning more land than they can traverse in a day; and people without a place to lay weary heads. Land of high value will not raise more grain, nor graze more cattle, than it would if its value were low. It makes no difference how low you value the homestead, it will support the family just the same as if you should place the value high. But it makes a vast difference what value you place upon the land when you purchase a tract for a homestead.

Before you can build up a country you must first remove the land speculator. He is a drawback to your community. He holds his lands out of use, and you are compelled to go around it to find a neighbor. You might as well have a hole in the ground as that much land, for all the good it does your community. The land speculator takes out and puts nothing in your community. If he buys your land at thrice its value, he still does nothing for your community, unless you want to put the community out of existence, for as soon as he has paid you the gold, you move out of the community with it, or buy out your neighbor who moves away with the same gold, and it is gone forever.

I met a preacher a while ago, and in talking to him about speculation in lands, he asserted that the land speculator is a useful citizen. The preacher, of all men who should raise his voice against undeserved poverty and iniquity, when asked what benefit a mere land owner could be to a community had the temerity and the foolishness to remark: "Why, he is holding the land for future generations." For future generations, when thousands of the present generation are starving for the use of land! As if land would be dissipated, or its usefulness destroyed by a sane and proper mode of cultivation!

Do you not think that your sparsely settled communities would settle much faster if you had cheaper lands? Lands that a poor man could buy? Do you not think that you could have better improvements in your community if your settlers did not have to pay so much for land, which would leave them more money with which to erect improvements? Why tax a man because he improves and beautifies his lands and your community? And why favor a man because he fails or refuses to improve and beautify his vacant lands?

We need better schools; better public improvements; better highways—but not better highwaymen. We need a few paved highways across our country. Now is the time to launch your campaign. Why wait until you are old and feeble to improve your community? If you want to develop your country and to do a real service for humanity, do something to make it unprofitable to hold lands for speculation. Do something to place these unused lands in the hands of the industrious and laboring people. Do something to increase the number of home-owners; and do something to decrease the number of landlords. A renting tenant can have but little interest in your community, for his stay depends upon the will of his landlord. To-morrow he may be required to move from your community and leave the associations of his childhood behind. There is no inducement for him to improve and beautify your community. His stay with you is more uncertain than life, because a single landlord can move him away.

Again, by allowing speculation to run riot in your community which you would have settlers occupy and develop, you allow its land value to increase to a point that prohibits the laboring people of your community from occupying it. Thus they are forced to the centers of population to compete with other laboring people who have no lands. As a consequence the occupations of life are crowded; wages are lowered, or the cost of living increases without the needed increase in wages. Strikes are declared, and the commerce of the country is jeopardized. Poverty, suffering and crime is the inevitable result. If you want to develop your country be Single Taxers. And if you want to help the laboring man be Single Taxers. The land speculator already has the benefit of a single tax. You need all the help you can get. Why not then invoke the great principles of the Single Tax, and remove the land speculation, and the temptation to speculate in land? The Lord's Prayer does not teach us to withstand temptation, but it teaches us to pray to be delivered from evil and to be led not into temptation.

"THE SOUL OF THE SINGLE TAX MOVEMENT"

(For the Review)

By ELIZA STOWE TWITCHELL

"The Single Tax Movement in the United States," by Arthur Nichols Young, is an exhaustive history of the inception, trend and present status of the Single Tax in the United States—what its various organizations and some of its leaders have accomplished. This book has been ably reviewed, but neither the book nor its reviewers have fully accounted for the religious enthusiasm of early disciples, or the effect of this upon the movement.

Some historians have tried to account for the rise and influence of the Puritans by depicting only one side of their characters and principles—their intolerance, superstitions, narrow creeds; their stern inflexible martyrdom for what they deemed to be the natural right of men to worship God according to the dictates of their own conscience. If this were all—if there are no natural rights—how are we to explain their influence in shaping the character of New England for two hundred years? Do not the history of their early struggle, and the sight of their landmarks still inspire to liberty?

Dr. Young is correct in saying that the early emotional stage was heightened by the popular unrest of that time. There was a hunger to find a way out, a longing for light and knowledge, as well as an instinctive trust in the leadership of Father McGlynn and Henry George. Then, too, their abstract theories about "doing away with private property in land," and "making land owners bear the common burden," were taken far too literally. But had this been all, the Single Tax movement would long since have met a lingering death as emotion subsided. Either these people were deluded theorists, wild visionaries, and hero worshippers, or they did behold a truth that the leaders were able to make clear to only a few. Yet many who saw the light, but obscurely, believed in it, and quietly handed it on and on, and when the time is ripe for it, they will stand and declare themselves.

Was it for a little tax reform, or for the overthrow of privilege that Tom Johnson turned from the greedy pursuit of money-making to the thankless task of city building? Was it for three-cent car fares that he gave so freely of his means, his energies and the best of his life?

What kept Charles Bowdoin Fillebrown twelve years giving banquets to hundreds of guest at \$1.50 a plate, all at the expense of the Massachusetts Single Tax League, asking only that each guest, after partaking of the feast, would listen, weigh and ponder the subject as presented by the speaker of the evening?

Abstract theories about taxation will in time effect reforms, but to effect a revolution in the principle of taxation, men must be shown that this

principle broadens liberty, harmonizes with and defends the rights of man. The Single Tax principle not only does this, but it has a religious side as well, and this accounts for its emotional nature. It reveals the Fatherhood of God and the Brotherhood of Man. Thousands, who seeing the want and misery in the world had lost faith in God, yet, by an understanding of this phase of the subject, they not only regained their faith, but came to realize the civic responsibilities that must flow from believing these to be facts, and not mere abstractions.

Says Henry George: "It is not for an abstraction that men have toiled and died, that in every age witnesses for liberty have stood forth and martyrs of liberty have suffered." These vital themes—Liberty, Human Rights, Brotherhood—these were and still are the soul of the Single Tax movement. To leave them out of its history, aye! out of its propaganda, is to resuscitate a body without a soul.

True, this vision was so new that it required minds capable of the broadest generalization to grasp it; even then, the pictures must be held steadily before the reason, 'till the higher intuitive faculties, aided by reason, could pronounce them true, and not hallucinations. This once done, no amount of ridicule, abuse, weighty authority of the schools, or prevailing custom or opinion could weigh against their clear splendor and importance to mankind. Men stood ready to give all for them. Such is the power of truth. The clearness and completeness of the disciple's vision constituted his initiation, blessing him with courage to proclaim it at whatever cost.

But alas! words are such misleading things, that the wonder is we dare make use of so many. It was one thing to see the whole vision, quite another to show it to others, especially in an age hardly ripe for it. The proof of this is that after thirty years of propaganda, men of learning can say, as does Dr. Young, "I can see no difference between socializing the land and socializing its value." This statement alone proves that the writer has not yet grasped the soul of the Single Tax movement.

Neither is the fault wholly with men of learning, for did not Henry George himself say, "Who wants the orange after the juice is squeezed out?" and also, "To take away the land value is virtually to take away the land;" yet no one knew better than George, that even were the whole market value taken, the land would remain and be as valuable for farms, building sites and transportation as before, and title deeds more secure.*

Thomas G. Shearman, the eminent lawyer, said, "When taxation is levied exclusively upon ground rents, every man will have, for the first time in history, an absolute and indefeasible title to his property." Yet—both Henry George

*The illustration sought to make plain that no landlords would care to hold land as against the people's demand for its use, and that the payment of its value to the people would leave landholders in possession of a quite harmless privilege—EDITOR SINGLE TAX REVIEW.

and Father McGlynn attempted to put their vision into words by these statements, about common ownership in land, and some of their disciples still follow their example. It was the writings of George that made clear what thirty years ago was very confusing—the great difference between land and its value.

It is a great adventure when divine wisdom permits mortals to behold the light of a great truth never before given to the world. Sometimes it flashes out with great brilliancy, then dies for a hundred years, only to be born again in the brain of another mortal, and in an age more ready to receive it. But we mortals are not altogether to blame for our mortal mistakes. Rather, the marvel is we do as well as we do, that our courage and zeal continue in spite of misrepresentation and indifference. The general belief today is that everybody now knows all about the Single Tax: "That it's the George Idea about owning land in common." That settles it.

Dr. Young accepts, without question, the prevailing opinion that, unlike George, Shearman's work was purely fiscal, thus overlooking their unity of purpose, discovery and reliance on a law of nature.

SHEARMAN AND GEORGE CONTRASTED

George and Shearman, separately, studying the subject from two opposite points—one seeking the best method in taxation, the other the cause of poverty—arrived at the same remedy—"Tax land values."

Moreover, each declared his remedy impregnable, because it rested upon a law of nature. One called it "Nature's Tax," the other "Nature's Law of Justice."

Scholars should re-read diligently Chapter IX, in Shearman's *Natural Taxation*. He shows lucidly that his belief in the Single Tax does not rest upon any human hypothesis, but on a law of nature, working constantly and invariably. He says: "We may be sure there is a Science of Taxation, and that nature has much to say about it, if we would only listen to her voice."

Again, "Nature's tax, when paid to the State, is called a tax; when paid to private individuals is called ground rents."

"No sane man pays too much rent. He pays no more than some other man is willing to pay for the same privileges. He gains a certain profit out of that site that he could not gain elsewhere. He receives it, he pays for it, so it, in reality, is no tax at all."

Henry George taught the same, that every one would pay a tax (to the State through a landlord) in proportion to the civic privileges received, and when these sums were distributed in civic benefits, all would enjoy them equally. So it would be in reality, no tax whatever, but a pension for everybody, landlords included.

The closing chapters of Dr. Young's book are sad reading—a history of

seeming failures; of attempts to induce localities to try small doses of sugar-coated Single Tax, before knowing what was being taken.

J. J. Pastoriza, of Texas fame, has said: "I am firmly of the opinion that any propaganda short of a full preachment of its gospel is futile, leads away from the Single Tax, and makes its final achievement more difficult." Because this preachment was not full at some legislative hearings, it gave the opposition a chance to pettifog, and so belittle a great truth. Dr. Young gives the following argument used by the opposition at a hearing in New York:

"Before trying this experiment, we must know which sections of the City, which types of property, which economic classes would pay greater taxes and which smaller, were land to be taxed at a higher rate than buildings." When Newton saw the apple fall, had he waited to investigate all other kinds of apples, other trees, the weather, seasons, times past, present and future, it is doubtful if we would yet be able to believe that the law of gravitation can be known to exist upon planets where scholars have never set foot.

In view of the fact that the Single Tax movement, of late years, seems in danger of losing its soul by drifting away from its full gospel, and thus becoming a mere fiscal reform, the writer ventures to attempt its revealment by a brief word picture.

THE WHOLE VISION

Let an apple represent the value of the wealth that was produced in the United States last year. Cut a slice of one-fourth* off the top of the apple to represent the amount taken in taxation by government, (local, State and federal) from labor, capital and ground rents.

Now divide the remainder into three equal parts. Let one third represent the amount going in distribution to economic wages; the second portion that going as profits to capital, and the third, the value going in distribution as ground rents.

Labor and capital have produced the whole apple; but when its value is distributed and each finds his portion to be less than one-third, each feels he has been robbed. So he has, but the true robber is ground rents, or what is called "privilege."

Because the larger portion of ground rents go in distribution today to a few capitalists, privilege is confused with capital, and labor is continually striking at what it believes to be capital. But real capital—capital that owns no privilege, is receiving comparatively as small a portion of the apple today as labor. Could both know by whom they were being robbed, and how vast were the sums annually taken, they would laugh, or blush at their foolishness in regarding each other as enemies.

*Authorities do not agree that the amount taken in taxation constitutes as much as one-fourth, some placing it as low as one-tenth. This, however, leaves the argument here untouched—EDITOR SINGLE TAX REVIEW.

THE NATURE OF GROUND RENT OR PRIVILEGE

Wherever labor and capital are producing wealth with ease, and in great abundance, aided by quasi-public utilities—there arises a value over and above the joint products of labor and capital—a value of privilege. Where industrial and commercial privileges are great, land values (ground rents) are high, where small, there are little or no land values, or would be none, were it not for land speculation.

The whole question of taxation; of poverty; of a privileged and an unprivileged class; of a just or an unjust distribution of wealth can be narrowed down to this—to whom does this one-third portion of the apple belong? Everybody knows now that land values are produced by all collectively, that they are a social product, and therefore, by right, belong jointly to all the people—landlords included. Were landlords to retain enough ground rents to pay them amply for the labor of collecting, and pass the remainder on to government—to the people—the producers of wealth would receive in distribution the whole apple, and there would be no tax burdens whatever. The land would not be owned in common, but land values would be enjoyed in common. Ground rents, which, as Shearman says, “are no taxes at all,” would pay amply for all governmental expenses.

That value, which, by a law of nature, is created by all, would be distributed to all, and the law of justice—equal rights and equal privileges—would soon produce a civilization of continuing peace and prosperity.

Landlords forget that they are laborers and capitalists, as well as landlords, and as such, they are being robbed by the one-fourth slice off the top of the apple. Were they relieved of all taxes except those on ground rents, even though these were doubled, many landlords would pay less taxes than now; most would pay no more, and privilege would be distributed equally, instead of going, as now, to a few, who use it to purchase more capital, own more industries and control governments, thus making the production of wealth and its unequal distribution of much more importance than the production of free men and free opportunities to labor and capital.

But this is by no means the whole vision. It cannot be told. The picture is too bright to be believed. It must be felt by each reader's sense of justice. This picture fails to show how, by this method, wealth would be enormously increased; how wages would rise and profits be multiplied.

Superstitions about the protective tariff and ignorance that our present system of taxation is not only wrong in method but wrong in principle; these alone—superstition and ignorance—are preventing the overthrow of a system of taxation that today burdens every wheel of industry, and taxes the many to enrich a few.

In every branch the work of science has been to overthrow superstition and dispel ignorance by positive knowledge. Inasmuch as the Science of Political Economy deals with the most vital problems of our day, its positive knowledge must bring to mankind the greatest of blessings. Its truths lead

away from lawless anarchy, poverty and war, to the sure and certain knowledge of how to expand and cultivate our community of interests, so that soon, very soon, there must dawn a new age of lasting peace and universal prosperity.

One object of this paper is to dispel the prevailing opinion that the Single Tax is merely a treatment of the land question. On the contrary it deals with the laws of rent and wages; reveals the distinction between capital and privilege, and shows how the latter can be diverted from its present monopolistic channel, to its natural flowing for the enrichment of all.

The word picture aims to show the Single Tax as a whole, because, not until it is thus broadly seen and understood,—not until some glimpse is caught of its soul—the harmony of its co-operative Fraternity, the beauty of its Justice and inspiration of its Liberty can one live to work for its achievement.

However, let no one infer from this, that its end can be attained at once. Practically, it can come only by degrees, by gradually lessening all taxes upon labor and capital and correspondingly increasing them upon ground-rent privilege.

TAXING PUBLIC UTILITY CORPORATIONS

(For the Review)

By **GEORGE WHITE**

The subject of more thorough taxation of public utility corporations is an issue in New Jersey and other States this year, and proposals for heavier taxation of such corporations are not only receiving much popular support, but also are pushed to the front by many radicals who feel at liberty to be even in advance of public opinion. Among these are prominent advocates of the concentration of taxation upon land values, to the exclusion of taxes upon forms of personal property or products of labor—able and intelligent men, who have studied political economy and have sound ideas on the incidence of taxation. It may be considered certain, public utilities will be owned and operated by public authorities, and taxation of them will necessarily be abandoned, but in the meantime there should be clear thinking on the subject of the terms on which these corporations are or may be allowed to exist and do business, and some consideration of the facts may be thought timely.

The primary and natural attitude of the people toward public utility corporations would seem to be one which would seek to give them, as nearly as may be, the opportunity of serving the people as well at as low a cost as would be the case if the service were publicly owned and operated. To place in the way of this any obstacle would appear unwise, and to lay upon these corporations any burden unnecessarily would, to an extent, defeat the objects desired. The quality or extent of service, and the charge or rate for it, must be affected more or less seriously by every restriction require-

ment and every financial contribution demanded from the companies. Manifestly, and beyond argument almost, it must be perceived that any taxes upon the property, franchises or earnings of utility corporations must tend to increase the cost of operation and thus, adversely to the interest of consumers or patrons, tend to increase rates or charges. The experiments so far made in the regulating of charges by public authority have demonstrated this. Wherever there is a "show down" between the regulators and a utility corporation the situation has to be met with a decision as to the taxes currently levied, and it is found necessary either to allow a higher rate of "profit" to cover taxation, or to allow a deduction of taxes as operating costs, just as much as the items of cost of labor and materials. In the arrangements made in New York City regarding the dual ownership of subways, it was expressly stipulated by agreement of the city with the parties who should build and operate, that taxes should be so deducted. In the case of a company which has tunneled the Hudson River, it was openly proposed that the fare would be reduced if no taxes were levied upon the tunnel. Thus any taxation of public utility companies must be considered as finally payable by patrons, and to continue to tax the companies or to propose to tax them more heavily simply means for a burden to be continued or increased not on the companies, but upon the people they serve.

So far as the tangible property of utility corporations is concerned there should be little question among Single Taxers but that it should be absolutely free from taxation, whether or not all products of labor are exempted from general taxation. Such exemption can be advocated upon the same grounds as the exemption of any personal property, with the added claims that this utility personal property is in the first place dedicated to a public use, and in the second place can only be taxed with the result of increasing the fares or rates necessary to be charged to the public.

As regards the franchises of these corporations a different line of thought is necessary. If taxes are to be levied upon the companies because of the value of their franchise, or because of the special rights they have to occupy to some extent the public highways, and if even this taxation, in the final analysis, must be considered as a cost of operation, to be met by receipts from patrons, that first inquiry must be a reason, not for taxing the companies, but for taxing indirectly the patrons of the companies. It is all very well, on the stump or otherwise, for orators to propose boldly to tax utility companies upon their franchises to the sky limit, but such proposals or protestations would have altogether a different flavor if it were frankly acknowledged that such taxation, no matter how drastic, not only must be paid by those who patronize the companies, but also should be so paid. It would be a curious thing to hear an audience of the common people vociferously applaud proposals to tax them for the franchises they have

given or for a use of the streets made as they use gas or electricity or ride on trolleys.

Must the conclusion then be that no taxes of whatever kind shall be levied upon public utility corporations directly and upon their patrons indirectly? Not necessarily. An argument may be made that there is a more or less wide distinction between walking upon the streets or riding in ordinary wagons and riding in trolley cars, or making use of a valuable easement in the public streets represented by the privilege of having wires or pipes laid for the receipt of gas or electricity. Such special use of public property, it may be said, is a real estate "occupation or use," a special privilege to be paid for by those who avail themselves of it, and thus properly enough to be collected from the users by any representative of public authority or from any who stand in the relation of lessees from such public authority. Such payments by utility company patrons would be, it may be claimed, simply rent for a special use of the streets, to be collected in the first place from the companies and finally recouped by the companies in the rates or charges to patrons. It is by no means sure that, if this situation was freely and frankly made clear to the people, there would be popular objection to the levying of some kind of tax upon utility companies. It seems reasonable to believe that the ordinary citizen would be willing to have a tax levied upon a trolley company, for instance, with the full knowledge that such a tax was a payment for the use of the streets and finally payable by those who in riding in the cars actually make the special use of the streets for which the tax has been levied.

Furthermore, this proposal is not at variance with the idea that public utility companies should have the same opportunity of giving good service at as low a cost as would be possible under municipal ownership and operation. Even under municipal ownership it might easily come to be considered proper to make the rates or fares high enough to include a payment by patrons for a special use of the public streets, this "rent" forming a surplus from which in part general municipal expenses could be met.

Thus there would, in either case, come to the community an income from public street easements, as calculated by Thomas G. Shearman in "Natural Taxation."

As to the form of taxation on the companies, a definite tax upon gross receipts would seem to be the simplest manner in which to collect what is due. Then all would know that a definite portion—say five per cent—of all payments to utility corporations would represent a contribution to the public treasury, and no question would arise as to net earnings or the problematical value of franchises.

Under this rule matters would be much simplified, and a way would be clear for public rate-regulating authorities to insist on the lowest rates and fares for public utility service.

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CONFERENCE OF THE NEW YORK STATE SINGLE TAX LEAGUE

FIRST SINGLE TAX CONFERENCE TO BE HELD WITHIN UNIVERSITY WALLS

It was 10:30 A. M. on Saturday, Nov. 11, that the Fourth Annual Conference of the New York State Single Tax League was called to order by John J. Murphy, in the Chapel of the University of Syracuse. Mr. Murphy introduced Prof. Roman, of the Department of Economics, who said: "We feel highly honored to have your organization meet here. We have long felt that Henry George's works demand a fuller consideration than has yet been accorded them by the universities. The students of economics in this university, numbering between three and four hundred, are making a special study of these works. We use from sixty to seventy-five copies of "Progress and Poverty." We go through it book by book, page by page. I know of no institution of learning that gives six solid weeks to the study of Henry George. The testimony of the students is that it has brought them into contact with a great man." Prof. Roman paid a compliment to the *Public*, of Chicago, which he said was read generally by the students.

Mr. Murphy expressed his pleasure at Prof. Roman's address, and said the character of the reception marked one of the most interesting incidents in the history of the League. It was the harbinger of better things that the university takes the attitude it does. Mr. Murphy spoke of Prof. Oppenheim, author of "The State" and teacher of economics in the University of Berlin, who had said that a German translation of "Progress and Poverty" was the first book placed in the hands of the fourteen hundred students. Mr. Murphy gave an interesting analogy of an aeroplane and the view from it of a great city. The occupant of the flying machine sees the outlines, the threading avenues, the main thoroughfares. Reading Henry George gives us a like view of the great social question. Mr. Murphy spoke of "Progress and Poverty" as the one book, more than any other, that justifies the ways of God to man.

Papers were now read as follows: Local Propaganda, by Miss A. Youngman, of New York City (read by C. F. Adams). The work in Buffalo, by T. H. Work (read by E. S. Doubleday). The work in Cattaraugus County, by Mrs. Bradley (read by Byron Holt). Mr. Doblin presented his financial report which was adopted as read, and Mr. Miller read a telegram of greeting to the Conference from Thomas H. Work, of Buffalo.

Many members of the Economic classes having filed in Chairman Murphy interrupted the proceedings to make a half hour's exposition of the Single Tax. On its conclusion Rev. John F. Scott read H. A. Jackson's report for

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Erie County and Mr. Clarke, of Cleveland, N. Y., spoke humorously and entertainingly on the subject of Personal Contact Propaganda.

AFTERNOON SESSION

Mr. Lustgarten called the Conference to order, which now listened to reports from Mr. Doblin and James F. Morton, Jr. A map of the State was exhibited to the members of the Conference with pin points indicating the many cities and towns visited by Mr. Morton in his lecture tours, and a book of extensive local newspaper clippings giving reports of these meetings.

Mr. Lustgarten spoke of the significance of this meeting in a chapel, saying that the Single Tax movement did make possible the realization of the religion of Christ as a living faith. We believe in the possibility of the Kingdom of God and His righteousness here and now. It is this faith that inspires us.

Mr. Lustgarten spoke of a letter he had just received from Mr. James Busby, telling of a meeting in Glasgow urging upon Parliament that the cost of the war which England is now waging be paid by a tax on land values. It was significant, said the chairman, that the news was widely circulated at a time when a most rigid autocracy determines what shall or shall not be printed.

The following resolution was offered by John J. Murphy:

"Resolved: That the assembled Conference of the New York State Single Tax League expresses its most heartfelt thanks for the courtesy extended to it by the Department of Economics of the Syracuse University in affording it the privilege of holding its Fourth Annual Conference within its walls, and that special gratitude is hereby expressed to Prof. Roman for his address of welcome."

The following officers of the League were then elected: Joseph Dana Miller, president; Benjamin Doblin, treasurer; and Thos H. Work, secretary.

THE BANQUET

The banquet at the Mizpah on Saturday evening was presided over by Mr. Lustgarten.

Dr. John W. Slaughter, who brought greetings to the Conference from Mrs. Fels, said he was one of the vagabonds of our movement. It had been his fortune to observe the progress of the movement in foreign countries. "I have gone about the world with my head high in air, proud that I am an American. There were times when I feared for my country, but tonight I am still able to hold my head high."

Dr. Slaughter's address, which we have not room to print even in part, was illuminating. His intimate knowledge of conditions was made clear as he proceeded. A touch of humor, together with startling revelations of the dreadful oppression of the Mexican people, kept his hearers intensely interested throughout an address of nearly an hour. Dr. Slaughter should

be heard by a wider audience than heard him that night. He has a message from a neighboring people, a people suspicious of our motives, a people unfriendly even to friendly suggestions, but capable of being answered to their satisfaction if we will but meet them with fraternal sympathy, *and with hands off*.

Other speakers at the banquet were Prof. Kullmer, Chas F. Adams, Frederick A. Mohr of Auburn, John J. Murphy, Wesley Barker, Dr. Newcomb, of Rochester; Byron Holt and Joseph Dana Miller.

The banquet ended at 11 o'clock, and though neither banquet nor Conference were largely attended they were successful in enthusiasm, in promise of work to come, and particularly in the fact that a great university opened its walls for the first time to a meeting of Single Taxers. This, and the character of the reception, mark the conference as one of the most notable ever held within the State—J. D. M.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By BENJAMIN F. LINDAS

STRAIGHT TALKS FROM MARSH

A few weeks ago a conference was held at beautiful Sherwood Forest, near Washington, by the Intercollegiate Socialist Society. One day was devoted to the discussion of the government ownership of railroads. The principle speaker was Benjamin C. Marsh, of New York, and he managed to intermingle with his sarcastic jabs at the railroad owners, a few straight licks for Single Tax. Said Mr. Marsh:

"I am the advance agent of the new order of things, and my present mission is to create a public sentiment which will squeeze all the water out of the railroads before they are purchased by the government. The railroad capitalists are human—they wish to get champagne prices for rain water."

"The chief element of value," added Mr. Marsh, "of all the forms of wealth of the railways, telegraph lines, water works and electric light systems, is land value, which obviously the owners did not create. The inclusion of land values in the appraisal of the railroads alone would add \$8,500,000,000 to the price that the government would have to pay."

To dry out the water-logged railroad lines, Mr. Marsh suggested a liberal dose of Single Tax.

It seems a good sign to me that the intellectual branch of the Socialist Party could invite a man like Mr. Marsh to address them and listen to his philosophy, not only with interest but with approbation.

A FUTILE REMEDY

In a brief filed by the Federal Government last month in the United States Supreme Court, in a suit against the Lehigh Railroad, and Lehigh Coal Company in which they are charged with attempting to stifle competition, the government contends that the Lehigh Valley Railroad company through subsidiaries, has monopolized anthracite coal production, transportation and sale in its territory. This, the brief asserts, was accomplished by means of the acquisition of more than ninety thousand acres of coal land, and by controlling the output of other companies. The government asks, as a remedy for these evils, that the court compel the railroad company to dispose of the subsidiary coal company stocks to persons in no way connected with it, and to break up the interlocking directorates.

Let us suppose that the government wins this suit, and "busts" another trust. Of what earthly advantage will it be to the consumer of anthracite coal? What difference does it make to the ordinary citizen whether the thousands of acres of coal land are held in the name of one owner or a dozen?

There is a remedy, however, and a very simple remedy for such conditions as these. Let the people say to the Lehigh coal company, or any other coal company, or any private owner, or any number of private owners:

"You can hold your coal land if you wish; you can leave it unused although the people are in need of the coal, but if you wish to do this you will have to pay to the people every cent that your coal land is worth; you will have to pay into the public treasury every cent of value given to the land by the presence of the people and the demands of industry."

Let them say this and put their words into deeds by land value tax, and there will be no need for years of expensive litigation to secure the remarkable result of providing for a dozen book-keeping systems in place of one, and a few more names on the real estate records as the owners of the land.

THE HIGH COST OF LIVING

The last monthly bulletin of the Federal Reserve Board contains this statement:

"High prices of crops bring many comments as to the high cost of living and expressions of serious doubts as to how labor is to support itself, notwithstanding high wages."

This is a serious condition of affairs, but is simply the restatement of the position of Single Taxers, that no matter how high wages are advanced if land values go, without restraint, into the pockets of the private owners of the land, increased rent will soon, in some form or other, absorb the entire increase in wages.

* * * *

A report made by the Agricultural Department about the same time that the Federal Reserve Board's statement was issued, has been taken by

many to be a complete explanation of the reason for the high prices of crops. This report reads as follows:

"A preliminary estimate places the wheat crop at 607,557,000 bushels, 404,000,000 bushels under last year's record-breaking crop. Corn production prospects increased and a total crop of 2,717,932,000 is forecasted. This is more than 300,000,000 bushels less than harvested last year."

The report then goes on to give the decreases in a number of products, including white potato crop, tobacco, oats, barley, buckwheat, sweet potatoes, pears, apples and sugar beets.

This general decrease in farm products is, of course, a contributing cause of the high cost of the necessities of life. It is not, however, the real, basic cause. We want first of all to find the cause of the decreased production of these products. Failure of crops and unfavorable weather conditions may have something to do with it, but the real cause of the decrease is the fact that within our own country there is a whole continent of tillable soil grown in weeds and brambles, held out of use for the purposes of speculation, or held at such a high price that all the profit of the farmer is gone before the plow has turned a foot of the soil. Make these acres of fertile soil available by a tax heavy enough to discourage the withholding of them from use, and we would never again have to complain of the decreased production of the farms.

* * * *

A good illustration of how the withholding of natural resources from use becomes the primary cause of high prices is shown in an interview with J. H. Fooster, an oil expert from Oklahoma. The price of oil and gasoline is higher now than it has been for years. The glib explanation is, of course, decrease in production and increase in the demand. Listen to what Mr. Fooster has to say:

"There is enough oil in the West alone to last several hundred years. In the Salt Creek fields of Wyoming there are more than a dozen fields that have not yet been touched. The whole State of Wyoming is apparently one vast reservoir of oil, and the surface there has not been scratched. Kansas promises to become the leading oil State in another year. Montana, California and Mexico are great oil districts. There are thousands of acres of oil land in California that have not been surveyed. In Mexico are the richest oil fields of the world."

Apply this explanation of Mr. Fooster to every product necessary to the life of mankind, and you will have discovered the real situation. Inexhaustible natural wealth cornered by unscrupulous individuals and corporations to better enable them to prey upon the helpless public.

CARNEGIE PHILANTHROPY

The following has nothing to do with Single Tax. I mention it simply as an example of unconscious irony. A certain individual by the name of

Carnegie formed an organization which he called the Carnegie Endowment for International Peace. The endowment consists principally of bonds whose dividends or interest are paid from the profits of manufacturing armor plate for battleships, munitions and engines of war.

Recently the Endowment issued its year book in which it estimates that \$28,896,277.36 has been spent by this country alone for the war sufferers of Europe. The total gifts represent about one-twentieth of the total amount spent here by the allies for war munitions.

It is particularly fitting that an institution founded upon the profits made from the manufacture of instruments of death, should grow eulogistic over the charity of others who are sending millions to relieve the misery caused by that horrible trade.

THE PEOPLE'S CHURCH

A short while ago, before a committee of Congress a certain facetious individual remarked that his only objection to Single Taxers was "that when they read 'Progress and Poverty' they got religion over it." "Many a true word is spoken in jest," reads an old adage. It is true in this case. Single Taxers do get religion over their philosophy; it is their religion. For the basic principle of Single Tax is the basic principle of every religion; justice, brotherly love, equal rights to all, an implicit faith in natural law.

In order to carry this idea into practice, the Single Taxers of Washington some years ago organized the People's Church. It has no creed. It makes no distinction on account of race or color. In its pulpit almost every Sunday will be found a representative of real democracy. During the past year such men and women spoke there as Louis F. Post, Alice Thatcher Post, Warren Worth Bailey, McNair of Pittsburg, Pastoriza of Houston, Grace Isabel Colbron, H. Martin Williams and a host of others. The president of the church is B. Pickman Mann, son of Horace Mann, the great educator, and himself a man of culture and brilliant attainments.

Should any Single Taxer happen to be in Washington on Sunday he will find good-fellowship and a kindly greeting at this little Church.

JUSTICE and liberty combined can cure the evils of the present system. That is the purpose of the Single Tax. Socialists would have justice without liberty—JAMES BELLANGEE.

It is axiomatic that every one is entitled to all he makes or creates, so the thoughtless are cheated by catch phrases which call the various forms of legal robbery "money making"—JAMES BELLANGEE.

INDOLENCE of body is bad, but indolence of mind is worse, and moral laziness worst of all—JAMES BELLANGEE.

As each step gives momentum each will help or hinder the next — JAMES BELLANGEE.

BI-MONTHLY NEWS LETTER

BY THE EDITOR

The peculiar results of the national election leave President Wilson with a free hand. His friends will have little excuse to offer if in the next four years he fails to embody in what he shall achieve, or what he shall attempt to achieve, that gospel of "social justice," which in the closing days of the campaign were familiar words in his mouth. He has been elected by the great West, that part of the country most fully emancipated from the tyrannous influence of privilege. The machine organizations, such as Tammany Hall, in the great cities—never elements of strength in the success of the national Democracy—are shorn of their powers for evil. The President can afford to ignore them where the demands of real democracy make it desirable to ignore them, for it seems entirely likely that future presidential contests may be decided by Western radicalism and New England idealism and intelligence. For there is no mistaking the signs that New England is no longer the unshaken citadel of Republican privilege. The tremendously reduced Republican pluralities in Massachusetts, Maine and New Hampshire point to only one conclusion, viz., that these States, with the great West, are now the actual fighting ground of a rejuvenated democracy.

President Wilson, whatever his shortcomings, grows in mental stature. Not only has he been the schoolmaster to the Democracy and to the nation—he has himself been attending school. He would probably say as much of himself, with that modesty which is among his many lovable characteristics.

Single Taxers have knelt before many idols whose feet have been of clay. We have trusted many of them only to waken from what was more or less a dream of a fool's paradise. But this man, unless we are again to be disappointed, is of a different type—the Emersonian type, creating idealities out of our common life, marrying an amazing shrewdness of outlook on men and things with something of a seer's vision directed toward the future. He has sympathy, he has courage—and he has a will. He may leave in the next four years, for the opportunity is all his—the proudest name in American history—ay, indeed, in all history!

There are some of the results of the election not so gratifying. David J. Lewis is beaten in Maryland and Warren Worth Bailey in Pennsylvania. Dunne is defeated in Illinois. Dr. Lunn is elected to Congress in Schenectady, and as he is a Socialist Single Taxer, or a Single Tax Socialist, as well as a man of real ability and devotion, his election is a matter for congratulation. Judge Ben Lindsay is elected again in Denver by a majority of ten thousand. Edmund B. Osborne is elected to the legislature in New Jersey.

Seabury is defeated for governor in New York. His over cautious reply to Whitman's challenge to avow or disavow his Single Tax beliefs probably won him no votes from conservative citizens while adding nothing to his reputation for courage and candor.

The Pennsylvania Single Tax Party placed the following men in nomination by petition; Robert C. Macauley for U. S. Senator, James A. Robinson for State Treasurer, William G. Wright for Auditor General, and Oliver McKnight, Jerome C. Reis, Royd Morrison, and Alfred Guerrero for Congressmen-at-large. Meetings were held in many parts of the State. A mass meeting in Allentown numbered nearly one thousand. A big meeting in Reading was presided over by Charles Grosser, a local Single Taxer. Two monster meetings were held in Pittsburg. The campaign was carried on through the length of the great State. The local papers gave a good deal of attention to the extraordinary manifestation of Single Tax activity. James H. Dix issued a public challenge to his Republican and Democratic opponents to debate the Single Tax, which challenge, as usual, was side-stepped by the other side. Nine large rallies in Philadelphia, to which speakers were whirled in autos, closed the campaign. We are not able at this writing to state the number of votes received by even a single candidate, nor does it greatly matter. The State has never had a Single Tax propaganda equal to it in all the years of our agitation.

For news relating to the California campaign our readers are referred to the news letter on another page. We have lost the first battle, but a large vote appears to have been cast for the Single Tax amendment, and the forces are gathering strength. That the vote is large enough to throw a scare into the ranks of the opposition is shown by the proposition of the *San Francisco Chronicle* that a measure be introduced into the Constitution providing that no vote shall hereafter be taken on this question except at reasonable intervals. The "reasonable interval" suggested by the *Chronicle* is fifty years. This impudent proposal shows that below the satisfaction expressed by the *Chronicle* over the defeat of the amendment is an uneasy feeling that the victory won by the landed interests of California is by no means permanent.

The Oregon measure is also lost by a vote of 184,984 against to 43,829 in favor.

THE individual knows best his wants because he carries with him the appetites that express them—JAMES BELLANGEE.

SOCIETY has neither the intelligence nor the conscience to assume the care of the individual—JAMES BELLANGEE.

SINGLE TAX IN A NUT SHELL

[*For the Review*]

By BENJ. F. LINDAS

Before discussing the fundamental principles of a proposed reform it is first necessary to thoroughly understand the problem which the proposed reform seeks to solve. And such a problem to really enter the minds and grip the hearts of men must be a real problem, a universal problem, a problem that is dependent upon the operation of natural laws, the discovery of which laws will suggest the proper solution.

What is the problem to be solved by Single Tax?

It is the problem of human life; it is the question of securing the necessary food, and clothing, and shelter to sustain life; it is the question of how far the rights of the State extend over the property of private individuals, and as to what species of property a private individual can justly claim title; it is the question as to what constitutes morality, and the underlying principles of true religion; it is the question of human life and human progress.

To be more specific, the problem narrows down to this query:

Why is it that with all the vast improvements in the arts and sciences, in the production of everything necessary to satisfy human desires, in the almost unbelievable increase in wealth, millions of human beings live on the border-land of starvation from the cradle to the grave? Why is it that in every nation under the sun, in every civilization that has ever existed, in every city, town and country—Christian as well as pagan, in moral communities as well as in those gilded with unspeakable vice, the greater the progress the more pronounced the poverty, the greater the increase in the wealth of the few, the greater the number of those who can barely secure enough to keep starvation from the door?

Truly has it been said that this is the riddle of the ages which not to be solved means that this boasted civilization of ours, like those that have gone before—Egypt, Babylon, Greece, Rome—will decay and fall a prey to the invisible foe that is gnawing at its very vitals.

Several preliminary questions remain to be considered:

Has there been and is there to-day, poverty following progress? Has there been and is there to-day that increasing misery coincident with increasing wealth? Does the prophecy of Goldsmith still hold true?

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

If these things are true, are we sure that they are the result of the violation of natural laws, socially or individually?

To determine the first question we need more than the testimony of our own eyes, although this alone, no matter how limited our range of observation may be, is enough to suggest the problem. But we need a wider view, and the best way to secure it is from the accumulated evidence contained in the accounts and reports of those who have made the question a study, and who have been in a position to know the real facts. At the present time probably no information is more complete and reliable than that contained in the report of the United States Industrial Commission. What are some of the things disclosed by this report? In the first place, the Commission secured detailed information regarding the daily and weekly earnings of almost seven hundred thousand employees in all classes in our basic manufacturing industries, and mining, and information regarding the income and living conditions of 15,726 families in all parts of the country. It was found by the Commission that two-thirds of these families earn less than \$750.00 a year; one-third less than \$500 a year, in an average family of five. Elaborate studies made in widely separated sections have shown that the very least upon which a family of five can live in anything approaching decency, is \$700 a year. The report adds, "Other facts collected in this investigation show conclusively that a very large proportion of these families did not live in either decency or comfort." It is further shown by this report that the babies of those fathers who earn \$10 a week die at the appalling rate of 256 per 1000; the babies of those who earn \$25 a week at the rate of only 84 per 1000; that in six of the large cities from 12 to 20 per cent. of all the children are noticeably underfed and ill-nourished; that 75% of the children quit school before reaching the seventh grade. These things are true not only in the overcrowded factory cities and in the weltering metropolis, but out in the open in the midst of inexhaustible natural resources. The report reads further:

"The condition of the agricultural laborers cannot be dismissed without referring to the huge estates operated by managers, with hired labor, on what may properly be called a "factory system." The conditions upon such estates are deplorable, not only on account of the low wages paid, about 80 cents a day, but even more because these estates, embracing within their boundaries entire counties and towns, are a law unto themselves, and the absolute dictators of the lives, the liberties and happiness of their employees. It is industrial feudalism in an extreme form. Such estates are as a rule the property of absentee landlords, who are for the most part millionaires, resident in the eastern States or in Europe."

As Scott Nearing states it: "Strictly speaking the vast, the almost overwhelming body of American wage-earners earn no income at all. They receive a wage which provides bare family up-keep; depreciation, interest, and dividends which business men demand as a right, they do not receive at all. For 1910 the gross receipts for the U. S. Steel corporation were in round numbers seven hundred and three million dollars, net earnings one

hundred and fifty million dollars, net income eighty-seven million dollars, surplus net income thirty-six million dollars, total surplus one hundred and five million dollars. Take the family of a well-to-do working man receiving eight to nine hundred dollars a year. Gross receipts \$846—operating expenses estimated \$804. This leaves a gross income of \$42 a year for depreciation, to pay interest, to lay up for a rainy day. The man who marries and brings a family into the world on the present wage-scale runs as great a risk as any man can conceive."

But that is not all, for even those who are fairly well-off are affected by these conditions. They cannot help but realize that they are also hanging on the brink. They can see the abyss into which a false step may hurl them at any moment. A careless act in business, an accident that lessens your earning power, a spell of sickness, a thousand and one hidden dangers may strip you at any moment and send you whirling helplessly in the maelstrom. We can't hide these fears; they are present in the mad rush for wealth; in the studied selfishness of the age; in the pinching economies that rob life of its pleasures; in all the little acts that show humanity intent on saving each individual, regardless of the effect upon its fellows.

This is the problem—the world-wide problem—the ever present problem. How is it to be solved? Is it to be solved by individual righteousness and individual morality, or must it be solved by social righteousness and social morality.

Individual morality does not necessarily mean social justice. A community may rigorously observe the common dictates of personal purity and yet have restricted opportunities, degrading poverty and superfluous wealth. Individual salvation is not enough. It has been tried for thousands of years, and not only has it not resulted in the Kingdom of God on earth, but it has furnished the possessors of special privilege one of the strongest weapons to fight the demand for social justice. Once convince the people that the observance of a set of religious rules and dogmas is the only necessary preliminary to future bliss, and you have erected a tremendous obstacle in the path of real progress. As Louis Wallis so aptly states it:

"The antagonism between the claim of individual morality and social righteousness becomes more pronounced as we move onward. Discussion grows more vigorous and heated; but still the majority are not certain about the nature of the issue. Let us take a simple and homely illustration: You are on a crowded car, hanging to a strap; and as the car jerks along a fellow-passenger accidentally steps on your shoe. Your first and most natural tendency is to blame him personally. He is careless; and he ought to be more thoughtful and considerate. But on second thought you know that his conduct with reference to you is determined, in part at least, by defective social arrangements. It is possibly true that, with more care, he might not have interfered with your comfort. Nevertheless you know that there is

another problem here. No matter how careful everybody in the car is, the trouble will never be set right until the external, physical relations between the passengers have been reformed, and they will have room and a chance to be decent.

"Carry this figure over into civilization as a whole. We are all journeying through life on a conveyance known as the earth. Those who believe in personal salvation as the only remedy for the ills of mankind exhort their fellow-passengers to be careful, kind, considerate, righteous, moral and just. According to this view of the world the problem is entirely spiritual and internal. The remedy of all the evils of society is to be found in the betterment of the individual. But, on the other hand, the social reformer calls attention to external conditions and laws which profoundly affect the relations of people to each other, and which hamper and restrict them in their effort to be just."

This problem must be solved. The human race cannot forever live in this deadening uncertainty. It would be better for men to take their chances in the open without law or order, and fight like savages for the right to exist, than to see their children, and wives and friends wither, sicken and die, while their labor fattens the proud, bejewelled aristocrat who has never soiled his hands with honest toil. It would be better to live in subjection to some absolute monarch who would remove the fear of want, than to live in a make-believe Republic where freedom is only a name. Most of all, however, it is better for men to live on equal terms with each other, reaping what they sow, receiving the honest return of their toil, paying tribute to no one but the nation of which they are a part, living in conscious security that old age can bring no terrors, and confident that in the years to come new generations can live and love and enjoy all the happiness that is the ordained and God-given right of every human being.

In an enquiry into the laws of political economy, the first step to be undertaken is to discover the real relation between labor and capital. We want to know what is meant by wages; what is meant by capital; who are entitled to a return of the product in the form of wages, who are entitled to a return of the product in the form of interest. We want to know, also, where and how this product is secured that is to be divided. Most of all we want to discover why it is that the share that goes to labor in the form of wages tends to a minimum, regardless of the continued increase in the productive power of those engaged in production.

We shall now consider the terms in political economy, and what they mean.

In the first place, all real production results in wealth, and wealth consists of natural products that have been moved, combined, separated, or in other

ways modified by human exertion to fit them for the gratification of human desires.

How is this wealth produced in modern times?

By the combination of land, labor and capital.

Land means all natural materials, forces and opportunities. It is what is freely supplied by nature, and, of course, can never be classed as capital.

Labor is simply all human exertion, whether with the hand or with the brain; whether in the counting-house, in the factory or on the farm.

Capital is simply that portion of the wealth that has been produced, and that is now being used in the production of more wealth. It includes all tools whether simple or complex; everything in fact that aids labor in its production of wealth from the land. Stocks or bonds or landed estates are not wealth.

Rent is the price that we pay the owner, so called, of the land for the opportunity of using the natural resources that have been freely supplied by nature.

Wages is what we pay to labor for its share in the production of wealth.

Interest is what we allow the owner of capital as his share of the product, to which he is honestly entitled because of the increased production caused by the use of his real capital.

In answer to the question as to why it is that wages tend to fall to a point that barely supplies the laborer with the necessities of life, while wealth is being piled up everywhere in incalculable amounts, the old political economy had two answers:

1. There is a certain amount of capital devoted to the employment of labor. The amount of laborers who are to be employed is constantly increasing, and, therefore, the amount to be given to each laborer naturally tends to fall lower and lower, as the numbers of divisions increase into which this fund is to be divided.

2. There is a law of diminishing returns, and the number of people to be supported increases faster than the food supply; that as population increases it is impossible for food and clothing to be produced to keep pace with it, and the result is that many must fall victims of this mis-arrangement of nature. All nature, they say, is in constant warfare; of the thousands of seeds scattered only a few take root; of the millions of living beings that crowd the earth only a few survive because there has been no provision made for the support of the others.

Are either of these theories correct? Most certainly not!

1. There is no fund devoted by capital for the employment of labor. Go into any community where laborers are walking the streets in idleness, and in that same community there will be a vast accumulation of capital seeking investment at the lowest possible rates. Go into a new country where every

man can secure employment at the highest possible wage, and you will find scarcely any capital at all. Plenty of capital and starvation wages; lack of capital and high wages—isn't this a direct contradiction of the theory to start with?

2. The fact of the matter is, that instead of wages being drawn from capital they are, in reality, drawn from the product of the very labor for which they are paid. When capital in the sense of money is unknown, we hire a man to work for us and when the work has been completed we give him part of the product. To-day when we hire a man we pay him in money, but that is nothing but a draft on the wealth that he has already created. Labor always precedes wages. The man who works for himself gets his wages in the thing that he produces. The man who works for another works under a contract of exchange; during the time he is earning his wages he is advancing capital to his employer; when he gets his wages the exchange is completed. This being so, that each laborer really creates the very fund from which his labor is drawn, it must follow that wages cannot be diminished by an increase in the number of laborers. On the contrary, the efficiency of labor, by permitting a division of labor, is greatly increased by the increase of laborers and the more the laborers, other things being equal, the higher the wages should be.

When we say that capital is not necessary for the payment of wages, or for the support of the laborer during production, we do not mean to infer that capital has no legitimate function, for it has. Capital does enable labor to employ itself in more effective ways; it does enable labor to better avail itself of the productive forces of nature; it does permit a division of labor that results in a great increase of wealth. Capital, therefore, may limit the form of industry, or the productiveness of industry, but it can never limit industry. The only limit to industry is denial of access to the natural resources of the earth. Capital does not supply the material that labor works into wealth—the materials are supplied by nature. Capital does not advance wages—wages are part of the produce of his labor obtained by the laborer. Capital does not maintain laborers during the progress of the work—laborers being maintained by their own labor.

As capital is not an absolute necessity for the maintenance of human life and as land is, doesn't the fact that so many people are unable to exist in decency or healthfulness naturally imply that the basic disorder must be in relation to the basic element of all production and all wealth, the land?

Do the productive powers of the land, or nature, tend to diminish with the increasing drafts made upon it by the increase of population?

(TO BE CONTINUED)

ANY system of government that promotes regimentation destroys the efficiency of the individual—JAMES BELLANGE.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by
JOSEPH DANA MILLER, at 150 Nassau St.
New York

SUBSCRIPTION PRICE:—In the United
States, Canada and Mexico, \$1.00 per
year. Payable in advance.

Entered at the Post-office, New York, as Second
Class Matter.

NOVEMBER - DECEMBER, 1916

PUBLISHER'S NOTES

WITH this number many subscriptions expire. Our subscribers are urged to renew with promptness and send in such subscriptions as they can secure. To make the REVIEW a monthly periodical is now increasingly desirable, and the doubling of the subscription list will put us in a way to finance it.

PRINTING on the Year Book has now begun. When the next REVIEW appears we may be able to announce a date of publication. If you have not subscribed send in your pledge.

DEATH OF HENRY GEORGE, JR.

Henry George, Jr. died at his home in Washington at the age of fifty-four. For two years he had been an invalid following a nervous breakdown, soon after his reelection to Congress in 1912.

The main facts in his life are known to every reader of the REVIEW. Born in Sacramento, California, young George left school at seventeen to become his father's secretary. He was at his side for many years aiding his father in his literary and

lecture work almost to the last. It was an education such as few indeed are permitted to enjoy. And young George profited by it. He became a reporter, foreign correspondent, lecturer, writer of books. As a reporter his style left nothing to be desired; as a writer of books his English, though lacking the distinction that would justify any claim as a stylist, was a respectable vehicle of clear, accurate and searching thought. In one book he has made good the claim to greater eminence. In this work his style is transformed to a new dignity and a quality innately noble. We refer to "The Menace of Privilege," in which, in passages, the spirit of his father lives again. It is the work which no doubt he would have preferred to be remembered by, and it is the great achievement of his literary life. His adventure into the novel-writing field with "John Bainbridge" was unfortunate.

Henry George, Jr. had great qualities and fine aspirations. But the fire of these was too great for the feeble tabernacle of the body. He died burnt out.

His brief public career during two terms in Congress was a useful one. His report on taxation in the district of Columbia on which he worked so indefatigably that his health was never the same, was an important piece of work. His few speeches in the House of Representatives were entirely adequate expressions of those great fundamental principles of democracy in which he believed.

The son of the prophet will not be forgotten when the muster roll of the faithful is called. He made good use of his talents. He was not able to inspire the friendships of his father and his brother Richard. That rare quality was refused him. But he was a likable personality, with something that recalled both father and brother. He will be remembered as the not unworthy son of a great sire.

On Nov. 16th with simple service his body was consigned to the family plot in Greenwood in the presence of a large number of his old friends and followers.

Rev. Merle St. Croix Wright officiated.

WILLIAM L. PRICE
(See frontispiece)

ON THE SUBJECT OF A NATIONAL
ORGANIZATION

William L. Price, founder with Frank Stephens of the Single Tax Colony of Arden, and one of the leading architects of Philadelphia, died Oct. 14 at the age of fifty-four.

Mr. Price was one of the oldest active Single Tax workers in Philadelphia, where he was born and educated. He had many friends in the movement and was devoted to those ideals he had learned at the feet of the master.

The following verses to his memories are the tribute of his old friend, Frank Stephens:

WILL PRICE.

Good by! a little Empty now and strange
The once familiar places that we knew,
Empty the day's dull round, the season's
change,
Thru which till now the sunlit hope could
range
That it might bring one—you.

It was so beautiful, that Land-we-Dreamed
Toward which we toiled together, you
and I,
So very near at times its hilltops gleamed,
So near and fair that pleasant country
seemed,
And now—good by—

That City of the Blest to which our feet
Trode the rough way, white-spined it rose
and high,
Such joyous, pleasant folk we looked to
meet
As we should wander thru its street by
street,
And now—good by—

Good By, but where to find you? may it be
Now, even now while darker grows the
way,
That you have found that Country-of-the-
Free,
And in the Wondrous City wait for me?
Good by—until Some Day—

Since the decision of the Niagara Single Tax Conference to effect a national Single Tax organization, two friends of the movement, H. P. Boynton, of Cleveland, and William Lustgarten, of New York have submitted to a few correspondents type-written plans of organization.

It is one of the tendencies of the human mind when projecting schemes of this sort to overload them with details, to seek provision for every possible contingency, and invent contingencies where they do not appear as ever having happened before. Even to provide for every reasonable need is manifestly impossible. The work of every organization develops as it goes along and in obedience to needs that arise from day to day.

Because of this, and other reasons contained in the very nature of our movement, a national organization should consist of as few parts and as few governing laws as possible, with work and responsibility apportioned to select committees, but with little or none of the complex regulations to which we are prone in our love of detail.

Because our chief work must be done through the States, which may include forty-odd different kinds of activity and policy, there is little for a national organization to do beyond the following: Maintain a national headquarters, with a national secretary whose duties shall be to take charge of lecture work and the distribution of literature, to answer correspondence, and to take cognizance of such national legislation as may affect, favorably or unfavorably, the movement to untax industry and secure equal rights to land. He should avoid rigidly all interference with affairs that are the concern of States, leaving State activities, whether these be of the political or propaganda kind, to the State organizations. If it were thought desirable to help with funds of the national organization some State-wide movement, that should be decided by postal card vote of all members of the national organization.

The national organization should consist of one committeeman from each state elected to such committee by the State organization members, by postal card vote. This national committee should determine the nature and extent of all national activities, in the absence of instructions from the national convention; should determine the time and place of national conferences, and should constitute one of their number a national treasurer to receive contributions for national activities only, and dues from dues-paying members. Nothing should be done by this national committee to restrict the usefulness of individual activities now being carried on, nor to undertake the duplication of work now being done by individuals with a view of improving on such work.

Thus in this connection it is suggested by Mr. Lustgarten that the organization publish an organ to take the place of the present organs, and he mentions the *Public*, the *Ground Hog*, and the *SINGLE TAX REVIEW*. His objection to these periodicals is that they are "one man" papers, though of course this the *REVIEW* among the three mentioned never has been, but has rather prided itself on being an open forum for the Single Taxers of the country. Nor can this objection be made against the *Public*, thought it is perhaps a little difficult to determine just what Mr. Lustgarten means by a "one-man paper." But in so far as a paper must borrow something of the individuality of the one who conducts it, the objection, if it is one, would hold against a paper sent forth from national headquarters, since it would have to be edited by somebody. Organizations do not edit papers, nor could organized action be expected to improve upon what is already being done by the *Public*, the *Ground Hog*, and the *SINGLE TAX REVIEW*, each in its own way and in its own field. Mr. Lustgarten confesses that such a periodical would circulate chiefly among Single Taxers. As the *Public* and the *Ground Hog*, and the *REVIEW* in lesser degree, have some circulation among non-Single Taxers, in addition to the convinced Single Taxers, it

would seem wholly inadvisable to start another periodical to "take the place" of these.

In this relation the comments of Mr. H. P. Boynton are very much to the point:

"His (Mr. Lustgarten's) "regular" association organ might be better or worse than the "one man" publications which he proposes summarily to drop, regardless of the wishes of those now conducting them. I can hardly believe that he thinks the mission of the proposed organ is to interest Single Taxers almost exclusively. We are not calling the righteous, but sinners, to repentance. The news of the Single Tax family can be disseminated to Single Taxers in a mere leaflet, like the present *Bulletin*. The real task of publication is to stimulate magazines and weeklies that carry the Single Tax message to a general public."

That the organization should issue a monthly or weekly bulletin—not necessarily any larger than the *Fels Fund Bulletin*—is a suggestion of Mr. Boynton, and this would serve a useful purpose in keeping the members of the national organization in touch with one another. It should contain the news of the movement in brief review, as well as national and state organization happenings, etc. The gathering of such news for such bulletin at headquarters might be the appropriate work of a national secretary.

Here we have all of a national organization that is needed, with no cumbersome details, and none of the curious tendency to provide for every contingency. It is of course assumed that the sole aim of such organization activities as may be entered upon will be the popularization of the truth as it is in Henry George without abridgment or equivocation, and this should be included in the declaration of principles, acceptance of which should be the condition of membership.

It may be said that State organizations should be less loosely organized than a national organization. In the States better work may be done by close organization. Especially is this true of political work, which must, after all, be confined to the States for

years to come. And because the States may effect closer organization, this looser form of organization is recommended for the nation.

It would take more space than we can give to review all of Mr. Boynton's and Mr. Lustgarten's recommendations. But to revert to a few of the suggestions of the first: Our own criticism is in brackets.

A president. (An unnecessary office, serving only to magnify the importance of some individual. The secretary is the really important office, and when we recall the wonderful service of Daniel Kiefer for the past six years, we can form some notion of what an ideal secretaryship demands).

Graded membership. (Not advisable. Membership dues should be one dollar; all above that to be considered purely voluntary contribution).

General charge of the movement in unorganized sections. (Objection is to the word "charge." To assist in the forming of State organizations where none exist, and then to withdraw, is all that the national organizations should do).

Measures for less fundamental but approved tax reforms should be pushed. (Objection: As these movements would originate in States the national organization should keep its hands off. Nationally we should not commit ourselves to the advocacy of anything but the full Single Tax).

The federated plan not immediately feasible. (This seems to be sound. But Mr. Boynton proceeds to suggest steps toward the building up of the national organization by the federation of State organizations, a move which on his own showing is premature).

A proposed national Single Tax amendment. (Useful as an objective and to be introduced in every session of Congress).

Many of Mr. Boynton's suggestions, elaborately presented, are concerned with smaller details, which even if they were entirely ignored would not seriously affect the scheme of organization.

As to Mr. Lustgarten's plan of organization, he too suggests the separation of State from national activities, and favors a scheme similar to the one which I have outlined, though in advance of a national conference. He would have a representative from each State meet in conference and then and there organize a National Single Tax Association. He is doubtful of the federated plan, but inclines to it, as against the individual membership plan. He says the national organization can be supported by levying upon the State associations dues equal to one dollar for each member of the State association. We think this plan unwise. It is desirable that all Single Taxers should be enrolled in the national organization. But it is not well to adopt a plan which may act as a deterrent to the increase of membership in State organizations. Most Single Taxers are poor, and this plan calls for an enforced double sacrifice. Some Single Taxers might prefer to be members of the national organization, others of the State organization. The State organization may be doing work which at a particular juncture is more important than the National work. No such levy should be made. It might work to the injury of the State organization, or the prejudice of the national organization. Curiously, Mr. Lustgarten sees this objection as applied to another phase of past administration, but fails to see it as equally an objection to his plan of federation. Single Taxers, members of State organizations, should be left free to join or not join the national organization. State organizations should be the active working units everywhere.

What is needed is a plan for coordinated work, with as little "organization" as possible. As to the further suggestions of Mr. Lustgarten, the same may be said as we have said of Mr. Boynton's recommendations, that they may be adopted in the manner suggested, or amended and then adopted, or rejected altogether, leaving the presentation of a simple, workable plan of organization for about one-third the number of words.

FOR A PROVISIONAL NATIONAL
SINGLE TAX COMMITTEE

Mr. Wm. Ryan, Attorney, New York, has submitted the following provisional plan of organization:

In order to have the National Single Tax Association democratically organized, it is essential that it shall represent the will of the majority of the Single Taxers in the United States. For that will to be properly expressed each Single Taxer must be given an opportunity to voice his choice in the matter of choosing those who shall represent his State in the National Association.

The Fels Fund should furnish each Single Taxer in the United States a list of the Single Taxers residing in his or her State to nominate five of the number for election as the representatives of that State in the National Association. From the nominations so made, the twenty-five highest in votes should be submitted to the Single Taxers of the State for them to mark three as their first, second and third choice. By preferential vote the delegate should be chosen.

In order to economize in States where there are not more than 200 or 300 Single Taxers listed, the preferential plan might be applied directly without recourse to the nominating feature.

At the bottom of each nominating or voting blank and above the place for the signature of the voter, should be a pledge by the person voting that he or she believes in the Single Tax as defined by "Progress and Poverty", and will become a member of the National Single Tax Association and will pay the membership dues decided upon during the first year of the Association.

The above plan in general would be a good democratic method for the National Association to adopt for the future, but that would be for the Association, when formed, to decide. It certainly would be a democratic way of organizing."

Mr. Louis F. Post has endorsed this suggestion.

FROM THE FIELD

JAMES F. MORTON, JR. WRITES OF HIS
LECTURE WORK

My first fall trip was devoted to the central part of the State of New York, lecturing in several communities, laying plans for the annual conference of the New York State Single Tax League in Syracuse, and endeavoring to stir up interest on the part of individual Single Taxers in the coming event. I remained in the field until a little over a fortnight before election, and found, contrary to the prediction of some of our friends, that interest in the presidential campaign, although intense almost everywhere, did not seriously detract from the success of propaganda work.

As these letters are designed simply to give a general impression of field work in the particular district assigned to me, I do not make them very formal, nor enter into the statistics of labor and results which will appear in my annual report to the league. It seems desirable, however, that the field workers in all of the States should make use of our common organ, the SINGLE TAX REVIEW, to keep the friends at home well posted as to what is going on in the different regions where lecturers are systematically at work. If we could know all that is being done in all parts of the country, it would be an inspiring story, which would stir every Single Taxer to a desire to greater personal activity.

While every phase of our work is of importance, the field work is of special propaganda value. It means the constant extension of our activities into new territory and the reawakening of dormant energies in places where the seed has already been sown. Every State should strive to have one or more lecturers constantly in the field. In New York, Mr. Brown and I, representing different Single Tax bodies, find plenty of room for our joint activities, and would gladly welcome other cooperation. Each one is capable of presenting the message as colored by his own individuality, and with fresh vigor; and where one goes, an opening

is made for others. The gospel of economic freedom cannot be proclaimed too often in any community. Wherever I go, I find a cordial welcome from the many who are eager to learn what we have to bring them; and where Mr. Brown has preceded me, I find that his effective proclamation of the truth has paved the way for permanent propaganda work. The seed sown is never lost. That propaganda should be accompanied or at least followed by organization is more apparent to me than to some others; but every measure of agitation by any representative of the cause is of real value.

Returning to the trip just concluded, I found it necessary to spend much of my time in Syracuse, as many persons had to be seen, and various arrangements made for the Conference. My speaking there included addresses to one class in Economics at Syracuse University and to two classes in Sociology, as well as to the students of the Forestry department and those of the Agricultural College. The growing responsiveness in educational circles is one of the significant and gratifying signs of the progress of our movement. It was also my pleasure to address a largely attended and lively luncheon of the Syracuse Rotary Club, where the message was received with gratifying heartiness, and the Syracuse Chapter of the American Institute of Banking, a group of very earnest and thoughtful young men, whose intense desire to reach rockbottom truth in the matter was manifested by their keen questions and eager response to the expositions of basic principles.

In Utica, I addressed a Rotary Club luncheon, no less well attended and enthusiastic than that in Syracuse. At Tupper Lake, in the heart of the Adirondack country, I spoke before the local Business Men's Association, practically none of whom had ever heard a Single Taxer before, and was well received, many questions showing the interest awakened. I shall probably find a later occasion to follow up the work in this new territory.

My other lectures, all highly satisfactory in their outcome, were given before the

chambers of commerce of Oswego and Perry and the grange of Naples. The net result of my experience thus far has been to convince me afresh that the farmers will readily accept the Single Tax, when its real nature is brought home to them, and that much more of our efforts should be concentrated on this vitally important field. The notion that the farmers are so dense and blind to their own well being as to fight the Single Tax with insane ferocity to the bitter end should by this time be recognized as an exploded tradition. At present, a majority of the farmers undoubtedly oppose our great reform; but the cause lies simply in their lack of correct information as to its real nature. It is our own fault for so long neglecting to push the work among them with the vigor it requires. We can win them in a body, if we set ourselves to the task; and once won, they will form a phalanx of supporters that will be irresistible.

The chief surprise that has come to me on the road, apart from the changing attitude in the institutions of learning, is the remarkable readiness of business men to receive the gospel of the Single Tax. In the many business organizations of different kinds which I have addressed, I have found a hearty enthusiasm for the principle to follow its presentation in a large majority of cases; and in no instance has the general sentiment been other than favorable. Where opposition has developed, it has been clearly confined to one or two persons. Mr. Brown, as I learn, has had the same experience, leaving a trail of enthusiastic converts behind in every community which he has visited.

In addition to the places named, I took occasion to visit Albany, Auburn and Rochester for conference with local Single Taxers and accomplished some results for the cause in each case. If only the great body of our Single Taxers could enjoy the privilege of traveling more widely and meeting their fellow-workers in other communities, it would do their hearts good, and would impress them afresh with courage and confidence. Being human, Single Taxers are

not all perfect; but taken as a whole, they come as near to being the salt of the earth as any group of persons anywhere on its surface. Community of purpose in such a cause as ours must bring out the best that is in us. We may at times have the friction which proves that we are alive and full of individual energy; but in the big thing which we are doing, we are as one.

My next trip will start with the Conference at Syracuse on November 11, which will be history by the time these lines are read. The balance of November will be spent mainly in Albany district, and December in the eastern part of the State, including a week or two in and about Utica, where several engagements seem probable. After a return to New York about Christmas, I shall proceed to the western part of the State. January 8 to 22 are scheduled for Chautauqua County, where several engagements have already been made. After that, I shall spend about a fortnight in Cattaraugus County. The remainder of February and the first half of March are not fully arranged for, except that I expect to spend a fortnight in Rochester during some part of that time. As usual, I shall be very glad to hear from Single Taxers in any part of the territory to be visited, relative to either lectures or personal calls when in their vicinity, and will do my best to comply with all requests. I expect to spend the Spring months mainly in Erie and Niagara Counties, of which I shall write later. But I shall be very glad to hear from Single Taxers in any of the other western or central counties as to visits or lectures, as I can arrange to reach practically any community from which I hear promptly, at some time during my winter trip. Don't wait for me or for the other fellow to take the initiative. You can get a church, grange, high school, chamber of commerce, womens' club, labor union or some other organization to open its doors to a Single Tax lecture just as easily as others have done in scores of towns no different in their essential nature from your own. All you need is a little "gumption" and enough interest in the Single Tax to make the effort.

I do not believe there is a single village in the State of New York in which a really live Single Taxer cannot find some group of persons or some organization which would be glad to arrange for a lecture, if the subject were brought before them. Try it, and see. All letters on the subject should be addressed to me at 68 William St., New York City, and they will be promptly forwarded to me, wherever I may be.—
JAMES F. MORTON, JR.

CALIFORNIA SINGLE TAX GETS HUGE VOTE

The returns are coming in very slowly and it is impossible to surmise the result at this time beyond the fact that Proposition Number Five is beaten, by two, or perhaps three, to one. That, however, is not a discouraging result, as it means a vote of three hundred thousand, which is more than any similar measure has ever received in this or any other State. Certainly more than any straight Single Tax bill; for be it remembered that the campaigns in California have so far been for Home Rule in Taxation which is a very different thing from Single Tax. Even if we had polled a smaller vote than the last time, it would have been so much more new ground broken.

This is as much as we could well do in the circumstances, which were of the most discouraging nature, as the history of the campaign shows, of which the following is a brief summary:

Following the Home Rule campaign of 1914 a good deal of dissatisfaction arose in the minds of many ardent Single Taxers as to the efficacy of further efforts along that line. We saw that it was not getting us anywhere, for while our vote increased that of the opposition increased faster, and even though we carried a Home Rule measure it would prove a barren victory, as the experience in other States, and of similar movements — notably Prohibition — has shown.

I am not going into the details of the pros and cons of the question, as these are no doubt familiar to the readers of the REVIEW,

but content myself with a brief resume of the events.

The Los Angeles Single Tax League, from which the movement for a Statewide measure emanated, proposed a conference for its discussion or a referendum vote, but both these propositions were refused by the executive officers of the Home Rule League of San Francisco; so that we found ourselves compelled to proceed independently and a statewide bill was formulated. At the eleventh hour, however, through the efforts of J. Stitt Wilson, a compromise measure was tentatively adopted at a conference in Los Angeles, but it was summarily rejected by the San Francisco organization; so that no alternative remained to us but to go ahead with a statewide measure which we felt would embody the views of real Single Taxers. After some delay caused by some Home Rulers in our own ranks this was done in the form of the present bill which was put up for petitions.

It was uphill work from the start—an empty treasury and few—very few, workers. Then things began to happen. One thousand dollars came from Henry Bool, of England, through the agency of Herman Kuehn who had been won over to our cause by the magnificent idea emanating from Luke North and Edgcomb Pinchon to unite all radicals in an effort for the establishment of conditions that will make for overthrowing the barriers to a Free Earth. This they called The Great Adventure—to restore the land of California to its people on equal terms, and to do it Now—and its clarion call for a rally to a great cause, stirred the hearts of men and women all over the land—aye, even over the seas. A small but determined force headed by that beloved veteran of many a fight, Lona Ingham Robinson, set to work and got results. Funds were raised to the extent of \$2500 which sum was duplicated by the Fels Fund, and our measure was put before the people.

Meanwhile the Home Rulers were circulating a petition of their own to which we did not object, as it seemed understood that whichever side failed to get on the

ballot would support the other. The prospect of either side succeeding seemed very slim at one time, but the unexpected happened, and after a whirlwind campaign we secured the required number of signatures and an excess of some 14,000—piling up the 2nd largest petition ever registered in California.

We thought it would be plain sailing from that point. But in this we were disappointed. The Home Rulers very generally helped us—but a few of their number sent a resolution (purporting to have emanated from their organization) to the Niagara Falls Conference, advising against our measure and giving the impression that there was a division among Single Taxers of the State. While this was promptly turned down by the Conference, it had the effect nevertheless of depriving us of much financial support that would otherwise have come to us, and that was greatly needed in view of the terrific onslaught made on us by the opposition. All the powers of darkness combined for our overthrow, and the means employed unspeakable. The hirelings of the united plutocratic press covering every large newspaper and most of the small ones, were directed to lie and villify to the limit—and beyond. Socialism, union labor and I. W. W. never encountered such united opposition or such methods.

Of pamphlets we distributed more than a million. We held as many meetings as our speakers could cover, and I made a short auto tour rendered possible by the loan of a car from a devoted Single Taxer.

This tour proved most valuable and instructive, showing beyond a doubt that with enough work of this kind supplementing distribution of literature, an organization can be built up that will assure victory in the near future. It is toward this end that we are going to devote our energies, realizing that, as in other States, it is the farmers who are hardest to convert. Yet nowhere is the discrepancy between improved and unimproved farm land greater than in California, and when once the benefits that will accrue through

the operation of our reform are made clear to the farmer, the battle is won.

And won it must and will be—right here in California, the home of Henry George, and along lines laid down by him. No Home Rule, Franchise Tax or other substitute, but a straight clean-cut fight for a free earth on which special privilege taxation, monopoly and their attendant horror—involuntary poverty—shall once and for all time be abolished—CHARLES JAMES.

OHIO

The following members of the Cleveland Single Tax Club were successful in the recent election:

For Congress—Robert Crosser and William Gordan.

For county clerk—Edmund B. Haserodt.

For county auditor—John A. Zangerle.

For county recorder—Hosea Paul.

For county surveyor—W. A. Stinchcomb

For State senator—Wm. Agnew and Howell Wright.

Mr. Stinchcomb had the largest vote ever given a candidate in this county. He ran 8,000 ahead of President Wilson, who received a plurality of more than 20,000 in the county. The county surveyor is the engineer and advisor on all county work. His popularity has caused much talk about Mr. Stinchcomb as a Democratic party candidate for mayor of Cleveland next year.

A Democratic legislature of Ohio made a ridiculously partisan gerrymander. In this county in that way two districts were made solidly Democratic, and one was fixed in a way to bunch Republican strongholds. Had three districts been made in a reasonable way, the chances are that we would have elected Stephen M. Young to Congress also, for Crosser and Gorden could well have spared some votes. Young is a member of the Cleveland Single Tax Club.

Both Republican and Democratic parties in Ohio stand for the general property tax and for a low tax rate fixed by law. Not much is to be hoped for tax reform in this

State from either party for some time to come. The next governor, James M. Cox, is on record as favoring classification of property for purposes of taxation, but he doesn't work at it.

The condition of city, village and school district treasuries is desperate. Unless the next Legislature gives some relief, the city of Cleveland will have at least \$600,000 less next year to spend than this year, and it may be \$1,200,000 less, according as the State supreme court may decide. Mr. Zangerle, as the assessing officer of this county, raised assessments on down-town land more than \$60,000,000 and this is being fought in the courts. The city has already borrowed on short-time notes all that the law permits, and is facing a huge deficit. The city parks which Tom Johnson improved, are going to ruin for lack of money.

So bad is the condition of the pavements that the people voted \$3,500,000 bonds for repaving purposes—H. M. HOLMES.

CALIFORNIANS HONOR HENRY GEORGE'S BIRTHDAY

The newly formed California Single Tax League (a corporation) with headquarters in Los Angeles, started its official career with a dinner, on September 15th, to celebrate the anniversary of the birth of Henry George. The dinner was given at the Clark Hotel, Los Angeles. In the main parlors of the hotel an informal reception was tendered to Anna George De Mille, W. C. De Mille and Charles Johnson Post, during the hour preceding the dinner, and many of the old-time friends of Henry George gladly availed themselves of the opportunity to greet his daughter, who is now living in Los Angeles.

Robert L. Hubbard, the president, explained that the California Single Tax League came into being in answer to the urgent need of an organization in this State which would keep clearly before the public the Single Tax as set forth by Henry George.

W. J. Ford, former Assistant District Attorney, and one of this city's foremost

scholars, was introduced as toast-master, by Judge Hubbard. Mr. Ford was a decided success as toast-master and proved that he will be a valuable addition to the league's list of speakers.

Mrs. De Mille was introduced as a native daughter of California and immediately won the interest of all present, by her earnestness and sincerity. A Single Taxer from conviction as well as by inheritance, is the way Mrs. De Mille wishes to be regarded, she said.

The toast-master then introduced Charles Johnson Post, who gave a highly illuminating account of the association of the families of Henry George and Louis F. Post, recalling incidents of vacations which the families spent together and later some public meetings for Henry George, which have since become history.

S. Byron Welcome, author of "From Earth's Center," gave a concise explanation of the Single Tax according to Henry George. Mr. Welcome was one of the committee who had charge of the meetings held in Los Angeles for Henry George when he was on his way to Australia.

Robert L. Hubbard spoke on the Heart Side of Henry George. The Hutchins bequest, as given by the Hon. James Minter, in a late number of the *SINGLE TAX REVIEW*, was the gem which Judge Hubbard surrounded with a glorious setting, in a style and manner peculiarly his own.

Henry George's visit to Glasgow was recalled by Peter T. Anderson who told of a meeting of four to five thousand persons assembled to hear the "Prophet of San Francisco." He stated that the line which formed at the close of the meeting was so long that it was nearly midnight before Mr. Anderson and his brother reached the platform to shake hands with Mr. George.

Miss Helen Murphy was called on for a tribute to Mrs. Henry George. The Good Night from the toast-master then brought to a close a most significant event in Single Tax circles in California.

You can help the *REVIEW* by sending in your subscription promptly.

CALIFORNIA SINGLE TAXERS INCORPORATE

As proof of the zeal and determination of the California Single Taxers it is worthy of note that a state-wide organization was launched in Los Angeles on the 15th of September. To the end and purpose of unity and strength, a corporation has been formed and is legally known by the name, California Single Tax League. The plan is to organize branches having direct connection with the main body in every part of the State, thus bringing the localities into close and sympathetic touch, making possible effective cooperative activity in the future.

The officers and directors chosen for the first year are as follows; Robert L. Hubbard, S. Byron Welcome, Peter T. Anderson, David Woodhead, Homer P. Earle. S. Byron Welcome was elected treasurer and Miss Helen Murphy, secretary.

R. E. Chadwick will be the field secretary.

Various committees looking to the complete detailed organization have been named and are actively developing what promises to be one of the most virile agencies for Single Tax growth that has appeared on the economic horizon.

Revista del Impuesto Unico (Single Tax Review) is the title of a monthly publication published by the Argentine Single Tax League. Its publication for the year is assured, and it will be the best source of information on our movement in South America. We extend best wishes to our Argentine name-sake.

A THOUGHTFUL review three columns in length of "The Orthocratic State" by John S. Crosby appears in the *Petaluma (Calif.) Daily Courier* of Aug. 27. The reviewer's conclusions run counter to those of the late Mr. Crosby, and it would be easy to take issue with his critic. But the reviewer deserves credit for giving an example of book reviewing that raises the standard far above the ordinary model.

SOUTH AMERICAN LETTER

RIO DE JANEIRO

The following extracts will give an idea of the growth of the Single Tax propaganda in South America. They are taken from the message accompanying the City Estimates for 1917, presented by the Mayor of Rio de Janeiro, Dr. A. A. de Azevedo Sodre, at the inauguration of the ordinary sessions of the City Council, Sept. 4th, 1916.

"Our Defective Tax System: With regard to our tax system, I have had occasion to emit the following opinion, which I now reproduce: 'The multiplicity of taxes, permits and licenses from which the city derives its revenue, is truly remarkable. Not seldom the taxpayer gets lost in the confused labyrinth of this incoherent taxation and suffers the penalty of fines, if he does not also see his initiative defeated, his liberty attacked and his commercial and industrial activity seriously injured. We must as soon as possible look to the simplification of our tax regime, preparing the ground little by little, so as to reach, as soon as possible, the ideal, which is the Single Tax on the land.'

"The city estimates which I submit today for your best consideration do not belie the above program. In them you will see outlined a purpose of order, coherence and simplification. The task however is scarcely begun; much remains to be done. You will understand that such an important and delicate matter as the revenue of a great city does not allow of sudden and radical changes, which might cause grave perturbation. The reform of our tax system must be made slowly and progressively. We must not abolish any tax without being sure that the remainder will suffice to fill the vacancy.

"The Single Tax: The old doctrine of the Single Land Tax, defended in the 18th Century by Turgot, Condorcet and Physiocrats, and of which Henry George was a veritable apostle, has received in these years innumerable adhesions. From the ground of controversy and propaganda it

has passed to that of practice; and if we consider the results obtained in various countries, we shall be forced to acknowledge the excellence of the system referred to. The cities of Vancouver, Lethbridge, Victoria and others in Canada are in full and visible development and enjoy great financial prosperity, thanks to the Single Tax adopted as a tax system. Such results caused a great part of the Dominion of Canada, i. e., the provinces of Manitoba, Saskatchewan and British Columbia, to adopt definitely the tax on land values free of improvements. In Germany, Australia and New Zealand, many cities and towns are also adopting the Single Tax on the selling value of the land. In Uruguay, on the initiative of President Batele and Ordóñez, a Bill was presented in 1914 to the Legislative Assembly, creating a land tax, destined to free from all fiscal burden every thing representing labor or capital employed in objects of social utility.

"The actual legislation in this city contains a tax on vacant lots, in certain determined districts. It is a tax with an economic rather than a fiscal purpose, since it aims at promoting the use of the lots for buildings. It therefore does not obey the same purpose as the permanent land tax of the fiscal regime in the states of Rio de Janeiro, Minas Geraes and Rio Grande de Sul. In the Constitution of this last State, we find the following stipulation:—The export of products of the State and the transmission of property shall cease to be taxed as soon as the collection of the land tax has been suitably regulated.

"Beyond question the Single Tax on land is seductive from its simplicity, the ease and economy of its collection, and because, applied to a limited group—the land proprietors—it distributes itself in equitable proportions over almost the whole population. So has said Dr. Hercilio de Souza, it is as a tax clear, open, frank, sure, and of easy inspection by governments and governed.

"Putting aside every socialistic tendency, such as the nationalization of the soil, advocated by Henry George, I think the

land tax should form the base or foundation of our tax system in the Federal Capital, destined soon to substitute all taxes now falling on capital usefully employed, and upon work in its multiple forms. In conformity with this way of thinking I propose that the present legislation in regard to the land tax be modified in the sense that it be applied to all the land in the Federal Capital with the sole exception of the land occupied by dwellings now subject to the realty tax, and that the tax be *ad valorem*, i.e., payable by each owner in proportion to the sale value of his lot. I have included the new tax in the budget, calculating it at 1 per cent. on the value of all land in the Capital. Recognizing the difficulties attending the first valuations, I have allowed for this item of revenue a sum not exceeding about 50,000 dollars). It is, as you see, only a modest initial tax, and cannot be the cause of any protest. It will have to be slowly and progressively increased, while a simultaneous reduction is made in other taxes, beginning with the most unfair and iniquitous, as for example the permits for building. And when it reaches 8 per cent., in accordance with the experience of other cities, the realty tax may be removed, and with it all the taxes that now fall on capital and labor.

"I do not believe that, even when definitely established, the tax on the selling value of land will be the only tax in the strict acceptance of the words. We must agree that a tax is not merely 'a contribution required from every citizen for his part in the expenses of government,' as defined by Leroy-Beaulieu. Not seldom, a tax has an economic or social objective; as, for example, when we tax alcohol and tobacco, with the object of restricting the injurious effects of alcoholism or narcotism, rather than of obtaining an increased revenue.

"Unmerited Increment Value: But if taxes are contributions to the general expenses of the administration and are destined to public services of general utility, and indivisible by their very nature, as has been well observed, the taxes are intended for certain determined services which benefit

some persons more than others, and not seldom are to the advantage of only a few.

"The Sanitation tax, for example, the slaughter-house tax, etc. are in that category. As they represent remuneration for a service rendered by the municipality, these taxes ought not, in my judgment, to be abolished. Amongst them is one which ought to be at once introduced into our tax system, as it constitutes the indispensable complement of the land tax. I refer to the unmerited increment value, the *plus-valeur* of the French, the Unearned Increment of the Americans.

"In a city the value of land depends directly on the urban improvements carried out by the administration. If we extend a street and give it improved paving, tree-shade, electric light, trams, etc., the lots rise in value. If we build a fine theatre, like the municipal one, if we multiply gardens and parks, if we beautify and make more healthy the city, attracting foreigners, increasing its population, the land inevitably will rise in value. It is just, therefore, that this unmerited increment value should revert to the community, that the favored owners should pay in return for the improvements that have contributed to raise the price of their land, a small quota upon the added value.

"This tax for general urban improvements is adopted to-day in almost all cultured countries. In Germany, the large cities such as Frankfort-on-the-Main, Breslau, Cologne, Essen, etc., tax the unmerited increment value. In 1911 the German Imperial government created under the title of *Zuwachsteuer*, the federal tax on increment land values. In England there exist four special taxes intended to give the community participation in the unearned increment: *a.* the increment value duty; *b.* the revision duty; *c.* the undeveloped land duty; *d.* the mineral rights duty.

"The quota varies in different countries; in Germany it is one third, in England a quarter. In the revenue project presented to you, I have included a tax of 20% upon the unearned increment, which cannot however bring in any returns for next year.

"In a city which, like ours, is increasing steadily and requires in every direction a great many improvements, which the municipality, for lack of funds, keeps putting off, the tax on increment values must without any doubt be received with most hearty approval by all landed proprietors.

"What matters it to them to have to pay 20% on an increment value if the municipality contributes to increase the selling value of their land, thus fructifying and multiplying their capital?

"Definitely established the ad valorem tax on the land, abolished all the taxes on capital usefully employed and upon labor in its multifarious manifestations, freed commerce and industry from the fiscal charges that affect their liberty and restrict their productive activity, maintained the valuations and amongst them that of unearned increment, we should have, in my judgment, the most simple, economical and efficient tax system for our Federal Capital."

Some of the foregoing statements on doctrinal matters are open to objection i. e., in his reference to "George's Socialism." But we may let this pass. The mayor's utterance becomes more significant owing to the fact that his office is not elective, but depends directly on nomination by the president of the Republic. It may therefore be presumed that such an important fiscal change could only have been introduced with the cognizance and approval of the President. The amount of the tax, as the Mayor admits, is insignificant (rather less than one per cent. of the city's revenue) but as Lloyd George said on another occasion, it is "the thin end of the wedge."

In an article appearing elsewhere in this number of the Single Tax Review the state of Minas Geraes (Brazil) is not satisfied with its present tax regime. The South American Single Tax Committee has now received pretty full particulars of what has been done and proposed. A full measure of credit must be accorded to Dr. Alberto Alvarez, deputy to the State Congress and a member of our Committee. At his suggestion a permanent commission was appointed by the government last year

"to examine the tax legislation of Minas Geraes and to suggest to the legislative power the reforms and measures desirable in the economic and financial interests of the State."

I quote the official report of the preliminary conclusions arrived at:

"In the interval between the last session of Congress and the present, the Commission endeavored to study all the main points of the important subject submitted to its examination, so as to fulfil the instructions given by Congress, and strove as far as possible to work together for a speedy and efficacious solution of the great taxation problem which with so much reason absorbs the attention of the State authorities.

"Unfortunately this solution cannot yet be indicated by this Commission, and for the following reasons:

"All alteration in our defective tax system must undoubtedly have as its principal object, on the one hand, to relieve production and export from the heavy taxes that burden them, with prejudice to the economy of the State, and, on the other hand to give greater stability to the State revenue, which hitherto has been subject to oscillations of every kind, always to the evident disadvantage of the good working of the Administration.

"Any course outside of this general scheme would certainly not justify an attempt to reform the tax laws, nor, we are sure, would it correspond to the intention of the legislator who is constantly called upon to consider the subject, by the just and repeated complaints of the producing classes of the State.

"By this we mean that the action and deliberation of the Commission must be subordinated to the idea of working out the whole plan of the reform entrusted to it, principally in connection with the land tax, the basis of the future tax regime. But an equitable and practical remodelling of this tax can only be worked out with a sure knowledge of real estate distribution as far as the conditions of the moment permit.

"Without knowing even summarily this

principal factor—the distribution of rural real estate, the approximate areas, its classification according to selling price, it will not be possible to decree a reform of the taxes, with any certainty of success.

"Thus the Commission expresses its conviction that before everything a registry of real estate must be made out, naturally within the limitations imposed by the necessity of carrying out the Tax reform with the shortest possible delay.

"It is desirable, therefore, for the carrying out of this preliminary service that the Executive be granted special funds and that Congress lay down the general lines that must be followed in making the real estate register so that the rights of the State and the legitimate interests of the proprietors be entirely safeguarded.

"Among the regulations, the Commission considers as indispensable that the proprietors be represented in the valuations, and that they should have right of appeal against the valuations made by those designated for that purpose.

"Other regulations will naturally be adopted by the legislators when considering the subject.

"The Commission awaits, therefore, the action of the legislative power, with regard to the real estate valuation so as to be able to complete the labor already initiated in fulfilment of the command of Congress.

"The Commission is sure that Congress will at once make the arrangements it judges most suitable for translating into a reality, in the shortest time possible, the just aspiration of the inhabitants of Minas Geraes, for a remodelling of its tax regime, establishing it upon the equitable bases of protection to capital and labor and of stability in the estimate of public revenue, all in accord with the permanent interest of the State." Signed: Virgilio de Mello, Franco-Henrique Diniz, Baeta Neves, Nelson de Senna, Alberto Alvares.

A brief draft of law ordering the valuation and registry of real estate was presented to Congress by Dr. Alberto Alvares approved and the funds for executing the law voted.

Such was the state of affairs on Sept. 7, date of the letter just received from the President of the Commission. Our committee, which includes many most distinguished Brazilian public men, is of course in close contact with the leaders in this Minas Geraes reform. I may further add that the Sao Paulo government has just published an extensive, valuable report by Dr. Luis da Silveira, its special delegate commissioned to study the methods of real estate valuation and registry in Uruguay and the Argentine. This document, we think will have considerable influence in advancing our cause in South America.

Mexico:—An interesting incident in the propaganda work of the South American Single Tax Committee is the following: Upon learning of the land reform introduced in the State of Yucatan (Mexico), the Committee sent a message of sympathetic enquiry to the Governor, General Alvarado, accompanied by several pamphlets published by the Argentine League. A visit to Dr. Fabela, Minister Plenipotentiary, who was passing through Buenos Aires, confirmed our information. In reply to our request for documentary confirmation, Dr. Fabela kindly cabled to Mexico asking for official copies of Alvarados' decrees and for all economic and social legislation introduced by the Carranza government. Dr. Fabela declared himself to be in full sympathy with the objects of our Committee, sent on to Mexico a full set of our literature and offered the services of the Legation in furthering in every practicable way our propaganda.

I have been to some labor in translating the accompanying matter, and have been obliged to do it at a high rate of speed. But I hope that it will be of interest and inspiration to our friends in the North.—R. B., Buenos Aires, S. A.

A week ago news came in from Minas Geraes, the largest and most populous State of Brazil, with 5,000,000 inhabitants. The Coffee Planters of the State held a Congress and passed some resolutions. Amongst them was one calling for the abolition of the export duty of 3 francs a bag

and the reduction of the $8\frac{1}{2}\%$ ad valorem State tax, the difference to be made up by a land tax, over the whole State, the coffee lands however, to be exempt until the tax on coffee was entirely removed. Our South American Single Tax Committee promptly sent forward the suitable congratulations. About the same time I received a letter from a member of the Minas Geraes State Congress, saying he had been commissioned by the Government to make a study and report upon the Land Tax as substituted for the present taxes on production. I had been singled out by him owing to a part I had taken in some lively polemics in the Sao Paulo papers. The Committee took up the Congressman's enquiry and posted him up pretty fully. I may say that in dealing with such inquiries, we now invariably mention the SINGLE TAX REVIEW and recommend it as a means of keeping abreast of what is going on in North America. In due course I expect you will receive some subscriptions.

Rio de Janeiro: I think I wrote you amongst the hurried notes sent you some weeks ago that this city (900,000 inhabitants) is just now engaged in making a valuation of the land within its limits, as decreed by the new Mayor and Council. But the technical men are not finding it an easy matter. I think I am violating no confidence in copying for you a paragraph from a letter addressed to our Committee by the City Engineer in charge of the valuation. He says: "Thank you sincerely for what you say in regard to the method of Land Valuation and Registry in Uruguay. Unfortunately I cannot go just now to Buenos Aires to investigate there the work carried out in that respect. And I regret this the more, since in the studies I am now making for the transformation of our present taxes to the Single Tax on the land, the part I consider most difficult, and for which I have not yet found a solution that satisfies me completely. I wrote to Dr. Luis Silveira (the Sao Paulo delegate sent down here by his Government to study the same subject) asking him for some information with regard to what he saw in Uru-

guay; and I wrote also to the Canadian Mayors, asking them for explanations as to the method by which they carried out the said transformation. Theoretically I consider the idea irrefutable; practically, however, I do not yet know how to reach positive and unassailable results, in the part referring to land valuation."

From the above (which is only a sample of the like matters this Committee has to deal with) you will understand how we appreciate such technical information as has been liberally supplied by Mr. Lawson Purdy, Mr. J. J. Pastoriza and the Manufacturers' Appraisal Company. We have reached the stage where the technical men must step in. Just how to arrange that is one of our problems, as a committee. The demand comes from countries as far apart as Peru and the State of Rio de Janeiro, Bolivia and Buenos Aires. In the City of Junio (Province of Buenos Aires) a group of 120 business men, formed into a Georgist Society, have undertaken at its own expense a valuation of the land within the City and propose making up an estimate of City taxes and expenses on that basis and put same before the City Council and (if this body proves refractory) then before the Electors.

Since I began this letter, a cable has come in from Rio de Janeiro, announcing the Single Tax as adopted for next year's Municipal Revenue. It was only a brief cable. Our S. American Single Tax Committee at once sent the Mayor a cable congratulating him and advising him of the importance of his initiative as a stimulus to tax reform all over the continent.

Our movement in S. America will not stay still long enough to be photographed. One event just topples over another.

HONORS TO A. G. HUIE.

The dinner and presentation to Mr. A. G. Huie, of Sydney, New South Wales, of an illuminated address and purse of £90, on the 19th of August, were a huge success. The mayor of Sydney presided, and in a notable speech paid a tribute to the guest

of the evening, in the course of which he read a letter from Hon. John J. Murphy, New York's Tenement House Commissioner, congratulating the Mayor on Sydney's recent adoption of land value "rating." In connection with this communicating the Lord Mayor said:

"As we know, Greater New York contains more inhabitants than the whole of the Commonwealth of Australia. It is therefore a great compliment to find the great republic of the United States paying tribute to this young democracy in the Southern Seas. I ungrudgingly say that the carrying out of that work has been due to the indefatigable and indomitable will of Mr. Huie. In season and out of season, at every municipal election, he has interviewed every candidate, and furnished the literature necessary for the purpose of carrying on the work of propaganda. He has lived to see the day when the abstract resolutions passed in the City Council in favor of the principle of land value taxation have been crystallized into concrete executive action as the law of the city. I want Mr. Huie to understand that the communications which I have received from the United States, particularly the one from the City of New York, are a tribute more to him than to the aldermen who have carried out his views."

The Lord Mayor recalled that he had been present at the lecture delivered by Henry George in Sydney on the latter's visit to Australia. He quoted the dedication to "Progress and Poverty," and said:

"I ask under what more glorious humanitarian flag could the sons of men bind themselves together to carry out the objective of the Prophet of San Francisco?"

Following the presentation of the testimonial, Mr. Huie responded in an address which we would like to print in full but which we cannot for lack of space. He told of happening on "Progress and Poverty" twenty-seven years ago, of his immediate conversion, of his campaign for a seat in Parliament in 1894, and his defeat. He reviewed the history of the struggle for land-value taxation in Sydney and New

South Wales, and touched upon many aspects of local and state politics in relation to the movement. Concluding his historical resume, Mr. Huie said:

"I wish to thank you, my Lord Mayor and everyone here, and others who are not able to be here to-night, for your great kindness. I hope I shall be able to go on in this work for quite a long while yet. I reckon I am good for another thirty years. So I am quite hopeful of seeing yet further advances made. I feel quite sure that all of us who are here to-night will co-operate and help to bring about a further instalment of those great principles so well put forward by Henry George, for the purpose of securing equal rights and opportunities to all men, so that they may enjoy the fruits of their labor, and be able to provide for themselves and those dependent upon them."

A LECTURE by Hon. J. J. Pastoriza was given at the Denver auditorium on Oct. 6, under the auspices of the Colorado Single Tax Association. Mr. Pastoriza said in part;:

"Since 1912 the Single Tax principles have been in operation in Houston thru my efforts," he declared. "The Houston plan totally exempts from taxation cash, notes, mortgages, household furniture, and all personal property usually found in and about one's home. Land is taxed at full selling value, buildings and other improvements upon land at 25 per cent of their value. As a result, two-thirds of the taxes are raised from land values. The result of this shifting from the shoulders of labor such a great amount of the burden of taxation and placing it upon the shoulders of the non-producer has had a magical effect in Houston."

"The effect of not taxing money has caused the people who before had been hiding their money at home, to place it in the banks, resulting in an increase in bank deposits of \$19,000,000 since the year before cash was untaxed. The taxing of buildings at only 25 per cent caused a doubling of building activities and reduced rents."

OLD AGE PENSIONS AGAIN

EDITOR SINGLE TAX REVIEW:

I note in your September issue an ably-written communication from Mr. E. W. Doty of Cleveland, objecting to the REVIEWS' support of old age pensions. I wish to express myself as heartily in accord with the REVIEW's position. I dissent entirely from Mr. Doty's point of view, which seems to me distressingly harsh and narrow.

Your correspondent contends that under Single Tax regime no one will need a pension. Perhaps not, after Single Tax has produced its full beneficent result. Meanwhile the transition stage is likely to be a long one, and pensions in the near future assuredly will be needed and needed badly.

Mr. Doty seems rather shocked at the proposal to give people something they have not worked for. The objection is unduly theoretic and formal. Never—not even under Single Tax—let us say it boldly, will the laborer secure precisely what he earns. We shall never see that mechanical, that arithmetical kind of justice upon which your correspondent seems to base his criticism. The question is practical, utilitarian. Is it beneficial to the whole community, to the young and to the old, that old age be dignified and safe-guarded? If so, let us have pensions; otherwise, let us not.

Your critic fears that pensions will prove corrupting. He cites as an instance the federal soldiers' pension, which to be sure is an unspeakable iniquity. But perhaps it may be shortly reformed and purified; stranger things have occurred in twentieth century politics than the purging of our pension rolls. However that may be, I do not believe that the German pensions for superannuated teachers corrupt anybody; on the contrary they have an ennobling influence upon the community.

Mr. Doty (following Henry George) makes a positive suggestion in lieu of old age pensions. He proposes per capita division of the surplus public revenue; or, to quote more accurately, he asserts that

per capita division is "not a pension scheme." We will not call it a scheme, but I certainly think it a pension plan or system. Per capita division includes non-producers in abundance; the sick and the aged, the infant and the imbecile (presumably) are to receive their equal share of the surplus. Does not this "take from those who produce and give to those who do not;" does it not thus accord with and satisfy Mr. Doty's own definition of a pension? And what is a "producer," after all? No one really knows.

In conclusion, let me add, reminiscent of the conference, that I trust we shall continue to have "forty-seven varieties" of Singletax; and that one among the forty-seven will be Single Tax and Old-Age-Pensions—MALCOLM C. BURKE.

OREGON

Final returns on Peoples Land and Loan Single Tax law at this writing (Nov. 14) are not in. The latest is that the vote is approximately forty thousand Yes and one hundred seventy thousand No. These proportions will not be changed much by the official returns.

Louis F. Post said last year that twenty thousand votes for such a radical measure would be doing well, and thirty-five thousand would be a victory. But most of us are disappointed. I expected sixty to seventy-five thousand for the bill.

We had no money and were unable to make any campaign beyond an argument in the State pamphlet and a few speeches in Portland and vicinity by a few of the Labor Leaders and Single Taxers.

Our only active newspaper support was the *Oregon Labor Press* and the *Benton County Courier*. The *Portland Daily News*, (Scripps League Paper) was sympathetic. The *Oregonian* was very fair and liberal in publishing letters. I do not know another great paper that is so fair in the publication of opponents' letters. Of course, the *Oregonian* opposed the bill both in its editorial and news columns, and very ably.

It is yet too early for final judgment on

the campaign or the measure. I believe most of the Oregon Single Taxers are better pleased than with any previous campaign or measure. Also, those I have heard from are not discouraged and will be ready to try again, as soon as the call comes for another organized effort.

Personally, I am satisfied that no Single Tax measure is worth fighting for, unless it declares for the whole principle. Further, I believe every such measure should be labeled Single Tax. My opinion is that the name is now a source of strength rather than weakness—WM. S. U'REN, Portland, Oregon.

GOOD WORK IN TEXAS

The Bulletin of August 20 issued by the University of Texas is devoted to the discussion of the Single Tax. It is edited by E. D. Shurter and contains articles for and against the Single Tax, together with a very full bibliography.

There are more than 1300 schools in the Interscholastic League of the State and the question submitted for debate in this Bulletin No. 47 is as follows: Resolved, that all revenues of government—Federal, State and local—should be derived from Single Tax upon land values. 8,000 boys will thus try out the question and twice that number will have an opportunity to study it, while over 200,000 persons will hear the debates. To have secured this is a splendid achievement and we congratulate the Single Tax League of Texas and its efficient secretary, William A. Black.

On October 19 and 20 the Single Taxers of Texas held a conference at Dallas. The attendance was not large owing to the State Fair. It drew up an amendment to the constitution calling for the Classification of property and an exemption of one-fourth of the assessed value of improvements, this amendment to be submitted in 1918.

The Single Tax sentiment in Texas is growing and spreading more rapidly and consistently than in any State where an organized movement has been started.

MISSOURI WANTS THE FELS COMMISSION CONTINUED

We have received from William Marion Reedy a printed copy of resolutions adopted by the Single Tax League of Missouri at a meeting in St. Louis on Nov. 13.

It expresses the thanks and approval of the League to the Fels Fund Commission, collectively and individually, for the work it has accomplished, and expresses its desire for the continuance of the body under whatever name, on the lines it has pursued in the past until a representative national organization shall be formed.

KANSAS CITY HONORS HENRY GEORGE, JR.

At a meeting of the Single Taxers of this city the following resolutions were passed:

Henry George, Jr. has passed from life, labor and joy into rest. The Single Taxers of Kansas City extend to his family sincerest sympathy in their hour of bereavement, and send to Single Taxers throughout the country the urgent call that we, with redoubled energy and enthusiasm keep the faith as diligently and faithfully as did the departed.

MR. JOHN T. McROY has one of the best economic libraries in the State, comprising over nine thousand volumes.

AN admirable review of Prof. Arthur N. Young's *History of the Single Tax Movement in the United States*, appears in the *Chicago Dial* of Nov. 2. Another review of Prof. Young's work appears in the *New York Times Review* of Oct. 22. This will receive an answer in our next issue.

The Independent endorses the Single Tax, saying relative to the campaign in California. "The adoption of the Single Tax in California would be a splendid thing, not only because it is sound in principle, but because the people of the United States ought to have a chance to see it in operation."

LECTURE TOUR OF JOHN Z. WHITE

Mr. John Z. White has been assigned for lecture work under the direction of the Henry George Lecture Association, 538 So. Dearborn St., Chicago, Ill., as follows:

New Hampshire, Vermont	Dec. 1-7
State of Pennsylvania	Nov. 10-30
New York State	Dec. 8 -31
Fall River, Mass.	Jan. 1 -7
Rhode Island	Jan. 8 -14
Boston and Vicinity	Jan. 15-23
State of Maine	Jan. 24-25
Montreal	Jan. 26-27
Ottawa	Jan. 29-30
Toronto	Jan. 31
Michigan	Feb. 1 -7
Indiana	Feb. 8 -10
Ohio	Feb. 11-16
Louisville, Ky.	Feb. 17-18
South Eastern States	Feb. 19
South Eastern States	Mar. 15
Louisiana, Texas	Mar. 16-30

THE Missouri Federation of Labor endorsed by resolution the taxation of land values after listening to an address from Vernon J. Rose.

MASSACHUSETTS

The Massachusetts Democratic convention on October 7 declared for a constitutional convention, the Initiative and Referendum and for tax reform as follows:

We demand an adequate taxation system that will lessen the present heavy tax burden now unjustly borne by legitimate business and the wage earner. We favor placing a larger portion of our taxes on those forms of wealth that are only the capitalized values of privilege.

DON'T CARE WHAT IT SAYS

Henry George, Jr., who died in Washington yesterday, had long outlived the fallacy on which he ran unsuccessfully for Mayor of New York city—N. Y. *Evening Sun*.

BOOK NOTICES

A NOVEL BY FRANCIS NEILSON.*

Those who have read, "How Diplomats Make War" know Francis Neilson in one of his literary habits; those who have seen the play, "The Butterfly on the Wheel," which had a long run in New York and other cities, know his dramatic capabilities. This new book introduces Mr. Neilson to us in a less familiar guise—that of a novelist.

This novel deals with England in war time. It concerns itself with munition makers, members of parliament, cabinet ministers, politicians and churchmen—all those dignitaries with whom Mr. Neilson has stood for many years on a familiar footing, whose devious ways he knows, and most of whose works he heartily distrusts.

The novel is like a play—ninety per cent. dialogue, through which the reader must follow the story, incident by incident. Its moral is the right of a man to himself. While reading it we can almost hear the suppressed cry of revolt from the writer's soul—the angry protest that whatever governments come and go, with intrigue following intrigue, making now one alliance and now another—through it all there remains inalienable the right of the individual to be guided by his own conscience, to be master of himself.

That is the burden of the story, and in his own person Francis Neilson knows something of the bitterness of the experience through which one must pass in his efforts to stand erect in a world of tumult. The story will repay reading for itself, as well as affording an insight into the mind of one who would assert the right of individual judgment against the rule of governments and mobs.—J. D. M.

A WORK BY WALTER T. MILLS.†

This work is a discussion of the political and economic problems of democracy versus

*A Strong Man's House, by Francis Neilson. 12 mo., clo., 360 pp. Price \$1.50 net. Bobbs-Merrill Company, Indianapolis, Ind.

†Democracy or Despotism, by Walter Thomas Mills. 12 mo., clo., 246 pp. Price \$1.25. International School of Social Economy, Berkeley, California.

despotism. If we disagree with Mr. Mills in what constitutes economic democracy, if we fail to follow him every step of the way, it is easy to endorse his treatment of the problems of party government, in which there is much that is enlightening.

Mr. Mills' definition and explanation of "special privilege" leaves something to be desired. It is not clear how much he would include when he says, "The government of things collectively used by a minority can be established or continued only by the power of special privileges." But his conclusion, whatever his premise, appears to be sound: "To abolish the last vestige of special privilege of any sort which may give to any one personal power over another."

Mr. Mills is in favor of the government's appropriating all ground rents, but he is also in favor of the government's taking over the great industrial monopolies—in other words, Mr. Mills is a Single Tax Socialist.

There are interesting and valuable thoughts on party fealty and party government, militarism and world politics. The style is simple and crisp and the work will repay reading.—J. D. M.

LOUIS F. POST'S GREAT WORK*

In the literature of economics no one since Henry George has won a higher place than Louis F. Post, former editor of the *Public* and now Assistant Secretary of Labor at Washington. Economics as taught is not literature at all—indeed it is difficult to say what it is. And this is because most political economists have written with no conception of the natural and fundamental laws underlying the problems taught. These problems have been considered only as having relation to national policy, business (and business in its narrowest sense), or to existing laws and legislation. To do more than this would be, of course, to challenge institutions and privilege. It would be to forfeit professorial chairs, as

*The *Ethics of Democracy*, by Louis F. Post. 12mo., clo., 374 pp., Price \$1.50 net. Bobbs-Merrill Co., Indianapolis, Ind.

many have found to their cost. Hence most of the works of the political economists that are of any value at all are on the index expurgatorius of the powers that determine the kind and character of institutional education, and their authors are without jobs, or pursue their calling as itinerant lecturers, or free lances.

Mr. Post in this new edition of the "Ethics of Democracy" has introduced but few changes in the work that appeared twenty years ago, but the discussions are as fresh and stimulating as they were then. Democracy is both economic and political, and the character and degree of the political democracy that prevails are determined by the degree of recognition extended by legislation to immutable economic laws. This no Single Taxer needs to be told. It is the clear comprehension of this great truth running like a thread through these discussions that makes Mr. Post one of the greatest teachers of his time, and this book the greatest of his contributions to the small body of informing and illuminative literature that marries economics to politics.—J. D. M.

POEMS BY B. H. NADAL

A book of poems by a well known Single Taxer, B. H. Nadal, is published by J. H. Shores, of this city, and comes with the enthusiastic endorsements of Jessie B. Rittenhouse and Robert Underwood Johnson. The poems are graceful, facile, thoughtful, and sometimes instinct with native humor. One of the poems was originally contributed to the *Single Tax Review*. Another is a tribute to Henry George. The volume is printed at \$1.

OUR readers will do well to send 10 cents for a little booklet containing three "playlets" by Emanuel Julius, Box 125, Gerard, Kansas. The title of the first playlet that gives the name to the little pamphlet is "The Pest."

The humor is of a new and refreshing kind. Mr. Julius is of the editorial staff of *The Appeal to Reason*.

THE "Constitution of the United Nations of the Earth," is a pamphlet issued by the Pamphlet Publishing Company, of Fall River, Mass. This is the third edition of the work. Its author is Edgar D. Brinkerhoff, of Fall River, who is not unknown to Single Taxers and readers of the REVIEW.

This third edition of the Constitution is accompanied by a Preface in which authorities, writers, statesmen, educators are cited in support of the ground taken by Mr. Brinkerhoff. The laws submitted by the writer for the government of the Parliament of Man show the labors of a sane and keen intelligence and will repay perusal and consideration.

THE "Minnesota Legislature of 1915," is the title of a pamphlet of 112 pages by C. J. Buell. It deals with the legislative history of the year, and is divided into chapters. One dealing with Taxation touches with humorous insight on current theories and practices, and also indicates some fundamental principles. One chapter is devoted to proposed laws that failed, another to the records of Senate and Assembly members. Mr. Buell, who is one of the veteran Single Taxers of Minnesota, has performed a very useful service for the voters of his State, which might with advantage be emulated in other States.

NEWS NOTES AND PERSONALS

MRS. JULIA GOLDZIER in the Autumn number of her *Advance Sheet* gives a statement which is addressed to those of her Single Tax friends and enemies who contrary to the teachings of Henry George repudiate the existence of Interest.

Her exposition is so clear and simple that it ought to be printed in pamphlet form for general distribution.

The *Peoples Press* is an eight page paper (weekly) published in Cincinnati, Ohio, and edited by Carl Brannin. It is devoted to the securing of municipal ownership of public utilities, old age pensions and the taxation of land values.

The *Labor Advocate* of Birmingham, Alabama, is an advocate of land value taxation, and in its issue of October 7 says, in words especially pertinent to the times:

"What is needed is legislation that will put all labor in position where it can regulate terms of employment without calling on Congress to lay down an arbitrary rule. To do this, opportunities must be opened for all of the unemployed. As long as there are unemployed men looking for work, the men at work are at a disadvantage in arranging the terms on which they can work. As long as the natural resources of the country are monopolized and largely withheld from use there will be unemployed men hunting jobs. So the fundamental legislation that labor needs is legislation that will destroy land monopoly and open unused natural resources to those who want to use them

Single Taxers have long been agitating for such legislation. They have pointed out the fact that by putting all taxes on land values the holding of valuable land out of use can be made unprofitable. By forcing holders of unused land either to use it or let others do so, opportunities can be opened to all of the unemployed, and labor can become master of the situation.

Possibly the same effort that secured the eight-hour law from Congress could have obtained a Single Tax law and solved the labor question. In time labor organizations will realize this fact and insist on their full rights.

CORRECTION—In report of Niagara Falls Conference in Sept-Oct REVIEW (page 264, paragraph 4) the name of Mrs. Jessie L. Lane should be substituted for that of Mrs. Mackenzie. The latter was not present.

A two column communication in advocacy of the Single Tax appears in the *Southern Cross* of Buenos Aires, and signed Observer. This paper is printed in English and is one of the most influential in that great South American metropolis.

A DEBATE on the merits of the Oregon Land and Loan measure took place before a dinner of the Portland Realty Board between Hon. W. S. U'Ren and A. L. Veazie:

"In opening Mr. U'Ren contended that conditions in Portland show the aftermath of the system of private ownership of land rent. Buildings are vacant, houses unoccupied and rents on useful property too high to insure success to parties undertaking enterprises that are worthy of success. And cases were cited in which the speaker averred that financial failure was largely due to the exorbitant land rents which were "confiscated" by private parties who did not stir a hand to earn them.

"The proposed measure," said the speaker, "will make land speculation so unprofitable that land will not be held for its own sake alone, but for profitable improvement. Under such a system, free from landlordism, the right kind of work will be rewarded, but parasitism will not be endured."

The New York Journal of Commerce of Nov. 13 does not fail to take notice of the movement in South America, full details of which are to be found in this issue of the REVIEW. *The Journal of Commerce* says in its special correspondence dated from Rio de Janeiro:

"The gradual change from the export duty to the land tax is one of the great issues here. It started in the most southerly State, Rio Grande do Sul, more or less on the Henry George Single Tax theory and extended among the most cultivated classes of the States of Sao Paulo, Minas Graes, Rio de Janeiro and in the capital of the republic bearing the same name."

A LETTER by Prof. Malcolm C. Burke in the Montgomery (Ala.) *Advertiser* replies to a correspondent of that paper who deplores congestion of population, high cost of living and unemployment, and who apparently is unaware of the simple remedy for the prevention of these evils. The Birmingham (Ala.) *Age Herald* of Sept 21 also contains a communication from Prof. Burke, on "The Evils of Land Speculation."

The Herald of Oct 23 contained a long article on New England's Single Tax Colonies Under the Patronage of Mr. Fiske Warren.

The subject of Single Tax Colonies has been exhaustively treated by Mr. Warren for the coming Single Tax Five Year Book.

GEORGE L. RECORD's candidacy for the Republican nomination for governor of New Jersey failed, but he received more than 25,000. This commands the balance of power in the total vote. Edmund B. Osborne, who was one of Mr. Record's strongest supporters, received the nomination for State Senator: The Single Tax if not yet in a position to swing a majority of the votes is a growing force in the State and must even now be reckoned with.

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 Oct. 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:

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

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

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

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

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.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appear upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER, Editor and Owner.
Sworn to and subscribed before me this 20th day of September, 1916.

CORA M. CLARK,

Notary Public, N. Y. County.

My Commission expires March 30, 1917.

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.

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

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.

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.

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

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

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., Sbahr B'ld'g, 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 Sturgeon, Pres., San Antonio, Texas.

Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.

Single Tax Club of Pittsburg, Wayne Paulin, Sec., 5086 Jenkins Arcade, Pittsburg, Pa.

- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Land Value Taxation League of Pennsylvania, P. R. Williams, Exec. Sec., 807 Keystone Bldg., Pittsburg, Pa.
- The Georgia Single Tax League. Carl Kurston, Pres. Mrs. Emma L. Martin, Vice-Pres. and Treas. Edvard White and Dr. Grace Kirtland, Sec'ys., 358 Heil St., Atlanta, Ga.
- 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, 150 A Street, N.E. Wasoington, D. C.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Ontario.
- Single Tax League of Western Canada, S. J. Farmer, Sec.-Treas., 406 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, 150 Pine St., San Francisco.
- Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Los Angeles Single Tax League, Chas. James, Sec., 230 Douglas 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 Hardon, 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.
- South Dakota Central Tax Reform League, Dr. Chas. J. Lavery, Sec., Aberdeen, So. Dakota.
- 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.
- The Public, 537 So. Dearborn St., Chicago, Ill., Annual subscription \$1.
- Fairhope Courier, Fairhope, Alabama. Weekly, Annual subscription \$1.

- Joseph Fels Fund Bulletin**, 77 Blymyer Bldg., Cincinnati, Ohio. Annual subscription 10 cents.
- 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**, 33 Richmond St., West Toronto, Can. Annual subscription 50 cts.
- The Single Taxer**, 406 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.

MARK TWAIN

wrote of the first edition of "The Ethics of Democracy," by Louis F. Post:
 "I prize it for its lucidity, its sanity and its moderation and because I believe its gospel."

The Bobbs-Merrill Co., have just published a third edition, with a new and brilliant introduction, which is itself worth the price of the book.

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Christian Science Monitor's reviewer says

the author has written a preface bringing himself and his convictions up to date as it were; and a very fine thinker on the ethics of Democracy he has been and is. Monopolies, imperialism, protection, unearned increment, pseudo-patriotism, mock justice, get hard blows from him, but not in a bitter spirit. He "speaks the truth in love."

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