

6341 X
CONFERENCE NUMBER

The 6 10
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

**Report of the Niagara Conference;
Conservation, by Bolton Hall; Henry
George, by Hon. Thos. E. Lyons; Inde-
pendence Day Oration, by E. G. LeStour-
geon, and other Special Articles. News,
Correspondence, etc.**

SEPTEMBER – OCTOBER, 1916

VOLUME 16 X X X NUMBER 5

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



TABLE OF CONTENTS

NIAGARA SINGLE TAX CONFERENCE.....	<i>Joseph Dana Miller</i>	257
RESOLUTIONS ADOPTED AT THE CONFERENCE.....		268
REPORT OF DANIEL KIEFER.....		269
CANADIAN SINGLE TAX CONFERENCE.....		271
ECHOES FROM THE NATIONAL CAPITAL.....	<i>B. F. Linds</i>	275
CONSERVATION.....	<i>Bolton Hall</i>	280
THE GARDEN OF THE LORD, POEM.....	<i>E. Yancey Cohen</i>	284
HENRY GEORGE.....	<i>Hon. Thos. E. Lyons</i>	286
INDEPENDENCE DAY ORATION.....	<i>E. G. Le Sturgeon</i>	294
BI-MONTHLY NEWS LETTER.....	<i>The Editor</i>	299
PUBLISHER'S NOTES.....		301
EDITORIALS.....		301
CORRESPONDENCE.....	<i>Geo. White, A. Whipple, J. M., R. B. Brinsmade, Samuel Milliken, E. W. Doty</i>	304
ECONOMIC PROFESSORS AND THE LAW OF RENT.....	<i>Geo. White</i>	310
FROM THE FIELD.....	<i>James F. Morton, Jr.</i>	312
NEWS NOTES AND PERSONALS.....		313
PARTIAL LIST OF ATTENDANTS AT THE NIAGARA CONFERENCE....		314





AN INTERESTING GROUP PICTURE TAKEN IN RONDO, SPAIN, SEVERAL YEARS AGO

1st. line—(seated) Madame Georges Darien, Joseph Fels, Mrs. Fels, Mrs. Metcalfe.

2nd. line—Mayor of Rondo, Antonio Albendin, Mr. Metcalfe.

3rd. line—Mervyn J. Stewart (now Capt. Stewart), Felix Vitale and Johan Hansson.

4th. line—First figure is M. Georges Darien.

THE SINGLE TAX REVIEW

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

THE NIAGARA FALLS SINGLE TAX CONFERENCE

Reported by JOSEPH DANA MILLER.

The Sixth Annual Conference of Single Taxers and the Joseph Fels Commission convened at Niagara on the morning of Saturday, August 19. It was the last Conference to be held under such auspices. With it the Fels Commission ceases to exist, to be succeeded by the American Section of the International Joseph Fels Fund Commission. The membership of this American Section is to be selected by Mary Fels and may or may not be composed of the same members constituting the Fels Fund Commission now dissolved. This Section or Committee will carry on the work for the present much as it has in the past, but will proceed to assist Single Taxers of the United States in perfecting a national organization, and when ready will issue a call for a conference which will be the first convention of the National Organization under the new regime, democratically directed and consisting of such rules for its regulation, maintenance and carrying on of Single Tax activities as it shall adopt. The officers of such organization will act in cooperation with the American Section of the International Joseph Fels Fund Commission.

This new departure is in accordance with the wishes of Mary Fels and the Commission, and is designed to set at rest the criticism directed at the undemocratic nature of the Fels Fund Commission. It is designed to meet the wishes of many Single Taxers for an enrolled organization of all the Single Taxers of the country. And it is to be hoped that this organization may still continue to have the benefit of the advice and directing intelligence of the officers of the former Fels Fund Commission as it will doubtless have the assistance of the American Section of the International Joseph Fels Fund Commission, to be named hereafter by Mrs. Mary Fels.

So much by way of introduction. Now for the Conference itself. No convention of Single Taxers has ever been more representative, more democratic, more harmonious. Several facts stand out prominently. One, and

perhaps the chief, was the extraordinary ability of the presiding officer in guiding the deliberations of a body often excitable and frequently carried away by the emotion of its orators. Even adequate praise of Mrs. Post would seem extravagant. Hardly once did she lose the intricate thread of motions, and marvelously did she aid the members in straightening out the confusion which must have beset them on many an occasion as to the precise status of some particular motion. But once was her decision appealed from, only to have the mover of the motion, Mr. Wm. Ryan, gracefully acknowledge his error and withdraw after an explanation from the Chair.

Another woman whose gentle but all-pervasive presence dominated the Conference was Mrs. Mary Fels, the Saint Paula of the movement. In her the Conference had constantly before it the embodiment of that spirit of helpfulness, encouragement and toleration which marked its deliberations.

A fact standing prominently out was the triumph of the Single Tax Party of Pennsylvania. By this it must not be understood that they converted any great numbers of those present to the policy of independent political party action. But the twenty-odd delegates from Pennsylvania exhibited a spectacle of devotion and sacrifice, an earnestness and enthusiasm, that won the Conference. They may be well satisfied. So contagious was their example, so full were their speeches of a natural and untrained eloquence that furnished some of the most thrilling moments of the Conference, that one speech, containing what seemed like ungenerous criticism, left the Conference cold and unresponsive, with the faintest ripple of applause, while the fiery eloquence of Royd Morrison and James H. Dix, the obvious dedication of their lives to a great purpose, won the sympathy of all present, and drew from the Conference a response which must have been gratifying to the Pennsylvania group. And the Conference rose to a complete recognition of the high aim and superb devotion of this group while refusing them an endorsement of their policy.

And as much may be said in praise of Luke North of California, who appeared for the "Great Adventure." Here again there were many members of the Conference who may have doubted the wisdom of the policy advocated by the editorial genius of *Everyman*. But these were only a few, and the same example of high devotion, of genuine consecration, in its turn won the good will of the Conference.

We may regret that the policy of independent party action had not been discussed in a calmer frame and a more philosophic mood. There are reasons for a party and there are reasons against it that were not heard by the Conference at all. Whether the principle of independent party action is to be regarded as of universal application, and if not, where and when it is of application, whether it is needed where the I and R is at hand, whether there are not times when standing for the full principle such action might not compass the defeat of important steps for the adoption of the principle; and a dozen other considerations—none of these were heard.

There were present at various stages of the Conference about three hundred members. A complete registration is lacking.

Immediately upon the prompt calling to order of the Conference by Mr. Hall, and the election of Mrs. Alice Thacher Post to the Chair, Mr. Daniel Kiefer read his report which appears elsewhere. In it he noted the progress of the movement, called attention to the unprecedented attendance of the first day of the Conference, and said Joseph Fels had lived long enough to see the Single Tax become a live political issue through his own work.

Mr. Kiefer then announced that Mr. Stanley Bowmar, of the *Chicago Public*, would act as secretary. The Mayor of Niagara City, Mr. George B. Whitehead, then addressed the Conference:

"Holding a commission from the city it is my privilege to greet this earnest body of men and women. Taxation for the maintenance of government is a world-wide institution. Men differ as to the means. It is not my purpose to discuss that. You will confer a favor on the City of Niagara if you solve for us the problem of doing for the people all they reasonably ask and at the same time keeping down the local assessments." (Laughter). The Mayor assured the Conference of a hearty welcome.

Mr. Post responded. He said that he had been elected by acclamation in advance to perform the function of responding to the Mayor's address of welcome, and he acknowledged with thanks the applause that greeted him. He thought the situation of Niagara furnished an object lesson, and he drew a picture of what would happen if Niagara Falls were privately owned and every stroke of the machinery urged by this power contributed to the income of private persons. This is what takes place in other parts of the country where the natural resources are owned by private individuals.

Mr. Post explained the objects for which the Fels Fund Commission was organized, and followed it with an exposition of democracy which is the foundation of the Single Tax movement. He spoke of the necessity of proceeding gradually. Not that he would have it so. If it were possible he would pass the system overnight, but it was not possible. He closed with a tribute to Mrs. Fels and the work to which she had dedicated her life.

Mr. Kiefer read a report of the last Conference and a financial report of the Fels Fund for the year.

Lewis J. Johnson, Mrs. Mary Fels, W. S. U'Ren, John Z. White and Louis F. Post had been appointed a committee on organization. Mr. Post said the committee was not ready to report. The Chair said that in the absence of a report from this committee a report might be listened to from a provisional committee appointed at an informal meeting of the day before. Mrs. Fels therefore took the floor and announced her desire to substitute for the present Joseph Fels Fund Commission a committee to be known as the American Section of the Joseph Fels Fund International Commission. It was her wish to escape from the autocratic features of the present Commission, and the

desire was embraced in a resolution which appears elsewhere and which Mr. Kiefer read to the Conference. In the debate that followed, Mr. Warren, of Detroit, Mr. Ryan, of New York, Mr. Ingram, of Detroit, and others took part. Mr. Ryan expressed his satisfaction at the presentation of the resolutions and said that much of the criticism of the Fels Fund could have been obviated if this plan had been adopted at the beginning, and that today we would have had a strong organization. Mr. Ingram suggested that a copy of the resolutions be given to every member so that everyone present might be in a position to discuss the matter intelligently. The Conference, on motion of Miss Hicks, of New York, now adjourned to meet again at one o'clock and then to visit at 3.30 the Canadian Conference of Single Taxers on the other side of the line.

AFTERNOON SESSION AUGUST 19

On convening Mr. Kiefer announced certain changes in the tentative programme due to the absence of speakers announced, and in accordance with other changes suggested by the committee appointed by the Chair at the morning session by motion of Mr. Dix, of Philadelphia. This programme was adopted as amended by the committee.

The Conference now proceeded to the discussion of the resolutions presented at the morning session, and Mrs. Fels again explained her wishes in the matter. Mr. Briggs, of Elkhart, Ind., thought the Commission should be dissolved in accordance with the terms of the resolution. Mr. Hall, of New York, doubted the feasibility of organization and Mr. Warren recalled the failure of the American Single Tax Association organized in 1907. Mr. Post explained the changes proposed in the complexion of the Fels Fund Commission. Mr. Doubleday, of New York, spoke in favor of locating the American Section of the International Joseph Fels Fund Commission at Washington, and Mr. Post suggested that a committee be created by the Conference, that the matter of organization be referred to them with power to report when ready. Mr. Post spoke to his motion, and in the debate that followed Mr. Robinson, of Philadelphia, Mr. Garvin, of Rhode Island, and others took part. Mr. Bigelow asked that Mrs. Fels select the committee and that they report when ready. It was so decided.

EVENING SESSION AUGUST 19

Mrs. Jennie L. Munroe opened the meeting. Prof. Scott Nearing addressed the Conference. His address was interesting though not illuminating. He seemed to think that the mere tendency or desire to combine furnished an explanation of monopoly—because it is “cheaper to work together than at cross purposes.” Thus it would seem that the principle of combination and the elements of monopoly are the same. That the power to combine in such gigantic relations may be due to institutions of monopoly existing in the laws he nowhere indicated. That combination may tend by very reason of its mammoth relations to inefficiency he failed to tell us. “Financial imperial-

ism" and like terms were used several times in the course of his address, but these are terms of shadow and not of substance, until we know clearly what they include.

Mr. James R. Brown, of New York, spoke of his methods of approaching the farmer. He said that there were very few farms in the United States the land value of which was over \$500. A farm gets very little social service and social service is what taxes are paid for. Mr. Brown made the argument familiar to those who have read his "The Farmer and the Single Tax."

Mr. James H. Dix commented upon Prof. Nearing's address, and pointed out that Mr. Rockefeller's stocks and bonds were based upon land. He said that if Rockefeller wants anything he goes to a party to get it. We should be as practical as he. Let us make ourselves a political party. Mr. Dix pointed out what he thought was the unfortunate example of Vancouver, and that we had made a grave mistake in labelling it "Single Tax." Mr. Atkinson, of New Jersey, said that Single Taxers had never claimed that Vancouver had the Single Tax, but that the city took all the land value permitted by the charter. Mr. Dix retorted that there was no Single Tax Party there to advocate a new charter. Mr. Ingram, of Detroit, said that Mr. Dix had not converted him, but he had impressed him. Mr. Ingram then turned his attention to Prof. Nearing, and commented forcibly upon that gentleman's address, and Mr. Dix spoke of the farmer and methods of converting him.

AUGUST 20—SECOND DAY—SUNDAY MORNING SESSION

Mrs. Post on opening the Conference congratulated those assembled on the observance of the five minute rule in debate which no one had exceeded. After the reading of a telegram of greeting from the Canadian Conference Mr. Stanley Bowmar reported for the *Public*, Mr. Joseph Dana Miller for the *SINGLE TAX REVIEW*, Mr. W. A. Feather for the *Ground Hog*, Mr. Macauley, of Philadelphia, for the *Single Tax Herald*, Mr. Royd Morrison for the *News-Post*, and Mr. Samuel Danziger for the Economic Press Bureau. The latter read a number of letters from editors receiving this service. H. B. Boynton reported for the news service of the Economic Press Bureau, and Prof. Louis Wallis for the lecture work.

A dramatic interlude occurred here when it was announced that there were present a granddaughter and grandson of Henry George. The young people were asked to step forward, which they did, and the Conference welcomed them by rising in their seats. Mrs. Post reached her hand to the hands of Miss Beatrice George and Henry George Atkinson and amid the applause of the Conference said: "We are your friends for life."

The Chair now called for the reports of States. "Luke North" and Mrs. Lona I. Robinson spoke for California and the Great Adventure. The former said they had not gone to the voters and told them what they proposed "would lower their taxes, but that it would cure human destitution—that what they intended to do was to change the base of civilization."

Mr. Kiefer read a letter from Mr. Todd, chairman of the California Committee for Home Rule in Taxation.

AUGUST 20—AFTERNOON SESSION

John B. McGauran, reporting for Colorado, said that the voters of Colorado were not so afraid of the Single Tax as they had once been. Colorado was fortunate in possessing home rule for cities though not for counties, as well as the recall of judges.

Mr. Salmon, for Maryland, said that they had passed an act which placed Maryland in the forefront of the States. The amendment of 1914 permitted the 100 towns of Maryland to tax what they please and exempt what they please. Paid a tribute to Mr. Chas. Ogle who had helped to lobby through the bill, as well as to Hon. Jackson H. Ralston, who had aided in the passage of the law. Mr. Western Starr also spoke for Maryland. "The State of Maryland is a province of the Pennsylvania Railroad. It is being governed as a side issue of the road." Mr. Starr told of a strip of road 100 miles long which earned \$8567 a mile net over all cost of maintenance, operation and taxes, and was assessed at \$6000 a mile, or about three quarters of its annual earnings per mile.

Mr. Vernon J. Rose reported for Missouri, Edmund B. Osborne and George L. Record for New Jersey. Mr. Osborne told the Conference that they had come to the conclusion that nothing could be done save through party action (Great applause from the Land Party members). "But we do not believe it possible to organize a party on one single issue." (Counter cheers). We came to the conclusion that the party to capture was the Republican Party. Forgive me if in talking hurriedly I seem intolerant. I am perfectly satisfied that you should try to get this thing in any way that seems best."

Hon. George L. Record said: "We are interested in New Jersey in getting the doctrines of Henry George on the statute books. I have come to be charitable in my view of all methods, and these will vary. But I believe that our method is the best in the State of New Jersey for 1916. We have deemed it wise to make the fight in the Republican Party, and we have elected to make the fight in that party. We have had forty years of propaganda, and it is my conviction that we have come to the political stage."

Mr. Benjamin C. Marsh, speaking for New York, said he was once a Progressive but was not deluded by the Svengali of Oyster Bay. The Progressive Party failed because it had an idol and no ideals. Mr. Marsh talked of the Lower Rents Society and its work, of the broken pledges of Mayor Mitchell, and of the difficulty of getting the legislature to consider the proposal, though that legislature was "the very best that money could buy."

Mr. James F. Morton, Jr., made an effective presentation of the activities of the New York State League, Mr. Lincoln and Mr. Hallenkamp reported

for Ohio, and Billy Radcliffe, following his enthusiastic reception by the Conference, entertained those present in his well known and characteristic vein.

Mr. Williams, secretary of the Land Value Taxation League of Pennsylvania, and Rev. Carl E. Snyder told of the work in that State. Mr. Reis spoke for the Single Tax Party of Pennsylvania, ex-Governor Garvin for Rhode Island, Frank Stephens for Arden. The representatives from other States were heard from, and from States where representation was lacking letters were read by Mr. Kiefer.

It was moved by Mr. Bigelow, of Ohio, that the committee to be appointed by Mrs. Fels be authorized to call a Conference, and this motion was carried.

Mr. Kiefer announced that the delegates from the Land Party of Pennsylvania had arranged for an open air meeting at 7 o'clock opposite the hotel.

AUGUST 20—EVENING SESSION

Mr. Doty, of Ohio, paid a tribute to the devotion of the Land Party members. He had just come from their open air meeting. He didn't know much about the men themselves; nevertheless they were doing something. There were more people listening to Mr. Robinson than were in attendance at the Conference. Mr. Doty said there were a number of Single Taxers with a "but." Everywhere you met Single Taxers who were out for municipal ownership, or the I and R, or proportional representation. Of course they were for the Single Tax—"but." Mr. Doty said there were too many twin sisters to the Single Tax, and he instanced about forty-seven of them. But in the meantime the Single Tax is neglected.

Prof. L. J. Johnson, of Cambridge, spoke of the Single Tax League of Massachusetts with 400 dues-paying members, and Mr. Warren explained what was being done in Michigan. The Michigan Site Value League has been organized in that State, and the League has been addressed by the Governor of the State. Mr. Warren closed with a picture of what would come with the Single Tax in operation.

Mr. Yancey Cohen read a poem entitled "The Garden of the Lord," which appears elsewhere in this issue.

Mr. John Z. White asked Prof. Johnson if the Constitution of Massachusetts resembled that of Illinois. He knew something of the Constitution of Massachusetts, but no one really understands the curio that goes under the name of a constitution in Illinois. He told of the experiment in San Diego, Cal., in which city they are close to the local Single Tax because they have an assessor named Moody. "Of course he had no right to do it. But that is the way all liberties have been won—by trampling on the law. There are various ways of accomplishing the right thing—one is the way of Moody in San Diego. The province of law is to control privilege where it cannot be abolished—and much of it cannot be—not to control men and women, for

men and women should be free. Privilege must be controlled—that is the sole purpose of law. That is the reason I am a Single Taxer—because we have discovered a method of controlling privilege.”

Mr. Bolton Hall spoke of the Single Tax Party, urging all those who elected to work in that way, who found inspiration in that work, to go on. He wished them God speed. But when they tell us theirs is the only way, that in forty years we have accomplished nothing, we want to take issue with them. It was against this spirit and this contention that he desired to protest.

Mr. James H. Dix replied to Mr. Hall, and made an impassioned plea for a Single Tax Party. Mr. Royd Morrison, also of the Land Party of Pennsylvania, said: “It is much to ask a boy, consumptive, attenuated, fragile, to speak to an audience addressed by Bolton Hall, John Z. White and Governor Garvin. But I must screw my courage to the sticking point. What would Henry George do were he here? I believe he would formulate an indictment against all of you. If you don’t go out and tell the people on the streets and highways the greatest story ever told you are recreant to your trust. Are you doing your duty? Let your conscience answer! If you are not doing your duty then for God’s sake let me do mine! There is no hope for the Single Tax save in a Single Tax party. We are losing the best fighters in the game. They get jobs, and they go over to the Republican or Democratic parties. We are losing them every day in this way.”

Mr. W. J. Wallace, of New Jersey, gave an account of the formation of the Land Value Tax Party. He believed that in spite of the fate of the Party, and in spite of its mistakes, it had been extremely useful. It opened up a new line of argument. They had urged the taking of the full rental value of land, they refused to disguise their philosophy under a tax. They must have addressed 50,000 persons. Since 1910 he said he had voted only for Single Tax candidates. He had always written the name of some Single Taxer on the ballot, so that it might be known that somewhere in the city is one who believes in the Single Tax and has left forever the old parties.

AUGUST 21—MORNING SESSION

Mrs. Mackenzie, of Washington, D. C., addressed the Conference on the work in that city. She said that the statement had been made that Single Taxers who obtain office cease to do anything for the Single Tax. She assured the Conference that Single Taxers holding office in Washington do not hesitate to respond to any call that is made upon them.

Mr. Max Hayes appeared for the Socialist Party and made a short address outlining its aims.

It had been previously decided that the Land Party of Pennsylvania, having been already heard from through its delegates, should not be heard again in the time given to the representatives of different political parties. Mr. Kiefer now urged that the action of the Conference denying the Single

Tax Party a spokesman be rescinded. This was accordingly done, and Mr. Macauley, chairman of the Single Tax Party of Pennsylvania, took the floor. He said that a Single Tax party keeps the doctrine pure. Mr. Hays for the Socialist Party had pointed out that neither of the two great political parties had an issue of importance. Mr. Doty had told us the night before how the Single Tax had been emasculated by association with other issues, twin sisters of the Single Tax. This a Single Tax Party is designed to prevent. We want a 100 per cent. Single Tax Party, not one diluted with other issues—but devoted to an issue that is worth living for, worth fighting for, and if need be worth dying for.

Judge Henry Neil addressed the Conference on Mothers' Pensions, Mr. Kiefer told of the work of the Commission in addressing a letter to the names in "Who's Who in America," in order to ascertain the number of distinguished Americans who favor the Single Tax or the taxation of land values, and to serve at the same time a useful propaganda purpose.

Mr. Bolton Hall spoke on the five Single Tax colonies.

The Resolutions Committee now announced their readiness to report, and the secretary of the Committee, Mr. Hal Reid, of Illinois, read the resolutions favorably reported as well as those not approved. On the reading of the resolution declaring confidence in and thanks of the Conference to the Fels Fund Commission, Mrs. Fels and Mr. Daniel Kiefer, a remarkable demonstration ensued, the members of the Conference rising in their seats.

Mr. Post spoke of the Fels Fund Commission, the nature of its formation, its history and what shape it might take under a new dispensation. It advises at this time the separation of Mrs. Fels' contribution from the contributions of Single Taxers. It would take such necessary steps as might recommend themselves for the formation of organization; that it would experiment with a view of determining what should be done within a year at a conference which should itself be free to determine the form of organization, and that in the meantime what had been known as the Fels Commission would continue the work it had so efficiently carried on.

The debate now shifted to the Home Loaning clause of the Oregon Amendment. Some were opposed to endorsing this feature of the Oregon movement, among whom were Messrs. Hall and Stephens, and in the debate that took place these gentlemen and Messrs. Ingram, Warren, White and others took part.

AUGUST 21—AFTERNOON SESSION

The discussion was resumed on the Oregon Amendment. Among those who spoke were Messrs. Post, Bigelow, Rose, Brown, Macauley, Salmon, "Luke North," Ryan, and Mrs. Amy Mali Hicks of New York, and Mrs. McLain, of Washington, D. C.

Again the question of a Single Tax Party was before the Conference on

the motion to endorse the resolution favoring independent party action. Mr. Will Atkinson opposed such endorsement on the ground that local conditions should be left to the localities to determine. The spirited debate that was brought to a close by a call for the previous question, and the refusal of the Conference to endorse separate party action, was participated in by Rev. Carl Snyder, of Pennsylvania, Mr. Oyster, of Washington, Mr. Brown, of New York, and many others.

An invitation was extended by Mr. Snyder to the Conference to meet next year in Pittsburg, and Mr. Warren extended the same invitation for Detroit. Mr. Macauley expressed the thanks of the Single Tax Party for the uniformly fair treatment accorded them by the Conference. Some one called for three cheers for the Pennsylvania delegation, and these were given with a will. Mr. Hall spoke of the literature circulated by the Fels Fund, Prof. Johnson, of Massachusetts, proposed a resolution of thanks to the Chair for the marvelously skillful way in which she had guided the deliberations of the Conference and Mrs. Post gracefully responded. Mr. Salmon, of Baltimore, made a motion to include Mr. Kiefer in the thanks of the Conference, which motion was carried unanimously.

Prof. Clark spoke for the Chautauqua circles, Mr. Bowmar for the prize Single Tax scenario, and Mr. Sylvester Malone, of New York, on Edward McGlynn.

The Conference closed by listening to a twenty minute speech on the Conservation plank of the National Democratic Party from Hon. George M. Burd, of the National Committee of that party.

AUGUST 21—EVENING. THE BANQUET

At the banquet in the International Hotel John McF. Howie acted as toastmaster. 180 sat down. Toastmaster Howie read the passages from "Progress and Poverty," the "Inferences from Analogy." He also recited in splendid style Edmund Vance Cooke's well known poem to Tom L. Johnson, "A Man is Passing."

Frank Stephens spoke to the toast, Tom L. Johnson.

Mr. Macauley spoke to the subject "Why a Single Taxer."

Prof. Earl Barnes told of "My Friend, Joseph Fels," and his intimate revelations of the life of the dead leader, of those many deeds of kindness done by stealth, were a most interesting recital.

John B. McGauran's subject was "How To Get It and When," and the eloquent and witty Colorado leader aroused great enthusiasm.

Mr. F. F. Ingram gave some figures for the City of Detroit. He showed that population had increased from 300,000 to 700,000 in five or six years, and land values had increased \$400,000,000, or about \$1,000 for each person, as Single Taxers contend is the value added by each individual unit.

Herbert S. Bigelow, speaking to the toast "Twenty Years of It," said

the Conference had been one of the great experiences of his life. We were going home with hearts strengthened and refreshed. The work that has been carried on by the Fels Commission, was still to be carried on with its influence greatly increased in efficiency.

"I knew a man," said Mr. Bigelow, "who was marching in gold parades but a few years ago, who was urging his employees to vote for McKinley. His name headed the list of charities in the city. He was a substantial business man and one of our eminently respectable citizens. But there came to him a great revelation. He was on the road to Damascus. The heavens opened and a great light broke on him. That man was Daniel Kiefer. But the explanation of Daniel Kiefer is not complete if we reckon without the woman at his side. His life would not have been complete without Rosa Kiefer. Then there came a great blow to them, and we trembled for them. But there was given to them strength to bear the blow. If anything were to happen that would deprive us of the service of this devoted servant of our cause I should feel that a great calamity had fallen upon us. But I hope, and I believe I am voicing the hope of all present, that the new Commission to be formed shall be the same that has administered affairs so efficiently. I know this is the hope of Mary Fels. And it is our hope, too, that Daniel Kiefer shall be chairman of the new Commission under whatever form of organization shall be chosen." Mr. Bigelow concluded by a recital of his own work in Ohio.

Mr. Post said that if anything he had said in the course of the discussion, had caused friction or unpleasantness, he wished to take it back. Especially did he believe that the Single Tax Party of Pennsylvania, is doing good work. He did not believe that Henry George when he led the first Single Tax Party in 1886 was wasting his time. We are on the road. The thing that made Henry George a power was that he united his enthusiasm with political sense. Mr. Post said that in his opinion of the inadvisability of a political Single Tax party he might be mistaken—he had been mistaken before. "Perhaps" (turning to Mr. Macauley) "you are mistaken. It may be that you are. But go ahead, and if your way is the wrong way you will find it out."

Prof. L. J. Johnson read the resolutions answering the telegram of greeting from the Canadian Single Tax Conference.

Mrs. Mary Fels was received with enthusiasm as she rose to speak. She said she had been so interested in the speeches that she had forgotten all about her own. Mrs. Fels explained her views of the presidential election. She felt that if Mr. Hughes were elected it would be the triumph of the interests; she felt sure President Wilson wanted a second term to do the radical things he could not do in his first term. She spoke of the biography of her husband which she has just published. This work she had designed for propaganda. She spoke touchingly of Mr. Fels' devotion to the work of the cause and the inexhaustible happiness he found in it.

Mr. F. J. Dixon, of Winnipeg, told of the work in Western Canada, Dr. Ross, of the Calvary Presbyterian Church, of Buffalo, of the work of the forum attached to his church, and Mr. Callingham, of Camden, touched upon the early history of the movement. Other speakers were A. P. Canning, of Chicago, and Robert Scott, of Winnipeg. Mrs. Post brought the banquet to a close by a few words of congratulations, and the eventful three days' Conference was at an end.

RESOLUTIONS ADOPTED AT THE NIAGARA CONFERENCE

That the Joseph Fels Fund Commission be discontinued and that there be substituted in its place what shall be known as the American Section of the Joseph Fels International Commission to be created by Mrs. Fels and to be located in New York City.

That the Conference take steps to create and incorporate what shall be known as a National Single Tax Association, which shall be democratically managed and open to all who subscribe to and help the Single Tax.

It is the desire of Mrs. Fels that the proposed Single Tax Association shall assume the responsibility in each State for the measures to be supported; that after a program has been approved by the Single Tax Association, its claim for assistance may be presented to the American Section of the International Commission; that the Commission shall determine every such appeal on its merits and that the present plan of duplicating contributions be discontinued.

Resolved, that the Conference concurs in the proposals of Mrs. Fels and that the present Fels Fund Commission be appointed a committee to take the proper measures to carry these proposals into effect.

RESOLUTIONS OF THANKS TO MRS. FELS

Resolved, that this Conference is aware that no formal resolution can adequately express our individual personal obligation and grateful affection to Mary Fels for her constant devotion and inspiring leadership.

RESOLUTIONS ON THE MOVEMENTS IN OREGON AND CALIFORNIA

Resolved, that recognizing the value of the work accomplished in placing on the ballot in Oregon the so-called People's Land and Loan Measure and in California the measure known as the Great Adventure, and in view of the fact that those measures are the only measures intended to promote the Single Tax to be submitted in those States this year, this Conference recommends to the Fels Fund Commission and Single Taxers generally financial as well as moral support of those measures.

Resolved, that it is the sentiment of this Convention that the endorsement of the California and Oregon campaigns is in no sense a reflection upon those Single Taxers in California who favor the adoption of an amendment favoring Home Rule in taxation.

ON FREE TRADE WITH SOUTH AMERICA

Resolved, that this Conference approve and urge the adoption of the bill for Free Trade with American countries introduced into the House of Representatives by Warren Worth Bailey on March 17, 1916, and now pending before the Ways and Means Committee.

OFFERED BY PROF. LEWIS J. JOHNSON

Whereas, this Conference is the last of a series of such Conferences that have been presided over by our president, Mrs. Alice Thacher Post. And,

Whereas, under her guidance the business of these Conferences has been expeditiously, fairly and gracefully conducted to a successful end,

Therefore, be it resolved by this Conference, that we do hereby express our appreciation of the important services to the cause thus rendered by our chairman, to whom we hereby extend our sincere thanks by a rising vote. (Carried by rising vote).

RECIPROCAL MESSAGE TO OUR CANADIAN BROTHERS

Resolved, that we, the members of the Sixth Annual Conference of American Single Taxers, under the auspices of the Joseph Fels Fund Commission, acknowledge with hearty greetings, the cordial welcome extended us by the Canadian Conference of Single Taxers, and desire to record our keen appreciation of their hospitality in inviting us to a share of their proceedings on the soil of Canada.

A resolution was also passed declaring in effect that State and local organizations should direct work according to their judgment and settle differences of opinion as to policy within their own organizations.

REPORT OF DANIEL KIEFER, CHAIRMAN OF THE JOSEPH FELS FUND COMMISSION

If from the Great Beyond Joseph Fels can behold this gathering, I know the pleasure that he must feel.

The exceeding joy which it gave him to see the workers together and participate in their discussions, is known to all who have attended previous Conferences.

In the fact that this Conference exceeds in number the first day's meeting of any previous gathering, is alone evidence of how efficiently his work is being continued by Mary Fels.

Joseph Fels lived long enough to see the Single Tax become a live, political issue, largely through his own work. If he can still see what is going on here, it will not be many years before he sees that the continuation of his work has resulted in widespread adoption of the complete Single Tax. We have this year pending two State-wide campaigns in which the issue is application of the unlimited Single Tax. This brings up discussion of it, not only as a tax reform measure, but as the means of destroying land monopoly and emancipating labor.

We have this year received the unqualified approval of the National Executive Board of the American Federation of Labor. It is to the honor of organized labor in Oregon that it has initiated the sweeping measure, which, if adopted, will put into the public treasury of the State the entire rental value of Oregon land. It is to the honor of the National representatives of organized labor that the measure has been accorded their endorsement, and

the labor movement of the nation committed to the support of the only practicable means of permanently bettering the condition of all wealth producers.

In California, the result of the repeated campaigns is shown in the effort on the part of a hostile tax commission to stop further progress, by offering concessions in the form of an increment tax, forgetful of the fact that no pregressive movement has ever been stopped that way.

Though we have suffered what might superficially appear to be a reverse at Pueblo, Colo., in the repeal by 200 votes of the Single Tax amendment to the City Charter, it was morally a gain. The vote as cast showed an actual gain for the proposition and the repeal was only accomplished through illegal wholesale disfranchisement of our voters. Then the actual result of repeal has shown the people, as nothing else could, the oppressive nature of the present system, as compared with even a very faulty administration of a partial application to local affairs of the Single Tax system.

Propaganda efforts continue. *The Public*, *THE SINGLE TAX REVIEW*, and the *Ground Hog* continue to explain our principles from different viewpoints. The editorial and news branches of our Press Bureau furnish service to hundreds of papers throughout the nation. In co-operation with Mr. Wm. F. Cochran, of Baltimore, we have kept in the lecture field Louis Wallis, of Chicago, who has shown peculiar ability to secure a hearing in churches and religious assemblies, and also to secure newspaper publicity wherever he visits.

But the results of our work are not to be measured alone by accomplishments where it has been directly applied. Indirect results are to be seen in all directions. In Texas and Oklahoma, the tenant farmers are demanding taxation of land values as the means of emancipation. In North Dakota, the working farmers who own their farms have organized to push a number of reforms including exemption of improvements from taxation and increasing proportionately the taxation of land values. With this platform they have carried the primary election and forced the nomination of their candidates on the Republican ticket. In South Dakota, a legislature composed principally of farmers, has submitted a taxation amendment to abolish the general property tax. In the State of Washington, the State Grange under the leadership of C. B. Kegley, has taken a strong position in favor of exempting improvements and taxing land values. Kentucky and Maryland have voted to abolish the general property tax, and the latter State in addition has given to cities Home Rule in Taxation.

A Single Tax trend is noticeable among business organizations as well as among farmers and laborers. An organization of New Jersey manufacturers is working to secure legislation along our line. The Taxation Committee of the Fall River (Mass.) Chamber of Commerce has rendered a remarkable report, the result of a year's study of the tax problem, in which the Single Tax position is strongly championed. The Ornamental Glass Manufacturers in the National Convention at Milwaukee this year adopted resolutions capable of no other

construction than Single Tax. Then we have a great business movement, known as The Rotary Clubs, declaring in its code of ethics that "Society best holds together when equal opportunity is accorded all men in the natural resources of this planet."

Of special work done this year, mention should be made of our canvass of all whose names appear in the last issue of "Who's Who," as to how they stand on the Single Tax. One result has been to unearth many distinguished advocates of our principles whose views on the question were previously unknown to us. We have also learned of many more in sympathy with us, though not wholly in accord, and have aroused interest in many more who now want to study the question.

Our object in assembling here is to lay plans for further development of the work. The programme prepared is subject to your approval. You are as a body a law unto yourselves.

Our Canadian brethren are holding a similar conference on the other side of the Falls and it was hoped we might give part or all of this afternoon to attend theirs in a body. But our own programme is so full, we can ill afford to give up the entire afternoon. The meeting is now open and in your hands.

CANADIAN SINGLE TAX CONFERENCE

Delegates from many places in the Dominion were in attendance at the conference of the Canadian Single Tax and Tax Reform Associations which met at the Clifton Hotel on Saturday afternoon Aug. 19 and for a short time on Sunday morning. F. J. Dixon, M.L.A., progressive independent member for Centre Winnipeg, was the chairman of the conference, and Sydenham Thompson secretary.

The policy of the associations was contained in a resolution moved by W. E. Barker, Toronto, and seconded by C. A. Bowman, Ottawa, which read as follows: "We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."

WAR REVENUE

A resolution dealing with the Dominion war revenue, moved by Henry Timmis, Montreal, and seconded by A. W. Roebuck, follows:

"Whereas the national debt of Canada already exceeds a half billion dollars, and at the present rate of expenditure, will, in all probability, reach one billion dollars at the close of the war;

And whereas the requirements for the Pension Fund for our disabled soldiers and their dependents will undoubtedly add many millions to the Canadian national expenditure;

And whereas this prodigious debt and pension expenditure will necessitate an enormous increase in Canada's national revenue, which must be raised through taxation;

And whereas no material increase in revenue can be derived through customs duties without seriously increasing the cost of living, crippling trade, and adding greatly to the burden of the Canadian people;

And whereas the land values of Canada are a national resource, created by the community at large, which may be taxed without interfering with industry, crippling trade, or increasing the cost of living, but on the contrary would have a reverse effect of forcing idle land into use and promoting enterprise and business activity;

And whereas a tax of one per cent. on land values of Canada would produce an additional revenue of approximately eighty million dollars per annum, with a maximum of equity and certainty, and may be collected through existing municipal organizations with a minimum of expense;

It is hereby resolved that this convention urges upon the Dominion Parliament the justice and expediency of raising extra revenue by a tax upon the land values of the Dominion of Canada.

Further, that a copy of this resolution be sent to the Right Honorable Sir Robert Borden and to the Right Honorable Sir Wilfred Laurier, and to the members of the Canadian Parliament and Senate, with the request that the recommendation be given their immediate and earnest consideration;

And further, that the large number of people throughout Canada who understand and appreciate the importance of this recommendation be requested to urge on their parliamentary representatives and candidates the support of the principle expressed in the resolution."

AFTER THE WAR UNEMPLOYMENT

A resolution dealing with unemployment after the war, was moved by Hector Prenter and seconded by Dr. S. T. Floyd, both of Toronto, and passed, as follows:

"Whereas the discontinuance of the manufacture of munitions and the disbanding of the Canadian Expeditionary Forces at the close of the present war will leave an additional four hundred thousand able bodied men seeking employment;

And whereas before the war the problem of unemployment in Canada was exceedingly serious;

And whereas within the Dominion millions of dollars worth of land has been for years and is now held idle and unused, for purposes of speculation;

Resolved, that the Canadian Single Taxers, in convention assembled, urge upon Dominion, Provincial and Municipal Governments, such increase of the taxes upon land values as will force this unused land into use, thus assisting in the most economical and effective way in the solution of the critical problem which must soon be faced of after-the-war unemployment."

ECONOMIC WAR REPUDIATED

"The Canadian Single Taxers, in convention assembled," said a resolution moved by Alan C. Thompson, and seconded by A. B. Farmer, "repudiate the movement prompted by selfish private interests, to perpetuate the evils of the war by transferring it from the battle field to the economic field, as is illustrated in the proposal made at the Paris conference, to increase the cost of living and the burdens of the people by still further obstructions to trade and commerce."

REMOVE RESTRICTION

In a resolution moved by Charles Kerr, and seconded by W. A. Douglass, both of Toronto, the Provincial government was urged "in the interests of justice and progress" to remove the restrictions contained in the Assessment Act preventing municipalities from granting the demands of their taxpayers for the exemption of improvements from taxation.

In connection with the resolution calling on the Dominion government to tax land values for the purpose of obtaining the extra revenue necessitated by the war, the conference nominated a Canadian Committee for the Taxation of Land Values, of which W. M. Southam of the *Ottawa Citizen* has been elected president; T. A. Crerar of the Grain Growers Company, Winnipeg, Vice-president; Dr. Floyd, Toronto, Vice-President; C. A. Bowman, Ottawa, Hon. Secretary-Treasurer.

REPORTS FROM PROVINCES

Reports were received from the majority of the provinces.

Mr. S. Thompson, secretary of the Single Tax Association of Ontario, referred the delegates to the August issue of the *Square Deal* for a report from Ontario.

The report said in part: "When additional war revenue was needed by the Dominion Government, special letters on the subject were prepared and sent to every member of the Senate and House of Commons and also to the leading newspapers of Canada, pointing out the objectionable features of the proposal of the Government and advocating a special tax on land values for Dominion purposes.

When the Chamber Bill was introduced into the Ontario Legislature to exempt farm lands of 5 acres and upwards, whether sub-divided or not, in places of under 3,000 population, a letter setting forth the objections to the bill was sent to the clerks of the municipalities interested, urging their opposition to the measure, and representatives of the society were in attendance on the committee when the bill came up, with the result that the most objectionable features were dropped and the bill made comparatively harmless.

NOVA SCOTIA

Hon. R. M. McGregor, M.L.A., New Glasgow, N. S., reported the progress of the Tax Reform in Nova Scotia in the following night letter:

"Nova Scotia Legislature last session passed an optional assessment act limited in its operation to the County of Pictou. As this county contains six municipalities there is a fine prospect of having the Act tried out. In any case we regard it as a distinct step in advance and shall endeavor to have the limitation cut out at the next session. The Legislature also passed a special Assessment Act for the city of Halifax, substituting a business and household tax for the old tax on personal property, and at the same time providing for a separation of land from improvements in the general assessment, with a reduction of twenty-five per cent. in the value of improvements beginning next year."

PROGRESS IN QUEBEC

Mr. Henry Timmis, Montreal, reporting at the convention on prospects in Quebec, stated there was a growing interest in the question of land values. "The Administration in the Province is Liberal," he said, "and I believe that at the next session of the Legislature they will favor a bill giving municipalities home rule in taxation." Giving an idea of progress on the question Mr. Timmis mentioned that in December a year ago there was a movement in Westmount to shift the tax from improvements and virtually place it on the land and notwithstanding Westmount's ultra-Conservatism the tax reformers polled forty-six per cent. of the vote polled on that proposition. It was intended to have another campaign this December, and he was hopeful that the previous educational work would tell.

STRONG ARGUMENT FOR TAX REFORM

Mr. A. B. Farmer, Toronto, said they could not make the boast in Ontario that they had a Government of very decided liberal leanings at the present time. However, tax reformers had reason to feel gratified in so far as the report of the Commission on unemployment was concerned, with the reference that land values should be taxed at a higher rate than improvements as a means of reducing the amount of unemployment in the Province.

WESTERN FARMERS WELL INFORMED

Mr. D. E. Peddie, Winnipeg, said in the West the farmers were the best informed on economic subjects. In Manitoba in the rural districts they had no municipal tax on improvements. "In Winnipeg," he said, "some seven or eight years ago we managed to have improvements taxed at a lower rate than land values, and since we have been struggling in Winnipeg to have the business tax and tax on improvements abolished and raise our municipal revenues by a tax on land alone. I believe that at the coming session of the Legislature the city will apply for and receive a charter which will give them home rule in taxation and power to take a referendum on any measure they so desire. I have no doubt we are on the eve of great events in the West. It is gradually penetrating the minds of the people that Single Tax is no

unpractical thing that cannot be applied to the business of everyday life, but is the most common-sense, practical proposition that can be advanced."

LAND VALUE TAXATION ONLY

Mr. F. J. Dixon, M.P.P. for Centre Winnipeg, also gave an interesting account of tax reform progress in the West. He referred to the Greater Winnipeg water district, covering an area of ninety-one square miles, at a cost of thirteen and a half million dollars, and declared that the whole of that money was to be raised by the taxation of land values only. He had no doubt that local option in taxation would be passed at the next session of the Manitoba Legislature. They had land value taxation already in the rural districts. In Alberta land taxation for municipal purposes was compulsory, and in addition they raise a surtax of ten mills on the dollar on land used for speculative purposes. Seven hundred thousand dollars went into the Provincial Treasury last year from this source. As a result of the higher rate for speculative land in British Columbia it was likely that 2,000,000 acres would return to the Government, the speculators having difficulties with this land.

One of the noteworthy features of Saturday's proceedings was a visit from the American Single Taxers and cordial greetings were exchanged between the delegates of both countries. Appropriate remarks were made by Mrs. Joseph Fels, Mr. Herbert Bigelow, Cincinnati, and Mr. John Z. White, Chicago, and Senor Modesto C. Rolland, of Mexico.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By **BENJAMIN F. LINDAS**

SLIPPING BACKWARDS

Those of us in Washington who take an interest in the question of taxation used to congratulate ourselves on the fact that we had, in some respects, slightly better tax laws than most of the other large cities. We had no tax upon intangible personal property; we had no tax on bank deposits, and we were allowed an exemption of \$1,000 on household furniture. Then, further, we used to congratulate ourselves on the fact that District affairs were in the hands of the picked legislative ability of the nation. "Of course," we used to say, "these men are busy with momentous public questions, but some day when their desks are cleared, we are going before them and point out to them the changes needed in our tax laws, and they, with their political experience and quick intelligence, will immediately recognize the justice of our suggestions, and make the Capital City the first Single Tax experiment in this country."

And now, lo and behold, as a sort of relaxation, I suppose, these same brilliant economists, with a wisdom far beyond their years, have given us an intangible property tax, and a tax on deposits, and placed us in the same category with those antediluvian cities which date their tax laws from the "stone age." When I think of how the Single Taxers have labored here for many years to try and get a ray of light through the eternal gloom that shrouds capitol hill, I feel like quoting these words of the Preacher:

"Then I looked upon all the works that my hands had wrought, and on the labor I had labored to do; and, behold, all was vanity and a striving after wind, and there was no profit under the sun."

But even this foolish legislation had some compensations. It aroused many of the business men of Washington to the dangers of haphazard tax legislation, and it gave the Single Taxers another opportunity of showing the advantages of a tax on land values over every other system of taxation. Herbert J. Brown, the well-known Single Taxer who assisted in the compilation of the famous George Report, in an open letter to Congress, published in the daily papers, said among other things:

"The abolition of the personal property tax, the scores of petty and vexatious license taxes, including the various automobile taxes, would be a good thing. All improvements suffer from multiple taxation. Every item that enters into a building has had its price enhanced by multiple taxation.

"The business section of Washington will never shake off its present architectural shabbiness until the taxation of business and improvements drops far below its present paralyzing level."

SINGLE TAX NEEDED HERE

The following is a story told by a traveler recently, to a reporter of one of the Washington newspapers. If the facts are as stated it is a good illustration of the results of the unrestrained private ownership of the land.

"Pensacola, N. C., is entirely owned by one man. He owns the mines, the lumber camp, the farm lands and the thirty-four miles of railroad which leads from a small junction into Pensacola. In fact, Aldridge is the owner of the whole county.

"The entire business of the place is carried on with company "scrip." That is, when a man's earnings are paid him, they are given to him in the form of a due bill, which is referred to as "scrip." The "scrip" is the same as cash and negotiable at the various stores, all of which are owned by the Aldridge Company.

"There are people born in Pensacola, and who have lived there all their life, who have never seen U. S. currency and are afraid to take it.

One of the residents was asked if they ever deposited their surplus "scrip" in the bank.

"No, indeed," was the reply, "we never have any surplus."

A DOUBTFUL DEDUCTION

During the month of August, Secretary of Commerce Redfield issued a statement in which he predicted a fall in the price of the necessities of life, and a great improvement in the condition of the working people. The statement reads in part:

"There is a general tendency, I find, among the manufacturers of the country to install methods of greater efficiency, which, of course, tends to produce more. With greater production, therefore, it must follow naturally that there will be a reduction in cost."

With all due respect to Secretary Redfield, I must say that he ignored economic history when he penned that statement.

When has increased efficiency ever inured to the benefit of anyone but the landowner who capitalizes the greater part of the increased production in the form of higher land values?

The idea that labor-saving machinery, increased efficiency in management, education of the workers, etc., will improve the condition of the working classes, is a fallacy completely demolished by Henry George in "Progress and Poverty."

Under natural conditions those who labor would be benefited. But conditions are not natural, and will not be natural until we begin to tax into the public treasury this increased value, made by the efficiency of the workers, that is now flowing into the pockets of the private landowner.

SOMETHING TO PONDER OVER

One day last month, in a speech before the senate, Senator Ransdell of Louisiana, quoted the following statistics:

APPROPRIATIONS BY CONGRESS 1915 FOR INVESTIGATION AND PREVENTION OF
DISEASES OF MAN AND ANIMALS

Diseases of man.....	\$1,917,566
Diseases of animals and plants.....	5,016,175

PROPOSED EXPENDITURES IN PREPAREDNESS MEASURES

Navy Bill.....	\$315,000,000
Army Bill.....	330,000,000
Coast Fortification Bill.....	34,000,000

Added the Senator:

"And while we are about to expend such colossal sums to prepare for killing men by wholesale, like our brethern of the old world have been doing for the past two years, it is high time to pay some attention to the preservation of life by eradicating preventable diseases, which sap our national vitality and destroy every year hundreds of thousands of American citizens."

It is a good thing to call the attention of the people to the fact, that, in the eyes of their representatives, they are of less importance than animals and plants, but the Senator is wrong if he imagines that the expenditure of money

is necessary to wipe out these preventable diseases. The only thing needed is to give America to the American people, to unlock the natural resources, to tear down the paper barriers from around the farms, the forests, the mines and the ranges, and give the people a chance to get out in the sunlight and employ themselves on the land.

THE GOOD ROADS BILL

On July 12, President Wilson, in the presence of Congressmen, Representatives of farmer's organizations, state highway officials, and others, signed the good roads bill, the first measure providing for co-operation on a country-wide basis between the Federal government and the States, in the construction and improvement of the nation's highways. The bill authorized the expenditure of \$85,000,000 in five years.

It is a splendid thing to bind this nation together by a network of roads, but I wonder how many people actually foresee what, under present conditions, is going to be the result. The first and most prominent result will be the increase of land values all along the roads that are built. Those who own land in these favorite locations will soon find themselves rich—will soon find themselves in a position to let their land at a high rental, move to town, and farm the farmer instead of farming the land. The next result will be that those who actually do the work in the neighborhoods pierced by the improved highways will find it just as difficult to get along as it was before the roads were built, for every dollar expended by the government will be capitalized by the landlords into increased land values, and reflected in the form of increased rents. The just and only logical thing to do would be for the government to tax into its treasury the value that it creates by the expenditure of the people's money in the construction of these roads.

THE CITIZENSHIP CONVENTION

A few weeks ago a citizenship convention was held in Washington, for foreign-born citizens. At one of the meetings Secretary of Navy Daniels spoke as follows:

"The hand of help to the immigrant must come with the open door. We have no right to invite a man to our house and then not give him a courteous and hospitable welcome. What do you suppose is the feeling of a young European, who has been brought up on the ideals of Washington, Jefferson, and Lincoln, on seeing the indifference of the native-born regarding their birth-right? He will be bitterly disappointed in such a country."

I, for one, am sorry the Secretary did not go farther and tell why it was that foreigners no longer secure a hospitable welcome. There was a time when we welcomed the oppressed from everywhere; those were the days when illimitable prairies stretched into the land of the setting sun, and when Uncle Sam was rich enough to give us all a farm. In those days we wanted workers, for every new worker meant more prosperity and more wealth.

Why do we look askance at every new addition to our country now? Because we are afraid we have no room? Why we could put the population of the entire world in the Mississippi valley and have room to spare. Why then do we greet every immigrant with looks of sullen hatred? Because there is no place open to him or to us, although we have a whole continent unused. Americans will never again take an interest in the immigrant until the country is made free in fact, as well as in name; they will never welcome the oppressed until oppression ceases here; they will never again hang the latch-string on the outside of the door until land speculation has been killed and the unparalleled resources of our country thrown open for the brain and brawn of the world.

LOAFER ACRES

In one of the latest bulletins issued by the Agricultural Department is a plea to the farmer to dispose of all that part of his land that he has not in use, and incidently the bulletin points out that the tenant farmer cannot make efficient utilization of his land, because he has to take it, productive and unproductive, and pay as rent interest on the whole investment of the owner. It concludes with this statement, "Every non-producing acre of tillable land that can be made productive is a loafer acre and should be either put to work or sold."

The loafer acre, like the loafer man who is frequently the owner of the loafer acre, is a dreadful drain on the community.

But why are there loafer acres? Simply because it is usually more profitable to keep the acres idle than to work them. These loafer acres increase the wealth of the loafer owners, although the hand of man never turns a foot of their soil. Every activity of the community, every baby born, every improvement invented or discovered, adds to the value of every loafer acre in the country. There is only one thing that will make these acres productive; only one thing that will cause their sale by the loafer owners, and that is a tax heavy enough to reflect the unearned increment from the pockets of their so-called owners. Some day the Agricultural Department will have to make this suggestion, or their well-meant advice will fall on deaf ears.

WILLIAM D. MACKENZIE 1858-1916

Some years ago there came to the city of Washington a tall, pleasant-looking man, quiet and unobtrusive in his manners, with a firm hand-clasp, and a kindly manner that endeared him to all who met him. He was a man of education and refinement, with a heart that overflowed with pity for the misery he saw around him. From the time he first came until he passed away this summer, he labored steadfastly and unfalteringly to spread the gospel of hope and cheer contained in the philosophy of Single Tax. He was the stalwart champion of the cause, a cause that occupied every waking moment of his life. There is not a section of the city that was not familiar with his

clear, simple logic, his winning personality, his calm, convincing voice. The splendid brief filed before the Fiscal Investigation Committee of Congress last October, was almost entirely the work of this one man, and it was after his persuasive argument before the committee that Senator Works remarked, "I'm not yet a Single Taxer, but I am apt to be before this meeting is over."

Those of us who knew him had long learned to love and respect him, and his death has left a vacancy among the Single Taxers of Washington that will be very hard to fill.

To tell the details of his life would mean little. Suffice it to say to those who had not met him, that he was a gentle soul who radiated kindness and happiness to all about him.

It is the career of such a man as Mr. Mackenzie that must bring to us the conviction that this life does not end all, for such devoted service, such disinterested efforts to aid his fellow man, such unsullied virtue, must somehow, at some time, receive its just reward.

CONSERVATION

(For the Review)

By **BOLTON HALL**

The policy of the Federal and State governments with reference to forest lands is of fundamental importance, not only to agriculture, but to all other industries. According to the Conservation Commission's estimate, one-third of the present area of the United States was covered with forests when settlement began. One-fourth is so covered today. Until a comparatively recent date, the only "policy" pursued with regard to the forests has been that of destruction. This has been carried on to such an extent that the effect upon water-courses has become very appreciable in many localities.

The Act of Congress of June 3, 1878, put a specified price upon public timber lands, and in 1891, the establishment of the first reservation was begun. By 1909 these reservations comprised nearly two hundred million acres. On about twenty per cent. of government forest lands forestry is practiced. It is practiced on less than one per cent. of private forest lands, and these contain four-fifths of all the standing timber in the country.

The amount of standing timber converted into lumber every year is more than three times the amount added by growth—forty cubic feet worked up for every twelve cubic feet grown. Our annual per capita consumption is two hundred and sixty cubic feet, while that of Germany is only thirty-seven, and that of France only twenty-five. In addition, there are enormous losses every year by forest fires. At the present rate of consumption and destruction, the end will be reached by 1965.

It is impossible, however, that in the next half century we may check and even reverse the present tendency; wood has been so abundant and cheap that it has been used far more extensively for building in this country than anywhere else in the world. In many places where wooden buildings should not be permitted, wood is still used, even in considerable centres of population, a fact which accounts for the larger part of our enormous consumption of lumber.

Our losses by fire, outside of forest fires, aggregate two hundred million dollars per annum. They exceed the losses by fire of any six foreign countries. We spend upon fire departments and other means of prevention four hundred millions per annum—owing to our carelessness. Outside of limited city areas, the insurance companies are the sole censors of construction. In the scramble for a big volume of business they take indefensible risks, making up their losses by excessive rates on normal risks. Rates are far higher here than in any foreign country. Out of between eleven and twelve million buildings in the country in 1909, less than ten thousand were even nominally fire proof.* Were not our fire departments the most efficient in the world, our losses would be much greater.

What is the remedy for this enormous waste? Obviously nothing that comes under the head of conservation or reclamation. The remedy is in more substantial construction. Not only the fire insurance companies should insist upon this, but wherever the concentration of population warrants, municipalities should make it compulsory.

But more substantial construction means not only material increase of cost, but material increase of the annual taxes imposed upon those who build. The great obstacle to reform in this matter is not lack of conservation, but that we fine people, not once, as for an ordinary misdemeanor, but year after year for making improvements on land.

When this country began to be settled, and for a long time afterwards, the main object of deforestation was of course, to clear the land for cultivation. Only a tithe of the felled "lumber" was needed for timber or fuel. The remainder was an incumbrance, to be burnt or left to rot.

But when lumber became more valuable, and especially when invention began to multiply the uses of forest products, deforestation increased tenfold; the marketing of these products, not the cultivation of the land, being its main object.

The history of the old world abounds with illustrations of what these ravages will mean if they continue unchecked. Asia Minor, once a heavily timbered region, and as the ruins of its cities abundantly prove, sustaining ten times its present population, has its lesson for us. So have Greece and Sicily; Germany, France and all the other European countries have read that lesson and have made belated but fairly successful attempts to profit

* Samuel Hopkins Adams in *Everybody's Magazine*, January, 1909.

by it. Germany, whose per capita consumption of lumber is only one-seventh of ours, has put forth strenuous efforts to establish equality between consumption and production. She has expended immense sums upon new forests, and prior to the outbreak of the war of 1914, it was said that in a few years she would be able to arrest their depletion.

At the conference of the governors, which was also attended by representatives of many scientific bodies, it appeared to be the consensus of opinion that forestry is the most important work of conservation; that upon its success depends not only the success of irrigation, but the future utilization of much of our water power, and even the navigability of many of our streams, to say nothing of the continued natural fertility of wide areas now under cultivation. Merely to preserve for actual settlers what is left of the public domain would not abate the present evil results of past land grabbing.

But there is no reason why the community should not begin whenever it sees fit to take all the ground rent that it needs. To continue private appropriation is to make those who own the land the special beneficiaries of conservation, as they have been of all other successful public administration.

Intelligent conservation can preserve our forests; it can even restore them, as far as may be necessary. Intelligent conservation can make the most of our mineral resources.

If it is necessary to preserve forests in order to protect the water supply, the proper way is to make forest reserves or parks of the timber lands, as has been done in the Adirondacks and in the Yellowstone. So also if the coal is to be kept for our descendants, the State should refuse to part with the mines or perhaps take them over, rather than try to accomplish the same objects by the indirect method of laying or remitting taxes.

Taxes should be laid so "as least to check the increase of the general wealth," but the proper use of taxation is not encouragement or regulation of avocations, nor is it prohibition.

It may be very desirable to have a cotton mill in a southern State and very undesirable to have a bone factory, but it would be an abuse of the taxing power to exempt the land of one and to double the tax upon the other. The evils of using taxation as a mere check upon that which seems undesirable is shown in the unhappy effect of raising revenues from liquor which, as in Russia, led to encouraging, for the sake of revenue, the traffic which the tax was intended to restrain.

If a thing is wrong the State may prohibit it; if it is undesirable it may limit it, but to tax it is to go into partnership with the evil.

Students of conservation seem to agree that as a deterrent to reforestation, taxation is insignificant compared to the fire risk, which is perhaps the reason that so far there has been little discussion of it based upon any principle. In general, however, economists are agreed that it is unwise to tax growing timber annually during the many years it is reaching maturity.

It seems clear that there should be a tax upon the value of land suitable for timber growth just as upon any other land that offers an opportunity for the employment of labor, but that the timber itself should be exempt. We refrain from taxing growing crops lest we discourage their production; we should refrain from taxing growing timber for the same reason. Winter wheat requires seven months for a crop, ginseng takes seven years, some timber takes nearer seventy years, but they are all crops. Virgin forest timber is only a natural crop, just like prairie grass. It would be unwise to exempt from taxes the land that produces one or the other.

The same principle of taxing the natural opportunity afforded by ownership of land should be applied to mines. The taxation of mineral land, however, is complicated because it is often impossible to ascertain the extent of the deposit, consequently the value is merely a guess. For practical purposes a tax sufficiently heavy should be imposed on the ascertainable value to discourage the owner from holding the land out of use; and further a royalty on the net income from the product as it is brought above the ground seems justifiable in order to compensate the community for the exhaustion of the mine.

Imaginary fears are more real than actual dangers. No terrors are so dreadful as those conjured up in the imagination, mere bugaboos with no foundation in fact. We are always conjuring up such terrors to frighten ourselves.

In this way we have for centuries if not for aeons, been scaring ourselves with the notion that the food supply of the world must soon be exhausted. Learned "scientists" have prepared tables to show how soon our coal, timber and minerals must run out; how the earth could not continue to bring forth enough for the sustenance of the race because people multiply too rapidly; and as the crowning terror of all, they have held out to us the assurance that at the end of a few thousand years the sun's heat would be exhausted and vegetation fail.

We have felt ourselves on the brink of extinction, and have wept and paled before the awfulness of it.

We have talked of the failure of the food supply and the danger of overpopulation, and have suggested various remedies.

We have evaded the dangers and responsibilities of rearing families on the ground that there are already more mouths than can be fed. Having reduced the family to the vanishing point—race suicide, as it is called—we pride ourselves upon the superior mental and moral development which has led to this.

But all the time it is simply the outgrowth of the unreasoning terror of the child and the bogey man.

When we look about and weigh conditions we find little cause for terror. Notwithstanding the hideous poverty and man-made famines which we see

and even look for, there never was a time when anything like so many persons in the world were well fed and safely housed, and we are no nearer want from failure of food supply today than ever.

Indeed, we seem further from it, for we have now a new science that puts the failure of supply into the far distant future, so that we may reasonably expect the earth to sustain humanity for countless ages yet.

We are only beginning to discover the productive possibilities of the earth. A yard may produce as much as half an acre once yielded, and no one has yet found the limit.

It isn't necessary that we should find it, for pressure is not yet great enough to demand that we wring the last farthing's worth from the beautiful earth. We have learned what Denmark and France can do, and the products raised on the islands of Jersey and Guernsey prove that one of our big States like New York or Texas could raise all the foodstuffs needed for all the people of this country.

Many experiments had to be made by many different people on small patches of land before this was accepted. But once having established the truth of this, having once shown that the earth is ready and willing to yield big returns to those who work it, we have only begun to teach.

The next question is, "Why should there be so much poverty and suffering; why should children cry for bread in this great country?" There is but one answer—"because people do not have access to the land." If they had, and knew what could be done with even a small piece of it, they would never again have to listen to the cry of hungry children.

The new movement to bring people and land closer together is doing a great deal toward decreasing poverty and increasing the food supply. Its plan is to get the people onto the land near the cities where they work and live, that they may go on with their work while learning to grow their food, until they know enough to get all of their living from the land.

THE GARDEN OF THE LORD

"The Earth hath He given to the children of men."

By E. YANCEY COHEN

READ BY MR. COHEN AT THE NIAGARA SINGLE TAX CONFERENCE

WE dare to ask, Whose Garden may this be,
 This pleasure-ground, this spacious, fair domain,
 Where some sweep by in lordly vanity
 Whilst millions cringe in vain?

They scoff, "These treasures of th' eternal Mind
In us inhere, entitled in our hands;—
Make way, ye sons of slaves, and far behind
Obey our firm commands!"

Thou righteous God, Thine is yon starry dome:
Why for a favor'd few the equal Earth,
The cradle of us all, Thy children's home,
Their heritage by birth?

My brothers, we were outcasts in the gloom,
The Palace-gates were closing—but a Light
Thrown 'thwart the avenues of endless doom
Guided while still 'twas night.

"Not for the favor'd few yon starry dome,
Not for the few the boundless Earth, the main—
The Lord's fair Garden is the People's home,
And theirs shall aye remain!"

In joy we heard. Humanity's long cry
Did rouse and whip our careless minds to scan
And meditate the laws that justify
The ways of God to man.

And lo, the Sound re-echoes in our ears
Clear and exultant as an angel's voice:
"Forgotten be the dead past hopeless years—
Rejoice, O man, rejoice!"

Outcasts of Eden, still to nature true
In arms we face the toppling walls of strife,
And swear by oath that grapples me and you
To burst the gates of Life!

With shield of Justice, onward! Flash, swift sword!
Beat down Hell's privileges, liens and powers!
We battle for the Garden of the Lord,
God's Palace fair—and ours!

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.

An effort to choose a subject combining some degree of public interest with substantial achievement, from a limited acquaintance in that company, has led me to undertake a review of the life and labors of Henry George. While his theories run counter to general opinion and he is persona non grata to the economists, his teachings exerted a considerable influence on the thought of his time and he still has an ardent and numerous following. His life and labors, therefore, may not be unworthy of an hour's consideration.

There is nothing of special interest or significance in the early life or antecedents of Henry George. He was born in Philadelphia in 1839 of a middle-class American family derived from English stock with an admixture of Scotch and Welsh. His father, Richard Samuel Henry George, was a man of ordinary intelligence and limited means, whose business alternated between holding a clerical position in the Philadelphia custom house and conducting a printing establishment devoted to the publication of religious magazines and treatises. The mother was a "Mary Vallance," daughter of John Vallance, a Scotch engraver of some prominence, a woman of domestic habits and rather narrow range of vision, but of deep religious nature. The conditions of the home were wholesome but commonplace; the atmosphere calculated to repress rather than develop independence of mind or spontaneity of feeling; the soil uncongenial for virile and expanding boyhood.

While the family income was sufficient to maintain the parents and ten children in modest circumstances, the practice of economy was necessary and constant. Thrift was a cardinal virtue in the George household—a kind of Ninth Beatitude. The children had the usual educational facilities of the period, but developed no special aptitude or interest in study. Young George received his first training at a private school for children and later attended the Mount Vernon Grammar School and Episcopal Academy. There is nothing in his brief school career to distinguish him from the average schoolboy unless it be his particularly bad spelling. Undoubtedly the greatest influence in his formal education was the opportunity, secured through a family friend, of attending the lectures and reading the magazines in the Franklin Institute. Here we find the first manifestation of interest in intellectual work.

Even at this early period the problem of self-support was present in the boy's mind with the full approval of his parents. At the age of fourteen he sought and secured employment as general helper in a crockery store at the munificent salary of two dollars a week. With this employment his school-days came to an end. High school or college had he none. Even this employment was intermittent, and the boy was constantly on the lookout for a more remunerative position. A great-uncle, Richard George, had been a prosperous ship-owner and the traditions of his achievements were common property in the George household. This circumstance did not fail to excite the interest of the younger members, and one of young George's early ambitions was to emulate the example of his ancestor and seek his fortune on the sea. Through the interest of a friend of the family he finally secured service on the vessel "Hindoo," then about to sail for East India and Australia, and was signed as a seaman under the label A. B. (able-bodied), the only degree he ever received. Thus at the early age of sixteen Henry George took his place among the toilers, to whom he was later to dedicate the service of his life. The "Hindoo" sailed from Philadelphia in April, 1855, rounded the Cape of Good Hope, touched at East Indian and Australian ports and returned to Philadelphia in June, 1856. The voyage was slow and the hardships great, but the interest to the young sailor absorbing.

After returning to Philadelphia and a brief respite at the family home, young George again sought employment in that city, but with limited success. He learned to set type and acquired some degree of proficiency in that work, which stood him in good stead later during the trying years in California. The employment was irregular and the wages small, and his nature craved a wider field and less restricted environment. The slavery agitation had now become acute, and so great a human crisis could not fail to arouse his sympathies. The elder George was a Democrat, and while not ipso facto in favor of slavery, supported the Buchanan administration. Even the religious mother, who abhorred cruelty in every form, found authority in her family Bible to support the institution. This led to frequent discussions, accentuated differences in the family circle, and tended to make the growing boy restive under the rigid conventions and rather cold morality of his surroundings.

The Pacific Coast had already begun to attract attention. Tales of the wonderful wealth it contained and the opportunities it offered, appealed to his youthful imagination. To be sure, it could only be reached by doubling Cape Horn, but this was no deterrent to our young hero, for the only real freedom he had ever known was while on board the "Hindoo." He accordingly sought and secured employment as steward on the schooner "Schubrick," which set sail for California in 1857. The trip presented the usual hardships and vicissitudes of a long voyage with the means of navigation then in vogue, but it finally came to an end; on the 27th day of May, 1858, the "Schu-

brick" crossed the horn of the Golden Gate and anchored in the harbor of San Francisco.

The wonder and charm and breezy freedom of the new country profoundly impressed young George. He dreamed of a time when the new State would contain a population greater than that of New England, and when San Francisco would rival New York in magnificence and power. He even vaguely beheld himself as an important factor in the life of this growing section and, in some mysterious way, serving its people. The means by which this miracle was to be wrought was yet unknown. But sunshine and dreams were not coin current at restaurant and lodging house; even at this early day the stern realities of life asserted themselves on the Pacific Coast—soon to be intensified by a bitter struggle between wealth and power on one hand and labor and poverty on the other. The discovery of gold ten years before and the more recent discovery of the greater wealth of fertile soil and virgin forest had attracted the youth and energy of the older States to California, believing it to be a veritable El Dorado. Many of these were disappointed, and instead of gathering gold on the sands or shovelling it from the mines, were compelled to earn their livelihood as best they might. The competition was sharp and the struggle for existence acute.

The important problem for young George was self-support; but with the utmost willingness to work he could not find employment. He had burned his bridges in the East, and his pride would not permit him to return. To abandon California for the sea meant years of isolation and practical servitude before the mast. He, therefore, resolved to hold out, but the problem was not easy nor the prospect encouraging. Employment as a journeyman printer was neither regular nor remunerative, and at times he was reduced to the direst poverty, scarcely knowing where the next meal was to come from. His associates were few and these mostly former acquaintances from the East, who were as helpless and needy as himself.

In this unpromising situation he assumed another responsibility. In 1860 he formed the acquaintance of Annie C. Fox, a young lady of seventeen, fresh from the convent school at Los Angeles. This acquaintance proved mutually congenial and resulted in frequent meetings. The thought of marriage, however, could not be entertained, for George could scarcely support himself, much less a wife and family; but a crisis in the fortunes of the young lady brought matters to a climax. She was the orphan daughter of an English Protestant father and Irish Catholic mother, who had separated on account of religious differences. The father disappeared and the mother soon after died of grief, and the daughter was informally adopted by an aunt and her irascible husband. The latter disapproved of George's attentions and finally requested him to discontinue his visits, at the same time rudely reproving the girl. Smarting under the sting of this humiliation she decided to leave San Francisco to seek self-support elsewhere. When she communi-

cated this decision to Henry George, he impulsively drew a coin from his pocket, declared it was the only thing he had in the world, but if with knowledge of this fact she would consent to marriage, she should never leave San Francisco. The contract was closed, a minister employed and the ceremony performed that very day. The alliance thus hastily formed stood the test of privation and hardship for more than a third of a century with unbroken harmony and increasing loyalty to the end.

This added responsibility intensified both his efforts and his needs. The succeeding years were ones of extreme poverty for the young household. Irregular employment as a printer furnished only the barest necessities, and occasional ventures in the mining field to better his condition successively exhausted the few dollars in reserve. George's natural dignity and rigid loyalty to principle were ill-suited to the California of the adventurer and the miner. He lacked the comradeship necessary for mingling in the Bohemian life immortalized by Mark Twain and Bret Harte. But the isolation and hardship which would have disheartened others made George more thoughtful and reflective. Realizing his responsibilities and defects he resolved to make more systematic use of his resources and to adopt a more rigid discipline for himself. He accordingly wrote out a programme pledging himself to study each day the problems of the next; to do whatever fell to his lot with promptness and dispatch, and in the meantime to begin a systematic course of reading. Hitherto, while he had reflected much, his reading had been desultory and ill-directed. There was thus far no indication of the intellectual concentration and mental resourcefulness which characterized his later years. Indeed his whole career up to his time, tested by the modern standard of efficiency, must be rated a failure.

For closer identification with the life of the community about him, he now joined a fraternal organization, attended labor meetings and took part in a local debating club. A feature of his contributions to these gatherings was his independence of judgment and the clearness with which he presented his views. For the support of himself and family he still relied upon the printer's case, and occasionally wrote an article for the paper on which he was employed without disclosing his identity.

Throughout the Civil War George's sympathies were strongly anti-slavery. He followed its varying fortunes with deepest interest and was greatly rejoiced at its close. Then came the news of the assassination of Lincoln, which impressed him profoundly. Impelled by the necessity of expressing his convictions in some way, he wrote an article descriptive of the scene in Ford's Theatre as the assassin entered the President's box, fired the fatal shot and leaped to the stage in full view of the audience. The unsigned article was sent to the *Alta California* and published by that paper the next day. When inquiry disclosed that it was written by Henry George, the editor invited him to write an account of the memorial exercises then

about to be held at San Francisco. Instead he wrote an appreciation of Lincoln's character, which appeared as the leading editorial in the next issue. These Lincoln letters practically transferred him from the printer's case to the contributor's desk and editor's sanctum. They attracted the notice of the newspaper fraternity, and George was frequently requested to write occasional articles on a variety of subjects after that time.

During the succeeding ten years he was successively connected as reporter, editor or part owner, with numerous California newspapers, all of the struggling type organized in opposition to the existing press, which was dominated by capitalistic interests. Most of these ventures were short-lived and failed either through lack of support or absorption by older journals, but George's connection with several of them was even shorter than their lives, his retirement in every case resulting from difference of opinion as to management. He had definite notions of the mission of a newspaper and the duty of a journalist, which he refused to modify from considerations of policy. Throughout his life he seemed utterly incapable of compromise on a question of principle, however great the cost to himself. During his connection with these newspapers he wrote several leading articles on current issues, such as the effect of the new transcontinental railroad then in process of construction, California land policy, the tariff and the Chinese question. The latter was printed in pamphlet form and won commendation from John Stuart Mill.

About this time an effort was made to organize an independent paper in San Francisco of State-wide circulation, but the established press had control of the news service to the Pacific Coast and the new enterprise could not secure it. George's thorough knowledge of conditions in California, coupled with his skill in argument, led to his selection as the proper person to negotiate for the service required. He was accordingly sent to New York, where he met the representative of the Associated Press and successfully refuted every objection raised to furnishing the service, but nevertheless failed to secure it. The trip proved advantageous, as it resulted in an invitation to write a series of articles on conditions in California for the *New York Tribune*, and other experiences which profoundly influenced his after life. One of these was referred to in a speech during his campaign for the candidacy of Mayor of New York seventeen years later in the following words:

"Years ago I came to this State from the West unknown and knowing nobody. I saw and realized for the first time the shocking contrast between monstrous wealth and deepest want; and here I made a vow from which I have never faltered—to seek out and remedy if I could the cause that condemned little children to live such a life as you know them to live in the squalid districts."

The increasing recognition of George's ability as a writer brought him compensation sufficient to support his family in frugal comfort, but little beyond. His one additional luxury was a mustang pony which he rode about

the streets and suburbs of San Francisco. The practice benefitted his none too rugged health, and afforded the aloofness and opportunity for thoughtful reflection which had become his settled habit. On one of these rides an incident occurred on the outskirts of San Francisco to which he ascribed great significance. Inquiring of a passing teamster as to the price of land in that vicinity he was informed that there was no land for sale in that neighborhood, but that land on a distant hillside, where cattle were grazing, could be obtained for \$1,000 an acre. Referring to this incident later Mr. George said:

"I well recall the day when, checking my horse on a rise that overlooked San Francisco Bay, the commonplace reply of a passing teamster to a commonplace question crystallized as by a lightning flash my brooding thoughts into coherence. I there and then recognized the natural order. One of those experiences that make those who have had them feel thereafter that they can vaguely appreciate what mystics and poets have called the ecstatic vision."

The constant presence of want and suffering in the midst of plenty and the contrast between enormous wealth and distressing poverty had weighed upon George's mind for many years. That such a condition could exist in a land of unlimited resources, and in the presence of increased production, excited his wonder and amazement, and he could not accept it as the natural order. He therefore, set himself the task of finding out what that natural order was. The tragedy of life in the slums of New York, and the reply of the passing teamster in the suburbs of San Francisco, epitomized the condition and suggested the cause. The remedy was yet to seek.

In 1871, at the age of thirty-two, Henry George first undertook the solution of this problem in a pamphlet entitled "Our Land and Land Policy—State and National." The pamphlet briefly outlined the doctrine more fully set forth in "Progress and Poverty" later, but lacked the exhaustive and orderly development of that work. The article drew favorable mention from Horace White, of the *Chicago Tribune*, David A. Wells of New York, and the chief of the National Bureau of Statistics, but otherwise attracted little attention outside of California. His writings on the Chinese question, the new transcontinental railroad and the pamphlet on the land question brought him some recognition as an economist and led to an invitation to deliver a special lecture on political economy before the California University in 1877. His name was also frequently mentioned for a position in the faculty, but the scant respect for recognized authority, and the unorthodox views expressed in his lecture defeated his chance for the proposed chair. His editorial work won him political recognition in the State, and ultimately secured him the appointment of inspector of gas meters, a position ill-suited to his taste, but welcomed because it supplemented an always meager income. He was twice nominated for the legislature on the Democratic and Labor tickets, but failed of election each time. A speech in support of the Demo-

cratic candidate in 1876 was distributed as a campaign document. In 1877 he delivered the Fourth of July oration at San Francisco, making a clear and orderly argument on vital questions then pending, and closing with a noble apostrophe to liberty.

These incidents indicate his growing popularity and widening influence, but his great work was yet before him. The riddle of the sphinx remained unanswered. An entry on his journal on the 18th day of September, 1877, informs us when "Progress and Poverty" was begun.

The problem which Henry George undertook to solve in writing "Progress and Poverty" was formulated as an "Inquiry into the cause of industrial depression and of increase of want with increase of wealth and the remedy." A momentous inquiry this, involving the whole problem of the distribution of wealth and well worth the life service of any man; a problem which had troubled the great and good of all the ages and baffled the efforts of statesmen and economists to solve. Even in favored California, a country of unlimited resources, and sparsest population, the specters of want and suffering had already raised their heads. Wherever man had gone in all his weary pilgrimages these specters had pursued to harass and torment; "Nor poppy nor mandragora, nor all the drowsy spirits of the economic world had this far served to medicine them to sleep." How then could this unknown printer hope "to appease them?" He could at least make an honest effort, and his determination to do so is thus expressed in the introduction to the first edition of his book.

"I propose to beg no question; to shrink from no conclusion, but to follow truth wherever it may lead. In the very heart of our civilization today women faint and little children moan. Upon us is the responsibility of seeking the law, but what that law may prove to be is not our affair. If the conclusions which we reach run counter to our prejudices, let us not flinch. If they challenge institutions that have long been deemed wise and natural, let us not turn back."

However mistaken his diagnosis, or defective his remedy may be, the succeeding years furnish ample proof that he scrupulously adhered to this programme.

In the face of many interruptions the book, begun in 1877, was completed in March 1879. It was written under great difficulties at the cost of many sacrifices. George had never accumulated any reserves, and the problem of support for himself and family was constant and pressing. Indeed, it was largely due to the kindness of friends and the forbearance of creditors that he was able to write the book at all. But the end was not yet, for a publisher and readers had to be found. When the manuscript was completed it was submitted to eastern publishers and, like many of its great prototypes, declined by each of them in succession. Harper thought it revolutionary; Scribner was polite but sceptical; Appleton wrote: "The manu-

script has the merit of having been written with great clearness and force, but is very aggressive. There is little to encourage the publication of such a work at this time, and we must, therefore, decline it." George did not have the means to go East to treat with the publishers in person and was compelled to rely upon the kindness of friends; but they were persistent and finally secured a proposal from the Appleton Company to publish the book if the author would furnish the plates. This was a difficult condition to comply with for a man without means and in debt, but there was no other alternative. Arrangements were finally made with a former associate who had a printing office, that the plates should be made at his shop. George did much of the typesetting himself, revising the text as the work progressed. Friends in San Francisco assisted in securing subscriptions for the author's edition at \$3.00 per copy, and through these means five hundred copies were printed. His feeling of gratitude at this time and his confidence in the ultimate success of the book are indicated in a letter transmitting a copy to his father, then eighty years of age. He writes:

"It is with a deep feeling of gratitude to our Father in Heaven that I send you a printed copy of this book. I am grateful that I have been permitted to live to write it and that you have been permitted to live to see it. It represents a great deal of work and a good deal of sacrifice, but it is now done. It will not be recognized at first, maybe not for some time; but it will ultimately be considered a great book and will be published in both hemispheres and translated into different languages. This I know, though neither of us may ever see it here."

The confidence here expressed was to be further tested by months of anxious waiting, but the prediction was fulfilled earlier than he ventured to hope.

Soon after the book was published the Home Rule agitation in Ireland reached an acute stage. Eviction, coercion and imprisonment were the order of the day. George was invited to write a series of articles for the *Irish World*, the leading organ of the Land League in America, and was later sent to Ireland as a correspondent. These articles were afterwards elaborated and embodied in a pamphlet, entitled "The Irish Land Question," which was widely distributed among the tenants. The denial of the right of private ownership of land found ready acceptance in a country largely controlled by alien landlords, and exploited for their use. George also lectured in many of the leading cities of Ireland, and his teachings were hailed in that country as gospel, and soon spread to Scotland and England. The agitation created a great demand for his book, which was soon after published in a six penny edition and later run as a serial in English and American newspapers. Within two years after the publication of the author's edition the book had found its way into all parts of the world, and had become the subject of almost universal discussion in Great Britain.

Yes, Henry George had written a great book. A book purporting to attack the citadel of privilege in its strongest hold, a book grounded on common experience, dedicated to the service of common humanity and expressed in language which it could understand. A book destined to exert a world-wide influence on the thought of his time. The importance of the subject considered, the mastery of principles involved, power of analysis, and range of information displayed, would have done credit to any author; but coming from a man trained in the school of adversity, without titles or degree, hitherto unknown in the field of economics, it was a great achievement. The treatment of the subject was orderly, the argument clear and convincing, and the style elevated and sustained. But it was not so much confidence in the soundness of its doctrines or effectiveness of its remedy that appealed to the general reader as the evident sincerity of purpose and loftiness of motive which pervaded its pages. It was an eloquent book, pleading for equality and justice the world over, instinct with human sympathy, aflame with the ardor of conviction and abounding in passages which throbbed and palpitated with life. It stirred the brain and aroused the emotions of common men, and let the light of hope into the gloom of the hitherto dismal science. The author was hailed as an apostle of a new dispensation, and his teachings as the gospel of a better day to come.

(To be continued)

**INDEPENDENCE DAY ORATION DELIVERED BY E. G.
LeSTOURGEON, JUNE 30, BEFORE THE SAN ANTONIO
ROTARY CLUB AND THE CIVILIANS' TRAINING CAMP**

No one could be prouder than I to address you on this occasion. Although the toastmaster has introduced me as being of French descent perhaps no one here has a better right to appear before you. My great grandfather, my grandfather, my father and myself have followed that flag in the various wars that have been waged by the Republic.

Addresses delivered on the Birthday of our Nation are likely to be trite and hackneyed. There are certain things that are usually said on this occasion that I shall refrain from saying. You have heard them many times delivered in more glowing terms than I can ever hope to command and presented with graces of oratory and rhetoric that I do not possess. I shall discuss other phases of the life-history of America and certain things that have grown out of the establishing of this great Republic.

I do not mean by that to slight the glorious sacrifices made by the Fathers, but I desire to interpret their work in the light of present day conditions and in line with the ultimate desire that was in their hearts when the Declaration was signed.

I want to correct some erroneous impressions concerning the facts that surrounded the signing of the Declaration of Independence and the condition of America in the eyes of the world today. For instance, we have been taught to believe that our nation is a new nation and that our experiment in government is a strange and unique thing among the families of the earth. America is not a new nation, but one of the oldest. That flag is an older flag than many of the flags today battling on the fields of Europe. It is in the memory of men now present that the German confederation of States was organized and the present German flag adopted. It was in 1866, after the close of our Civil War, that the Italian flag as it flies today before the cohorts of Italy was first flung to the breeze. The English flag has been the outgrowth of the amalgamation into one united empire of the States of Scotland, Ireland and England. Since the Declaration of Independence was written in 1776, the armies of France have been led by no less than five separate flags and for less than forty years the tri-color flying from the fortress of Verdun today has been unfurled. The same is true of modern Russia, of Portugal, of almost all the nations of the earth. If, then, the flag of America does not today present to the world the foremost spirit of liberty and represent the freedom of all the people, it is the fault of the generation of today and the followers of the founders of this Republic, and not of them.

If the ideas and desires of the Fathers have not been carried out and realized it is your fault and mine. The signing of the Declaration and the action of the founders of this nation was the crystalization into words of the ideals that had been fermenting in the minds of men for centuries towards political liberty. The fight of mankind for political freedom was analagous to the fight for religious freedom. For four hundred years prior to the signing of the Declaration the people of the earth had struggled and the fields of Europe were empurpled by the blood of the martyrs on one side or the other of the great conflict. Catholics fought with Protestants, and Protestants fought with Catholics, but both were desirous only to give the heritage to their children of the right to think as they pleased in matters of religion, and to worship God according to the dictates of their own conscience and of their own hearts. The desire for political liberty and religious liberty has been awake since feudal times. Magna Charta and the beginning of the Reformation were almost contemporary. The Declaration expressed no new idea. It was only the putting into concrete form of an ideal already accepted by mankind. In proof of this it is only necessary to remind you that in less than twelve years after the memorable meeting in Faneuil Hall, France burst into flame with the same ideal. The movement which there crystalized soon swept over all of Christendom.

A more fundamental idea was in the hearts of the signers of the Declaration of Independence than merely to secure for their children political freedom. Political freedom was necessary for the furtherance of the ideals that they

had and was the first step in the direction of industrial and economic liberty which they desired. I have recently had the pleasure of reading one of the greatest speeches delivered at the time of the agitation in furtherance of the desire of the colonies to secede from England. Samuel J. Adams stated in an impassioned address that the people of England had become merely a nation of shopkeepers and that they were exploiting their colonies for their own gain. That they were loading their ships with the fruits of the industries of their colonies and bearing it home. That they were placing around the colonies annoyances and restrictions upon their commerce that had become intolerable. In your school days, when you learned the history of that time, you were told of the Stamp Tax, the Tea Tax, and the demand that only English bottoms carry the oversea trade, and of other shackles and impediments that were thrown about the commerce and industry of the colonies. If you will recall the records you will be struck as I have been with the fact that economic and industrial freedom was the need, the ideal and the desire of America, and that the struggle for political equality and liberty was but a means to gain the end. The founders of this government had seen the vision of economic liberty and were desirous to place in the hands of their children political freedom, in order that by its use they could obtain the greater blessing that they had in view.

Economic liberty has not yet been obtained. We are still striving for it as the people of Europe had striven for four hundred years for religious and political freedom. Let us see what the Declaration of Independence itself said. I read here in the second paragraph that, "Governments are established among men to secure certain inalienable rights."

Another erroneous impression that I wish to remove is the accepted meaning of this word "secure." If one possesses a thing, then the word "secure" means to protect, to hold firm, to maintain and make permanent the possession of the thing that has been secured. But if one does not already possess a thing, "to secure" means to obtain that thing. The ideal in the hearts of the founders of the Republic was that the people of America should be permitted to secure certain rights that were enumerated. They did not then have them, they could not possess them, they could only put in the hands of their children a tool whereby they could secure them in the future and they stated in the opening paragraphs of the Declaration that it was their intention and desire that these things should be secured and that a government should be established that would secure in the future certain rights for the people of the western world.

Have these rights been secured even now? Is it true that the people of America today have the right to liberty, the right to the pursuit of happiness? What is the right to the pursuit of happiness? Is it not the right to labor, free from the fear of exploitation, and to enjoy the fruits of our labor and of our industry? Is it not true today that men face the fear of poverty;

do not women and children slave in workshop and factory; do not little children starve in this land of plenty, even in this city of San Antonio, for the barest necessities of life? Are there not shackles and annoyances today placed about industry and thrift even as they were in the time of the Revolution? Does not business and the result of industry have to bear today in taxation many times its share? Do not you as business men feel that some hidden force is behind the scenes taking from you month by month and year by year the fruits of your toil and energy? Some vicious element in our society seems to have thwarted the ideals of Jefferson, the author of this Declaration, who said, "The land belongs in usufruct to the living."

If it is true that in a land of plenty, a land with factories running overtime, with warehouses filled to bursting with the fruit of industry; if it is true that our grainaries are filled with grain, that our storehouses are filled with merchandise, and that at the same time poverty stalks abroad in the land; if the same civilization produces millionaires and the wanton expenditure of wealth, while men live in poverty and thousands of people are cooped together in tenements in our cities—then we have not fulfilled the ideals of the founders of this republic. There is still something for the minds of men to attain. The duty of this generation, your duty and my duty, is to find the way for economic freedom, to find out what it is that is hampering industry in this country, what it is that is keeping the toilers of the earth from their just reward and from the enjoyment of the fruits of their labor.

The best and most effective tool in the world today, the hardest implement on earth today, is the human brain. The human brain has been hard enough to cut diamonds, it has driven its way in tunnels through mountains, it has riven a continent in twain that a waterway may be opened to the world. The human brain is the hardest tool, the best tool, the most effective tool on earth today, and the human brain must solve this problem as it has solved others, when it shall have been presented to it and when the intelligence of man has turned its energies in that direction.

The work of mankind industrially is almost done. In the last eighty-five years there has been built on the face of the earth six hundred thousand miles of railway. Communication and channels of trade have been opened between the peoples of the earth. In electricity we have almost finished the work that can possibly be done. We have chained the lightning and put it to our use in every way. In reaping and binding machinery, in harvesting machinery there has hardly been an improvement in the last twenty-five years. The brain of man has chained all the forces of nature to facilitate manufactures and to distribute to the four corners of the earth the raw materials of nature and the fruits of labor and industry. It has done all this, but it has not found the way to remove the artificial barriers to trade that designing interest have builded about it.

The human brain cannot be idle. It must find some other field in which

to work. Industrially it has done everything to develop the possibility of creating wealth for the world, but it has not turned itself upon the idea of freeing industry from the shackles and annoyances that have been placed upon it by those who for their own interest have turned the wealth of this republic into their own coffers. It is our duty to determine why it is that in this republic we have not fulfilled the ideal of the fathers. We should go to work now to make that flag really a banner of the free; to make the flag really fly over a people not only politically and religiously free, but who have the freedom to engage in the creation of wealth and also to enjoy the wealth after they have created it. It is our duty to determine why it is that poverty and prosperity go hand in hand and to banish from our civilization the forces and influences that divert from you and me and all who labor the enjoyment of the products and fruit of our thought and industry.

If our country is one of the oldest countries on the earth today; if our own flag is no longer a new flag among the children of men, and if at the same time we have not fulfilled the ideals of the founders of this republic, if in the republic today there are reproaches staring us in the face because of the fact that we are permitting the diversion into the coffers of the few of the wealth created by the many, then it is our duty now to turn our minds into channels looking towards the correcting of these evils and make that flag really a flag of an unshackled people.

If we do that, America will again take its stand in the foremost front of the nations bearing aloft the torch of Liberty. It was only twelve years after the Declaration was signed, crystallizing for once and all the ideals that had been in the hearts of men for centuries toward political freedom, that the flames broke out in Europe and the banner of political freedom was unfurled there. It would be the same thing again if it were possible for us to lead the way. That would be the true preparedness, the preparedness of a peaceful, prosperous people. The nations of the earth again would follow the example of the great leader nation of the West, and in a very few years they would emulate our example by the establishment in their countries of the same ideals of freedom that had found birth with us.

I can see in the accomplishment of the ideals of Jefferson, of Adams, and of Madison, a fulfillment of the words of the prophet, that "Every man should be permitted to sit under his own vine and fig tree and enjoy the fruits of his labor." I can see the flag of this Republic again the emblem and gonfalon of Liberty, leading the children of the earth into the ways of prosperity and peace!

Civilization as we see it in our time is but the opium dream of the victim of monopoly. The reality is a landscape warmed with the sunshine of God's love, green with the foliage of good works and fragrant with the ministrations of brotherhood.—JAMES BELLIANGEE.

BI-MONTHLY NEWS LETTER

BY THE EDITOR

Perhaps the most interesting phase of the great movement for industrial emancipation centers at this writing in California where, on November 7, the following amendment to the constitution is to be voted on:

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

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

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

Conflicting provisions are hereby repealed.

The campaign for this amendment happily termed "The Great Adventure" has the prestige of having secured petitions to the number of 135,000. Even if the votes should number no more than the signers of the petition the result will have marked a notable achievement in the progress of the Single Tax. But the hope for its actual passage mounts high and is based on reasonable prediction.

Those back of the Great Adventure whose fight is our fight need financial help and readers of the REVIEW who wish to contribute should send their donations to the California Single Tax League, 230 Douglas Bldg., Los Angeles, California.

As a notable instance of the trend of parties in our direction is the following from the letter of acceptance of Frederick Krofft, Socialist Party nominee for governor of New Jersey.

Since wars and the preparation for wars entail enormous expenditures, an equivalent increase of taxation becomes necessary. It is a well-known fact that the tax burden lies heaviest upon the working class, the class least of all able to bear it, while tax-dodging is almost accepted as a prerogative of the rich. Manly's revelations regarding the collection of the income tax and the inactivity of the State and federal authorities toward the rich tax-dodgers has impelled the Socialists of this and other States of the Union to advocate the Single Tax, already partially in vogue in other countries, as a measure to

secure an equitable distribution of the tax levy and as a check to the ownership of vast tracts of land for speculative purposes, which are in consequence idle and non-productive.

Another State wide fight for the Single Tax is to be decided in Oregon this November. Nor is the Single Tax in the campaign that is being carried on for The People's Land and Loan Measure disguised. Our friends are now out in the open, where they should be and though there might be some criticism of the loan feature, the measure is in all other respects an ideal one.

We hope that in our November-December issue this news letter may be able to tell of victories won for the cause in more than one State where the gathering strength of our movement is menacing ever increasingly the citadel of age-long privilege.

GOLDEN MAXIMS.

By JAMES BELLANGEE

Just as the rose, in living its own individual life, secretes its honey and exhales its perfume, so will man, under free conditions, serve his own personal wants and contribute through the overflowing action of his social nature to the common good of all.

Soldiers are not the best type of men. This becomes more apparent as the art of war is perfected. The volunteer defending his home may be less efficient than the trained soldier of the regular army, but he is a better man

It is well for the world that the religious doctrine of mercy and salvation by grace did not die out of the beliefs of men before science established absolutely the benevolence of the creative intelligence that rules the world.

The "Jim Crow" cars of the south and the Pullman palace cars of the north are the extreme manifestations of class distinctions. Black and Gold.

True optimism is founded on full faith that God's plan can be wrought out by human co-operation. It never loses sight of human responsibility.

The things that others do we imagine are easily done. We see only the physical exertion which attends the work and only a part of that.

The key to efficiency is personal responsibility; the absolutely essential condition to the development of personal responsibility is freedom.

To deny equal freedom to all is to deny the sufficiency of God's bounty. More evil comes from cultivating appetites than from gratifying them. The nervous strain of the public mind is shown in the "rag time" music. The example of an earnest soul is the strongest opinion he can express.

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.

SEPTEMBER - OCTOBER, 1916

PUBLISHER'S NOTES

PRINTING on the Single Tax Five Year Book will be begun in October of this year. Just how long before the work will be ready for delivery it is impossible to say, but the printing will occupy at least three months, and the work should be ready in January or February of 1917.

The unexpected extraordinary increase in the cost of bookmaking will make necessary an addition to the published price of twenty-five, perhaps fifty cents, which will include the postage. To this we do not believe any of our friends will object.

The task which is now nearing completion has been one entailing much labor and some expense. It will present a complete survey of the world-wide movement for the Single Tax, and will include its history in every country where it has obtained a foothold. It will answer every main question of the inquirer as to its principles, incidence and application, as well as its relation to the manifold social and economic problems which seem to many insoluble because isolated from what is fundamental.

An edition of 5,000 will be provided for.

OUR readers are asked to favor the REVIEW with suggestions as to the National

Organization to be formed. The Nov.-Dec. REVIEW will consider the question in detail and in all its aspects.

WE have received the City Book of Houston for 1916, which is a volume of 600 pages beautifully illustrated and containing a wealth of information regarding the city. The frontispiece consists of half-tone portraits of the city's commissioners among whom is the now famous Land and Tax Commissioner of the Manchester of America, as the city has been called, Hon. J. J. Pastoriza.

AN IMPORTANT ARTICLE

One misses a good deal by not consulting the contents of such magazines as the *Quarterly Journal of Economics*. If one is careful to skip the extraordinary and confused speculations of the professional economists he will find much in the files of the periodical named to arrest and enlighten. Such an article appeared in the November number for 1915, which we have had no previous opportunity to call to our readers' attention. It is entitled "The Influence of Economic and Industrial Conditions on Infant Mortality."

The writer points out that this subject was not given serious consideration until the middle of the last century when Sir John Simon and his associates reported for the Sanitary State of the People of England, and showed "that in proportion as adult women were taking part in factory labor or agriculture the mortality of their infants rapidly increased."

The reader is guarded against the conclusion that the rate of infant mortality is tracable directly to the gainful occupations of the mothers, while the fact that so many mothers are so employed constitutes in itself an important social problem, but to adverse conditions. The following significant comment is made. "Closer examination ** at once shows that the fundamental difference between the two classes of families represented (i. e., the gainful mothers as distinguished from those not so employed)

is not in respect to the employment of the mother, but *in respect to the amount of the annual earnings of the husband.* (The italics are ours.)

The conclusion is as follows: "It appears, then, that the fundamental cause of the excessive rate of infant mortality in industrial communities is poverty, inadequate incomes and low standards of living with their attendant evils, including the gainful employment of mothers."

The article as a whole is well worth reading, careful, weighty. It is by Henry Horace Hibbs, Jr., The appearance of such an article in a periodical like the *Quarterly Journal of Economics* is a significant sign of the times.

HIS MIND BEGINNING TO WORK

H. W. Collingwood, editor of the *Rural New Yorker*, has this to say in the issue of his paper of August 12:

"Most land in our county has been multiplied in value five or six times in the last twenty-five years and it becomes a great problem to know how to handle it profitably."

There is a little hiatus here from the premise to the conclusion, if it be a conclusion. The problem of how to handle "profitably" land rapidly increasing in value is not the only problem that confronts the community—nor the most serious one.

Further on he says: "It will probably always be a county of suburban homes and small, well cultivated farms. Big New York City needs not only land where food is produced, but also land nearby where the spirit of the old fashioned farm home can be maintained. I think that is our mission, even more than to help feed the city. Thinking of this was what led the Hope Farm man to say when we stopped on this excursion for a little talking. "Wealth is likely to roll into our county in the future. Our land will rise in value. Let us remember, however, that this money from the rise of land, this unearned increment, wealth for which no man toils or gives self-denying service, is the poorest and

meanest thing we can leave our children, unless there can go with it the old fashioned character and ideals of personal honor."

Again the reasoning, while pointed in the right direction, is a little wobbly. It is a poor thing to leave as an inheritance, this system that gives to those who do not earn. But it is not true that this is "wealth for which no man toils or gives self-denying service." This land value is paid for in the products of labor to those who because it is within their power to exact such tribute need not labor, nor render service in return. And this is really what Mr. Collingwood is thinking of, despite the vagueness of his language. And it matters little whether "the old fashioned character and ideals of personal honor" go with it or not. Even these desirable characteristics are not likely to be maintained in their integrity, for it is written, "In the sweat of thy brow thou shalt earn thy bread." A system which makes against this injunction militates against civic as well as personal character. We could contemplate with perfect satisfaction great increase in land values where these were used for common needs because arising from communal industry. But when they go to enrich favored individuals they have all the bad effects, socially and individually, which Mr. Collingwood is beginning to perceive.

A REAL ESTATE PAPER ON THE SINGLE TAX

The Real Estate News, of Chicago, quoting freely from *Money and Commerce*, of Pittsburgh Pa., and commenting on the Single Tax, says: "The Single Tax will naturally depreciate land prices, for the greater the tax the less the market value of the commodity taxed because fewer people want it. Under the Single Tax System there naturally would be more good buildings to take the place of the old ones, and there would also be much more building. That would cause a reduction of rents because the supply of buildings would soon exceed the demand, and present owners of improved property, for which high prices may

have been paid, would suffer heavy shrinkage in incomes, and in the market value of their holdings."

The editor with one of those curious mental twists that seem to pervade the reasoning of all those who attempt to controvert the Single Tax immediately, two paragraphs later, furnishes his own answer to the objection:

"It is not to be supposed that even if the Single Tax was in force there would be a building stampede. Overbuilding might prevail for a time, but landowners would soon see the folly of putting up more buildings that there was actually need for."

Precisely. Whether the State takes the land values or a few individuals take them, houses will be built, as potatoes are grown, in response to demand. Where demand declines production would decline.

Being able to see so much of the good that will result from the Single Tax it is curious that the editor of the *Real Estate News* should be troubled over the problem of an over-supply of houses, which, were it potatoes and not houses he was considering, would not trouble him at all.

COMING CONVENTION OF THE NEW YORK STATE LEAGUE

The New York State Single Tax League extends a cordial invitation to all Single Taxers to attend the Fourth Annual Conference, to be held November 11th, at the Syracuse University, Syracuse, N. Y. From present indications, this Conference promises to be the most important and imposing gathering of Single Taxers ever held in the State. Reports showing the increasing scope of the League's activities and the growth of its membership will be presented; new lines of activity, now being entered upon, will be discussed. The attendance promises to be greater than that at any preceding Conference, and delegates from sections of the State not heretofore represented, will be present. Single Taxers of both State and National prominence, will take part in the proceedings. There is a special significance in the invitation

from the Syracuse University to hold the Conference in that institution, showing, as it does, that the prejudices born of misunderstanding and misrepresentation of the Single Tax are being dispelled by a better knowledge of its principles.

VALE ROBINS!

Mr. Raymond Robins, once associated with the great democratic movement known as the Single Tax, is out with a new confession of "faith." Coming from the source it does this recantation is a political and economic curio. We append it more in astonishment than anger:

"A comprehensive protection of the home market and support for American foreign trade is indispensable if we are to preserve industrial prosperity. Graduated progressive taxation upon incomes, inheritances and land values must be a part of any adequate preparedness programme. We need universal service and military training of the youth of America."

THE *Batavia Times*, of which Chester C. Platt is editor, has been carrying on a war for several years in that city on the tax dodging corporations. The way the corporations have evaded their just taxation illustrates what is going on in other places.

Constant prodding has forced the assessors to jack up the assessments, but they are still twenty-five per cent. less than they would be were assessments made according to law. For a long time the corporations were assessed at one-half and in some cases at less than one-third of their value, while workingmen's homes were generally assessed at full value. Happily, through the agitation of the *Times* and its public spirited editor this state of things is disappearing.

THE *New York Times* Book Review of August 27 contains a review of the life of Joseph Fels by his "sister," which is a mixture of not ungraceful acknowledgment and that air of superiority most approved by the *Times* book reviewers.

CORRESPONDENCE

SHIFTING THE LAND VALUE TAX

EDITOR SINGLE TAX REVIEW:

It occurs to me to say that it might do no harm if there were a little independent thinking on the subject of the possible shifting of a land value tax and the present status of land selling values. It is argued at once by the same people that a tax upon economic rent cannot be shifted, and that, right now, land values, more especially in cities, are double what they ought to be. There is an inconsistency between these two propositions. If it be true, as I believe it is, that it can safely be assumed land value taxes cannot be shifted, it must be because it is or would be impossible for landowners to get any more than a fair rent under whatever current situation existed. If they could at will increase rent, for instance, by a hundred per cent., they would have a pretty good chance to shift any land value taxation. Because they could not do that—because there would be an inevitable tendency for rent to be limited by the actual value of one set of locations as compared with others—because rent would tend to be determined by "the margin of cultivation", it is properly enough held that owners could not shift taxes on rent or land value to the shoulders of buyers or tenants.

By what process of reasoning can it be held that the law of economic rent is in some way held in abeyance now, so that owners can obtain twice as much for city lands as they are now, in the current situation, worth? It would appear to be more reasonable to suppose that whatever prices owners may demand nowadays, they cannot to any great extent get from renters or buyers any more than what they have is really worth; in other words, more reasonable to suppose that land values, even in cities, are not abnormally high, in the sense of being higher than the present status of "the margin of cultivation" justifies. So far as land speculation or other causes now lead to the inadequate use or

the non-use of valuable lands—so far as "the margin of cultivation" is now pushed below its normal level—it may be true enough that all locations above the margin have a higher value than would be normal; but this is not to say these unnecessarily high values are brought about by anything except natural law—this is not to prove that landowners now, by their own motion, are boosting up values to any great extent.

Some plausibility is given to the idea that lands in cities are largely inflated in value when the suggestion is made that it must be easy enough for owners to ask double what their lands are really worth, and when the further thought is enunciated that it might be just as easy for an owner to ask a million dollars for a plot worth only half a million as for one to ask four dollars an acre for land only worth two dollars. A little close consideration will, however, show that this is probably a fallacy. If it be true that by natural law a constant higgling of the market for locations goes on, so that the advantages of those above the margin are measured against those, for instance, at the margin, then the tendency must be considered as making always against any attempt to double prices at one place. Doubling 2 per acre land would simply result in changing its price by 2 per acre. Land worth 100,000 per acre if doubled would figure at 200,000. This would bring about a most radical change in the proportionate differences in value. Before the doubling there would be 99,998 difference—after the doubling there would be 199,996 difference! If it could work out that way, we might as well acknowledge that owners of valuable lands, when taxed to the full on that value, can add the tax to the rent or price.

—GEORGE WHITE, Hackensack, N. J.

THE CONDITION OF LABOR, a one act play, appears in the *Sunday Chronicle*, of Paterson, N. J., from the pen of James G. Blauvelt. Its *motif* is the Single Tax and the Republican fight in New Jersey to secure its adoption.

HOW WE SHOULD TRY TO CONVINCE

EDITOR SINGLE TAX REVIEW:

Nearly all real estate agents talk too much. They do not know when to stop. They create in the mind of their customer the desire to buy; then, instead of stopping and closing the contract, they keep on talking, raise some point of doubt or uncertainty, and spoil the sale.

If they would state the essential features and then let the purchaser do the talking, answering only the points he raises, they would meet with much greater success.

The Single Tax, like the well-planned, up-to-date, well-built house, possesses so many points of merit that we Single Taxers likewise talk too much. We overdo the job. We convince our listener, then continue until we have raised some point beyond his imagination or comprehension—the average man has little of either—and leave him a “doubting Thomas.” This in my opinion is why the Single Tax has not been more generally adopted.

In presenting the subject why not simply say that “the rent belongs to the people,” and show why; then state that all forms of taxation should be abolished and show why; then simply answer any objections which may occur to the listener? I have tried this plan and it works.

Single Tax, site value, land value, the incidence of taxation, the taxation of rents—all are beside the point. What we propose is to take the rent and abolish taxation. Then why not say so?

After the rent is taken there will be no taxes to discuss. The law of rent is a beneficent natural law—evidently intended to bear public burdens. Rent will continue under any and all forms of taxation, and with taxation eliminated.

If Henry George, Shearman and Fillebrown had treated the subject as above indicated, their books would have been smaller and simpler. In fact, “Progress and Poverty” would have been somewhat abridged; “Natural Taxation” and “The A B C of Taxation” would have been small pamphlets. E. R. A. Seligman’s “Inci-

dence of Taxation” with its 427 pages and two and a quarter pounds of weight, need not have been published at all.

Read “Progress and Poverty” with my formula in mind and see how it works. Primarily the Single Tax is a moral issue. It is either right or not right to take the rent for public use. If right, the squarer that issue is brought before the people the quicker will they see its justice and adopt it.

As has often been said, the name “Single Tax” has done much to retard the growth of the movement. Suppose instead we had been dubbed Land Renters or Anti-taxers. Wouldn’t it have been different? I think it would.—A. A. WHIPPLE, Kansas City, Mo.

THE FORM OF THE QUESTION, ARE YOU A SINGLE TAXER?

EDITOR SINGLE TAX REVIEW:

An inquiry is now being addressed by the Fels Fund Commission to persons of prominence in the United States asking whether they avow themselves Single Taxers. Many who will answer this question in the negative are believers in the fundamental philosophy of Henry George, that land values are created by the community and should be taken for public use, either entirely or to such extent as the needs of government and society require. Such persons may believe that the revenue so derived will not be adequate for social needs or they may believe that regulative or repressive taxes should be imposed for their social effects. One writer who practically concedes the whole Single Tax position says that he cannot call himself a Single Taxer because he believes that inheritance taxes are just and necessary and will continue to be so for a long time. Another is not prepared to abandon taxes on saloons, dogs, automobiles and other things which he does not approve.

Of course the strict Single Taxer believes that their position is unsound, but is their deviation from the straight and narrow path of sufficient importance to justify their exclusion from the list of those who subscribe to our doctrines?

It seems to me that the difficulty created by this state of affairs throws into stronger relief the objections which have been urged frequently against the name of our movement. I am not urging any change. I have long believed that the name "Single Tax" is now so indelibly affixed to our movement, that however admirable might be any other name suggested, the public will continue to call the movement by the name Single Tax. The world takes no note of the fact that the Church of the Latter Day Saints calls itself by that name; it prefers the simpler designation of Mormons. For good or ill, for all time, we are Single Taxers, but I urge that when inquiries are sent to persons not known to be of the faith, that they should be framed in language similar to that set forth above.

"Do you believe that land values are the product of the community, that they should be taken for the benefit of the community and that personal property and improvements on land should be exempt?" Anyone who is willing to subscribe to this declaration is a good enough Single Taxer for all present practical purposes. Perhaps it will be said that a man may subscribe to this declaration and still believe in tariff taxes, which is undoubtedly true. But I am convinced that land value taxation must precede, not follow, the abolition of the tariff. The means of providing the additional revenue which the abolition of the tariff will necessitate must be made clear to the people, before any serious step can be taken toward trade emancipation. People generally see the cat's tail before they see the whole animal, and if they see the tail, they are well on the road to conversion and unnecessary obstacles should not be thrown in the way of their cooperation. The laborer who has only his labor to sell will always view with alarm the competition of others who are living on a lower standard than himself, just as he looks with dread on new labor-saving inventions. He may be wrong, in the long run he may and does benefit to some slight extent by labor-saving devices, but he may be pardoned if he is slow to see it.

Give him the feeling of freedom, that will come with a sense of his common ownership in the land values of the community, and with the sense of equal opportunity which will proceed from the breaking up of the monopoly of natural resources, and he will soon see the fallacy in which the specious and insincere arguments of protection have so long enmeshed him.—J. M.

KARL MARX AND HENRY GEORGE

EDITOR SINGLE TAX REVIEW:

W. H. Kaufman made a brave attempt in your March-April number to reconcile the doctrines of Marx and George, yet I hardly think he has succeeded where the masters themselves failed. In economics—as Kaufman postulates—exactitude of definition is all-important, but I find no warrant at all in the 2,200 tedious pages of the three volumes of the English edition of "Capital" to warrant Kaufman's translation of *Das Kapital* as "Private Monopoly." In fact, the first two volumes scarcely mention monopoly, being occupied chiefly with the origin and operation of the factory system in general and of the cotton manufacture of England in particular.

Single Taxers cannot consistently accept Marx's definition of value: "The average socially necessary labor time required to produce an article." Whatever measure of value may be found convenient, in some future cooperative commonwealth, under our existing system, it is certain that, though temporary prices may be fixed by the higgling of the market, they must finally depend upon the cost of reproduction on marginal land. Thus value is not fixed *anywhere but on marginal land*; and even there not alone by the cost of labor, but also by that equally necessary expense of production, the cost for the use of capital, called interest.

Basing his first two volumes of "Capital" on his wrong definition of value, Marx consistently reiterates in them that "surplus value" represents a robbery of the workman by his employer, who is thus considered a thief because he takes any interest

on his invested true capital (buildings, machinery, etc.). And this absurd moral result was the chief feature of Marx's system that was opposed by George, as it tended to incite class antagonism and obstruct rational reform.

During his later years Marx began to focus his mind on the land instead of only on labor and capital; and, in volume III of "Capital" he records the result. Curiously enough he now discovers that the ordinary employer has little "surplus value" to steal, for by the action of free competition his profits will be reduced to the minimum interest essential for encouraging the investment of the necessary industrial capital. Therefore it is only one class of "capitalist"—the owner of some special privilege in production, like an unusual waterfall or urban site—that can be said to be getting anything that he doesn't deserve. This discovery, so naively recorded by Marx, overthrew all the claptrap of the then existing Socialist propaganda about the "slavery of the wage-system," the "exploitation of the proletariat by the bourgeois," etc. Yet Marx himself apparently made no public repudiation of this claptrap; and even the Socialist parties of today have not done so and still continue their absurd slogans.

The explanation of this anomaly is that volume III of "Capital" was published posthumously, and not till 1893, or twenty years after the Marxian Socialism of volumes I and II of "Capital" had become the doctrine of an international political party. The few Socialist leaders who ever perused volume III of "Capital" were evidently "practical" men who did not care to blow up the pedestals on which they were standing by announcing that the political economy of their platforms was a mesh of fallacies and so acknowledged by the founder of their party himself, before his death.

The first plank of Marx's International Platform of 1847, quoted by Kaufman, as advocating the nationalization of the rent of land, was evidently not considered of much importance by its author, for he did not investigate the subject of land for his "Capital" until near his death, some

forty years later. Moreover, this plank is certainly not "the heart of Marxian Socialism," as Kaufman claims, because in every Socialist platform yet published "the public ownership of all means of production" is not only the heart, but the stomach, liver and lights.

The Socialist platforms say nothing about restricting public ownership to private monopolies, or even to Kaufman's "necessary" non-monopolies, if words have any uniform meaning in Socialist circles. Evidently Kaufman believes words can mean anything, for he takes upon himself to interpret Marx's laborious explanations and definitions in the sense that he deems useful to prove Marx a wise man instead of a "near-fool."

Like all Socialist writers, Kaufman's ambiguity does not stop with words, but extends to economic relationships. His doubt if George could distinguish "if a fish swimming in a lake were land or capital" ignores the accepted definition of economic land, i. e. "any natural resources which can be monopolized." Surely, the important question to determine is not the wildness of the fish but its susceptibility to monopolization. If monopoly is impossible then a fish, in a lake, is neither land nor capital, but a *potential* commodity (like an un-grown sheaf of wheat or an uncaptured wild turkey), and can only become an *actual* commodity and acquire value after the labor of catching it has been expended by some fisherman. Should the lake be monopolizable, then the fish would become a part of the natural resources of the lake just as an ore body is a part of the natural resources of mineral land. And just as the value of mineral land would depend on the net profit remaining after the cost of excavating and marketing the mineral had been paid, so the value of fishing "land" (a stocked lake), would depend on the cost of catching and selling the fish. If the fish had to be "hand fed," it would merely mean that the cost of feeding them would reduce the net profit (gross proceeds less cost for labor and capital), of operating the fishery as compared with one of self-feeding fish.

It certainly "is to laugh" at Kaufman's grotesque defense of George's "Labor Question" from the "contempt of the Marxian scholar." No one, much less George, needs any defense from such "scholars," for anyone who takes his title to scholarship from the perusal of Marx, is worthy of little intellectual respect. "Capital" may impress the ignorant Socialist proletariat by its length, its involved style and its array of tedious calculations; but it is safe to affirm that few of its admirers have ever read a tithe of its 2,200 pages. It is palpably one of the most tiresome of books—even in the "dismal" library of political economy—and, as I have previously explained, its conclusions, barring those in the last book on land, are out of accord with facts and tend to disrupt society by inciting class hatred.—R. B. BRINSMADE, St. Louis, Mo.

TAXES AND INCREASED EXPENSES

EDITOR THE SINGLE TAX REVIEW:

In an article for the REVIEW (July-Aug.) an esteemed contributor writes (p. 194):

"The only taxes that may not be so shifted are inheritance taxes, income taxes upon earned incomes, and the direct tax laid upon ground values occupied or used by the owners."

It is respectfully submitted that the qualification "occupied or used by the owners" is superfluous and misleading. The land value tax is not shifted to the tenant in any event.

From the same page I quote:

"... wherever there is an increase of local taxation laid upon the local assessments, up go the rents of houses and of stores; and the storekeepers in turn have got to charge more for the goods they handle to pay the increased rents, and the manufacturers have to get more for their product to pay this increased overhead charge which comes to them in taxes or in rents. There is a little village of about two thousand inhabitants up in New York State where they have just completed a fine new school building at a cost of about \$70,000 for

which bonds were sold.... almost immediately the new tax rate was made known, and the landlords announced that rents would have to be increased because of the increased taxation."

It appears to me that the author is mistaken. I respectfully submit that "increase of local taxation laid upon local assessments" will not increase the rents of houses and stores. Increased taxes upon improvements will discourage builders of new houses and stores, but it will not empower owners of already erected houses and stores to increase rents charged to tenants. Owners at all times charge the fullest figure which tenants can afford to pay.

If taxes be reduced, rents do not decrease; if taxes be increased, the power of the landlord is not thereby increased. The power of the landlord is determined by demand for properties equal in desirability to his own; an increased tax does not increase that desirability; a reduced tax does not decrease his power. The rent charge for a long-finished house is not affected by the tax thereon in the slightest degree.

I take similar exception to the suggestion that "storekeepers in turn have got to charge more for the goods they handle to pay the increased rents, and the manufacturers have to get more for their products to pay this increased overhead charge which comes to them in taxes or in rents." According to your contributor these increases follow an "increase of local taxation." Surely not; suppose that the local taxation of Albany be greatly increased as compared with that of Troy, its near neighbor. The merchants of Albany would desire to add to prices, but they would be powerless to do so; otherwise their trade would flow to Troy. An increase of general taxation on labor products would cause a general increase in prices, but an increase of local taxation would not affect local prices.

Although the "landlords announced that rents would have to be increased because of increased taxation," that was not the real reason; doubtless they knew it was not. The real reason was the erection of the fine new school building which "is going to in-

crease land values in the community." The pinch which the workingmen of that little town are feeling is due to increasing land value, not to increasing taxes. When they shall have sense enough to appropriate that land value, and to abolish taxation of labor products, there will be no more pinch.
—SAMUEL MILLIKEN, Philadelphia.

AS TO OLD AGE PENSIONS

EDITOR SINGLE TAX REVIEW:

Since returning from Niagara Falls I have been thinking over the pension question. I note what you say about the subject in the last REVIEW, "We conceive that no better use can be made of the land values created by the people than is provided by a wise and judicious old age pension system." If all have an equal opportunity, why does not any surplus that might arise belong to all of the people instead of to those who have attained a certain age? We have a pension system now, one that you and I are trying to get rid of, a pension system that takes from those who produce and gives to those who do not. Why substitute another for it? What is there about a certain age that ought to give me a right to live on the labor of some one else, if I have had up to that time an opportunity equal to that of all others?

You have an admirable article in the (July-August) REVIEW by R. Snedicker, but in one of its paragraphs I find this to me dangerous doctrine—after proposing to pay each person over 65 years of age \$300 per year not "as mendicants or paupers, but because it justly belongs to them; pay it from a fund they for 50 years have helped to produce."

How else except as paupers and mendicants are you going to pay people money that they do not earn? But, says this writer they helped earn this for 50 years previous. Economic rent out of which this \$300 is to be paid, was not produced during the preceding 50 years, but in the current year, when their presence would only produce a third of that sum, then they are obtaining \$200 that rightfully belongs to

somebody else. This whole pension scheme is wrong in principle and if there is anything in the Single Tax theory, as you and I believe there is, it is indefensible. With equal opportunity, there is no need of a pension, except for those who are killed or maimed in service of others, and for those who are helpless and to whom society owes a care because they never had a chance to use the equal opportunity.

What I deplore is the tendency of all of us to attempt to solve all the future problems and work out our salvation to the uttermost end. What's the use of talking about pensions—except to fool some unthinking people into desired action—when we are so far from having any pensions to hand out? If our notion turns out to be the right one there never will be a situation that demands pensions of the kind we have been discussing. Dividing up the surplus when we have a surplus on a per capita basis is not a pension scheme, and that is all that I understand Henry George "suggested."

I don't know of any one thing in government so potent in the production of stand-patters and conservatives, as a pension system. No doubt if the government would promise to pay you and me each 500 per month for the rest of our natural lives, we would soon turn conservative and would be against any proposition that would in any way upset government and possibly interfere with our pension. Look over the pension schemes of government and of factory, and note the conserving effect of them. Now it is proposed to construct a pension plan so wide that no change would ever be possible.—E. W. DOTY, Cleveland, Ohio.

DENVER Single Taxers celebrated the birthday of Henry George by a dinner on Sept. 2 in the Adams Hotel. Among those who spoke were George E. Hosmer, John I. Tierney, Felix B. Tait, Mrs. W. A. Miller, Otto Thum, Mrs. Lucy I. Harrington, Armistead T. Waight, P. J. Devault, Murray Casey, Thomas Annear, John P. S. Voght, Otto Buck, Benjamin E. Harris and Ben J. Salmon.

A QUESTION OF PROPAGANDA.

EDITOR SINGLE TAX REVIEW:

When we call to mind that Single Tax is a radical proposition it seems remarkable that Single Taxers are so conservative in their adherence to stereotyped methods. They have harangued transients, neither wisely nor well, until everywhere Single Tax suggests an agitator, a malcontent, or, if we bring our terminology right up to date, squirrel food.

Absence of logical co-operation has reduced the propaganda to individual effort which is accomplishing almost nothing, and it is difficult to find a Single Taxer of recent conversion. Some talk recall, referendum or local option, and are Single Taxers, sub rosa. Single Taxers have helped some to public office which has stifled the propagandist and eliminated efficient workers.

Single Taxers, being radical, are apt to be at considerable variance on other subjects, often very debatable, which they hyphenate to Single Tax, thus doing great harm. Single Tax is no more debatable than mathematics if, at the outset, we are agreed as to its premise, which is axiomatic, and it should not be presented as a debatable subject, or hyphenated into one. To know facts is desirable, but much harm is done a cause if its adherents, cock-sure and in error, mix philosophy and foolishness, because the audience discards the whole intermingled conglomeration.

The immediate need is for a federation of existing Single Tax organizations wherein a rivalry may tend to stimulate activity and efficiency. If the Single Taxers in the whole United States made a substantial background for propaganda we might reasonably expect many to agree with what is so obviously right and just—to join if we were a pretentious "joinable" association, and it is the ambition of the writer to be the secretary of such a federation.

Effective work only results from a predetermined policy and methods studiously evolved. It requires leaders and loyalty, co-operation and harmonious effort, nu-

merical influence and very little spontaneous individuality. Inasmuch as the result must come through legislative enactment the ultimate effort will be a Political Party, THE EQUITY PARTY, pledged to Justice and to THE SINGLE TAX, undiminished and uncompromised.—B. H. CHAMBERLAIN, Secretary Civics and Equity League, Philadelphia, Pa.

ECONOMIC PROFESSORS AND THE LAW OF RENT

In a recent book, written by a college teacher of economics, one finds sundry apologies or defensive suggestions in favor of economic professors, often charged with being uncandid if not untruthful in their attitude toward radical economic reform propositions. The writer places emphasis on the difficulty of obtaining agreement between all minds on the ethics involved. What seems naturally right to one man does not seem right to another man.

However true this may be on the line of ethics, it must be remembered that ethical questions are not the ones primarily raised. The first and main thing to be understood and settled is the scientific economic foundation of a subject of controversy. It would appear to be entirely fair to expect economic professors to make a full and frank examination of any claim that a natural law concerning which there is and has long been a substantially universal agreement, leads to certain results, and to demand that such college teachers encourage rather than discourage widespread attention to the tremendous importance of these results, if they are of importance.

It may not be the particular province of college teachers of economics to study or discuss the ethics of social institutions. Where they are led to refer to proposals to modify or change social or governmental practices, involving serious possible loss to the well-to-do, it may be reasonable to expect them to be very conservative, but full acknowledgment of this situation should not lead anyone to ignore the fact that the main thing may not be whether a definite

proposal is just or not, but rather what scientific truth there is in the foundation of the demand for a change. On this point economic professors should not try to dodge, and should not be allowed to dodge if they do try. On this point economic professors should not fall down because of want of understanding. The case should be made so plain to them that they can not any longer fail to understand. Where a scientific basis can be shown to exist for the claim that certain economic results, immensely important to the community, are produced by natural law, and that law is not disputed, it should be possible to get from economic professors either a full and frank acknowledgement of the existence of the results or a clear statement as to how and where reform reasoning has gone astray.

A plain deduction from the orthodox statement of the law of economic rent is that, at any given time and place, there is an inevitable tendency, even under free conditions, for rent to absorb all the results of labor and the use of capital except what labor and capital are able to gain on the best locations to be had for nothing or for a nominal price.

Another deduction is that speculative withholding of land from use and speculative demanding of abnormally high prices for available locations must lead to an abnormal lowering of the margin of cultivation and a consequent automatic reduction of the net return to all producers. Those located above the normal margin, as well as those forced to poorer locations than would otherwise be the case, have their possible income reduced by every cause for inadequate use of natural opportunities.

A third claim for which there is scientific foundation is that economic rent can be appropriated by taxation and such taxation must be considered as direct and unshiftable.

Here are three scientific claims the full and frank consideration of which does not involve any question of ethics. If they are sound claims professors of economics can fulfill their responsibility by candidly acknowledging them. If they are not

sound claims economic teachers can point out the reasons.

It is safe to say, however, that if economic professors will in no uncertain way teach that all the prosperity labor and capital can expect is only as much as they would gain on the best locations that have no value at all; that labor and capital would both gain by the abolition of speculation in land; that speculation in land would be practically impossible if economic rent should even approximately be appropriated by taxation; and that land value taxation would take economic rent and economic rent only for public use—if these things should be impressed upon students of economics the question of ethics would not long bar the way for radical changes in our system of taxation.—GEORGE WHITE.

PILING UP DOLLARS WHILE THEY SLEEP

"Iowa lands have now reached a value where they cannot be made to pay more than three per cent on the investment unless robbery is practiced. Iowa lands are about fifty dollars higher in price than average good farm lands in England, and in England the roads are all made and the great markets are close at hand, and the improvements on the farms are of a permanent character.

"So far as rural Iowa is concerned, there are no hard roads. Our limestone is no good for roadbeds. It was not until 1904 that we were able to popularize the road drag and make any real progress in the improvement of our highways. Up to that time Iowa farmers had not developed sufficient pride to impel them to drag the roads in front of their own homes. And with all our untold squadrons of automobiles we have not yet succeeded in passing a law that will enable the counties to vote bonds for road building.

"We have some gravel roads in the narrow confines of the Wisconsin glaciation, where gravel is available, and there are some hard roads near the cities and between the larger cities.

"When the war is over and our land values attain a fairly stable level I hope to see the land speculator eliminated, and I hope to see our farmers take hold and do some real thinking. War prices have given them a second wind, but when the war is over they have got to do a whole lot better farming than they have ever done before. There will be no piling up of dollars while they sleep.—HENRY WALLACE, of Des Moines, in interview in *Country Gentleman*.

FROM THE FIELD

The report for the vacation months of the year will naturally not be a long one. The month of July was spent in New England, a single lecture on the Single Tax before the Green Acre Assembly at Eliot, Me., being the only public propaganda appearance. This met with a very cordial reception from the extremely fine body of men and women who meet annually in this unique forum of broad and helpful thinking.

In August, came the trip to the Fels Fund Conference at Niagara Falls. This remarkable gathering, fraught with the highest benefits to our cause, is described in detail elsewhere in this issue. My own work there was confined to a brief presentation of the work of the New York State Single Tax League and to participation in the business affairs of the Conference.

Through the intervention of Miss L. E. Northrup of Ellicottville, I was invited to address a large outing in the grove at Maples, in Cattaraugus County. The gathering was under the auspices of the Order of Maccabees, and was composed largely of farmers from the neighboring villages. Some 400 or 500 listened with close attention to a presentation of the Single Tax, with special application to the needs of the rural districts.

On a short visit to Jamestown and Chautauqua, I was somewhat unexpectedly invited to speak before the Chautauqua Assembly, my presence there falling on the last week day of the session. My lecture,

which was on "The Justice and Reason of the Single Tax," was, curiously enough, the closing Chautauqua lecture of the present season. Under the conditions, and at the short notice given, not much of an attendance was expected; but the Hall of Philosophy was well filled, and the most intense interest was exhibited, being manifested by careful attention, generous applause, and the remaining of the audience to a late hour to ask many pertinent questions. The occasion was of special significance as a practical test of the interest of Chautauqua attendants in the presentation of the subject of taxation; and the unexpected demonstration of general eagerness to listen to the topic is liable to prove a factor in convincing the Chautauqua management of the desirability of carrying out the proposition to devote a week next summer to the subject.

At the suggestion of the editor of the *REVIEW*, I spent a couple of days in Milton, in the attractive farm house where he rests from his arduous editorial labors. Some good work was accomplished by our joint labors with the other summer boarders; and a meeting was arranged in the public square of the neighboring town of Marlborough, where from 50 to 75 men and women gave rather better than the usual attention of an outdoor audience.

The fall season has now opened. I shall spend much of September and October in central New York, many dates having already been made in different places. From the middle of October until Election Day, Nov. 7, I shall be in or near New York City, and shall be glad to accept invitations to speak at nearby points. After the Syracuse Conference of Nov. 11, at which I hope to meet all the New York readers of the *REVIEW*, I shall remain on the road until Christmas, probably spending most of my time in eastern New York. As always, I shall welcome correspondence from all parts of the State with reference to future engagements. My address is 68 William St., New York City, from which letters are promptly forwarded.—JAMES F. MORTON, Jr.

SOUTH AMERICA

Prof. E. R. A. Seligman, of Columbia College, has addressed the following letter to Sr. Pedro Cosio, Finance Minister of Uruguay, upon his land tax laws:

"By the kindness of Consul-General Richling I received a copy of the pamphlet: 'The Road Problem and the Financial Scheme of the Government.' I have read the pamphlet with the greatest interest and desire to congratulate you on what appears to me a law that has been perfectly worked out on the matter.

"I have recently had the pleasure of talking upon this subject of the Land Tax with the representatives of other South American States, and have followed with much interest the general development of the principle of the tax on the Capital Value. The new law shows that Uruguay is marching at the head of this movement.

With thanks for your kind attention,

Yours very truly,

EDWIN R. A. SELIGMAN."

The Bishop of the Province of Cordoba (Argentina), has just offered a prize for the best article on the advantages or disadvantages of Georgeism. Several strong men in Argentine Catholicism have already joined openly. Indeed, one of our Argentine Vice-Presidents of our Land Value Tax Committee is Dr. Ignacio E. Ferrer, lawyer, the leader of Catholicism in Cordoba. He has written a strong Georgist pamphlet from the standpoint of a churchman; and has been stumping the Province, lecturing before different societies.

The Irish Catholic organ in Buenos Aires, *The Southern Cross*, has come out openly, and does not let an issue pass without some good Single Tax doctrine in its pages.

The Argentine Single Tax League will publish a good organ of its own within a few weeks.

Henry George, Jr.'s letter to the *Economic Review*, congratulating the directors on the special Single Tax issue, appeared in the last number.

NEWS NOTES AND PERSONALS

Our valued correspondent, F. Skirrow, of Keighley, England, writes us under date of July 22:

"Twice this week ambulance trains have brought us wounded soldiers—over 300, and we are only a population of about 45,000! We are now beginning to get a move on, but at what a cost!

"An ambulance man who had been carrying the wounded men told me that the cases brought in today are very bad ones, but nearly all are bright and cheerful and quite confident that we have the enemy beaten.

"You can bet that when the boys return home there will be lively times here in the political world. The Property Owners Association had a conference in Bradford at the end of June. The chairman said they were expecting that the value of land and property will rise when the war ends! These gentlemen are looking forward to making the returned soldier pay higher prices for permission to live in the country he has so nobly defended."

THE *Portville* (N. Y.) *Review* tells of the organization of the Cattaraugus County Single Tax League. The initial meeting of the organization took place in the Public Library at Olean in response to a petition signed by 105 persons. The Cattaraugus County organization will be a branch of the New York State League. To Mrs. Katharine E. Bradley, of Olean, belongs the main credit for effecting this organization.

A BILL has been introduced into the House of Representatives at Washington by Congressman Huddleston at the request of Sylvester E. Croll, of Buffalo, for the conservation of the waters of Niagara.

"FREDERICK C. HOWE, Gentleman," is the title of a remarkably eulogistic article by Dr. Frank Crane in the *New York Globe*. Those who know our Commissioner of Immigration will echo it heartily.

DR. JOCHACHI TAKAMINE, in an article in the August *Forum*, under the heading "Japan and America Bulwarks of Peace," discusses the prospects of a closer and more friendly union between the two countries, and punctures some of the infamous roor-backs of the Hearst School of Journalism. He points out that the United States is Japan's biggest customer and indicates the civilizing forces of commerce.

Dr. Takamine is one of the foremost Japanese in this country, a distinguished chemist and a believer in the Single Tax.

THE PEOPLE'S FORUM of the *Providence Tribune* is nearly always more than half filled with communications on the Single Tax.

JOSEPH FELS FUND CONFERENCE, NIAGARA FALLS, N. Y.

August 19, 20, 21, 1916.

PARTIAL LIST OF THOSE WHO ATTENDED.

Adams, John E., 450 Humbold St., Detroit, Mich.

Amberg, Mrs. Max, Niagara Falls, N. Y.

Amberg, Ruth A., Niagara Falls, N. Y.

Atkinson, Henry George, 584 Hudson St., New York, N. Y.

Atkinson, Will, 584 Hudson St., New York, N. Y.

Ballachey, G. M., Brantford, Ont., Can.

Barker, Christine Ross, Scotia Farm, Erindale, Toronto, Ont. Canada.

Barker, Wesley E., Scotia Farm, Erindale, Toronto, Ont., Can.

Beardsley, Laura, Swarthmore, Pa.

Beck, Annabelle, Pittsburgh, Pa.

Bieder, E. M., 208 Federal Bldg., Cleveland, Ohio.

Bigelow, Herbert S., 211 Odd Fellows Temple, Cincinnati, Ohio.

Blackhall, C. D., 196 E. Seneca St., Buffalo, New York.

Boreman, B. K., Parkersburg, W. Va.

Boreman, W. I., Parkersburg, W. Va.

Bott, John B., 317 S. Main St., Greensburg, Pa.

Bott, John D., 417 Alexander St., Greensburg, Pa.

Bowman, Chas. A., 13 Second Ave., Ottawa, Ont., Can.

Bowmar, Stanley, 537 So. Dearborn St., Chicago, Ill.

Boynton, H. P., Williamson Bldg., Cleveland, Ohio.

Bradley, Katherine E., 311 Lawrens St., Olean, N. Y.

Brannin, Carl P., 211 Odd Fellows Temple, Cincinnati, Ohio.

Brannin, Mrs. L. E., Dallas, Texas.

Brennan, Joe, 1619 Race St., Philadelphia, Pa.

Briggs, Geo. A., Elkhart, Ind.

Brown, Jas. R., 47 W. 42nd St., New York, N. Y.

Bryan, Geo. J., 39 Oriole Rd., Toronto, Ont., Canada.

Burke, Malcolm C., Tuscaloosa, Ala.

Butler, Frank D., 84 W. So. Water St., Chicago, Ill.

Callingham, Wm. M., Cor. Farr and Bailey, Camden, N. J.

Callingham, Margaret A., Camden, N. J.

Canning, Andrew P., 3317 Lawrence Ave., Chicago, Ill.

Carman, John, Sebring, Ohio.

Carroll, John J., 82 Adalaide St. E., Toronto, Ont., Can.

Carroll, Jos. R., Norfolk, Conn.

Carroll, K., Toronto, Ont., Can.

Cohen, E. Yancey, Palisade, N. J.

Cohen, Mrs. E. Yancey, Palisade, N. J.

Cohen, Miss Evelyn, Palisade, N. J.

Cohen, Miss Katherine, Palisade, N. J.

Colburn, Cary Richard, 1417 Meade Ave., San Diego, Cal.

Colquette, R. D., Farm & Dairy, Peterboro, Ont., Can.

Cowles, A. A., P. O. Box 36, Rochester, N. Y.

Cowles, Miss Mary, Rochester, N. Y.

Cox, Geo. W., Revere, Mass.

Coyle, Edw., 2969 No. 4th St., Philadelphia, Pa.

- Crearer, T. A., Grain Growers Grain Co.,
 Winnipeg, Canada.
 Croll, Sylvester E., 910 Mutual Life Bldg.,
 Buffalo, N. Y.
 Cullman, Otto, 5400 Wayne Ave., Chicago,
 Ill.
 Cullman, Mrs Otto., 5400 Wayne Ave.,
 Chicago, Ill.
 Dakin, E. J., 408 7th St. S. W., Washington,
 D. C.
 Danziger, Mrs. Louis, 257 Pingree Ave.,
 Detroit, Mich.
 Danziger, Samuel, 537 So. Dearborn St.,
 Chicago, Ill.
 Devine, R. F., Erie Forge Co., Erie, Pa.
 Dickey, L. S., 2610 E. 73rd St., Chicago, Ill.
 Dix, Caroline Ludy, Sec'y S. T. Party
 Delegation, 1403 Filbert St., Phila., Pa.
 Dix, James H., 122 Land Title Bldg.,
 Philadelphia, Pa.
 Dix, John W., 1422 N. Allison St., West
 Philadelphia, Pa.
 Doty, E. W., 7931 Franklin Ave., Cleveland,
 Ohio.
 Doubleday, E. Stillman, 978 Bergen St.,
 Brooklyn, N. Y.
 Duvall, W. T., Box 8, Auburn, Mass.
 Duvall, Mrs. W. T. Box 8, Auburn, Mass.
 Dwyer, Francis P., 424 Hammond Bldg.,
 Detroit, Mich.
 Eckert, Chas. R., Beaver, Pa.
 Edwards, George, Mahoning Bank Bldg.,
 Youngstown, Ohio
 Ellery, Jas. B., 1045 W. 8th St., Erie, Pa.
 Ellery, Katherine L., 1045 W. 8th St.,
 Erie, Pa.
 Emsley, David R., 2407 No. 5th St., Phila.,
 Pa.
 Evans, Sid, 22 Fairmont St., N. W., Wash-
 ington, D. C.
 Feather, William A., 67 Idlewood Ave.,
 Cleveland, Ohio.
 Feather, Mrs. Ruth P., 67 Idlewood Ave.,
 Cleveland, Ohio.
 Fels, Mrs. Jos., 4305 Spruce St., Phila., Pa.
 Fels, Maurice, 4305 Spruce St., Philadelphia,
 Pa.
 Fledderjohn, Elmer, Winnipeg, Canada.
 Garvin, Lucius F. C., Lonsdale, R. I.
 George, Miss Beatrice, 1761 Euclid Ave.,
 Washington, D. C.
 Gerhard, Clemens, Fairhope, Ala.
 Gill, A. W., 383 Park Ave., Youngstown,
 Ohio.
 Goldsmith, John, 1524 So. 9th St., Phila., Pa.
 Gooding, S. E., Vinegar Bend, Ala.
 Gordon, Margaret, Toronto, Ont., Can.
 Grant, Frank, 78 Main St., Westfield, Mass.
 Halenkamp, Wm. P., State Auditor's
 Office, Columbus, Ohio.
 Halenkamp, Mrs. Wm. P., Columbus, Ohio.
 Hall, Bolton, 33 E. 61st St., New York, N.Y.
 Hallman, F. A., 75 Logan Ave., Toronto,
 Ont., Can.
 Hall, Gloria, Toronto, Ont., Can.
 Handford, Mrs. S., Detroit, Mich.
 Haug, Geo., 2035 No. 5th St., Phila., Pa.
 Hemingway, C. B., 902 12th St., N.W.,
 Washington, D. C.
 Hicks, Miss Amy Mali, 400 W. 23rd St.,
 Rm. 608, New York, N. Y.
 Hohler, C. L., Niagara Falls, N. Y.
 Hopper, John J., 215 W. 125th St., New
 York, N. Y.
 Hunt, Annie Wallace, 530 Aldine Ave.,
 Chicago, Ill.
 Hurley, Jas. J., Brantford, Ont., Can.
 Hussey, Dr. Mary D., 142 No. Arlington Ave
 East Orange, N. J.
 Ingersoll, C. H., 315 Fourth Ave., New
 York, N. Y.
 Inglis, Miss Agnes, 1340 Wilmont St.,
 Ann Arbor, Mich.
 Ingram, F. F., 56 Tenth St., Detroit, Mich.
 Jackson, H. A., 84 Duckwitz St., N. Ton-
 awanda, N. Y.
 Jackson, Mrs. H. A., 84 Duckwitz St.,
 N. Tonawanda, N. Y.
 Johnson, Lewis J. (Prof.), 90 Raymond St.,
 Cambridge, Mass.
 Jones, F. P., 25 Baynes St., Buffalo, N. Y.
 Kavanagh, Thos., S. E. Cor. 10th & Walnut
 Sts., Philadelphia, Pa.
 Kelley, T. J., Marathon, Iowa.
 Kiefer, Daniel, 77 Blymyer Bldg., Cin-
 cinnati, Ohio.

- Kiefer, Mrs. Daniel, 3661 Middleton Ave., Cincinnati, Ohio.
 Kiefer, Daniel, Jr., 3661 Middleton Ave., Cincinnati, Ohio.
- Lane, Mrs. Jessie L., Riverdale, Md.
 Lehmann, W., Niagara Falls, N. Y.
 Lewis, Fay, Rockford, Ill.
 Lincoln, J. C., 60 Terrace Rd., Cleveland, Ohio.
 Lincoln, Mrs. J. C., 60 Terrace Rd., Cleveland, Ohio.
- Macauley, Robt. C., 2410 W. Cumberland St., Philadelphia, Pa.
 Magruder, Bernard F., 131 Bingham, Lansing, Mich.
 Magruder, Mrs. O., Lansing, Mich.
 Mahaffey, P. H., 426 Lincoln St., Johnstown, Pa.
 Malone, Sylvester L., 220 Broadway, New York, N. Y.
 Mann, Chas. H., 251 W. 100th St., New York, N. Y.
 Marchand, R. B., Alliance, Ohio.
 Marsh, Benj. C., 320 Broadway, New York, N. Y.
 McGauran, John B., The Marquette, Denver, Colo.
 McGill, J. H., Valparaiso, Ind.
 McGloren, J. Robt., Erie, Pa.
 McGuire, M. J., 8114 Dower, Cleveland, Ohio.
 McGuire, Mrs. M. J., 8114 Dower, Cleveland, Ohio.
 McKnight, Oliver, 2106 Market St., Philadelphia, Pa.
 McLean, C. F., Glendale, Ohio.
 McLean, Mrs. C. F., Glendale, Ohio.
 McLean, Miss Louise, Glendale, Ohio.
 McNair, Wm. M., Bakewell Bldg., Pittsburgh, Pa.
 McNeill, M. M., 218 Amanda Ave., Mt. Olive Sta., Pittsburgh, Pa.
 Miller, Jos. Dana, 150 Nassau St., New York, N. Y.
 Moaker, Jas. C., 615 13th St., Niagara Falls, N. Y.
 Monroe, F. H., 802 Morton Bldg., Chicago, Ill.
 Morrison, Royd E., 2907 N. Bailey St., Philadelphia, Pa.
- Morton, Jas. F., Jr., 211 W. 138th St., New York, N. Y.
 Mullan, Geo., 1518 Pearl St., Philadelphia, Pa.
 Munroe, Mrs. Jennie L., 150 A St., N. E., Washington, D. C.
 Mylecraine, Miss Frieda, 1328 So. Ruby St., Philadelphia, Pa.
- Nau, Carl. H., 3250 Euclid Ave., Cleveland, Ohio.
 Nau, Paul B., 1719 E. 116th St., Cleveland, Ohio.
 Nau, Mary P., Cleveland, Ohio.
 Noren, H. W., Greenfield and Winterburn Sts., Pittsburgh, Pa.
 Norris, C. G., 7 Star Ave., Toronto, Ont., Can.
 Norris, Mrs. C. G., 7 Star Ave., Toronto Ont., Can.
 Northrup, John H., La Salle, N. Y.
 Northrup, Miss L. E., Ellicottville, N. Y.
 Northrup, Margaret, La Salle, N. Y.
- Ogle, Chas. J., 701 Gaither Bldg., Baltimore, Md.
 Oyster, E. W., 3924-8th St., Washington, D. C.
- Pattison, Mrs. W. M., Cleveland, Ohio.
 Pearson, C. E., 308 Capitol Ave., Lansing, Michigan.
 Pfromer, Frank, 221-7 S. 15th St., Phila., Pa.
 Platt, Chester C., care of Batavia Times, Batavia, N. Y.
 Post, Alice Thacher, 2513 Twelfth St., N. W., Washington, D. C.
 Post, Louis F., Department of Labor, Washington, D. C.
 Power, Calvin B., Fayette City, Pa.
- Radcliffe, Billy, 1704 E. 86th St., Cleveland, Ohio.
 Rann, Wm. S., 31 City and County Hall, Buffalo, N. Y.
 Raymond, Miss Flora, 201 Second St., N. E., Washington, D. C.
 Ried, Hugh, Schiller Bldg., Chicago, Ill.
 Reid, I. E., N. Tonawanda, N. Y.
 Reis, Jerome C., 2324 No. Park Ave., Philadelphia, Pa.

- Riddle, J. W., 6 Homer Terrace, Youngstown, Ohio.
 Riddle, Mrs. J. W., 6 Homer Terrace, Youngstown, Ohio.
 Robinson, Jas. A., 1214 Spring Garden St., Philadelphia, Pa.
 Robinson, Mrs. Lona Ingham, 114 So. Maryland Ave., Glendale, California.
 Rolland, M. C., New York, N. Y.
 Rous, Frederick W., 4925 Locust St., Philadelphia, Pa.
 Ryan, Wm., West New Brighton, N. Y.
- Salmon, John, East Erdman Ave., Baltimore, Md.
 Salmon, Mrs. John, East Erdman Ave., Baltimore, Md.
 Samuelson, J. A., Detroit, Mich.
 Samuelson, Mrs. S. E., River Rouge, Mich.
 Schulder, Fred, 1438 E. 63rd St., N. E., Washington, D. C.
 Schaeffer, Wm. J., 2218 Brown St., Phila., Pa.
 Scott, Clinton, Buffalo, N. Y.
 Scott, Robt. L., 299 Oakwood Ave., Winnipeg, Can.
 Seelbach, L. Carl, 129 Edna Place, Buffalo, N. Y.
 Segsworth, Chas. F., Toronto, Ont., Can.
 Sellers, Bertha, Swarthmore, Pa.
 Silvernail, F. D., Lockport Water Supply, Lockport, N. Y.
 Smith, Franklin E., 143 East St., Chicopee Fall, Mass.
 Snyder, Dr. B. F., Statler Hotel, Cleveland, Ohio.
 Snyder, Rev. Chas. E., 1024 Sheffield St., N. S., Pittsburgh, Pa.
 Snyder, F. W. R., 614 Park Rd., Ambridge, Pa.
 Starr, Western, Westover, Md.
 Stephens, Frank, Edge Moor P. O., Arden, Del.
 Stevens, H., Girard, Pa.
 Stevens, Katherine, Girard, Pa.
 Swope, P. M., Carrolltown, Pa.
- Tawresey, Henry B. 5261 Addison St., Philadelphia, Pa.
 Tawresey, Mrs. Henry B., 5261 Addison St., Philadelphia, Pa.
- Thatcher, F. C., Hillsdale, Mich.
 Tideman, Henry L. T., 5625 Windsor Ave., Chicago, Ill.
 Tideman, Mrs. Henry L. T., 5625 Windsor Ave., Chicago Ill.
 Timby, H. H., Ashtabula, Ohio.
- Urell, Robt. E., Mansfield, Pa.
- Wallis, Louis, 4225 Broadway, Chicago, Ill.
 Wallis, Mrs. Louis, 4225 Broadway, Chicago Ill.
 Warren, Francis H., 325 Broadway Market, Detroit, Michigan.
 Werner, Percy, Rialto Bldg., St. Louis, Mo.
 Whalen, T. M., 811 Cascade St., Erie, Pa.
 White, John Z., 613 Gary Place, Chicago Ill.
 Whitfield, J. A., 916 C St., N. W., Washington, D. C.
 Wilkoshesky, Edmund Z., 1621 W. Division St., Chicago, Ill.
 Williams, Percy R., 801 Keystone Bldg., Pittsburgh, Pa.,
 Wilson, Henry H., 331 Commerce St., Beaver, Pa.
 Woodruff, A. C., Buffalo, N. Y.
 Work, H. H., 155 Hughes Ave., Buffalo, N. Y.
 Work, Thomas M., 155 Hughes Ave., Buffalo, N. Y.
 Work, Jessie M., Buffalo, N. Y.
- Zimmerman, Wm., 5 Masonic Temple, Cincinnati, Ohio.

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

- Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
- Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
- Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.
- Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
- Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
- 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., 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, 209 E. Capitol Street, Washington, D. C., Mrs. Hugh Keeley.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 79 Adelaide St., Toronto, Ontario.
- 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 Whitmore, 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, 79 Adelaide St. E. Toronto, Can. Annual subscription 50 cents.
- 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.