

know, to its rejection by the House of Lords. This bill had the support of Single Taxers of the United Kingdom as the first necessary step towards the taxation of land values and the untaxing of improvements.

How then can Mr. Bagot justify his sneers at the Liberal Party and its leaders when they have done all that men in their office can do? How can he say that they are not to be relied upon and refuse them credit for what they have done? He can only do so on the assumption that they foresaw the action of the House of Lords in rendering nugatory the legislation they sought to put into effect, and we do not understand Mr. Bagot to hazard a presumption so preposterous.

That man is blind indeed who does not recognize that the movement in Great Britain owes much of its recent progress to three men speaking with the authority conferred by official eminence—Sir Henry Campbell-Bannerman, Alexander Ure, and Winston Churchill. British political history furnishes few instances where a party in power has ventured to hazard its fortunes on the advocacy of a movement, which notwithstanding the progress it has made, has not yet arrived at a point where we can predict what would become of it in a general parliamentary election. For this reason, we repeat, to refuse these men the continuance of the confidence they have so notably earned would be an act of shocking disloyalty.

Editor SINGLE TAX REVIEW.

PROPOSED AMENDMENT TO OREGON STATE CONSTITUTION.

“Excepting that all dwelling houses, barns, sheds, outhouses, and all other appurtenances thereto, all machinery and buildings used exclusively for manufacturing purposes, and the appurtenances thereto, all fences, farm machinery and appliances used as such, all fruit trees, vines, shrubs and all other improvements on farms, all live stock, all household furniture in use, and all tools owned by workmen and in use, shall be exempt from taxation.”

SEE that the Single Tax comrade whom you meet is a subscriber to the REVIEW Take his subscription and forward it.

CHARLES H. INGERSOLL.

TREASURER AMERICAN SINGLE TAX LEAGUE.

(See *Frontispiece*.)

Charles Henry Ingersoll is the youngest of nine children of Orville B. and Mary B. Ingersoll.

He was born Oct. 29th, 1865. The only school education he received was at the Delta, Michigan, Mills School House, and a night school course in New York.

In 1881 at the age of 16, when he was about to enter the Michigan Agricultural College, an invitation to visit New York came and was accepted. This visit was not spent in seeing the sights, but in a preparatory business course with his brother then struggling for a foothold. Feeling strongly held by obligation as well as love for farming and the old homestead, he returned and was settled at home after a stay of a year, when an alluring offer was made by his brother for a period of three months. This was accepted, but not only was its expiration overlooked, but also the remuneration, so complete was the absorption in common interest.

In the course of two years, however, Charles again returned to the farm with the expectation of staying, but either through the influence of business ties, or by reason of the sharp contrast of prospects, he found himself in 1887 in New York, and as a reward for his helpfulness, a full partner with his brother.

The first year or two their business of making rubber stamps amounted to about \$5,000 gross, but it steadily increased, until the firm began making the “dollar watch.” Hundreds of thousands of these are now disposed of annually. A business the cash capital of which amounted to a few hundred dollars has now grown to proportions which give employment to many hundreds of well paid workingmen. Thousands of dollars are expended annually in advertising, and the success of the business has grown steadily in the face of the keenest competition. The farmer’s boy has become a prominent and successful business man, and the firm of Robt H. Ingersoll & Brother is known not only nationally but wherever the “dollar watch” is sold, which includes practically every country in the world.

But business success and the engrossing

details of the administration of affairs demanding the closest attention has not spoiled the citizen. Mr. Ingersoll has found time to direct his keenly active mind to those problems which most business men are content to leave to the politicians, to which disposition is due the present confusion of both business and politics. Nor has this been an activity confined to the closet and the library. Among the organizations to which he belongs, and in the work of which he is no negligible factor, are the New Jersey State Federation, the Civics Club of the Oranges, the National Municipal League, the Michigan Society, Executive Committee of the New York Tax Reform Association, the People's Institute, the American Forestry Association, the American Single Tax League, and many local organizations in the Oranges and elsewhere.

In July, 1898, Mr. Ingersoll married Miss Eleanor Bond, of Brooklyn. He has four daughters. He is a resident of South Orange, N. J. where his home is noted for its hospitality.

This is a brief biography of a man who presents an inspiring example to those who would unite a successful business career with a life of active service to the higher aims of humanity. Mr. Ingersoll has proved that the two are not incompatible. Without ostentation, but in the same quiet business like way in which he has won his place in the commercial world he has gone ahead in his civic work, doing what his hands found to do, shirking no responsibility, and contributing generously from his purse to such calls as were made upon him by those who could demonstrate to him the value of any means of social help or popular enlightenment. Especially in that cause of emancipation which we know as the Single Tax movement indebted to him for generous contributions and incessant activity in the originating of plans for its advancement.

MR. CHAS. HECHT, of N. Y. City, and Lakewood, N. J., has left for Bermuda in search of health.

ONE will work with more spirit and energy for the cause if he is kept in touch with what is being done. This is the office the REVIEW serves.

TREASURER LEUBUSCHER'S REPORT

Frederick C. Leubuscher, Treasurer of the American Single Tax Conference Committee has rendered his report to that committee. This report shows as follows:

Receipts:

From subscribers.....	\$1,745.58
From collections at Murray Hill Lyceum.....	154.50
From surplus of Murphy dinner..	13.00
	<u>\$1,913.08</u>

The disbursements for printing, hall hire, postage and salary of William Casey, clerk of the committee, amounted to \$1,484.11 and the balance \$428.97 has been turned over to Treasurer Ingersoll, of the American Single Tax League.

Mr. Leubuscher deserves the thanks of all concerned for his self-sacrificing labors taken from the hours of an exacting legal profession.

THE NEW YORK WORLD ON TOM JOHNSON.

The N. Y. *World* of Feb. 19th contained a column account of Tom L. Johnson's political career together with an editorial including him among "Democratic Presidential Names." It is difficult for the *World* to be accurate—even more difficult for it to be just. It speaks of Johnson as a "socialistic candidate," and as "favoring all of Bryan's socialistic theories." Of course, it would be an entire waste of time to point out to the *World* that Johnson's theories of government are individualistic—save in those few concerns which for the protection of individualism must be socialized, and that as a matter of fact Johnson's theories of government would entail the substitution of pure individualism for the paternalistic and socialistic legislation of to-day. But to say even this is a waste of time when addressed to a paper whose socialism includes the advocacy of an income tax, the retention of the tariff, and the present system of taxation, which is compulsory communism. All these the *World* would be quite surprised to learn are socialistic—so little does it know even of definitions. Socialism is merely an epi-