"He concluded his brief report by asking us what we wanted to do about the *Bulletin* and the press bureau. This question of what to do with the *Bulletin* and press bureau was the only proposition submitted by the National Committee and the only excuse given for calling the conference.

"So many groups of Single Taxers working in so many different ways is not only the result of having no comprehensive national programme to which Single Taxers could rally, but it is evidence of a widespread desire for action, and it would seem that this would have encouraged the National Committee to attempt some programme for co-ordinating activities, or, at least, to supply literature. But all the Committee did was to ask us if we wanted to continue the Bulletin and the press bureau and permit the National Single Tax League to act as 'a clearing house' for Single Tax activity!

"When subscriptions to a fund for this purpose were asked for, those present were reluctant to subscribe even small amounts. Those present seemed to doubt if the circumstances warranted generous financial support. This doubt is justified by an analysis of the situation. Since the SINGLE TAX REVIEW publishes reports of Single Tax activities in this and other countries, there is no necessity for a Bulletin to duplicate this work.

"Appeals were made for support of the Single Tax amendments campaign in California and Oregon. California had no representative at the conference, but Mr. Bolton Hall, of New York, spoke for the Great Adventure League and informed us that another amendment had been filed for a campaign this year. The representative from Oregon pleaded for support of the work in his State, telling us that they have been doing Single Tax work in that State now for thirty years; that it requires only 20,000 signatures to put an amendment on the Oregon ballot; that last year they had an amendment campaign at a cost of about \$2,600.

"Oregon is the State upon which the Fels Fund concentrated for a number of years, and after years of Single Tax propaganda in that State, during which they have had several amendment campaigns, it is indeed significant when they cannot or do not raise \$2,600 for Single Tax work within the State. Figures as to how much of the funds used in the California work is raised within the State were not available at the conference and have never been published to my knowledge. But this is a question which should be considered in all these State campaigns and financial support should be withheld until the Single Taxers within a State manifest enough interest to raise a sum equal to what is asked from the outside; for if Single Tax organizations in these States cannot support their own work after a number of campaigns such as they have had in California and Oregon, it is very evident that little progress is made by such work and that outside support has the effect of charity in pauperizing those State organizations.

"In this connection it afforded me some satisfaction to have been able to report to the conference that in Ohio we had built up our financial support from about \$2,500 for the first year to about \$7,000 for last year, and that, with the

exception of about \$600, all of it was raised within the State. Our total for last year almost equals the sum raised during seventeen months by the National League in the entire country.

"Advocates of the Single Tax Party, the Farmer-Labor Party, and the Committee of 48, presented the platforms and explained the purposes of each. The Committee of 48 was represented by Mr. Frank Stephens, the secretary of the conference, who explained that this party demands taxation of land values and government ownership—not necessarily operation—of the public utilities. Mr. Western Starr spoke for the Farmer-Labor Party and presented what impressed me as a fly-catching platform, with just enough Single Tax in it to afford them an excuse for seeking Single tax support. The Single Tax Party's programme was presented by Mr. James Robinson, of Philadelphia, who pointed out that their platform contained but one plank—the Single Tax, and that the Party stood for individualism as against the Socialism of all the other parties.

"The most important action taken by the conference was the adoption of a resolution endorsing the Single Tax Party. The fact that the National Single Tax League had no programme and was proposing to do nothing, while the Party has a programme and is out working and building up State organizations wherever possible, contributed to the sentiment in favor of the Party and to the adoption of the resolution."

WM. P. HALLENKAMP, Secretary.
Ohio Site Value Taxation League.

George P. Hampton

THE death of George P. Hampton was briefly chronicled in our last issue. Our readers will want to learn more of the man who has ceased from his labors and who for so many years devoted himself to the cause. For a long time closely associated with him, we had rare opportunity of observing the self-sacrificing devotion with which he sought to keep alive the truth. He wore himself out, for his constitution was not strong, and he died in his armor. Not at all times did it seem to us that his chosen work was the one best calculated to advance the cause. But in this we may have been wrong; at all events, that is a matter for debate, for none of us can be sure that our own way is the best. Such self-congratulation belongs to those who have a monopoly of all wisdom; we are not among those who pretend to such omniscence.

Mr. Hampton was born in Portsmouth, England, July 4th, 1859. He was the son of H. W. Hampton, Naval Constructor in the British Admiralty service, and was educated in private schools and the Portsmouth Naval Engineering School. In his twentieth year he came to America and travelled extensively for five years in Canada and the Northwest.

He was consulting engineer in Minneapolis from 1885 to 1892, and during these years wrote much on engineering subjects. It was at this time that he became interested in



social problems and accepted the Henry George solution for our economic troubles. He next took up special newspaper work in Washington, D. C. He started the *National Single Taxer* in Minneapolis and built up a circulation of nearly seven thousand. It was a paper of which the cause had every reason to be proud. Coming to New York he revived the publication of this paper., in co-operation with Mrs. Hampton, to whom too much credit can hardly be given for the able and devoted assistance rendered in this work. When this paper ceased to exist it was succeeded by the Single Tax Review, with Mrs. George P. Hampton and Joseph Dana Miller in control.

Mr. Hampton's next activity was with the Alcohol Utilities Company, from which he resigned to engage in farm organization work. He was for five years chief executive of the Farmers' National Council and publisher and editor of the Farmers' Open Forum, with headquarters at Washington, D. C.

United States Senator Ladd thus concludes a speech in eulogy of our old friend:

"As one who fell bravely upon the field of battle, let us pledge our fidelity to the common cause, and our loyal support to those who take Mr. Hampton's place upon the firing line to win the farmers' fight for political and economic justice."

Regardless of differences of opinion that may have existed, the Review echoes these words of praise for this lost leader. Mr. Hampton is survived by his widow, Charlotte E.

A Tribute from John J. Murphy

Hampton, and a daughter, Florence Hampton.

THE death of George P. Hampton removes from the Single Tax ranks one of the sturdiest and most indefatigable champions that the cause of economic justice ever inspired. From the time when he first heard Henry George's call to service he harkened to no other summons. His was the apostolic spirit which leads a man to count the world well lost, if only the standard of freedom can be advanced a little nearer to the citadel of privilege.

After a long period of striving to influence the thought of men in cities, reflection on the subject convinced him that the real hope for the triumph of economic justice lay in the conversion to the Single Tax of the people of the rural sections. He saw that in a large measure the rural vote was the determining factor in shaping national policy. Once he made up his mind on that subject, he never swerved from his objective, though the way was hard and the going rough.

People seeking the line of least resistance deemed him fanatical and unpractical. They pointed out that the farmer had been deluded into the belief that the taxation of land values would be a fatal policy for rural dwellers and that they were difficulty to change once the had become confirmed in either truth or error.

But George Hampton was convinced of three things; first, that the farmers had the power to mould the government, second, that despite all jokes as to their prosperity they were as a class the most oppressed section of the nation and the worst sufferers from economic injustice, and, third, that, in the mass, they hated wrong and might be roused to remedy it quicker than the cynical population of towns and cities. He knew that in order to gain the farmers' confidence he must suffer with them and serve them, and he did both faithfully. His reward was that he gained the trust of some of the ablest men whom the farmer movements had produced.

By all material standards his life was a failure. He did not live to see the success of his cause; indeed his demise was overshadowed by deepening clouds of reaction, which seemed to indicate that privilege, rejuvenated by the blood-battle of the war, had taken a new lease of life and tightened its strangle-hold upon civilization and mankind. But such was his faith in the triumph of the right that he never allowed discouragement to influence his conduct. He fought on through poverty and discouragement sustained by his wife whose devotion to principle was no less fervent than his own.

Those who came within the sphere of his influence with deplore his untimely departure. The best way that they can testify to their affection for him and respect for his character is by renewed effort for the cause to which he devoted the whole of his mature life.

JOHN J. MURPHY.

Halifax Retrogrades

IT IS with regret that we find ourselved obliged to record the abandonment by the city of Halifax of an interesting taxation experiment which was headed in the right direction. Indeed the experiment deserved wider publicity than it received, but like so many other important events occurring during the war it failed to attract attention outside the area affected.

In July, 1918, a Tax Act was adopted by the City Council which provided that buildings and other improvements should be assessed at a fixed rate of 1.75% while land should bear the difference between the sum raised by the taxes levied on improvements and business, and the sum necessary to defray the municipal expenses. It will be seen at once that this was a most important departure. The first year the new system went into effect the land tax rate was \$5.42%; in 1920 it was \$5.46%; in 1921 the rate was \$8.27%, due in some measure to extraordinary expenditure. One may believe that land owners "sat up and began to take notice." They took notice to such effect that the Tax Act was rescinded and the city has gone back to assessing land and improvements at their cash value. The business and house taxes have also been changed. This action is regrettable and it may be doubted that it meets with the approval of citizens generally. Of course, to those who do not give the subject careful consideration \$8.27% looks like a big tax, but such rates will be inevitable under any system which works toward Single Tax. As we tax on selling value of land and not on the full annual value capitalized, it is clear that as the rate of taxation rises the selling value must fall

