

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. Hampton, and a daughter, Florence Hampton.

A Tribute from John J. Murphy

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 they 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 will 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 ourselves 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

and each fall in selling value must be succeeded by a rise in the rate, so we shall have to grow accustomed to high tax rates. High rates will not necessarily involve large sums in taxation because the tax base will be steadily diminishing. The effect of the restoration of the old rate in Halifax will undoubtedly mean a rise in selling value if the change is likely to be permanent and so something like a see-saw movement will be set up. How values have risen in Halifax may be inferred from the fact that house rents have increased from 150% to 250% over pre-war figures, while store rents are even higher.

All this is deplorable and may be laid at the door of the World War disorders. In 1918 Halifax seemed to be entering upon a reasonable and orderly development. Seldom do we find in an official document even the approach to sound economic reasoning that appears in the preface to the "Tax Act of the City of Halifax" and published by the city. "The Tax Act embodies two principles. The first is the doing away with all taxation on personal property and the substitution of taxes based on the values of premises occupied for business or residential purposes payable by the occupiers. In this respect the act is a straightforward application of the principle which in my opinion is the only sound one on which municipal taxation can be based, namely, that the tax should be 'in proportion to benefit received.' Not as that principle is often grossly misunderstood, in proportion to the taxpayer's share of civic services such as police, fire protection, etc., but in proportion to the extent to which he avails himself for business or residential purposes of the one thing which the city has itself created—the value of real property within the city."

The writer of the above comment, Mr. H. H. Ball, is not a Single Taxer, but his twenty-seven years' association with the Tax Reform Association has taught him some fundamental principles and left him in a frame of mind distinctly friendly to Single Tax ideas. Our readers will agree with us in deploring the untimely cessation of this experiment from which so much was to be hoped. We trust that a further effort will be made to secure for it a new trial over a sufficient length of time to enable its possibilities to be demonstrated.

Good Doctrine

TRANSLATED into action, our Democracy means that *every person shall have equal opportunity with all other individuals* without discrimination; that every person shall receive equal and exact justice, with special privileges to none; that the right of free religion, free speech, free press, freedom from false arrest or imprisonment, freedom from search, shall be safeguarded; and that every person shall have his day in court to sustain his rights. Finally, these ideals mean that every citizen shall hold his civic duties as a holy obligation which he must perform, and which he should consider a disgrace to leave unperformed.

National Catholic Welfare Bulletin.

President Alvaro Obregon's Message to the American People

IT is a great service that the *New York World* has rendered in the issue of June 7 in securing from Obregon, President of the Republic of Mexico, a statement of the case for his people. So important is the message, so instinct is it with the spirit of liberty, so clear is the vision of the writer that we offer no apology for printing in the *SINGLE TAX REVIEW* the liberal extracts that follow.

"The truest test of peace and order, however, is to be found in our army figures. On June 10, 1920, the army establishment of Mexico numbered 23,767 officers and 105,066 men. Today the army numbers 16,784 officers and 77,289 men, an annual saving of \$36,500,000. This is not the end, by any means. As quickly as conditions will permit, further reductions will be made until the smallest possible minimum is reached.

Nothing is more untrue than the widespread belief that the Mexican people are militant and militaristic as a race. Our passion is mining and agriculture. We love the land. In other days, when a few great landlords owned most all of Mexico's tillable acreage, I have seen little communities carry dirt for eight miles in order to have gardens around their humble homes. It is this inherited love of the soil that has been behind every uprising of the Mexican people. Land and liberty, these are the two great words that have carried the men and women of Mexico through four hundred years of misery and oppression.

For 300 years we suffered the yoke of Spain, the rule of viceroys, whose one idea was to wring more millions from the colony for the use of their royal masters. Neither torture nor famine nor pestilence has had the power to crush the Mexican people's passion for freedom.

JUAREZ FREES LAND AGAIN

In 1861, when the great Benito Juarez, our Abraham Lincoln, won what seemed a final victory over the forces of reaction, and when his wise laws were bringing justice to the land, France, Spain and England came with their armies to place Maximilian on a Mexican throne. For forty-three years the country had been in steady revolution against tyranny and it did not seem possible that new energy could be summoned to resist the armies of France, yet Juarez sounded the call, and though compelled to flee from mountain to desert, from desert to mountain, his seat of government the shabby little black wagon in which he rode, by 1867 the last invader had been driven back across the sea. There is little point in considering the regime of Gen. Diaz. The world praised him for his peace and order, but what the world did not know were the methods by which peace and order were maintained. The world praised him for his policy of development, but what the world did not know was that this policy carried with it no benefit to the Mexican people.

The natural resources of the country made enormous