

be recalled at this time: "In the nature of Providence and of God the soil belongs to those who are born upon it and will be buried in it. That was my opinion twenty years ago and I am of the same mind still and the attempt, contrary to Providence and the law of nature, to build upon the soil any civilization or any social State which does not spring from the first governing law of God and Nature, I believe to be doomed to failure."

Let the coming Conference be as representative of this thought as it can be made.

AGAINST AN INCOME TAX

The following letter from James B. Ellery of Erie, Pa., addressed to Hon. John J. Hopper and others who signed the Memorial to Congress urging the Income Tax, has the hearty endorsement of the REVIEW:

"Yours of June 2nd received. It is true that recently I did sign a Memorial to the President and Members of the Committee on Ways and Means, urging an income tax as a means of raising Federal revenues.

"I have ever since regretted this action. I signed the Memorial against my own judgment, solely because I saw the names of so many prominent Single Taxers on the letterhead of your Association and concluded that they were in a better position to know what they were doing than I was.

"Will now say that I cannot understand why Single Taxers are sidetracking their own principles and so confusing themselves and everybody else, by the advocacy of this income tax. Will you or some other Single Tax member of your Association please explain, as a Single Taxer, how 'Income Tax' and 'Equitable' can be harmonized?

"I believe all Single Taxers should stand squarely for the raising of all public revenues, Local, State, and also Federal, by the taxation of land value, and land value alone, rather than to give any consideration whatever to an income tax, which true followers of Henry George rightly contend is impracticable, unjust, and also, unnecessary."

IS MR. BIGELOW WRONG?

Several valued correspondents in Ohio have written the REVIEW expressing their regrets that we should have advised our Ohio readers to get behind the Bigelow measure. One of our friends characterizes it as a "side issue, confusing, disrupting and altogether bad." He points out that Ohio has 17 different kinds of taxes, varying in principle or no principle, and that much has been made of this in the propaganda carried on by the Single Taxers of the State. Now, it is said, along comes Bigelow and adds a few more kinks and complexities, such as inheritance, income and special land taxes. It is further contended that the pension scheme would disrupt Single Taxers.

Another correspondent says that "old age pensions are as reprehensible as charity offerings to do away with poverty."

We concede all the strength there is in the arguments advanced. The measure is not such as we would support if a better one could command, we will not say success, but even a fair measure of support, sufficient to arouse attention. We confess, too, that we have not always been in agreement with Mr. Bigelow; we have wished that what he proposed to do were as radical as his words; we have wished that he could see things as Senator U'Ren has finally come to see them. But because the measure did contain a degree of Single Tax, because it was likely to arouse discussion and because it seemed possible to get a hearing for the principle which the measure does not quite successfully conceal, we were willing to give it a qualified support. It may be that we erred. If, as our Ohio correspondents tell us, Mr. Bigelow has cut out the little land tax from his measure in its final shape, the whole question assumes another aspect.

But with our correspondent who condemns old age pensions per se we must take issue. 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. "Progress and Poverty" suggests it; it has its sanction in justice and common sense;

unlike many of the services of government it is participated in by all the people; it conduces to what we call "the common good." Old age pensions systems under present modes of taxation however can be subjected to a criticism wholly destructive. But if it is proposed to show that because land values are created by the people in quite a different way from other values, and that it may be returned to the people in part through old age pensions, our position is a strong one. Whether old age pensions would be needed at all under the Single Tax, whether the resultant improvement in the distribution of wealth would not wholly remove any apparent justification for measures of this kind, is of course quite another argument.

We hope to see our Ohio friends get together on some measure on which they can agree. The more radical it is the more likely it is to succeed, not in one election nor in two. For it still remains true that in the battle for principle the direct route is the shortest.

MR. R. C. MARR, of Glasgow, Mo. writes us this account of the following incident:

An adjoining county had just voted down a bond issue to build rock roads in the county. This defeat was due largely to the retired land lords—living in the different towns in the county. A short time afterwards the merchants of one of the leading towns held a private meeting to consult with an expert advertiser. At the meeting complaint was made that the retired land-lords opposed every progressive move and some one asked, what could be done about it.

The expert replied, with an oath, "Single Tax them."

MISS GRACE ISABEL COLBRON sailed for Europe last month, and will visit Berlin and other German cities.

E. T. MEREDITH, publisher and editor of *Successful Farming*, has been nominated by the Democrats for governor of Iowa.

THE USE OF VACANT LOTS FOR SINGLE TAX SIGN BOARDS

BY GEORGE L. RUSBY

(For the Review)

Effective propaganda effort depends primarily on two things: devotion to the cause at stake, and a wise choice of method in applying this spirit of devotion to the accomplishment of the desired end. If the importance of the second of these requisites were as widely recognized as that of the first more study would be given to the relation between cause and effect (with the result, incidentally, that fewer of our good people would support and perpetuate the causes of the evils against which they so sincerely protest); and propaganda effort would attain greater effectiveness.

Among the various methods chosen to propagate Single Tax sentiment, a method that is growing in popularity as its effectiveness becomes more clearly recognized, is that of maintaining appropriate sign boards on vacant lots. The value of this method of advertising has long been recognized by vendors of merchandise; and if they, with their business sagacity have accepted this as one of their most effective methods of telling the public what they have to offer, we Single Taxers would do well to take our cue from them. Indeed, we have a most decided advantage over them all, because of the direct connection between reform to which our signs call attention and the vacant lots themselves, on which the signs stand.

Not only does this connection tend in a general way to attract attention and suggest the proper line of thought to him who reads, but there is a more specific advantage in this: that the uninitiated owner of real estate, who is so often adversely prejudiced because he believes that the Single Tax would injure land owners, is apt to ask himself why a vacant lot owner should be advocating such a reform. This question raised, the way is open for the next step. The Single Tax sign on one of the writer's