

that Henry George's position was sound and impregnable. This meant to him the breaking away of old ties, and entering into new outlets for his energy and enthusiasm. But true to his own sweet reasonableness he glided into the new movement, more or less unconsciously, and without breaking one single friendship.

Although not enjoying the best of health, Mr. MacKendrick is ever active, and never fails to take advantage of any opportunity to state the case for the Taxation of Land Values; when no opportunity comes his way he sets out to find one. He believes that the remedy proposed by Henry George for the solution of the poverty problem, is the only remedy available, and is firmly persuaded that the Taxation of Land Values with the abolition of the existing system of taxation, would not only solve the poverty problem, but put an end to the many problems arising out of poverty, which have vexed and tormented philosophers and politicians in all ages and in all countries throughout the civilized world.

Mr. MacKendrick is an uncompromising advocate of the policy the Scottish League exists to promote, and is ever ready to join heartily in all the plans of the League for promoting a wider knowledge of the Gospel. For this he has the goodwill and affection of his colleagues, and on his part this feeling is entirely reciprocated.

He has a wide circle of friends outside the League, where he is recognized as a good fellow. He has ready access to ever so many different circles open to the discussion of social problems, and much of the good work he does for the movement is carried on in quiet and unassuming ways. Wherever he finds a sympathetic or likely man or woman, or any group of them, he is untiring in his efforts to bring them within the fold, and when this more congenial work is wanting he will read a paper to some outside body, join in a debate, or take the Chair at an open air meeting, at a moment's notice.

A principal feature of Mr. MacKendrick's efforts are frequent letters and articles on Land Values to the *Glasgow Herald*. These are always welcome for their marked ability no less than for the sweet and persuasive style of the writer.

Than Mr. MacKendrick our movement does not contain within all its wide range, a more sincere and indefatigable servant. On another page will be found a notable address on Henry George before the Scottish League for the Taxation of Land Values.

THE MANHATTAN SINGLE TAX CLUB CELEBRATES HENRY GEORGE'S BIRTHDAY.

At last! The Manhattan Single Tax Club has distinguished itself by holding a dinner in commemoration of the anniversary of George's birth where the speakers' remarks were distinctly audible, uninterrupted either by the rattle of dishes or the music of carousal. And it was a very enjoyable and entertaining affair, and the menu was all that could be desired for the very moderate price per plate. Eighty-eight persons participated.

President Leubuscher presided, handsome as ever and bronzed by his summer stay at the seaside. He spoke briefly as follows:

"We are here to celebrate the anniversary of George's birth. Certainly we have abundant cause to congratulate ourselves on the progress that is being made. The George idea has taken root even in the president's mind. Taft has shown by his great speech before the Conservation Congress that the doctrines taught by the man whom we honor, have borne fruit in unexpected places. It is most significant, coming from the source it did." President Leubuscher here referred to the recent report of the Congestion Congress held in this city, and said: "All these things show that the doctrines of human rights preached by the man whose anniversary we are celebrating, are advancing with rapid strides."

President Leubuscher read the following letter from Poultney Bigelow:

"Impossible, my dear Mr. Fink. I shall pour a libation to the truth as seen and taught by Henry George on Sept. 10th, but it will be at my father's home—he is nearly ninety-three, and among the many things I owe to him is a conviction that between nations, as between individuals,

a selfish policy is unmanly and unwise. We must attack trusts and the privileged classes by removing the source of their fatness, that is, the so-called Protective tariff. After that we shall breathe more freely and in a purer moral atmosphere, imbibe the courage to place taxes singly on the soil—our prime necessity. I speak as a landowner and farmer, a free trader and a disciple of Henry George, whom I have known and loved, in the flesh and in the spirit now thirty years. Success to your gathering—and rest assured that I never miss an opportunity of spreading our truth in the press whenever possible."

Pres. Leubuscher introduced Byron W. Holt, who has returned from the Antwerp Free Trade Congress. Mr. Holt said in part:

"This August the Free Trade Congress met at Antwerp. Incidentally there was a Single Tax Congress. There were sixty delegates from Great Britain, about half of whom were Single Taxers, and there were ten delegates from New York, seven of whom were Single Taxers.

"The Congress listened to Prof. Brentano, of Munich, tell how the cost of living had arisen in Germany, so that it was probably higher than in Great Britain, and though one would expect that in view of the high prices of farm products the condition of the farmers would be improved, increased land values had more than absorbed the gain to the farmers.

"In the Antwerp Congress the Single Tax kept constantly coming up, and when it did not come up in any other way, Mr. Fels butted in with it. The officers of the conference were from the first antagonistic to the Single Taxers, and it soon became evident that they would try to prevent the discussion of Mr. Verinder's paper showing the connection between free trade and the Single Tax. A conference of Single Taxers was therefore held with a view of adopting measures to insure its discussion. At this meeting about forty attended. Yves Guyot, of France, had threatened to leave the conference with his French delegation, if the Single Tax were discussed. Mr. Fels said if it were not discussed, the Single Taxers would march out.

"The future of England seems to belong

to the Single Taxers. They have offices next to the Parliamentary Buildings. It is the headquarters of information for the members of Parliament."

Mr. Leubuscher introduced Mr. John Moody as the man who wanted "facts." Mr. Moody said in part:

"It is awful to pull a man out of Wall street and ask him to speak to a lot of innocent Single Taxers who know nothing about Wall street. It has always seemed to me that the average Single Taxer has not analyzed Wall street sufficiently, and when he has not done so he lacks the knowledge which would enable him to present the Single Tax in a most forcible manner. For no other section of the country has done so much to make the Single Tax inevitable as Wall street.

Newspapers, legislative halls, the pulpits, are antagonistic to Wall street. Bankers and captains of industry are attacked because they are doing something in Wall street. Yet Wall street is helping the Single Tax by every move that it makes. For during the last twenty years, Wall street has done little else than capitalize land values."

Mr. Moody recalled a paragraph from Frank Parson's work, "The City For the People," in which the author said that if we were to tax land values alone, "all Wall street with its bonds and stocks would escape. This is the typical error of the honest student. The reform might perhaps be useful as keeping down the value of corner lots in cities, but that was as far as it went. If Single Taxers would concentrate their attention on what is being done in Wall street in the capitalizing of land values, they would be in a better position to meet arguments of this kind.—For example, easily one-half of the capitalization of the railroads of this country represents the capitalization of land values.—When we ask why railroad rates are high, we are not given the correct answer. Democrats and Republicans cannot tell us. Single Taxers are alone competent to tell us. When a stated sum like \$10,000,000. is spent for equipment on a railroad, that sum is capitalized by the issue of stocks or bonds; the equipment wears out in ten or fifteen years and goes to the scrap heap;

but the obligation created originally to pay for the equipment is still outstanding. The depreciated value of the equipment is offset by appreciating land value. It is partly in this way that it has come to be a fact that of a total capitalization for the railroads of about \$16,000,000,000., probably one half or more now simply represents the capitalization of unearned increment, or land value.

"When we get a physical valuation of railroads, we will know how far this right of way has been capitalized. We can then separate the value of equipment and so forth, from site value and terminal value. We will then be able to show how it happens that railroad capitalization increases so much more rapidly than railroad mileage."

Mr. Moody then urged upon Single Taxers the caution to make no common cause with men who want to pursue the "gum shoe" method, or who are ready to enter upon campaigns of compromise, and told of his own unsatisfactory experience in the attempt to rejuvenate the Democratic party of New Jersey. He also warned the Single Taxers to place no reliance on the Tariff Commission, and related an account of his interview with one of the gentlemen appointed on that commission. Mr. Moody closed with a feeling tribute to the memory of Henry George.

Dan Beard was introduced as the man who illustrated "A Yankee in King Arthur's Court," and, said President Leubuscher, "it seemed to me that the illustrations were stronger than the text." Mr. Beard is an example of that rare specimen of humanity that grow old gracefully, for at the beginning he declared that he belonged to another age. In allusion to the remarks of Mr. Moody, he said that he did not know about the advice of the speaker to concentrate his mind on Wall street. He had a friend who concentrated his mind on Wall street and it cost him eighty thousand dollars. He said that in making a speech before Single Taxers, he felt like the man on his way to Danbury, who being questioned as to his destination said that he was "going to Danbury to get drunk, and, by Gosh! how he dreaded it!"

"We no longer have a border land. Once when a man failed in business, he went out west. In those days we grew a vigorous, healthy type of men, like Simon Kenton, Dan Boone, Kit Carson, and Peter Cartwright." These men he described with some amusing experiences from their lives. "Today the frontier is gone and with it the buckskin knight. A free land produces that kind of men. It was free land that made George Washington and Abraham Lincoln. If Lincoln had been born on Fifth Avenue, and had been toddled around with a trained nurse, with ribbons on her hat, he would not have been the man he was. It is hard to be a man in a big city. Lincoln was a big man, and it was the moral force that made him great. It was the moral force that made Henry George great. That was the power that gave the impetus to the Single Tax, and is destined to carry it forward through the ages."

THE GEORGE ANNIVERSARY AT LOS ANGELES.

The Los Angeles Single Tax Club celebrated George's Birthday on Sept. 2nd, 1910, and a large number of the followers of the Prophet of San Francisco were in attendance.

The "feast of reason and flow of soul," was presided over by Edmund Norton, who acted as toast master, speaking of the wonderful advance and ultimate success of the Single Tax movement throughout the world, and introducing the speakers.

Dr. Adah S. H. Patterson talked on the ethics and justice of the Single Tax. Hon. Richmond Plant told of the pernicious constitutional amendment which the big grafters are trying to pass, taxing property according to its income, thus exempting idle land.

Prof. Lorin Handley, democratic candidate for congress in the 8th California district, lauded the philosophy of Henry George, which places taxation on a normal basis.

H. H. Mobius, of San Diego, spoke eloquently on the moral and spiritual aspects of the Georgian philosophy, and was