

passing consideration. Is the cause of social regeneration helped or hindered by our attitude of open or veiled hostility? Is it not possible to maintain more sympathetic relations with the earnest body of men calling themselves Socialists? Is there not even a possibility of cooperation for practical purposes within limits determined only by differing conceptions as to the ideal form of industrial society? In such a cooperation would there be any need for the sacrifice of any of the most cherished convictions?

Single Taxers and Socialists differ in this, and the difference is fundamental as a social concept: The former hold that there are natural laws of distribution and competition; that when left unhindered these laws are sufficient to establish the fullest equality and freedom of the worker; that in the language of Karl Marx, the basis of capitalism is the expropriation of the worker from the soil. Socialists, on the other hand, with a diagnosis that seems to us superficial, propose a remedy that appears remote and impracticable and from our point of view unnecessary even if practical. These two social concepts of Single Taxers and Socialists are, it must be admitted, irreconcilable.

But, in spite of this, there are certain steps regarded by both groups of reformers as necessary to the attainment of their ends. The Cooperative Commonwealth of the Socialist may indeed be the goal toward which the nations travel. If so, what more necessary step to its attainment than the taking of that *commonwealth*—land values—for cooperative purposes? And it may be said that Socialists are coming rapidly to perceive this. Many of their State platforms have incorporated the demand for the Single Tax. In California and elsewhere they have shown a tendency to cooperate with us.

Shall we not meet them more than half way? Surely there are bases for cooperation. In a war-torn world Socialists and Single Taxers are almost alone in their antagonism to the war spirit to which a weak-kneed liberalism is too often subservient. They are alone, too, in cherishing a social

ideal as a religion, and though the ideals differ, there is in this a ground for kinship. We who can travel so far together may, without sacrificing a jot or tittle of our principles, make use for a part of the journey of the same conveyance.

NEW YORK'S RECEPTION TO HON. GEORGE FOWLDS.

Over one hundred Single Tax men and women sat down on the night of July 31 at the Fifth Avenue Restaurant to a dinner in honor of George Fowlds, New Zealand's Ex-Minister of Education and world famed apostle of the Single Tax faith.

Mr. William Lustgarten acted as toastmaster, and made an eloquent and feeling reference to the shadow of the great conflict that hung over Europe. In all of this darkness Single Tax men and women are the bearers of the true torch. He then called on Hon. John J. Murphy who delivered the address of welcome on behalf of the New York State Single Tax League.

Mr. Murphy said in part:

Mr. Fowlds' name has become a household word. He is not a New Zealander. He comes from a country to which we owe a greater debt of gratitude than we do even to New Zealand—I mean Scotland. If there is a land values movement in England it is due to Scotland and Scotchmen. Why when a Single Tax meeting is held in London you have to look around for an Englishman! Referring to a twenty minute speech made by Mr. Fowlds in England to which he had listened, Mr. Murphy said, he had never heard the subject so well presented. Mr. Murphy spoke of his own experience during his trip abroad with Messrs. Lustgarten, Doblin and Weymann, of the dinner given by the American visitors to Frederick Verinder in recognition of the latter's thirty years' service to the cause. He announced Mr. Fowlds' return for the election in December and expressed the hope that we might one day know him as Premier of New Zealand.

Mr. F. C. Leubuscher spoke in a jocular vein. He welcomed the guest in the name of the Manhattan Single Tax Club, "the

club founded by our immortal leader, Henry George." Mr. Leubuscher spoke of the land of New York, one nineteenth of which is owned by eight families or corporations. He spoke of the work of Mr. Marsh, and wished God speed to Mr. Fowlds. He too referred to the shadow of the great calamity that broods over Europe and said that wars would no more be when Single Taxers should come to control the governments of the world as even now they control the economic thought of the best men and women in the world.

Mr. Bolton Hall welcomed Mr. Fowlds on behalf of the "unattached" Single Taxers. His speech was a plea for a change of attitude toward the Socialists. Declaring himself an individualist of pronounced type, he deplored the existence of antagonism. Of late Socialists are coming everywhere to recognize the Single Tax and have incorporated it in many of their platforms. Our platforms may very well extend a recognition to the Socialists. Perhaps we place too much emphasis on the intellectual side of our movement. Man is not always a rational being, but a seeing, feeling being. Mr. Hall called attention to the last chapter of *Das Kapital* and Marx' statement that the expropriation from the soil was the basis of capitalism. Mr. Hall's speech was an impressive plea for the recognition of the many claims which Socialists have in common with Single Taxers.

The Manhattan Mixed Quartette, Courty Rossi-Diehl, soprano; Adele Y. Giordano, alto; Alfred Ribaudo, tenor; and David Giacobelli, baritone, rendered E. P. Ingersoll's "Hymn to Liberty" in fine style, and in answer to eager demands for encore responded with other selections.

The toastmaster now called for a rising toast to the next Prime Minister of New Zealand.

Mr. Fowlds made an interesting and instructive address of an hour or more. He spoke of the receptions accorded him everywhere as a Single Taxer. He told of the contrast in England today and eight years ago when he visited that country. Then there were a few men de-

voting themselves heart and soul to the movement but working almost unnoticed. Today there are public men and members of Parliament, who do not hesitate to avow themselves as sharing our views. New Zealand is a small country, only a little larger than England and Scotland together. New Zealand is largely Scottish. For many years Great Britain has been ruled by Scotchmen owing to the Scotchman's love of education. And so when Scotchmen built houses in New Zealand for themselves to live in they built very good houses for the schoolmaster to carry on his work. The Scotchman with the ideals he carried with him has helped to make the character of New Zealand. The country deserves credit for not having been afraid of experiments. She has tried almost everything, and deserves as much credit for the things she tried to do and failed in as for the things she tried to do and succeeded in. If your country will study some of the things we have failed in you may save yourselves a lot of trouble in the future. Mr. Fowlds paid a tribute to the work of Sir George Gray. Sir George was the leader of the New Zealand parliament that in 1877 adopted the first land tax ever adopted by any country in the world. Of late years every party that has entered into power in that country has increased the land tax. Even the present government, which condemned the policy at the outset, has been forced by public sentiment to make a pretence of increasing the land tax. Mr. Fowlds predicted that in the next Parliament there would be a majority sufficiently large to secure a land tax of one penny in the pound.

Mr. Fowlds explained that in New Zealand there is a local option law permitting any taxing district to abolish taxes on improvements and adopt land values rating. Out of 124 counties 32 levy no taxes on improvements; out of 115 boroughs 58 exempt improvements, and in 55 town districts 42 have had resort to the newer method. Some time ago Johann Hansson, an indefatigable Swedish student and Single Taxer made an investigation, and disclosed some surprising results. He found that the population of all taxing

districts exempting improvements had increased 25 per cent. from 1896 to 1901, while in the same period other taxing districts had increased only 8 per cent. Improvements had also increased at a greater ratio. But what was perhaps even more surprising land values also had increased in those districts under land value rating.

In answer to a question Mr. Fowlds spoke of the work done by the women of New Zealand. "About the same time that we decided to do the right thing by land, we decided to the right thing by admitting women to the franchise and we have never had cause to regret it."

HENRY GEORGE DINNER OF THE MANHATTAN SINGLE TAX CLUB.

A dinner of the Manhattan Single Tax Club in celebration of the birthday of Henry George was held on the evening of September 12, at the Brighton Beach Hotel, Coney Island. About seventy-five were present.

Mr. Harry Weinberger who acted as toastmaster said, "We have heard much of late of mobilization, but this was for the horrid purpose of war. Tonight here and all over the world there is another mobilization in celebration of the birth of Henry George. This is a mobilization of the white flag of peace. Tonight we have invited speakers to address us on various phases of Single Tax activity, or activities relating to it."

Mr. Benjamin C. Marsh said that peace hath her surrenders no less than war and for years the city has been surrendering to Wall street. Yesterday the city surrendered to the street again. But we have learned from the war that a city can be re-captured after it has capitulated. And the fact that we must surrender to Wall street is due to our system of raising taxes. Gaynor appointed a committee to discover new sources of revenue and they recommended land value taxation. The present Board of Estimate canned it. We are bound to win this fight if we get the enemy into the open. Even our opponents admit this. Prof. Seligman admits it, and it is the only time that I ever knew him to be

right."

Mrs. Margaret Hughan said she represented the oldest Single Tax organization in the United States, the Brooklyn Women's Club. Mrs. Hughan read "Progress and Poverty" in proof sheets in California.

Miss Charlotte Schetter told of activities in the Oranges.

Miss Amy Mali Hicks spoke of the work of the Women's Henry George League and of its labors in securing engagements for its speakers. Told of Miss Colbron's efforts to get the Single Tax before the schools. Miss Hicks expressed the satisfaction she derived in being recognized as a Single Taxer by others rather than as a personality. The tendency to look at life in an impersonal way brings us to the work of this cause with a new spirit of consecration.

William Lustgarten paid an eloquent tribute to Henry George, and Mr. Alexander Mackendrick, who has come from Glasgow to make his home in Boston, said:

"My first duty is to thank you for this opportunity to say a few words. Had my friends in Glasgow known of my sudden departure I would have been charged with a message of greeting, but I did not leave at an expected moment owing to the disturbed times in our country. Mr. Mackendrick said that he was disposed to contest the claim of seniority with Mrs. Hughan as to the age of the Brooklyn Women's Club, for the Glasgow Club was as old as the Single Tax. He spoke of the difference of the problem here and in Great Britain where taxes are levied not upon land values but upon rentals. When the British landlord can show that he is not getting immediate revenue from his land he is not called upon to pay taxes. But in spite of this we have been partly successful in inculcating the premier, and above all Lloyd George, with our doctrines. He agreed with Mr. Lustgarten that Henry George was one of the greatest men born in the world. His great strength was his unbounded faith in human nature.

Joseph Dana Miller spoke in behalf of the *Review* and *The Public*, and paid a high compliment to the present editors of *The Public* for the splendid work they are doing.