

4. Exempt personal property immediately or gradually, as the situation seems to justify.

Upon any one of the above, or upon any permutation or combination of part or all, or fractional parts of any or all of which, reform in taxation may be inaugurated at once. When the Boston Merchants' Association says "March!" the column will move forward.

A general discussion followed the address of Mr. Fillebrown. Mr. W. J. Foyer, our well-known single taxer from Chicago, said he had travelled in New Zealand and Australia, and told of the success of the practical operation of our principles as far as they had proceeded in those countries. Following are a few of the editorial comments of the press of Boston. The favorable tone of most of these is an indication of the good work that is being done in the chief city of the great Bay State. A few of the editorial misconceptions—and they are surprisingly few—are too obvious to need pointing out :

(From the Boston *Herald*.)

The interesting address delivered by President Fillebrown at the dinner on Tuesday night of the Massachusetts Single Tax League, at which it had as its guests the members of the Boston Merchants' Association, is one which bears careful reading on account of its highly suggestive character. The principle first announced by Henry George was the broad and simple one, that land was a species of property which should not be subject to the limitation of private ownership. He held that land, being one of the prime elements of existence, like air or water, should be made the common property of all. This was not a new conception; in fact, from the very earliest times of which we have historical record, the treatment of the land question has been on the theory that it was a different class of property than any other of which man could possess himself, and that the community had rights in it from which they could not safely divest themselves.

In the early days of civilization land was almost always the common property of the people, private ownership growing much more from the covetous desires of a few than the needs of the many. Even at the present time, the community in a number of respects holds to its prehistoric theories respecting the peculiar character of land as property. Whenever the public needs are thought to require it, any landowner can be dispossessed of his estate by the well-known right of eminent domain; but the owner of personal property has under civilized forms of government absolute control of his own, and cannot be made to give it up except for what he believes to be a good equivalent; while with land he must accept the judgment of his fellow-citizens as to what return in the way of compensation should be accorded him.

The realization of Henry George's broad, general principle would be through the complete nationalization of land, so that the State, rather than private individuals or corporations, should have possession of it, and this reform was urged by Mr. George with a wealth of eloquence and felicity of illustration which won for him the enthusiastic approval of a large number of thoughtful people in all grades of society. He was able to show that in countless instances the unearned increment caused by the coming together for business purposes in some locality of a large number of people had been productive of a great amount of disparity in social conditions. It is obvious that, because a man happened to own a farm which, through no effort on his part, became a section of a thriving manufacturing city, the wealth that came in to him by the increased value of his land was unearned wealth, and should have been divided among those who created it, and not retained by him.

Theoretically, the case in favor of the nationalization of land is an exceedingly strong one. The practical difficulty is found in its application, and Henry George could never bring himself to believe that the State would be justified in buying up all land titles at their present value for the purpose of preventing unearned increment in the future; nor could he bring any considerable number of people to believe that it was desirable for the state to confiscate this class of property. Seeking some alternative, Henry George seems

to have hit upon the system of the single tax, or the tax on ground rent, as being the easiest means of giving a practical, though partial, application to his plan of reform.

There is this to be said in support of this proposition, that it runs pretty nearly in a line with the method of tax reform that has been suggested by men who have not the least interest or belief in the theory that private ownership in land is *per se* detrimental to the public well-being. There are a large number of intelligent people in this State, many of them large owners of real estate, who, after a careful consideration of the subject, are convinced that our tax system is a miserable apportionment of public burdens, and that it would be infinitely to the benefit of business and social comfort if taxes were imposed almost solely upon real estate, and that in that way an encouragement would be given to business of all kinds which would tend to make wages higher, incomes larger, and prosperity much more continuous and diffused.

The plan suggested by Mr. Fillebrown runs on a line somewhat parallel to this, except that what he advises is that no tax at all be imposed upon buildings or other improvements which rest upon the land, but that the tax be levied upon the land itself, or rather, on its rental value. It is easily possible to show, as Mr. Fillebrown has, that our existing methods produce exceedingly grotesque results; but there is a temptation, which we fear at times he has yielded to, to make out that these results are somewhat more grotesque than they really are.

Take, for example, his Cornhill and Brattle street block illustration. He finds in the twenty-two lots on this block that the land is assessed in round numbers for \$800,000, and the buildings assessed for \$140,000; and he assumes that, if his method of taxation were applied, the result would be to force the owners of buildings to utilize their property to better advantage by replacing the old-fashioned structures that now cover this block with buildings better adapted to modern needs. He also intimates that fronting, as these buildings do, upon two streets, they do not pay their fair share of the cost of high-way maintenance. In our opinion, the situation is quite different from that which Mr. Fillebrown supposes. Instead of being of advantage to be thus crowded in between two streets, the narrowness of these lots is of great disadvantage, so that it is questionable whether, under any system of taxation, any buildings could be put upon them that would bring in better returns to their owners or to the community than are now received. The block affords a striking illustration of the practice that has been followed out in this city, of constructing numerous narrow streets under such conditions as to greatly impair the availability of the intervening real estate for business purposes. This mistake, by the way, has been the act of the community, and not that of the owners of the property. Again, it seems to us that, in view of the competition going on between different landlords, the rent return received by the landlord is no greater than would come into him from any other safe investment of his money; that in the reduced percentage of rent upon investment he has to pay his share of the taxes just as much as he would if he invested his money in bank stock or some other form of personal property upon which a regular and full annual tax was imposed.

(From the Boston *Transcript*.)

The address of the president of the Massachusetts Single Tax League at the banquet given by this organization to members of the Boston Merchants' Association offers in many respects a striking contrast to the sort of dissertation that is usually heard at a single tax gathering. No trace is to be found in Mr. Fillebrown's paper of the once popular argument that the private ownership of land is inherently unjust, since land is the free gift of God and belongs to all men equally. Nor is there any extravagant prediction concerning the social effects of the single tax. The utopian contention that the single tax would solve the labor problem and abolish poverty has been dropped. The single tax is advocated by the president of the Massachusetts Single Tax League neither as a foreordained institution nor as a social panacea, but as a remedy for the alleged inequity of the existing tax system. Particular emphasis is placed upon the claim that the single tax, by lightening the burden upon capital invested in buildings, would encourage the erection of modern structures on city lots such as those on Cornhill, which are now occupied by antiquated rookeries unfit for use. It is not proposed, however, that the single tax shall be introduced at once that the

entire ground rent shall be taken immediately. The transference of all taxes to land is to be brought about by gradual increase of the tax rate on land and corresponding reduction of the tax rate on buildings. The original Henry George programme, it thus appears, has been modified somewhat by the Massachusetts single taxers. The movement represented by the latter is opportunist rather than revolutionary.

It may be granted that the single taxer's plan to exempt improvements and tax land alone would have the effect claimed for it of stimulating building in the business section. But it may be questioned whether any urgent demand for new accommodations exists which cannot be satisfied readily under present conditions. Numerous large office buildings have been erected in the city during recent years; others will be built as fast as the needs of business call for them. The acceleration of building, which the single taxer promises as the immediate gain to be accomplished by his scheme, does not appear to be a sufficiently important object to justify a radical change in the tax system, which would unsettle values and inflict injury upon a large class of property holders.

That the single tax would discriminate against present landowners cannot be disputed. A tax on ground rent cannot be shifted; it falls exclusively upon the owner of the land. The imposition of the tax gives the owner no power to raise the rent of his land, and thus to shift the tax to the tenant, or to increase the price, and thus to shift the tax to a future purchaser. The tax does not affect the demand for land or the supply of land, and must, therefore, be paid wholly by the present owners. Future purchasers would buy land at prices reduced in each case by the amount of the capitalized value of the tax. As Mr. Fillebrown puts it: "If a man bought land last year for \$1,000, and this year an additional tax of \$10 is put on it, next year some other man will buy the same land for \$800. If still another \$10 of tax is added, another man will buy the same land another year for \$600." The tax falls squarely upon the shoulders of the present owners, and there it remains. The single tax, in short, would clearly involve hardship to present owners, reducing the value of their holdings and bringing them no compensation for the loss.

The burden of proof is on the single taxer to demonstrate that the public benefit to be derived from his plan is sufficient to justify the infliction even of gradual loss upon certain individuals. Upon this point some light could be thrown by a study of the working of the single tax in New Zealand, where it has been in operation for a number of years. The next step in the educational campaign which the Massachusetts Single Tax League is conducting might well be the presentation of an object lesson from New Zealand. This would furnish a concrete basis for discussion of the practical expediency of the single tax system.

(From the *Boston Post*.)

The propaganda of the Massachusetts Single Tax League is continued this year on the same persuasive lines as before. It is a campaign of information on which the league has entered, and the banquet given last evening to members of the Boston Merchants' Association was made the occasion of presenting another object lesson in the application of the single tax method to property in familiar localities in the heart of the city of Boston.

President Fillebrown's address was illustrative rather than didactic, and for that reason the more forcible. It dealt with the conditions prevailing in the locality bounded by Cornhill, Brattle street, Scollay square and Adams square; and if we admit the postulates of the argument, we must also concede the validity of the conclusion that here, at least, the application of the principle of the single tax on ground rent, in place of the varied tax, as at present, would result in a development of that valuable section to an extent which we cannot expect for a generation to come under existing conditions.

The programme of the single taxers is in no sort revolutionary, however firmly they may believe in the eternal justice of their plan. It is local option in taxation that they ask. It is this that was asked of the Legislature last winter, and that will be urged again at the coming session. And why, indeed, should not the people of cities and towns be given the liberty, within bounds, to raise the money needed for the expenses of their local government on such a system as may seem to them most desirable? The better known the single tax becomes, the more reasonable it appears that the people should be allowed to adopt it in municipalities where they so decide.

(From the Boston Daily *Advertiser*.)

The single taxers would seem to have adopted the spirit, if not the letter, of the new version of a certain Bible text, as proposed by a theological professor in Andover during the late unpleasantness between the liberals and conservatives. The professor said that truth must be taught "Line upon line, precept upon precept, here a little, and there a great deal."

Anyhow, President C. B. Fillebrown, in his address last evening at Hotel Brunswick, to members of the Boston Merchants' Association, who sat at the banqueting board as guests of the Massachusetts Single Tax League, rubbed in, in the form of a "Cornhill Object Lesson," the arguments and illustrations which he presented last winter in the form of a "Winter Street Object Lesson," when, on a similar occasion, the league was the host. and members of the Boston Real Estate Exchange were the guests.

Last night the single taxers inaugurated another year of their peculiar propaganda, Whether this is the sixth, or seventh, or eighth, we do not know. It is no matter. What we do know is, that the occasion last night was marked by the same remarkable shrewdness which has characterized all the single tax banquets in all the preceding years. There were the same judicious selection of influential citizens, belonging to a distinct business or professional interest in the community; the same generous and bountiful hospitality; the same scrupulous care to avoid the very appearance of committing any guest to the single tax doctrine, by his acceptance of the invitation; the same broad, clear, frank setting forth, by the principal, speaker of the Henry George doctrine, as it actually is held and pushed to-day, here in Massachusetts, by the single tax league; and, above all, the same freedom given everybody to ask questions or to make objections; and the same courtesy and unruffled good temper in replying thereto.

We call this method shrewd. It is so, because it makes no enemies, whether it makes converts or not. It is impossible to feel any bitterness toward a man, however cranky you may think him to be in his notions, who entertains you at a good dinner, and smilingly invites you to have a chat with him after the coffee—cigars being barred because of the ladies at table—concerning your notions of his notions. And it will be strange, indeed, if you do not, even against your will, rather more than half suspect that he is rather more than half right. At all events, there is a wonderful contrast between this genial way by which these single tax "reformers," as they regard themselves, try to make converts, and the ungenial way in which so many "reformers" try to drive the wedge of their argument, by blows of assertion and denunciation, into the gnarled oak log of popular indifference and dislike.

Probably, if President Fillebrown were to select two points, out of the many which he made last night, in order that those two points might be fixed ineffaceably in the minds of his hearers and readers, he would choose for the first one his statement that the single tax doctrine is—

Simply this, and nothing more nor less than this: Make your taxation equal, impartial, "reasonable" to the poor man, "proportionate" to the rich man, and the distribution of wealth will then be as equal as justice can make it; for it will be in proportion to the skill and industry of the hands and brains producing that wealth.

And the other chosen point would be that which he made, in a single paragraph, summarizing the table of figures concerning land area, land values, and building values, in the block bounded by Cornhill, Brattle street, Scollay square and Adams square:—

Here, upon Cornhill, are found to-day twenty-three houses aged, perhaps, seventy-five years. In these contracted quarters, in which not one of their number would deign to live, more than one hundred firms and individuals are doing business. These Cornhill estates, as they stand, net the owners an income of probably twenty to fifty per cent. on their investment. With modern buildings, tenants would have to pay not over six or seven per cent. on to-day's values.

Whether this reasoning is financially correct, and whether, even if so, the method proposed for bringing about such a result is ethically defensible, are questions that go to the root of the matter. Our only purpose here is to turn the searchlight on them.

Whatever that light may reveal to the understanding of any searcher, there can be no doubt, we take it, why "object lessons" like this from Cornhill and that other from Winter street, have been so strenuously taught in the single tax school. The purpose is to win over

business men by holding out to them the alluring prospect of lower rents, through the exemption of all real estate improvements from taxation, together with a like exemption of all personal property. Mr. C. F. Adams declared, at a single tax banquet about a year ago, that the adoption of this plan in Massachusetts would, in his opinion, make our Commonwealth "the paradise of manufacturers." We suppose President Fillebrown was trying, last night, to make his guests believe that it would also render Massachusetts the paradise of merchants.

(From the Rockland (Mass.) *Free Press*.)

President Fillebrown, of the Massachusetts Single Tax League, has evidently decided that to reach a man's good will, efforts should be made through his stomach. Mr. Fillebrown is a genial entertainer, and deserves credit from all for his untiring efforts in behalf of the single tax. His is a campaign of argument and education, and if the present wisely directed efforts continue, must make an impression in time.



ALBERT L. JOHNSON

. . . THE MAN . . .

BY HENRY GEORGE, JR.

(*Expressly for the Review.*)

It was on the 17th of June, a glorious summer afternoon, and just a few days before he unexpectedly passed, that I had my last chat with Albert L. Johnson, a man in many ways as remarkable as his more widely known brother, Tom L. Johnson. We sat in the court, with its double line of columns, of his Pompeian *villa marina*, at Fort Hamilton, Brooklyn. The air was warm and balmy. The gentlest of breezes swayed blossoms and palm leaves, and tossed a diamond-beaded fountain that made soft music beside us. Beyond the house and lawn and the bank's sheer descent lay the Narrows, dividing inner and outer bays. Through the gray-blue waters slid steam and sailing craft, connecting the great port with the remotest parts of the earth, yet almost as unreal and dreamlike as seemed the feathery clouds that floated in the transparent heavens.

My friend sat in a large armchair. He was attired as befitted the occasion and his invalid condition—without coat or waistcoat, and his linen shirt open at the neck.

"Do I look sick?" he asked, and his blue eyes looked bluer than usual.

"Your color is excellent, considering that you have been indoors and inactive for a number of days," I replied.

"The doctors say that I must keep quiet for a few weeks," he remarked; and then he continued in a meditative way: "That's a hard thing for a man like me to do. I never before in my life have been so long quiet. I have been thinking of all I shall do when I get out again. I'll do things that no man ever ventured to do. I'll make money for myself, but at the same time I'll do things for the human race. I'll make it easier for human beings to come together.

"What makes man the first of animals is brains. What animates those brains is bringing one man within easy touch of another. Mental power then multiplies. We know what a toll gate is: it is a barrier to free intercourse. Ease of communication is freedom, and freedom is the reverse of slavery. Ease of communication is one of the chief secrets of civilization.

"If I can break down impediments existing between one human being and another, and bring them into close touch I shall, in effect, multiply active mental