

tion the Board of Regents conferred upon him the degree, Emeritus Professor of Anatomy. Dr. Flavin was among the first to accept the philosophy of Henry George, and from the day he first became convinced of its justice and its accuracy he was an able and fearless advocate of the doctrine. Dr. Flavin leaves a widow and six children, besides other relatives, to mourn his loss. In addition, there are all over Texas hundreds of his former pupils who will learn with sorrow and regret of the passing away of a true man.

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### PERSONALS.

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Louis F. Post lectured in Toronto to about 500 people on the evening of November 24th.

Lawson Purdy recently addressed the Utica Chamber of Commerce on the subject of local taxation.

Frank H. Warren's first legal work in the city of Detroit was the writing of the declaration in the case of Bawden vs. the Detroit *Journal*.

Richard George lectured on the "Single Tax and Art" before the Women's Henry George Club, in Brooklyn, on the afternoon of November 12th.

William B. DuBois, of Bayonne, N. J., has presented to the Bayonne Free Public Library the life-size bust of Henry George, designed by Richard George.

Mr. Henry George, Jr.'s, interesting contribution to the Philadelphia *North American*, will hereafter be syndicated in the Boston *Post*, Washington *Post*, and Baltimore *American*.

Owing to Mr. Samuel Danziger's removal to Chicago, he has tendered his resignation as secretary of the Henry George Club of Cincinnati. Jos. L. Schraer will hereafter act in that capacity.

We regret to chronicle the death by accidental shooting of the young son (thirteen years old) of E. W. Painter, of Aiken, Pa., one of the few single taxers in that town. Mr. Painter, in a letter to the REVIEW says: "This leaves us thinking of 'That Problem Deeper Still.'"

We hope to publish in our next number an article from Lewis H. Berens, of London, on Gerard Winstanley, the Henry George of the Commonwealth period, whose writings Mr. Berens has collected with a view of publishing in book form, so as to make them better known in England and in this country.

Mr. Hudson Maxim has a sympathetic study of Edwin Markham in the *Anglo-American Magazine* for December. Messrs. Maxim and Markham are close personal

friends, and both are engaged in the serious study of "Social Explosives," to which the inventor's own Maximite is, so to speak, not "a circumstance."

Mr. J. L. Caldwell, one of the pioneer single taxers of Texas, has sold his printing plant, the *Amarillo News*, and is preparing to begin a newspaper somewhere in Colorado, in order to be in the campaign next year for the Bucklin amendment for local option in taxation. His address, until further notice in these columns, will remain at Amarillo, Texas.

Mr. Geo. Kinsley of Brockton, Mass., has lately composed and dedicated to Senator Bucklin the "Local Taxation March," for use in the Colorado campaign, the following notice of which appeared in the local paper of Brockton:

"Mr. Geo. E. Kinsley, the well-known musician of this city, has composed a march which he has called "The Local Taxation March," and has dedicated it to Senator James Bucklin of Grand Junction, Col. It was played at the Denver festival by the Modern Woodmen's band of Grand Junction, and scored a success. Mr. Kinsley is an admirer of the senator, and he composed the march in Mr. Bucklin's honor, and sent him the score. The senator sent the score to his home band, and leader Geo. F. Alexander arranged it.

"The result, according to the *Denver News*, 'is a composition that wins applause wherever it is produced. It is the piece *de resistance* with the boys from the western slope, and they have made it familiar to Denver ears. It is destined to retain a place in the repertoire of Colorado bands.'"

Mr. Kinsley has also set to music a poem by Virginia M. Butterfield, of Culiacan Sinaloa, Mexico, entitled "The Grip (of the landlord)," another by D. W. Bartlett, of Houston, Texas, and "The Children of the Streets," by Joseph Dana Miller.

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### News.— Domestic.

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#### PROGRESS OF THE MOVEMENT BY STATES.

ALABAMA, DAPHNE.—*Special Correspondence*, E. Q. Norton.—While no special steps have been taken in the way of tax laws favoring single tax, yet there is going on a steady increase in taxation questions, and greater dissatisfaction with our present system. The most important item of news in this section is that Mr. E. J. Salisbury, of Mobile, has moved to Minneapolis, his present address being 140 N. 17th street, in care of W. F. Leach.

The work that is going on here in Alabama is of the quiet kind, but tells in a general way; and if a straight single tax plank could be put before the people, it would be adopted. The trouble is the politicians will not let it get in where the people can put their mark of approval upon it.

I have for several weeks been carrying at the head of the editorial column of my paper, *The Standard*, the following announcement: For President, 1904, Tom L. Johnson, Ohio; for Vice-President, Josiah Quincy, Massachusetts.

CALIFORNIA, SAN FRANCISCO.—*Special Correspondence*.—Single taxers in California are becoming more and more hopeful of substantial success for the cause in some one portion of the United States, though the particular locality where the Henry George plan of taxation may first gain a victory is a matter upon which there are different opinions. To most of us it looks as though Colorado may be the battleground on which the great triumph will first be won. The able and deeply interesting article in the last issue of the SINGLE TAX REVIEW, from the pen of Hon. James W. Bucklin, is the most concise, cleanly cut, and satisfactory explanation of the local option movement in Colorado that has been given to the public. From Mr. Bucklin's statements, it is evident that an excellent fighting chance is open for a victory in the "Centennial State" in November next. The great need, however, is sufficient means for conducting a campaign of education that will overcome such opposition as greed will present in behalf of land monopoly. California single taxers, who appreciate the importance of the Colorado movement, will doubtless do what they can toward furnishing speakers and literature for that important campaign.

Hon. James G. Maguire, with whom I enjoyed an interview a few days ago, expressed a deep interest in the situation in Colorado, and seemed quite sanguine of success. In that he voices the sentiments of others in the north as well as in the southern portion of the State. There is an increasing demand for literature in this State, and thus far all demands have been supplied through either the San Francisco organization or the Los Angeles headquarters. It is expected that among the many thousands of Eastern visitors in Southern California this winter there will be quite a sprinkling of single taxers, as was the case last season. All such are cordially invited to visit the office of Ralph Hoyt, 241 Douglas building, Los Angeles, and there make themselves "at home." Mr. Hoyt is now writing single tax articles regularly for one dozen newspapers and magazines, most of which are published in this State, though a few of them are Eastern periodicals. Even with this work on his hands, he expresses a desire to take a few more papers into his list, and offers to make a specialty of furnishing such articles to several Colorado papers, if wanted, so as to aid, if possible, the single taxers of that State in their campaign for local option. He makes no charge to any paper for his contributions.

Among the active and always reliable advocates of our faith in Los Angeles are also William S. Creighton, Clarence A. Miller, J. H. Blagge, Frank Hart, president of the

Southern California Music Company, Reuben Fletcher, J. F. Ponder, Samuel Levi, J. A. Ford, Frank Finlayson, Mrs. Ralph Hoyt, and Miss E. P. Bailey, formerly of Philadelphia.

Our Tom Johnson Club will, ere this appears in print, put on its armor and hold its first public meeting, to which the public will be invited. Preliminary steps are now being taken in that direction, and we expect to make a creditable showing. The leading men and women in the movement are quite enthusiastic, and we will doubtless have a large audience on that occasion.

Particulars of the meeting and its immediate results will be furnished to the REVIEW in time for the Spring number.

CALIFORNIA, OAKLAND.—*Special Correspondence*, Edgar Pomeroy.—Judge Leggett addressed the Oakland Single Tax League on Tuesday, October 1st, on "Removing the Obstacles," and we had a most interesting evening. Mr. Leggett is most optimistic, so far as the prospects of the single tax are concerned, and is, perhaps, one of the best informed men in America. He has a vast fund of knowledge, history, and information to draw upon, and we always learn something when listening to him, whether at the meetings or on a casual call at his office.

Just now we are taking up the question of planting a single tax colony in San Diego County, where the California Development Company is opening up the country by irrigation. This great desert is as level as the sea. The soil is forty feet deep, and is river bed soil, the most fertile quality. We can get this land at a dollar and a quarter (\$1.25) an acre, and the company is prepared to make us a special price for water rights if we can take 20,000 acres, and give us an option on 40,000 for one year at the same price, if we take 20,000. It is a splendid opportunity to make money individually, or to establish a home. One individual may take not less than forty acres, or more than 320 acres, but we purpose that these divisions of the 20,000 acres shall be taken up by genuine single taxers only, so that as the settlement develops the single tax ideas will be put into practice. Eastern single taxers, desirous of establishing a home, making a good speculation, or of helping us to illustrate single tax, should come in with us on this proposition. We cannot prevent people coming in for the sake of speculation, but we can secure a big majority of single taxers.

CONNECTICUT, NEW HAVEN.—*Special Correspondence*, W. Trueman.—For two years this city has been stirred up on the question of taxation; it is the one topic of conversation, and shows no sign of abatement. We have recently changed from a two-thirds to a full valuation for assessing property, and this caused a tremendous wail to go up from our "best citizens," who at once framed a bill to present before the Legislature to enable anyone to offer his property for sale at eighty per cent. of its assessed valuation, and if

there were no buyers it would be reduced to that amount on the tax list.

The single taxers saw that this would have the effect of reducing the taxes on very valuable properties, and unnecessarily increasing them on smaller holdings.

A crusade was started against great odds, the Chamber of Commerce endorsed the bill, and it had the support of all the rich men in the city; the fight was bitter and persistent on both sides, but the bill was defeated, and the author of it admits that three single taxers did it. It is impossible to calculate the effect of this one victory.

It is safe to say that a stranger coming into the city inquiring of anyone in regard to taxes, would be at once referred to a single taxer as the only man who knew what he is talking about.

Our Board of Finance held a public hearing recently requesting citizens to give suggestions as to receipts and expenditures. Most present suggested reduced salaries to city officials. A single taxer told the mayor that the entire salary list, from the mayor down to the humblest official, was but \$99,000, while the exemptions from taxes on persons who should contribute to the city treasury amounted to \$184,000. He then submitted a detailed list showing how this amount could be added, and how much it would reduce the tax bill of a man owning a house valued at \$5,000. As all this was printed in the newspapers next day, it set people thinking along a new line, and they now see that a tax rate can be high through what we do not get as well as through extravagant expenditure.

At this writing we are in the biggest fight ever known in the city, and the outlook is exceedingly bright for a complete victory, which should form interesting reading for the next issue of the REVIEW.

**ILLINOIS.**—The recent decision of the Illinois Supreme Court is an event of signal importance in the progress of tax reform in this State. Twenty corporations which have hitherto been taxed only on their tangible property are now subject to a special tax which is, in effect, a tax on franchises. It adds to the annual revenue of the State some \$8,000,000. The corporations affected include all the railroad, gas, and electric companies operating in the city of Chicago. The ultimate effect of this tax will also include many corporations not specifically named in the decision which have hitherto been paying taxes only on their so-called "tangible" property.

**ILLINOIS, CHICAGO.**—*Special Correspondence*, C. J. Foyer.—The tax question in Chicago is receiving much discussion. The Teachers' Federation is a strong organization, and intend going on in their fight for a just system. They have aroused the whole State, and the newspapers in the small towns are anxious to receive letters for publication on the tax question. The club here is making an effort to supply

their wants. We have thirty-three daily, as well as Sunday, papers on our list to furnish news. We are sending them straight single tax chapters of *Progress and Poverty*, etc., besides original letters. If there are any single taxers who would like to write these papers news for publication, we will be glad to furnish the names. These papers cover about one-third of the State, and it is impossible for us to write all these different letters every week.

The newspapers here still have their columns open to a discussion of the single tax, and hardly a day goes by that something does not appear in them. All papers have their reporters at our meetings on Friday night, and their morning editions of Friday announce our meeting. The following Saturday it is their custom to give us a news item of our meeting of a half or three-quarters to a whole column. We no more have the conspiracy of the press to contend with. There is every reason to believe that our next campaign will receive much attention, and the single tax will not be a phrase that many can say they never heard of.

The traction question in this city commands the attention of local politicians. The club has interviewed the committee appointed by the city to investigate the traction question, and as a result we have arranged to go before that committee and present our views. The labor organizations known as the Building Trade Councils, decided at a recent meeting to enter into discussions and to endorse political movements. These different organizations, which represent 20,000 voters, will be tendered a personal invitation to come before the club. It is hoped that they can be induced to support the single tax ticket in the coming spring election. With the support of a large city paper, and the distribution of our own paper, the club will command attention such as it has never done before. To all single taxers who want the single tax, our club has demonstrated that they must stand for it and nothing else.

**IOWA, SIOUX CITY.**—*Special Correspondence.*—On Dec. 15, 1901, Mr. J. H. Quick occupied the platform of Mt. Sinai Temple (Jewish), which has been thrown open by its pastor, Rabbi Joseph Leiser, as a "people's platform," for the discussion of progressive topics. Mr. Quick took for his topic "The Levitical Jubilee," and handled it from the single taxer's standpoint. He paid a high tribute to Moses, as the first lawgiver who saw the intimate connection between the land question and human liberty, and therefore ordained that on the day of jubilee in every fiftieth year, all the land of Judea reverted to the descendants of the original Jews, to whom it was allotted on their entering the promised land. This system Mr. Quick characterized as crude and faulty; "but," he said "if I were called upon to choose between the land laws of Moses and the land laws of the code of Iowa, I should

choose the Mosaic law, crude and unscientific as it was." No such choice, however, the speaker said, is necessary. We cannot go back to the rude approximation to justice laid down in Leviticus; but we can go forward to the perfect justice which the modern Moses has thought out. Henry George is as much greater than Moses, as a lawgiver, as the race is greater than the Jews. The single tax is as much greater than the year of jubilee, as the telegraph is greater than the courtier on foot, or the dynamo than the tallow candle. But to Moses is to be given the glory of putting the connection between land monopoly and oppression, between land-justice and liberty, into the Bible, where, as long as the religion of Jew and Christian shall endure, this great truth shall stand as a part of Holy Writ, to awaken inquiry and stimulate thought, and serve as a landmark of liberty and justice to all the world in all ages.

The taxation question takes the front rank among issues before the Iowa Legislature, which will meet in January. For six years Senator T. A. Cheshire of Des Moines has demanded consideration for his plan to tax railroads, telegraphs, express companies, sleeping-car companies, etc., on the actual value of their properties as indicated by the market quotations of their stocks and bonds. He has never got the proposition out of the Senate Committee on Ways and Means. But it is coming out this winter. The past year's State campaign was waged on this issue, and the politics of Iowa was turned upside down as a result. A new element is in power, and it is pledged to taxation reform.

Cheshire's plan is the plan which the Chicago Teachers' Federation has forced on Chicago; it is the plan which Pungree demanded be adopted in Michigan; it is the plan which Tom L. Johnson is forcing on the corrupt assessors of Ohio. It is the plan which very soon will be read into the Iowa statutes.

The Iowa railroads are now assessed at \$44,000,000, or about \$7,500 a mile. If they were assessed at actual cash values as indicated by the quotations of their securities, it would be a little more than double this. The average capitalization of Iowa railroads is about \$60,000 a mile. Iowa assessments are supposed to be on the basis of 25 per cent. of actual market values. That is the law, but it is never obeyed except as to farm lands. If Iowa railroads were assessed according to letter and spirit of the law, they would be valued on the rolls about \$16,000 a mile instead of \$7,500. It has taken years to educate the people to realize what this all means, but they have come to it, and the Legislature this winter must act or there will be another revolution in Iowa politics.

Whereas in the past men have been anxious to avoid making a record on this question, to-day they are overanxious to favor it. Men who a session ago insisted that the bill be killed in committee so that they might be saved from voting on it—for they were

there to represent the corporations, and would have had to vote against it—are now anxious for the honor of introducing it. Never has there been a better illustration of the power of education and public opinion than in this matter of railroad assessments in Iowa. The railroads will be on hand to make a great fight against reform; but the people are aroused and the vote of every man will be an index of his attitude, and those who go wrong are fully expecting that their constituents will demand explanations. It looks as if Iowa was nearer to justice in taxation than ever before.

Miss Haley, of the Chicago Teachers' Federation, talked in Sioux City a few evenings ago to a splendid audience of the most intelligent people in the town. She has been engaged to speak in Des Moines, and every effort will be made to secure attendance of the legislators.

LOUISIANA, NEW IBERIA.—*Special Correspondence*, Edward T. Weeks.—There is but little news to report from here; so little that most of us grow stronger in the conviction that our movement can only be stirred into life and activity by the organization of a party advocating the abolition of the private ownership of land. Both of the existing parties are bitterly opposed to our fundamental beliefs, yet we continue to vote for one or the other of them, deserting the truth and following error, and advocating what we know to be morally wrong, instead of standing boldly for the right. And we are glad indeed when we occasionally hear of some one of those who oppose this view being brought to see the matter in its true light.

I give below the answer of the Worshipful Grand Master of Masons in Louisiana, written as a "Thanksgiving Hope" for the New Orleans *Picayune*, in response to a personal invitation which was sent to him, among other prominent men of New Orleans. As published, it is as follows:

#### A SINGLE TAX HOPE.

"It is my earnest desire to have our country to be the first among the nations of the earth to adopt the single tax as outlined by the late Henry George, do away with special privileges which create monopoly, give every man an equal opportunity to earn a living by having free access to the bounties of nature, and recognizing man's inalienable right to the use (not ownership) of the earth, the free gift of the Creator to all mankind.

"Sincerely yours,

"R. H. CAGE."

I trust single taxers of various States may work the above into the masonic papers of their localities. Our friends are taking much interest in the proposed single tax conference at St. Louis. Such gatherings necessarily put energy into a movement, and cannot but do good.



**MARYLAND.**—Arrangements have been made for the introduction into the Maryland Legislature of a bill amending the Constitution so as to provide for Home Rule in taxation. A like bill passed the State Senate unanimously two years ago, but failed in the House. The present prospects of success seem good.

**MAINE, BANGOR.**—Anita Truman lectured here at the Y. M. C. A. building on "Henry George and the Single Tax," late in October. Every seat in the large lecture room was occupied, and Miss Truman made a strong impression. Some of our readers have heard this young girl,—she is not yet eighteen,—and the cause has few more eloquent and forceful advocates. The Bangor papers gave good reports, especially the *News* of that city.

**MISSOURI, KANSAS CITY.**—The Australian Committee of the Kansas City Single Tax Association is raising a fund of \$500 by subscription towards the printing and preparing for mailing in Colorado of 100,000 copies of Senator Bucklin's report. The Ohio Single Tax League has agreed to duplicate every dollar of the subscription. A number of the most prominent Kansas citizens have already subscribed. Heading the list is the Rt. Rev. Cameron Mann, recently elected Bishop of North Dakota by the triennial convention of the Episcopal Church at San Francisco. This convention, it will be remembered, issued a letter enjoining upon all churchmen that they take an active interest in politics. Certainly there is no political proposition now open which is more deserving of the interest of churchmen and all good citizens than the movement which Senator Bucklin has inaugurated in Colorado. Its success will do much to make unnecessary the present general indulgence in perjury in making tax returns. If none of the many fiscal advantages which Senator Bucklin found as a result of the land value tax in Australia would be looked for elsewhere, the moral gain would still be worth every effort to insure the adoption of the Australian system.

Bishop E. R. Atwill, of the western diocese of Missouri, is another subscriber to the Kansas City fund, as are a number of other prominent clergymen of that city. Colonel W. R. Nelson, editor and proprietor of the *Kansas City Star*,—one of the strongest papers in the West,—heads the list of business men. Local option in taxation is a proposition that commends itself to business people generally, who take the pains to look into the subject.

**MISSOURI, ST. LOUIS.**—*Special Correspondence*, L. P. Custer.—The communication which follows speaks for itself. The friends of the movement, wherever located, are requested to secure its publication in newspapers and other periodicals with which they may be in touch, and which are known to be liberal in their treatment of our own ideas, and to send me a copy of the issue in which it appears.

It is within the bounds of reasonable conjecture that there will not be any fair in 1903 on account of the stupendous amount of work to be done and the limited time in which to accomplish it; but, if there should be a postponement nothing amiss will have resulted from a correspondence on the subject, and, when the affair does come off we will have our preliminaries settled, and be probably better prepared to "take it in."

Mr. Louis F. Post, editor of the *Public*, in answer to a communication, writes encouragingly of the idea of an International Single Tax Conference, to be held during the World's Fair in 1903. His letter follows:

"As to your inquiry about a single tax conference in St. Louis in 1903, I should think it would be a good thing, provided it is to be regarded as advisory only in any action it may take, and in no sense official or authoritative. It could be made very interesting and useful with a programme of reports (and I imagine that good reports could be got) from England, Scotland, Germany, New Zealand, Australia, Colorado, Ohio, and other States in the Union, Canada, and so on. All the better if actual representatives could attend from all points. But where they could not, they might send written reports. A fund should be provided in advance for publishing the proceedings; advance subscriptions for copies would do.

"Besides the reports there should be special addresses from men like Tom L. Johnson, James G. Maguire, Max Hirsch (if possible), Henry George, Jr., Senator Bucklin, Dean Williams, Father Cox, Herbert S. Bigelow; one or more of the distinguished Glasgow leaders; one or more from England and Germany, and so on—men who would draw audiences, yet are straight single taxers.

"This is the general trend which in my judgment the conference should take. It should not be legislative at all, nor American; but advisory and international. The call should be signed by representative single taxers, as many as possible, from everywhere."

On May 1, 1903, what promises to be the greatest and most resplendent exhibition of the arts, industries, and products of the world, will be opened to the public in this city, to continue through the summer and fall of that year. President McKinley, who has since fallen a victim to an assassin's bullet, proclaimed its anticipated grandeur and excellence to the nations of the earth and invited the peoples of all lands to participate therein.

This great event in the progress of the world is projected as a celebration of what is known as the "Louisiana Purchase."

In 1803, Thomas Jefferson, then President of the Republic, the great Commoner, who wrote the Declaration of Independence, and whose preserved writings contain so much that harmonizes with our principles, purchased for the United States from Napoleon Bonaparte, representing the French nation, all of that vast domain lying to the north and

northwest of the Gulf of Mexico and extending to the borders of British Columbia and to the Pacific Ocean, and which, in those days, was known as the "Territory of Louisiana."

The 2nd of September, 1903, is the 64th anniversary of Mr. George's birthday, and it is suggested that the proposed conference assemble on that day.

To ascertain the opinion and secure suggestions in respect to such an enterprise, the St. Louis Single Tax League, under its limited powers, has appointed me provisional secretary, and authorizes me to request of single tax papers and other publications friendly to the cause, throughout the world, the insertion of this communication inviting correspondence on the subject.

The adherents and friends of the movement, wherever located or under whatever name their work for the principle is being done, are requested to communicate with me at No. 111 North 12th street, St. Louis, offering such suggestions as they may deem wise, and giving the names and addresses of prominent men and women identified with the movement or friendly to the principles we advocate, so as to enable me to spread as far and as wide as possible this invitation to join in the correspondence.

Last April Mr. Lee Meriwether, formerly Labor Commissioner of Missouri, polled for mayor of St. Louis on the "Public Ownership Ticket," some 50,000 or more votes, and was given in the count 29,500. The winning candidate was given 43,000; thus, the independent party did not lack in support, but, if it was strong then, it is even more so at this time. Since the consolidation of the street railway interests at this point, some two or three years ago, by which a huge corporation came into being with a \$90,000,000 capitalization, half "water," the service has gradually deteriorated, until to-day it is looked upon by the people generally as simply abominable; hence the most drastic public ownership remedies are acceptable to a large majority of the people.

Public meetings are being held under the auspices of the reorganized wing of the public ownership party, and are attended by large crowds.

Since the election last spring a ruction has taken place in the ranks of the leaders, and two wings, with Mr. Meriwether heading one of them, are contending for supremacy. To give the particulars would be too long a story, therefore I will defer it until next issue; suffice to say, however, that the active wing, and the only one with outward evidences of organized strength, is practically dominated by single taxers. This branch of the movement has a complete city organization by wards, the representatives of which compose the central committee, and is presided over by Mr. C. H. Osternisch, who is also president of the St. Louis Single Tax League. The executive committee of the party is presided over by Mr. Jos. Foshaw; the vice-chairman is Mr. Victor Gebhardt,

and the treasurer, S. M. Ryan ("Steve, the Shoemaker philosopher,"), all of whom are active members of the league. The "re-organizers" have a uniformed drum corps of thirty men, and when they get together, and all pound in unison, they make things shake in the vicinity. It is this organization that is conducting the propaganda meetings referred to.

It is hard to tell what effect the rupture in the ranks of those leading the movement will have, but I am of the opinion that the body now in control of the active machinery will gain strength right along, and when the next campaign is on, will prove to be the dominating force in public ownership politics, unless they throw away their opportunity by going into the national third party movement. By doing so I am afraid they will weaken themselves locally, but I do not profess to know, for a certainty, and do not presume to advise.

Dr. Wm. Preston Hill, who delivered the masterly eulogy on Henry George at our anniversary celebration last fall, has put his oration in print, in the form of a small pamphlet. The doctor has not advised me, but I presume that those interested can secure a copy by writing to him, addressing their letters to 3551 Olive street, St. Louis.

Dr. Hill is a reputed millionaire, and largely interested in speculative holdings. He owns several thousand acres in Texas, and, I understand, has valuable lands in the Beaumont oil district. He is in that territory at this time looking after his interests. He does not accept the single tax in ignorance of what it will do for those interested in speculative lands, but as a believer in justice between man and man.

The St. Louis Single Tax League is contributing monthly \$15 to the Ohio Single Tax League, and \$10 to the Bigelow Lecture Bureau; J. B. Vining, Cleveland, secretary-treasurer of the one, and treasurer of the other. The league is devoting its efforts principally to assisting the movement in Ohio and Colorado, but the cause in Missouri is not lost sight of by any means.

S. L. Moser, who was associated with the late John J. McCann when the "Equal Taxation Committee" of the St. Louis league, was doing so much to enlighten the people on the subject of taxation, has been out in the States for several months working in the interest of direct legislation. He is back in the city now, and is taking part in the active work of the "reorganizers" (public ownership party).

T. K. Hedrick, the able cartoonist of the St. Louis *Globe-Democrat*, and writer of the department in the paper called "The Echoes of the Streets," is a member of our league.

W. J. Atkinson, who married Henry George's eldest daughter, the manager of our local exposition, has been promoting the organization of a trust company, and at this writing has succeeded beyond expectation. The institution is incorporated under the name "The Germania Trust Co.," and the

capital stock has been subscribed for to the extent of several times its actual figures, \$2,000,000. Its chosen trust officer is a single taxer, Wm. R. Brandenburger, and, besides Mr. Atkinson, H. J. Cantwell, another member of the league, is in the directory.

**NEW JERSEY, NUTLEY.**—*Special Correspondence*, J. H. Rusby.—In response to an invitation from the Civics' Club of Orange, George L. Rusby addressed that body on November 6th, on "Taxation," referring in a general way to the subject, but speaking more particularly as to propositions embodied in the platform of the New Jersey Tax Reform Association.

The Civics' Club is composed chiefly of young men, and the interest manifested by them in the subject augurs well for the future influence which they may be expected to exert in advancing its interests.

One of the practical results of the meeting referred to, and the general attention directed to the matter, is the recent issuance of a letter over the signature of the secretary of the club, and addressed to every assessor in the State, requesting an expression of opinion as to the practical advantage in New Jersey of such tax reform legislation as would permit the right of local option, and which would substitute the apportionment of county taxes among the taxing districts in proportion to the local revenue raised, instead of, as at present, in proportion to the amount of ratables returned by the respective assessors.

In response to this circular letter, many replies have been received, and are still coming in. A few of these oppose the reforms referred to; some are evasive, but most of the assessors are favorable, and many most emphatically so.

Another indication of the widespread interest to-day apparent in the tax reform movement was the extension of an invitation to Mr. Lawson Purdy, secretary of the New York Tax Reform Association, to address the New England Society of Orange, N. J., on Saturday evening, December 7th.

This society is one of the most active and influential organizations in the State, and the forceful way in which the speaker appealed to his audience will of necessity produce permanent results.

The address was so well received that Mr. Purdy was requested to furnish a copy for publication in the January number of *Public Policy* of Chicago. Local papers also gave detailed and favorable reports of the meeting.

The single tax meeting held in the Y. M. C. A. Association Hall, Paterson, N. J., last spring, and addressed by Messrs. John S. Crosby, James R. Brown, and George L. Rusby is still fresh in the memory of those who on that occasion had the pleasure of hearing the single tax philosophy expounded.

Through the influence of that meeting, and as one of its results, an invitation was extended to the last of the above named speakers to address the Men's League of the

Union avenue Baptist Church of Paterson, on Thursday evening, December 10th.

There was present a representative gathering of intelligent citizens, and a keen interest was manifested by them as the speaker explained his subject, dealing with the principles upon which the single tax proposition is founded, the method of application, and the results which must follow its inauguration.

The speaker dealt with his subject from both the fiscal and moral points of view, showing how both the business man and his employer, the capitalist and the toiler, the minister of the Gospel and his parishioners should interest themselves actively in the advance of this fundamental reform.

At the close of the address an invitation was extended by the speaker for questions bearing upon any thought which might have been suggested, or on any point in the address which might not have been made clear.

This was the signal for the beginning of a bombardment which kept the speaker busy until eleven o'clock, thus indicating a most enthusiastic yet approving interest upon the part of the audience, and which resulted in a clearer idea of what the single tax movement is, and what is involved therein.

The meetings of the Nutley Single Tax Club of Nutley, N. J., have been regularly held, and have attracted the attendance of not only local sympathizers, but of single taxers of Passaic, Bloomfield, Orange, Belleville, and other surrounding towns.

Beside local speakers, James R. Brown, J. J. Murphy, and other well-known propagandists have addressed the meetings, and the general discussions which have followed the addresses from time to time have proved a source of increased interest and knowledge.

A new topic card, covering the three months beginning February 1st next, will shortly be issued, and among the speakers to be announced will be Mr. Henry W. Goodrich, a prominent lawyer of 59 Wall street, New York City, who at present resides in Nutley. His subject will be "Socialism."

Among the recent items of political significance in New Jersey was the nomination of Mr. G. de Lisle Zimmerman, of East Orange, N. J., on the Democratic ticket for member of assembly.

Mr. Zimmerman is a well-known single taxer, who never dodges the issue, and who was nominated with the clear understanding that he would work to secure tax reform legislation. It is most significant of the present trend of public opinion, that, of the eleven assembly nominees of his county (Essex), Mr. Zimmerman stood second (although the entire Democratic ticket was defeated), and in those districts where his tax reform views were most widely known and discussed he out-distanced all of his associates on the ticket.

In Franklin township, for instance, the number of votes cast in favor of Mr. Zimmerman exceeded by fifty per cent. those

cast for his associates who stood merely for the Democratic party and office.

**NEW JERSEY, NEWARK.**—Herbert Boggs, city attorney of Newark, appeared recently before the New Jersey Court of Errors and Appeals to sustain the decision of the Supreme Court upholding the assessments of Newark's tax board on the property of the New Jersey Street Railway Company. In his argument Mr. Boggs said in part:

"The question for the State Board to determine is, what is the value, at a fair, private sale, of the great railway system of Newark, now in active and successful operation? It must be obvious the mere cost of constructing this plant is no criterion of its value. And the reason is plain. Such a criterion necessarily leaves out of the problem many essential elements of value: the location; the extent of territory served and tributary, the completeness of the system; its protection from competition. These, with others equally important, are essential elements of value at any fair, private sale.

"Real estate has, and can have, little, if any, intrinsic value apart from its location, as personal property may have. Real estate value, by reason of its fixity, is made entirely by its environment. This electric railway property is fixed, immutable, permanent. Its value is its location, its environments. Ample evidence was submitted to the State Board of Taxation to show the market value of these roads much greater than the construction cost."

**NEW YORK, BUFFALO.**—On November 25th, Mr. Samuel C. Rogers explained the Somer method of ascertaining the value of land for purposes of assessment at a public meeting at the Single Tax Club here. The Somer's system has been much talked of since Johnson's tax agitation in the city of Cleveland.

In reply to the charge of unfair assessments in the city of Buffalo, the assessors of that city set up the defence that they are of a judicial body, and that their valuations cannot be reviewed by the courts. This is the defence set up by the Illinois State Board of Equalization, but this defence was set aside, the court declaring:

"Where the violation is so grossly out of the way as to show that the assessor could not have been honest in his valuation, it is accepted as evidence of a fraud upon his part against the taxpayer, and the court will interpose."

The Buffalo assessors who claim to be a law unto themselves, are assessing corporations at 15 and 30 per cent. and homes at 80 and 100 per cent. of their true value.

**NEW YORK, ROCHESTER.**—Leonard F. Tuttle, who was in Rochester in behalf of the New York Tax Reform Association in November, interviewing members of the Rochester Chamber of Commerce and business men of the city, gives a favorable report of the growth of tax reform in that city. Rochester has an anti-mortgage tax association that is doing excellent work.

**NEW YORK, ALBANY.**—The Albany Single Tax Club held an enthusiastic meeting in November just after election, congratulating itself rather prematurely, as it turned out, on the election of Robert Baker for sheriff of Kings County, Brooklyn. Mr. Baker was formerly president of the Albany Club, and is well known and appreciated in his old home.

**OHIO, CINCINNATI.**—*Special Correspondence*, S. Danziger.—The first year of the existence of the Henry George Club of Cincinnati ended at the close of September. The members have every reason to feel satisfied both with the growth of the club and the work it has done during that time. The annual election of officers resulted as follows: President, Jos. V. Ader; Vice-President, Jos. Schloss, Jr., Corresponding Secretary, S. Danziger; Financial Secretary, Geo. H. Steinle; Treasurer, Daniel Kiefer; Librarian, Rev. Herbert S. Bigelow.

Tom Johnson's great victory in Cuyahoga County has been as great a source of gratification to the single taxers of Cincinnati as if it had occurred in this end of the State. The democracy of this city and county is entirely under the control of as corrupt a crowd of plutocrats as exists anywhere, and at the recent election suffered a defeat as deserved as it was overwhelming. The Henry George Club has taken advantage of this opportunity to try to impress upon those democrats who have not yet seen their way clear to break away from plutocratic influence, the desirability of so doing, both for reasons of expediency and of justice. With this end in view a circular has been drawn up and widely distributed, comparing the methods of the Cuyahoga County democracy under Johnson's leadership with that of the local wing of the party, under the domination of John R. McLean and his agent, Lew Bernard. The cartoon on the first page of circular is reproduced in another part of the REVIEW.

On the second page comments of the democratic press are reproduced, comparing the methods and the result in Cuyahoga with the rest of the State. On the third page figures are given showing how the local monopolies are favored in the manner they are assessed for taxation, as compared with the ordinary citizen, and furthermore, pointing out how Johnson's Board of Equalization has assessed similar monopolies in Cleveland. The last page is devoted to quotations from Jefferson on the land question and the functions of government, showing that single taxers are the only true Jeffersonians.

The *Commercial Tribune* has done us the favor to advertise the circular in a sarcastic editorial which appeared in its issue of December 24th.

In the way of reform organizations Cincinnati has two that are certainly unique. One is the Vine street Congregational Church, presided over by Rev. Herbert S. Bigelow, which has achieved a national reputation, as



# An Object Lesson

## Cuyahoga County Democracy to the Democracy of Hamilton County

If you had made a square and open fight in favor of genuine democratic principles, as we did, and refused to be bossed by Lew Bernard, John E. McLess and other plutocrats, you might have won a victory too.



**Cuyahoga County Democratic by 3000**

Campaign led by Tom L. Johnson. A square open fight against tax dodging on a platform full of "isms."

**Franklin County Democratic by 1500**

A fight for the people's rights, as in Cuyahoga

**Hamilton County Republican--12000**

Democratic manager, Lew Bernard, opposes all "isms," spatters money on contributions to a fight for justice.

**The Rest of the State Overwhelmingly Republican**

After a campaign in which the Democrats followed the advice of unprincipled and cowardly leaders to "avoid all issues" and "say nothing to offend the corporations."

being a church wherein the practical application of the principles of genuine religion are actually preached every Sunday, and, as a result, has become known in plutocratic circles as a "centre of dangerous agitation." In spite of this stigma the sum of \$3,000 has recently been raised, mainly from wealthy parties not supposed to be in sympathy with the work being done by Mr. Bigelow, to give the church a much needed repainting and repairing. Not the least important of the many improvements made on the building has been the painting on the walls of selections from Henry George, Leo Tolstoi, William Lloyd Garrison, James Russell Lowell, and other modern prophets.

The other unique organization is the Clarion Club, an organization of socialists who harbor friendly feelings instead of a spirit of enmity toward the single tax. This club will give a course of six lectures this winter, including an address by Louis F. Post and one by Clarence Darrow. Between such socialists and single taxers there should, and no doubt will, be only a spirit of harmony. In getting up this course the Clarion Club has gone to considerable expense. It will, however, not be the fault of the active single taxers of Cincinnati if their lecture course is not a success. In connection with this it is also noteworthy that this liberal policy on the part of the Clarion Club has brought upon it the enmity of the hard shell, orthodox socialists.

OHIO, CLEVELAND.—The Kansas City Australasian Tax Committee and the Ohio Single Tax League have agreed to raise \$500 each to pay for the printing of 100,000 copies of the Report of the Revenue Commission of Colorado.

This Report was written by Senator Bucklin after a thorough investigation of the tax laws of the Australasian colonies, during which time he travelled over 20,000 miles at his own expense.

It is now a part of the Congressional Record, and can thus be "franked" to all parts of the State of Colorado, where it is proposed to use this edition.

Already the Ohio Single Tax League has sent \$100 to meet the first payment on the printing bill.

The copy is one of the 20,000 editions printed at the request of Tom L. Johnson, who considers the work of Mr. Bucklin the most important contribution yet given to the tax reform movement.

The amendment offered the voters of Colorado has been endorsed by both branches of the Colorado Legislature, and will come before the voters of that State in the fall of 1902. It is not the "Single Tax"; it is a "Home Rule" amendment to the Constitution which places the power to secure a just and scientific system of taxation within reach of the voters.

Such an object lesson should be welcomed by every one, no matter what his opinions on taxation may be.

We believe this matter of sufficient im-

portance to warrant us in asking single taxers elsewhere for aid to meet the cost of printing these reports, and also in expecting that we will not be disappointed in receiving their co-operation. Remittances may be made to the secretary, J. B. Vining, 76 Harriet avenue, Cleveland.

OHIO, COLUMBUS.—*Special Correspondence*, Frank H. Howe.—The Ohio Legislature will meet in Columbus on the first Monday in January, and a great fight for tax reform will be waged. Tom L. Johnson will make this city his headquarters during the legislative session, and will devote his energies principally to bills for equalization of taxation and those relating to the city of Cleveland. As the Ohio State Board of Commerce is carrying on a campaign for "Home Rule in Taxation," Mr. Johnson will not be likely to figure very prominently in that work.

Allen Ripley Foote, secretary of the State Board of Commerce, came to Columbus some weeks ago, and started an educational campaign for the three reform measures endorsed by that organization, viz.: Municipal Home Rule, Uniform Public Accounting, and Home Rule in Taxation. As soon as the Legislature convenes bills covering these measures will be introduced and pushed with vigor. They will have the support of the business interests of the State, and there is a strong probability that they will pass. There is a possibility, however, that a Home Rule bill fathered by the commercial interests of the State may not meet the approval of single taxers, as those back of it are inspired chiefly by a desire to escape personal property taxation, and to separate State from local taxation. Just at the close of the last State campaign Governor Nash stated that he had a plan to correct taxation inequalities in Ohio, and after his election it developed that his plan was to collect all State revenues from corporations and county and city taxes as now raised. With this plan in view Governor Nash and State Auditor Guilbert took a trip to Albany, N. Y., to investigate the New York plan of taxing corporations; but it is generally understood that "the powers that be" called the Governor down, and his plan for tax reform has been abandoned. A newspaper announcement of the subjects to be mentioned in his forthcoming message, now ready, omits the subject of taxation.

All the newspapers except the *Press* and a number of local organizations are advocating the passage of a vehicle tax for Columbus. The fallacious notion that "people who use the streets ought to pay to keep them in repair" seems to find support from the majority of the citizens of Columbus. The *Press*, however, has taken a strong stand against special taxes of any kind, and a vigorous editorial appears in its columns daily, while single taxers and others send in letters that are published in its news columns. These articles ought to teach the people of Columbus something of the incidents of taxation;

but, it seems, at times, as though the reasoning powers of the average American citizen were in a "cat-a-mouse" (comatose) condition.

Out of this agitation, however, some good must come, and while the writer does not expect a Home Rule in Taxation bill to pass during the next legislative session, yet the foundation is being laid for true tax reform in the near future.

OHIO, MARIETTA.—The Marietta Single Tax Club meets every Tuesday evening. They keep their reading rooms, which are centrally located, open to the public day and evening, and have opened a free employment bureau in connection with the reading rooms. Rev. John M. Polen continues to devote all his time to single tax propaganda work, and he is doing persistent and effective work. The interest in the single tax is constantly increasing in this vicinity.

PENNSYLVANIA, PHILADELPHIA.—*Special Correspondence*, Florence Burleigh.—On account of rebuilding Mercantile Library Hall, where for over six years the Single Tax Society has held its meetings, the society was obliged to find new quarters in October. It now meets Wednesday evenings in Odd Fellows' Temple, sixth floor. The new location is more central than the old one, and a goodly number of strangers attend every meeting. The society has undertaken no new work so far this season, but discussions on various social and economic subjects have been interesting and instructive. As it is only by discussion that we can come to definite conclusions in regard to the questions which bear directly or indirectly upon the single tax, these meetings of the society have proved invaluable to those who have attended them.

The Henry George Club is holding a series of Sunday evening meetings which, under the able and zealous direction of W. L. Ross, have been very successful both as to speakers and size of audiences. The programme so far has included the following subjects and speakers: Henry George, Jr., "Aristocracy and Democracy"; Dr. E. M. Flagg, "The History of Land Speculation"; Messrs. Stephens and Roth (of the University), debate upon the resolution that "The Single Tax would greatly extend State Activity, and thereby tend toward Socialism"; Bolton Hall, "The Politics of the Lord's Prayer"; John S. Crosby, "Public Ownership." These are but a part of the subjects and speakers, all of whom have been interesting.

The January programme includes Ernest Crosby, on "Tolstoi and His Philosophy of Life"; Wm. L. Garrison on the Chinese question; Bolton Hall and Mrs. Charlotte Perkins Gilman on "The Child and the State."

H. V. Hetzel was the democratic candidate for clerk of the Court of Quarter Sessions in the November election. That he was not elected goes without saying, for Philadelphia is hopelessly in the clutches of the repub-

lican bosses. But he went ahead of his ticket, and the "flyers" that were put out before election characterized him as a "Democrat of the individualistic school: a student and follower of the teachings of Thomas Jefferson." Mr. Hetzel is an ardent advocate of municipal control of public franchises, and the taxing proposition of Henry George that would free capital and labor from the burdens of taxation, and place all taxes upon those values which are derived from the advantages due to government alone, in the protection of the rights to life, liberty, and the pursuit of happiness." That this and the straight single tax speeches made by Mr. Hetzel during the campaign were with the cordial consent of the democratic leaders is encouraging.

The Johnstown High School debated the single tax on November 8th, Misses Genevieve Jones, Annie Jones, and Mr. James Gardner for the negative, and for the affirmative, Misses Ella Ankeny, Maude Galbraith, and Ernest Cohoe. Mr. Bailey, of the *Democrat*, was present, and complimented the negative side on the good showing they had made against truth, in opposition to which there is no counteravailing argument. Miss Ankeny, for the single tax, showed great readiness and much knowledge of single tax principles.

RHODE ISLAND.—Perhaps the event of most interest to your readers in connection with our little State is the recent election. A well-known single taxer, Dr. Garvin, was the democratic candidate for governor. That his peculiar views on the subject of taxation did not materially reduce his vote seems apparent from the official count just completed.

The republican candidates were elected to the five offices to be filled, their pluralities being as follows: Governor, 6,537; Lieutenant-Governor, 8,715; Secretary of State, 11,154; Attorney-General, 9,083; General Treasurer, 8,855.

Since the November election, owing to the death of a representative-elect from his town creating a vacancy, Dr. Garvin has again been elected to the General Assembly for the year 1902.

Another prominent and forcible advocate of the single tax has also been chosen to the House of Representatives, Mr. Joseph McDonald, of Pawtucket.

It may therefore be expected that the cause of just taxation, with all which that implies, will receive more active and zealous support during the coming year than in any previous legislature.

Last year the act presented was Lawson Purdy's, which provides for the exemption of any class or classes of property from taxation by local option. As a result, the single tax itself was somewhat obscured, both at the public hearings, and on the floor of the House. It has been decided, therefore, this year, to present the single tax, pure and simple, in a local option form.

The bill to be introduced is as follows :

SECTION 1. The electors of any town or city, qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt from taxation for a period of not less than ten years, all personal estate and improvements. Any town or city which shall exempt said classes of property from taxation may assess its ratable property, the land, in excess of one per centum of its ratable value: *Provided*, however, that no vote shall be taken thereon in any city, unless a number of the qualified electors equal to ten per cent. of the vote cast for aldermen at the election next preceding, shall petition the city clerk therefor at least twenty days prior to a city election.

SECTION 2. Property so exempted under the preceding section shall be placed upon the list made by the assessors of taxes in separate column from the ratable estate, and shall not, during such period of exemption, be liable to taxation.

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### News—Foreign.

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#### TORONTO.

The Fifteenth Annual Report of the Single Tax Association of Toronto has appeared, printed in neat pamphlet form. The affairs of the league are flourishing. After briefly reviewing the progress of the movement in other parts of the world, the Report says:

"In Ontario the advance has not as yet taken tangible form, yet there is abundant evidence everywhere that the principle is taking hold of the public mind. The increasing demand for the taxation of monopolies, in the shape of public services, is based upon the fact that these services are becoming more and more remunerative to the companies operating them, and to the knowledge that the increase is due to increased franchise value. Many are awake to the fact that franchise value is land value, and that profits arising from the exclusive possession of highways, are simply rent which ought to be applied to the needs of the people and not to the enrichment of corporations.

"From these facts, and considering that it is but twenty years since the idea was set going by Mr. George, we are warranted in saying that its growth has been phenomenally rapid. While it is true that 'the laborers are few,' the seed is possessed of an indestructible vitality, and is slowly but surely taking root in the heart and conscience of the people."

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#### SCOTLAND.

Preparations continue for making the bazaar to be held in Glasgow next March, a success. The bazaar will be held under the auspices of the Scottish Single Tax League, for the purpose of promoting the taxation of land values. Among the patrons are many notables and nearly a score of members of

Parliament. Articles to be drawn as prizes have been donated, among which are a grand piano, a phonograph, a sewing machine, a bedroom suite, and other articles of lesser value. John Paul is secretary, and C. B. Waddell is treasurer. Mrs. William D. Hamilton is head of the Ladies' Committee. The circular setting forth the objects and aims of the exhibition, with other information, is now ready, and will be mailed on application to John Paul, 13 Dundas street, Glasgow, Scotland.

Preparations are being made to widen the influence of the Glasgow *Single Tax*, by making it the official organ of the Land Reform League of Great Britain, and doubling its circulation by issuing a London edition. It has done and is doing a great work—work worthy of our enthusiastic, energetic, and enlightened Scotch co-workers.

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#### FRANCE.

The London *Economist* (than which there is no higher authority) has this endorsement of the recent municipal advance in the direction of the single tax in Paris:

"One of the ten new municipal taxes established in Paris this year to meet the deficit caused by the suppression of the *octroi* (municipal tariff) charges on wine, beer, and cider brought into the city, and which produced 40,000,000 francs (£1,600,000), was one of one-half per cent. on the capital value of vacant ground, gardens, and parks belonging to private individuals, the receipts from which are estimated at 4,500,000 francs (£180,000). Measures are now being taken for the first application of this tax, and an assessment has been made of the value of each property on which the tax will be claimed. Copies are deposited in the *mairie* of each *arrondissement* of the city, in order that proprietors may appeal against their assessment if they consider that they are overcharged. A Paris journal states that the greater part of the tax will fall on the owners of mansions with grounds in the rich quarters of the city. Several in the eighth *arrondissement*, which comprises the Faubourg St. Honore, in which there are houses with gardens running back to the Champs Elysees, like the British Embassy, will be taxed to the amount of 10,000 francs (£400) or 15,000 francs (£600) a year; another property in the neighborhood, which is valued at 18,000,000 francs (£720,000), would pay 90,000 francs (£3,600)."

When it is remembered that in round numbers a franc is twenty cents of our money, and a pound is five dollars, some idea of the burden of this tax on the selling or capital value of land, which is the capitalized rent, may be obtained. One-half of one per cent. is certainly not a heavy burden, yet the cable has within the week announced that some of the largest of the vacant landholders in Paris have declared that they will let their land go rather than pay the tax.