

simple logic in the memorable debates with the Little Giant, a sturdy young man came from the farm to add his voice in the public forum of the Republic.

From his youth he was a lover of his fellowman; a hater of shams; an exposé of hypocrisy. For three years he risked his life on many fields of battle that his black brother might be freed. Since that time that tried men's souls, with homely wit and logic he has reached the hearts of thousands in the never-ceasing effort to make all men free. He is now seventy-five years young and still erect and in the harness, and no gathering of his fellow citizens is too humble for him to attend and no assembly is too great to demand one more worthy. He is now a familiar sight in Washington; surprisingly active, his bright eyes still twinkling, his hand-clasp still firm, his voice still round and full and alluring, his mind as active as of yore, and his whole being still full of the zest of life.

A few years ago while sitting in the gallery of the House of Representatives, watching a few somnolent Congressmen dozing peacefully in the almost empty hall, I saw him rise at the clerk's desk and heard him begin to read. His bell-like tones reached every corner of the vast hall with ease, and I soon found myself following with pleasure the dry details of a technical bill. "Who is that man." I asked a passing attendant. "That's the reading-clerk.—No, he's not a member of Congress, but still one of the brightest men in the House. That's H. Martin Williams, of Illinois."

BI-MONTHLY NEWS LETTER

—•—
BY THE EDITOR
—•—

There has been much activity generally throughout the country in movements tending in the direction of the Single Tax which would seem to justify even the most optimistic.

The bill introduced into the House of Representatives by Congressman Crosser providing for the taxation at its value of all remaining public lands as these are opened to settlers, the government retaining title, puts squarely up to Congress the only rational plan for providing work permanently for such of the unemployed as can avail themselves of the opportunity. Improvements will be exempt. Congressman Crosser has in this adopted the recommendations of the report to Congress by the Secretary of Labor. Our readers everywhere can render real service to the cause by writing to their representatives urging the early passage of this bill.

Two bills are before the Legislature at Albany which are of interest to Single Taxers. One provides for a local referendum on reducing the tax rate on New York City buildings to one per cent of the tax rate on land values during ten consecutive years beginning in 1917. The second bill requires all

cities of the State to take a referendum on paying all increase in the current expenses of the city over those of 1915 by an additional tax upon the assessed value of land situated therein, exclusive of improvements. These bills are evidence that the amateur executives who control the destinies of our great metropolis will scarcely be able to suppress much longer the movement for tax emancipation.

In New Jersey the Manufacturers and Merchants Taxation League, with Wm. L. Lyall, of Passaic, president and Gladwin Bouton, of Newark, secretary, is doing admirable work to popularize a knowledge of the effects of taxation on machinery and manufactures. A public hearing on the Hennessy-Hammond bills which embody the aims of the League was held at Trenton on March 1. The character and prominence of the business men who testified in favor of these bills bore signal testimony to the growth of tax reform sentiment. Among those testifying were William H. Ingersoll, of Robt. H. Ingersoll and Bro., Edmund B. Osborne, president of the Osborne Co.; W. E. Walter, State Bank Examiner; E. A. G. Intemann, of Middlesex County, a prominent confectioner; Dan Fellows Platt, ex-Mayor of Englewood; Frank H. Sommer, of Newark; E. Yancey Cohen, a Bergen County merchant; J. V. B. Parkes, of the Parkes File Company, Newark; Frank McEwan, of the Newark Box-Board Company; and Frank McLees, of Rutherford, vice-president, Association of County Tax Boards.

No marvel that the *Jersey Journal* of Jersey City should say: "The radicals are no longer an insignificant minority." The Manufacturers and Merchants League has an ambitious programme, which if not Single Tax stands for measures of far-reaching importance in our direction.

In California the Single Taxers are divided between the believers in a policy of submitting a State-wide out-and-out Single Tax measure and those who for the present would confine their activities to securing a referendum on Home Rule in taxation. The advocates of the latter policy point out that in 1914 the vote on Home Rule was 267,000 against 169,000 in 1912, a gain of nearly sixty per cent in two years. On both sides of this division among Single Taxers in California there are men in whom we all have the most implicit faith. So the touch of acrimony which has tintured the controversy need not trouble us of the East who may ourselves be divided as to policy but who know that all wisdom will not die with us.

In actual tax legislation the States of New Mexico and Maryland have adopted amendments permitting the taxation of tangible property at various rates on different classes, and any treatment of intangibles that may seem wise. The Maryland amendment which was adopted last November will permit home rule.

An interesting event is the passage by the Birmingham, Alabama, Trades Council of a resolution favoring the elimination of taxes on improvements,

mortgages, notes and personal property, and placing them on land assessed at 75 per cent of its true value.

In Canada our friends are not inactive. The Council of the City of Kingston has addressed a letter to the municipalities of Ontario asking them to petition the Premier for the passage of amendment requiring every male under 60 and over 21 who has not been assessed on the assessment roll to pay a tax of five dollars yearly. The Tax Reform League of Eastern Canada did not fail to take notice of this extraordinary proposal, and Mr. Sydenham Thompson, the League's wide awake secretary, addressed indignant protests to prominent individuals and civic bodies throughout the province, enclosing a petition for signatures to be forwarded to the Premier.

In war-racked England our comrades are meeting extraordinary difficulties. The Tories have siezed upon the war situation to compass their designs and a reactionary spirit (as might be anticipated) even among the party Liberals is in control. Of the 4,760 men composing the staff of the Land Valuation Department 1000 have enlisted and 2,600 have been dismissed. The number remaining is quite unable to cope with the task, for it must be remembered that Great Britain is attempting to do what has not been done for several hundred years. It seems strange that in view of the extraordinary burdens that must be met when this war is over that any effort should be neglected to provide for a source of revenue to meet them. But while English lads are dying at the front to save the Empire, and the attention of the United Kingdom is distracted, what better time to block—or to halt if it cannot be blocked—the process to make easy the taxing of land values? For these values are sacrosanct. On them are built the old nobility of England and the prestige of the House of Lords, as well as the slums of Whitechapel. From them proceeds, too, if we could but see it, all the present agony of Europe.

WHAT usually passes for spirituality seems to me to be often but little more than fastidious conceit and selfishness. That spirituality that makes life a service, that recognizes duty as paramount to desire, that regards the natural way as the divine way and the only way that ultimately succeeds, that subordinates self-interest to the interest of the whole and fires the soul with a zeal to do the right thing, that spirituality has my most profound respect and my most earnest devotion.—J. BELLANGEE.

IDEALS are attractive because they can be contemplated without strenuous effort. Ideas cannot be propagated without the moral courage to speak to an inhospitable world. Reforms require both moral courage and sacrifice of a high order.—J. BELLANGEE.