

keeping Mice are concerned, it acts as a Curse, I do not know. That is a question outside the limits of practical statesmanship." "Excuse me Sir," said a studious looking Mouse, emerging from the rear of the assembly. "I think I can explain the puzzle. Cheapness is a curse in this case because when it drives small shopkeeping Mice out of business they have nothing to fall back upon—cannot employ themselves at other things and so make a living. What is it that bars the way? Find that out, and remove the obstacle, and you have solved the riddle." "All quite true. What a long-headed Mouse you are—as well as long tailed," replied the Rabbit, ironically. "Perhaps you'll oblige by mentioning what that obstacle is, since you appear to know." "It is the private ownership of Natural Elements which are never meant to be private property. It is the fact that the air and sunshine are held by the Porcupines, who demand rent for their use. But for this every Mouse here could make a living for himself without having to ask favors of the government or to beg for work from other members of our community." The Deputation then withdrew.

THE SINGLE TAX AND THE GEORGIAN PHILOSOPHY.

(For the Review.)

BY E. I. S. H.

Shakespeare asks, "What's in a name?" and replies that "a rose by any other name would smell as sweet."

With all due deference to the immortal poet, we submit that though the rose might smell as sweet under some repulsive appellation, yet such appellation would be a distinct hindrance to a closer acquaintance with roses.

It rarely happens that a reform movement rejoices in a name that is at once so inoffensive, and yet so full of meanings, that is so consistent with, and descriptive of the movement it designates as "Single Tax" is of the plan proposed by Henry George for securing land-values to the people.

"Single Tax," says some body "Oh, I suppose you are an expert on taxation; well what is your opinion about a tax on wheel barrows?" You explain that you believe in a tax on land-values, and the intelligent enquirer at once knows that the Tax being "Single" cannot extend to wheel barrows or any other thing.

"Are you a free trader?" is answered at once by the declaration "I am a Single Taxer," which lets your questioner know that you cannot possibly favor a tariff on more than *one* commodity at any rate, and when he discovers that the one thing you propose to tax is land-values, he knows at the same time that you cannot support "protective?" duties.

"Single Tax" at once denotes absolute free trade, while the word "free, trade" has come to denote to the popular ear, a tariff not so different in kind

as it is in degree, from those proposed by protectionists. Anything offensive to the ear of the long-suffering tax payer in the word "tax" is at once more than modified by the prefix "Single."

The assertion of "Single Tax" at once answers all questions respecting the infliction or the abolition of any other tax.

All treatises written to show the inequity or inexpediency of any particular tax or taxes is wasted on the "Single Taxer" whose belief in a *Single* tax proclaims him an opponent of all others.

Taxes on nuisances and things which are liable to injure the community or corrupt public morals do not clash with the term "Single Tax", for these are really fines levied on the owners of these things for the purpose of compelling them to abate the nuisance or stop the injuries, and at the same time compensate those who have suffered by them.

"Single Tax" cannot mean an acreage tax, for that would be a tax on all the labor, and on all kinds of capital employed on valueless acres. Every acre in the country might be taxed without raising sufficient revenue to obviate the necessity for resorting to a multiplicity of taxes.

"Are you in favor of compensating land-owners for the loss of their land is a question apposite to persons who call themselves "Land-nationalizers", but it cannot fitly be asked of "Single Taxers;" for who ever heard of a proposition for compensating a man for paying a tax? The name "Single Tax" is anti-socialistic, for whatever may be the ultimate end of the Socialists, they all propose or at any rate tolerate a multitude of taxes as a means to that end.

So much for the "Single Tax" by its short title. But when known by its full title of "*A Single Tax on the selling value of land irrespective of any improvements;*" then it is a whole treatise on political economy compressed into a single sentence.

But wide and comprehensive as the term "Single Tax" may be, it is yet only a part of the Georgian Philosophy. The essence of the philosophy of Henry George is the recognition that there are natural laws which govern the distribution, and through the distribution the production of wealth.

That these laws are moral laws. That a conformity to these laws spells social progress and happiness. That disobedience to these laws will inevitably bring its own punishment in social discord and ruin.

"That here as in all other spheres
God's righteous laws hold sway,
Man's part it is to find them out,
Man's duty to obey."

That Political Economy is a real science and as such can only concern itself with natural laws, taking no cognizance of the enactments of men, except to show the results that will follow when they clash with natural law.

The philosophy of George claims that the whole of the social misery and inequality under which the masses have groaned exist because:—

"Faithless man did not believe that God's far seeing plan

Includes a law which regulates man's conduct unto man."

because:—

“In this—the highest realm of all, man blindly gropes and delves”
because:—

“Men arrogantly claim the right to frame the laws themselves.”

The “Single Tax” receives its sanction from the Georgian Philosophy—having been weighed in its balance and found not wanting.

There are many reforms outside the scope of the “Single Tax”, but there are none outside the scope of the Georgian Philosophy.

Polygamy is condemned by the Georgian Philosophy because according to the laws of Nature which produce almost the same number of each sex, it is impossible for one man to have a plurality of wives without another man being deprived of the opportunity to have one, and Nature has not put any distinguishing mark on some men to show that they alone are intended by her to become husbands. Mankind is passed in review before the Georgian Philosophy and scrutinized in vain for some brand imprinted by the hand of Nature which indicates her intention that those who bear it are intended to be slave-owners while those who have it not are intended to be slaves—then the Georgian Philosophy passes judgment on Chattel Slavery as unnatural and immoral.

Such attempts as were made to bring slavery under the protection of Natural law, by pointing to the color or alleged inferiority of some men as a sign from Nature that she intended them for slaves, fall to the ground when it is pointed out that though inferiority in productive power is Nature's way of showing that inferior men will get lower wages than superior men—it in no way shows that Nature intends the superior men to add to their superior earnings any part of what has been earned by inferior men.

While the color argument is exploded the minute we go to Nature and say “Oh, Nature we know that you have made men of diverse color that we may see who are to serve and who are to be served, but be pleased, Oh, Nature to tell us which color you intend for slaves and which for slave owners?”

Nor can the superior men exercise any authority over the inferior men without infringing their natural rights.

Any human laws which prevent every adult person from taking an equal part in making the laws which are to govern his or her country will have to be abolished unless when they are brought in the philosophy of Henry George to Nature's tribunal it is discovered that she has distinctly indicated some persons as intended by her to enjoy the franchise and others to have it denied them.

The Georgian Philosophy can countenance no law which will compel men to support any particular form of religion that they do not believe in—or believing in do not care to support.

In deciding such questions as:—what things are properly the function of the State and what may be safely left to the control of the individual—the Georgian is guided by the law of Free-competition by which Nature—where men are equally free—decides automatically the amount of one person's labor or labor products that will exchange for a given amount of another person's labor

or labor products—and he concludes that Nature intends those things which are open to competition to be left in the hands of individuals, while those things which are in their nature monopolies are best controlled by society.

This law adapts itself to the changes in the constitution of society due to progress and an advancing civilization, so that things which in one state of society are open to competition and may be left to private enterprise, in another state of society where competition is limited or nullified, may be better undertaken by the State.

In this way a system of socialism may be realized under the Georgian Philosophy by natural growth and automatic development that could never be constructed by the ingenuity of the combined intellects of the world; and such socialism would have a permanence that could never be maintained by laws which owe their existence to the power of majorities but have no foundation in nature.

The "Single Tax" as such merely concerns itself with a just system of raising revenue; having justly collected the people's funds and poured them into the people's treasury, its work is done.

Single Taxers declare that these funds must be expended, so that each individual shall receive an equal benefit from such expenditure, they are taught by the Georgian Philosophy to do so; but there is nothing in the "Single Tax" itself that can compel such an expenditure.

Every shillings worth of land values may be collected and placed under Government control without the people's equal right to that wealth being duly respected, for unjust laws may cause it to be expended in ways whereby larger amounts will flow to some persons or places than to others.

But a Georgian government having by means of the Single Tax got control of the people's funds, guided by the Georgian Philosophy would see to it that the expenditure as nearly as possible made the division of the common fund as equitable as the collection had been.

Henry George, Jr. struck a true note, and took a decided step in advance when he called his book "The Menace of Privilege". We old time 'Single Taxers' would have contented ourselves with calling it the "Menace of Land monopoly."

But the Georgian Philosophy denies *all* special privilege.

It says to the applicant for any special privilege, "show us some distinguishing mark placed on you by the Creator that proves that you are intended by him to be the recipient of this special privilege to the exclusion of your fellows; if you cannot do this then the only condition on which you can obtain such privilege, is by paying its full rental value into the common fund."

If we could find some word to plainly express "equal opportunities to all, and special privileges to none", we would then have a name for our movement for which "Single Taxers" have hitherto longed in vain.

"Down with special privilege" is the larger term, for it includes the abolition of Land Monopoly which is the highest special privilege, but the abolition of land monopoly does not include the abolition of *all* special privilege;

though no doubt the overthrow of land monopoly would cause the simultaneous toppling over of many smaller special privileges, while without the overthrow of land monopoly the abolition of all other special privileges would avail little or nothing.

Regarding those alleged errors which some can find in the writings of Henry George, but as to the existence of which we are as yet by no means clear—should they ever be substantiated it will be by the application of the Georgian Philosophy to the writings of George.

And a further application of the same philosophy should result in the discovery of any natural law that has been either missed or miss-read by the great master.

* SOME ECONOMIC DEFINITIONS.

BY AN EMINENT BRITISH JURIST.

Whereas it is essential to good order of every state and the welfare of the people that all persons should have and enjoy the fruits of their own labour, and to this end it is expedient to declare the natural laws governing the acquisition of private property: Be it declared and enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

DEFINITIONS.

1. The term "land" means land in its natural condition resulting from

*These clean-cut definitions were contained in an interesting bill relating to the acquisition and ownership of private property drafted by Sir Samuel Griffith in 1890. Sir Samuel was at this time Premier of the province of Queensland. Subsequently he became Chief Justice of the Supreme Court of that province, and on the creation of the Federal High Court of Australia, he became Chief Justice of that Court, a position which he now holds. He is easily the most distinguished lawyer in Australia and one of the most distinguished in the British Empire. The court over which he presides is analagous in nearly all respects to our Supreme Court. It is needless to say he is a Single Taxer.

We have spoken of these definitions as "clean-cut". But from the Georgian standpoint the definition of capital (8) is made to include too much. So, too, exception may be taken to 18 and 19, for "positive law" may not modify but should conform to natural law. But this later reasoning is expressly negatived by 14 and 15 and 16, which are strong and explicit.

In this connection it is interesting to note the progress made in Queensland, since Sir Samuel drafted this "Bill". This is revealed in a very full and careful report made by Leslie Gordon Currie, ex-Mayor of Brisbane. This report contains a history of the successive steps leading to the present system where the whole of the rates for local government purposes are levied only on the unimproved value of the land.

He says, "It is a system neither borrowed by their legislators nor accepted by the