derstanding of it, and of the limitations set to that understanding. But he was as far as possible from being a mere dreamer of dreams.

"A stanchly loyal and generous friend, he was also exceedingly ambitious on his own account. If by risking his life, no matter how great the risk, he could gain high military distinction, he was bent on gaining it. He had taken so many chances when death lay on the hazard that he felt the odds were now against him; but said he, "Who would not risk his life for a star?" Had he lived, and had the war lasted, he would surely have won the eagle, if not the star."

J. H. WHITLEY, M. P.,

PRESIDENT OF THE ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

(See Frontispiece.)

Mr. J. H. Whitley, M. P., was born at Halifax, Yorkshire, February, 1866. His father was a wealthy and influential citizen, a staunch liberal in politics, and a man who in his public and private life was devoted to the service of others. Mr. J. H. Whitley is a worthy son of such a father. In his early days his mind was greatly influenced by the writings of Carlyle and Ruskin, and as a boy at Clifton College he, after reading Progress and Poverty, undertook to champion the cause of the Single Tax in a public debate in the college. After leaving college he at once threw himself into social and philanthropic work. He founded a Boys' Camp Committee, through whose agency over 8,000 factory boys have had a week's holiday at the seaside under canvas. In connection with this he founded a Boys' Gymnasium, which to-day holds the premier position for gymnastics in England, running a close second to the champion Scottish team. He also was largely instrumental in organizing in Halifax recreation evening classes in connection with the Board schools. These classes are now recognized as probably the most successful of any similar classes in the country.

In these and many other ways he made his life useful to those about him. As a very young man he entered the Town Council. and his conspicuous abilities very soon won him the respect of his colleagues.

His popularity increased so fast that he was pressed in 1895 to stand as a candidate for Parliament in the Liberal interest when the first opportunity occurred. This invitation, however, he did not see his way to accept, but when in 1900 he was again asked to undertake the responsibility he felt it his duty not to refuse.

Many years of municipal work and private philanthropy had taught him the utter inadequacy of social, municipal and philanthropic effort to cope with social disease as long as the root cause of this diseaseLand Monopoly—remained untouched, and he therefore considered that his zeal for reform would find a wider field and larger opportunity for attacking this root evil at Westminster rather than in local politics.

With this before him he was willing to make the sacrifice of time, money, leisure and home life which this decision involved, but he will eventually, if he has not done so already, find the rich reward of the knowledge that his life has been spent in making the possibility of life happier, better and nobler for others. One great source of strength in his public work is the help and

sympathy of his gifted wife.

The election of Mr. Whitley last year to the position of President of the English League for the Taxation of Land Values (formerly The English Land Restoration League) is an acknowledgment of his worth as a Single Taxer. He represented the Halifax Town Council at the Municipal Conferences on the Taxation of Land Values, and at the Conference held in London, October, 1902, was requisitioned to move the leading resolution. At the close of the proceedings he was elected a member of the Special Committee appointed by the Conference to draft a bill for the Taxation of Land Values for local purposes, for presentation to Parliament. The bill introduced by Mr. C. P. Trevelyan, M. P., last session, the second reading of which was carried by a majority of 67, including 86 supporters of the Government, was promoted by this Municipal Conference Committee, and it is an open secret that the drafting of this bill was the work mainly of Mr. Whitley. The merits of the bill have been thoroughly discussed, and whatever may be its fate in the present session of Parliament it has certainly been the cause everywhere of much useful discussion on the practical legislative proposals of the movement for the Taxation of Land Values.

Mr. Whitley takes a keen interest in the important work of educating the public mind on the question. He brings his ripe experience to bear on the various business proposals brought before the League by its ever active officers and members. People instinctively feel in listening to Mr. Whitley, whether on the platform or in personal conversation, that he knows his subject well and that he is thoroughly devoted to the movement. His ability is equalled only by his sincerity, which is readily accepted by all who have the pleasure of his association.

In a very ignorant, or very sinister but also very well written article written in Everybody's, for April, entitled "Hooligan," the writer in what is a subtly concealed plea for Chamberlainism, says: "In York with only 75,000 inhabitants, official investigation shows that six per cent. of the population live in most unsanitary condition." Really? Only six per cent?

News-Domestic.

CALIFORNIA, Los Angeles.—(Special Correspondence.—Ralph Hoyt.)—The good cause of reform along Single Tax lines is not making headway as rapidly in Southern California as we desire; yet in several respects we recognize indications of progress even where it was not looked for.

It is well known everywhere that Los Angeles is a "boom city," so called, and that selling real estate here is the principal business, the year round. Such scrambling for bargains, such exaggerations and misrepresentations, such pulling and hauling among rival real estate sharks, such lying and deceiving, can scarcely be equaled anywhere outside of Pandemonium. Yet in spite of these strenuous conditions there is a current of genuine progress in economic principles among such people as regard equal rights for all as paramount to everything in the nature of speculation in bounties which the Creator provided for all mankind without partiality. In one way and another my communications and paragraphs of Single Tax flavor get into the newspapers, one of which has for its president a well known Single Taxer, who was once an active debater in our club meetings.

Single Tax literature in various forms is now much more in demand here than it has previously been. Besides these facts the "Boom City" now has the presence of the wonderful Rev. B. Fay Mills, who though not an avowed Single Taxer, is doing a world of good with his matchless sermons and addresses, Sundays and week days. Without using the words Single Tax, Mr. Mills pours hot shot into monopolistic rule, in every form, and pleads eloquently for freedom of access to the re-sources of Nature. His audiences are now so large that standing room is at a premium at every one of his addresses, and many persons are turned away without having been able to even get their heads inside of the doorway. The place of holding his meetings has been changed from one public hall to another and larger ones several times, till now the biggest theatre in town has been leased for his Sunday gatherings. Among his enrolled membership in the Fellowship are the venerable L. Prang from Boston, Clarence A. Miller, the well known Single Taxer, and one of the most able attorneys on this coast, and a host of other liberal thinkers, who, if not already Single Taxers are pointing their faces in the proper direction.

Of course the Socialists here are wide-awake, and of course many of them continue to declare that while the Single Tax is "good as far as it goes" it does not go as far as THEY propose to go, and therefore they will do their little best to misrepresent it and coax easy going non-thinkers into their fold. But men who probe Socialism to its core have no difficulty in puncturing the bubble and exposing its absolute

fallacy. The average Socialist rejoices over the big vote polled for Debs at the last November election, and declares that four years hence there will be double the number of such voters. They are welcome to all the comfort they can derive from such incidents. They fail to realize the fact that a very large percentage of such votes were cast because of the dissatisfaction among many thousands of Democrats who were opposed to the head of the Democratic ticket, and some of its most prominent managers. That those same voters really want Socialism so as to turn the tide into a Socialist national victory is a ridiculous conclusion.

From San Francisco and vicinity I learn that our cause is gaining ground steadily and smoothly. Judge James G. Maguire, Hon. Joseph Leggett, the Cushing Brothers, Frank Lynch, Jas. H. Barry, with his matchless Star, J. K. Moffit, and J. G. Wright, of Berkeley, and the Hodkins Company, of Oakland, and many others thereabouts, are standing up to the line of duty and are sanguine of our ultimate success.

ILLINOIS. CHICAGO.—(Special correspondence.—G. J. Foyer).—Since my last letter to the REVIEW the object of placing the question of Home Rule in taxation upon the referendum petition has been achieved in a degree. A bill was proposed and introduced in the State Legislature for Home Rule in taxation for the first reading. How much farther than this it will advance remains to those interested in pushing it through, but this will no doubt take some time. At present the municipal campaign for Mayor is in progress. The Democratic candidate, who stands for immediate ownership of the street car lines, has about won his fight against the corporations, but the credit is due to the persistent work of the Hearst paper. which has aroused the people to an understanding of the importance of the question. The club continues to meet and discuss the topics of the day. The association will again open its hall to the discussion of the Single Tax in the near future, but in the meantime will carry on their meetings at 508 Schiller Building. Everything looking to reform in Chicago and Illinois at this time is on the upward move, and at any time the real issue may be before the people. This depends largely upon the progress made by the April election in this city.

IDAHO, EMMETT.—(Special Correspondence.—R. B. Wilson.)—One clause of the constitution of this State contains the following: "No special privileges or immunities shall ever be granted that may not be altered, revoked or repealed by the Legislature." A fair construction of this clause makes all franchises but licenses, which may be revoked instead of being irrevocable contracts, as they are held to be elsewhere. Another clause of the constitution con-

tains this provision: "The Legislature may exempt a limited amount of improvements

upon land from taxation.'

Another clause reads: "The right of eminent domain shall never be abridged or so construed as to prevent the Legislature from taking the property and franchise of incorporated companies and subjecting them to public use, the same as property of individuals."

"Double taxation" is prohibited by statute, and among the exemptions named in the statutes, is the clause: "All dues and credits secured by mortgage, trust, deed or

other lien."

Section 1819 of the Political Code reads: "All taxable property must be assessed at its full cash value. Land and improvements thereon must be assessed separately." Unsecured credits are assessed, but unse-

cured debts may be subtracted.

It is seen that we already have the distinction between personal property, improvements and land values. No use has been made of such distinction that can be construed to have Single Tax tendencies. The distinction was probably made so that the improvements on homesteads could be taxed. But it really makes good fighting ground for us when the battle shall be on.

KANSAS, MOUND CITY.—(Special Corresspondence, -W. H. T. Wakefield.) -That a Kansas legislature, with a Republican majority, should have enacted legislation to protect the citizens of the State from extor-tion by foreign corporations is due to the power of public opinion built up while the Fusionists—Populists and Democrats—were in control, or partly so, from 1889 to 1898. Public opinion, when strong enough, acts independently of party lines and traditions, often compelling party leaders to abandon their own policies and adopt that of their opponents, as it did in this case.

Fusionists were defeated in 1900 by the efforts of the public service corporations and the vast campaign fund of the Republicans, and one of the first acts of the Republican Legislature was to pass an election law to prevent Fusion and to render voting any but a straight ticket practically impossible, over forty thousand losing their ballots in attempting to do so at the ensuing election, thereby giving Republicans ten thousand majority in the count, though beaten thirty thousand at the polls if the intent of the voters had been considered.

In the legislative session of 1897-8 the Fusionists enacted many excellent laws which Republicans have never dared repeal, though refusing to enforce those regulating public service corporations. One of these was the Favalley Anti-Trust law, drawn by Hugh Favalley, an able Democratic lawyer, who has "seen the cat" and was a member of the State Senate. This law is pronounced by attorneys the most direct, practical and easily and surely enforceable statute ever framed for this purpose. But one prosecution was ever brought under it, and this was appealed to the U.S. Supreme Court several years ago, and a decision affirming the law's constitutionality was given recently. It is this statute, rather than any recent legislation, that is worrying the exploiters of the people.

The Kansas crude oil is of superior quality, or about equal to the best Pennsylvania, and the Standard Oil Company paid the highest prices for it while the field was being developed by private enterprise. When the supply was found to be large, the Standard Company built a pipe line from the oil fields to Kansas City, where it erected a large refinery, having a smaller one at Neodesha, in the heart of the oil fields. There was also a small independent refinery owned by a Mr. Weber at Peru, in the oil

The pipe line is but 140 miles long from the south end of the Kansas oil field to the refinery near Kansas City. It runs over a nearly level prairie, requires but little pumping, most of the slope being in the direction the oil flows.

Up to the time of completing the pipe line crude oil at the well was worth \$1.86 per barrel, and the freight rate to Kansas City was \$24 per car, reckoning the gallon to weigh four pounds, the real weight being a little less. Immediately after completion of the pipe line the freight per car was raised to \$45 and the weight per gallon computed at seven pounds, so that little more than half the number of gallons was carried for double the cost.

At the same time the price paid by the Standard Company was reduced a few cents each day or two until it had dwindled to

less than half the original rate.

There was a brisk demand for fuel and gas oil in all the cities and much had been shipped by rail under the old rate at a profit. Of course, none could be shipped under the new rate, and the Standard Company was the only buyer, its new rates barely covering cost of production in the best wells.

Of the four railroads from Kansas City to the oil field the Standard Company owns the Missouri, Kansas & Texas, has a large, if not controlling, interest in the Santa Fe, and a close alliance with the Missouri Pacific—a Gould line-and the 'Frisco system. It is asserted on good authority that the Standard pays these roads a percentage on all the

oil run through its pipe lines.

Weber's independent refinery at Peru had been doing a profitable business under the old freight rates on its refined oil, though the Standard sold refined oil in its vicinity for one-third its price elsewhere. Weber had a rate of \$25 per car to Emporia until the Standard entered the field. Then the rate was raised from \$25 to \$78, and in the same proportion to other points, and Weber had to close down.

Then trouble began. Most of the wells had been developed and storage tanks built by stock companies, the stock being widely

distributed among many small holders. Most companies and operators were in debt and losing money, so must do something, or sell to the Standard Oil Company for the bare cost of their derricks and tanks. Lawyers were hired, public meetings held, resolutions passed and committees appointed to see the Legislature. The excitement was intense when it was found the Governor. the Speaker of the House (a railroad contractor) and most of the members were against doing anything. So a committee of 200 went to Topeka with blood in their eye and the mails were swamped with letters and petitions to the legislators from all parts of the State. The newspapers of all parties demanded action in no uncertain tone, until it became clear that refusal to act would wipe the party out of existence at the next election. The result was the passage of a maximum rate bill for oil that enabled the two independent refineries to resume business: the anti-discrimination law prohibiting selling at lower rates in one part of the State than in another, after equalizing freight rates, and finally the State refinery law. The latter appropriates \$400,000 to establish a branch of the State penitentiary and a refinery in the oil fields, the money to be raised by sale of bonds. The constitutionality of these bonds will be disputed in the State Supreme Court, and nothing done until this is decided.

It is doubtful if all these measures could have been passed had not the Standard Company made the mistake of refusing to buy any oil in Kansas just at the critical time. Kansans don't like to be coerced or bulldosed, and this was construed as a threat

against the State.

Suits have been instituted to oust the Standard and the Santa Fe road from the State, both having violated the laws and their charters, but it is doubtful if the State authorities are prosecuting them in good faith.

Whatever else may result, it is certain that a great impetus has been given radical thought and ideas in Kansas and party lines much weakened.

MASSACHUSETTS, WOLLASTON.—(Special Correspondence.—Eliza Stowe Twitchell.)—There is a little to report here regarding the progress of the Single Tax cause. Our League still exists, and every member stands loyally ready to "lend a hand" whenever and wherever a place can be found to do effective work.

The committee on the distribution of literature, under the direction of Mr. Pike, has done some good work this winter, and a number of meetings have been held where good Single Tax speakers have set forth the gospel of freedom to small audiences.

Our President, Mr. C. B. Fillebrown, left in January for a trip to the Mediterranean, to spend the rest of the winter in Southern Italy. He has but recently returned, and now will, no doubt, continue his work of discovering agreements among various teachers and thinkers where seemingly only differences exist. He is encouraged in this work, now that so many professors of political economy are in agreement with him regarding the nature and definition of ground rent, and he is now seeking to find a like agreement regarding the nature and definition of capital.

This work for the Single Tax may be indirect, but it is important that some one outside the shadow of our colleges, should be able to bring about a more uniform agreement among the teachers of our youths within these classic shades, regarding the nature and definition of these two important factors in the production of wealth. This, though a short step, may hold far-reaching possibilities.

To my mind, one of the most encouraging signs of the times is the general out-spoken tone of the press against monopoly, especially against the giving away of public franchise; also the general discontent of the

people over the growing power of the Trusts.

And now comes Rev. Washington Gladden's attack on the business methods of the Standard Oil. This attack, following so closely as it does upon the hot shots fired at this monopoly, by Thomas W. Lawson, must have some effect in arousing the conscience of the nation: must awaken the indifferent to some realization of the growing power of monopoly, which commands the exclusive use of vast public privileges; which seeks to control the law-making power of government, and to hush the voices of those who are preaching the gospel of the fatherhood of God and the

brotherhood of man.

The Church asks, "Am I my brother's keeper?" and when that small word "brother" refers to a great millionaire, the answer seems "No." The same answer is solemly given when the word brother refers to one of our industrial slaves; but when that word is used to indicate some poor, benighted heathen in a foreign land, the answer is. "Yes, and by the grace of God, will do all in our power to enlighten him to a knowledge of his own common birthright. We will teach him to believe in God."

Would to God the Church itself might realize all that is implied in a belief in God, and all the sacred relationships growing out of such a belief. Here is found the meaning of life, for which Tolstoy sought in vain from scholar and priest. Here is found also the purpose of life, as seen in nature and in all human progress.

PENNSYLVANIA, PHILADELPHIA.—(Special Correspondence.—W. L. Ross.)—The Sunday evening meetings of the Henry George Club are still running. They have been quite successful and many new faces are to be seen among the audiences.

The Women's Henry George League is

doing good work, and is putting new life into the movement here. On the evening of March 31st its members gave a dinner at the rooms of the Independence Club which was largely attended. An excellent programme was rendered—music, recitations and speech making. Mrs. Burleigh outlined the work of the Lesgue and announced the annual convention, which is to be held here in June.

Mr. R. F. Powell, whose very successful work in the cultivation of vacant lot gardens has attracted much attention to the importance of giving labor access to the soil, has recently secured from the Pennsylvania Railroad Company the use of large tracts of their vacant land for farm gardens. Early in March when H. Rider Haggard was here, a lecture was arranged for his benefit at the residence of Mr. F. B. Kirkbride, one of the directors of the Vacant Lots Cultivation Society. Mr. Powell explained his farm garden work and Mr. Joseph Fels, who has done so much for the Single Tax in a modest and quiet way, spoke also. He spoke of the importance of the land question, and said he was interested in the vacant lot gardens only because it called attention to this great ques-

WEST VIRGINIA.—(Special Correspondence.-W. I. Boreman.)-In this State the labor question is becoming prominent, and complicated with it is the so-called race question. Being a large coal producing community the struggle for a chance to work means hatred for the poor African blooded American. The old slavery question lives in the shape of a fear of negro domination at the polls and the agitation for a restriction of the franchise by a registration that will cut off the colored brother from any political voice, is popular with a certain element all too strong in the Democratic party. What the radical element of this party needs is a more aggressive attitude and less tolerance of such ideas within the party, but with the struggle for subsistance and when the masses see train loads of poor darkies poured into the State to break strikes, it is hard to predict the outcome.

The Single Taxers are many in this part of West Virginia, while the Socialists are strong in the Wheeling panhandle. Constant circulation of radical literature by both sets of agitators and educators has made a good deal of independent voting on local ques-

But the South, and this State particularly, is Protectionist. The Whig element in the Democratic party is all protectionist, and all the old slave-holding offspring is little better. Probably a tariff for revenue with incidental protection might best express it, though there are many who call themselves "free traders.

All this is far from gratifying to the Single Taxer except it may show him that it takes time and educational work to produce results. The South has inherited the old land laws and opinions about the privilege to vote and hold office from the class who made laws in slavery days, and many years must pass and new conditions arise before the influences of these old institutions and habits of thought die out.

WISCONSIN, OSHROSH.—(Special Correspondence.—John Harrington.)—Rev. Herbert S. Bigelow, of Cincinnati, visited Oshkosh by invitation of the Candlelight Club on February 21st. The club is made up of the prominent business and professional men of the city, who meet, partake of a seven o'clock dinner, and listen to papers and addresses on leading topics, and discuss the same over their cigars until 10 o'clock. Mr. Bigelow's address was on "Free Soil and Free Men," and was a straight Single Tax argument; and while the writer is the only Single Taxer in the club, the address was so charming, and the logic so unanswerable, that as one member expressed it, "Single Tax grew five years in a night."

Mr. Bigelow reached the city early enough in the morning to accept an invitation to address the students of the State Normal School located here. The address, while but thirty minutes in delivery, was pronounced one of the best ever heard in the school. I am informed that the study of Henry George's works has received an impetus such as has not been known in the

Normal School in the past.

The beauty of Mr. Bigelow's address is that it stimulates an interest in and kindly sympathy for his cause, and a desire for further information, rather than the controversial and belligerent spirit of opposition.

Progress in the Single Tax movement may be considerable without being observed as such by any except the true disciples. One phase of such progress is the growth of the civic conscience. This is manifest throughout the country under different names in different States. In this State it is called "La Folletteism."

Among the accomplished measures in this direction is a thorough-going primary election law, abolishing caucuses and conventions, and providing for the nomination by direct vote of all State, Congressional, legislative, county and city officers, except judicial and school officers. While we have no experience yet with this law, it is hoped and believed that it will result in the selection of officials who are the real choice of the people, and not merely the selection of manipulated caucuses and conventions, managed by corporate interests.

The ad valorem taxation of railroads alsohas been accomplished. Bills are introduced in the present legislature providing for the ad valorem taxation of street railways and other public service properties, instead of the present taxation in the form of a license fee based upon gross income. Other reforms are contemplated which have nothing

directly to do with Single Tax, but which show a recognition by the public of socially created values. An income tax amendment to the State constitution has just been adopted by the legislature, which must be submitted later to the voters. While we have not much sympathy with this measure, it nevertheless shows dissatisfaction with present taxation, and a search for something better. In Milwaukee the teachers have taken up the matter of local taxation, in an effort to discover some means of finding money enough to pay adequate wages to teachers, and to supply needed accommodations and appliances. A bill is also pending before the State legislature looking to the recall of faithless officials by petition, and the immediate election of a successor of such official.

The election of Governor La Follette to the United States Senate immediately after his re-election as Governor for a third term has shocked and rather paralyzed the old machine politicians. It was argued that in good faith to the people he should remain to complete his term as governor. But he proved his good faith by retaining the governorship until the legislature shall have finished its work and adjourned. It is not likely that he will go to Washington until next December. A humorous feature of the situation is that the cry of "bad faith" was made by the newspapers and people who fought his election, while those who supported him for governor were the ones who urged his election as senator.

The most important bill before the legislature at this session is the railroad rate commission bill. It is being fought hard by the railroad lobby, but it will be passed; and it is likely to be a thorough-going and effective measure. The most that the lobby now hope to do is to weaken its effect by amendments. When this bill becomes a law the Governor will feel that his promises to Wisconsin will have been fulfilled, and he will be ready to enter upon the larger field of national affairs, where such men are much needed.

Mr. W. J. Bryan, the Democratic leader, delivered his lecture, "The Value of an Ideal" in this city to a crowded house on the 10th instant. Among the best things he said, referring to the Wisconsin situation, and the fact that the "half-breed" (La-Follette) republicans are accused of "stealing democratic thunder," was that he believed that a party should keep its thunder out on the front porch where everybody could get all that was wanted.

In 1903 Premier Seddon claimed that his country had then enjoyed twelve years of continued prosperity, and last year he announced that it had no paupers. What other statesman can claim as much for his country?—Joseph Leggett in San Francisco Star.

News-Foreign.

TORONTO.

A rude awakening has come to those who fondly imagined that because our system of government is representative it is also dem-At the new year's election last the electors of this city instructed the city council to ask the Provincial legislature for power to exempt houses to the extent of \$700 of their assessed value. This was an attempt on the part of the people to free themselves from a disasterous house-famine from which they are suffering, but the aldermen who were elected at the same time the vote was taken have refused on a vote of twelve to seven to carry out the instructions. Those in the council who are opposed to the measure evinced the utmost disregard for public opinion, declaring contemptuously that the electors were ignorant of the merits of the question and did not know what they wanted. The exemption itself and the principles of popular government were ably defended by Alderman Dr. Noble, but he stood unsupported except by the silent votes of six of his fellow aldermen, while the land speculator class, led by Controller Spence, made a violent onslaught in defense of their privi-

To the general public the black eye to the Single Tax association is looked on as a crushing defeat, but as a matter of fact it but momentarily checks the progress of what has been a triumphal march. Ere the King's crown shall fall there are crowns to be broken. Had the civic opponents of the measure been wise they would have obeyed the instructions of the people and allowed the Legislature the unpleasant task of turning down the Single Taxers. The exemption advocates would have been almost powerless at the Parliament buildings, but they are dangerous in the City Hall. affairs now stand our enemies in the City Council are marked, and they are the wrong side of the fence, while another election is only nine months away. The association is adopting Bre'r Fox's tactics just now; it is lying low, but it is gathering funds for one of the liveliest aldermanic campaigns Toronto has ever witnessed. It is to be a war to the knife in which the members of the association are confident of being successful in cutting off the heads of practically every candidate who has proved himself a traitor to the electors.

With this accomplished the City Council may be in a position to grant the tax reformers something considerably in excess of a simple request to the Legislature.

ARTHUR W. ROEBUCK.

SCOTLAND, GLASGOW.

During the past year the Scottish League for the Taxation of Land Values have held under their own auspices over 100 open air