

News—Domestic.

ALABAMA, DAPHNE.—(Special Correspondence.—E. Q. Norton).—For some time I have had in mind the sending of a report showing something of the growth of sentiment here in this section, regarding the question of taxation; more especially the growing dissatisfaction with reference to the present method of taxation. Once each year, at least, an expert official examines the books of the county officials of all the 67 counties and makes an heroic attempt to get the tax books in such a shape that he can report favorably upon them. They will compare favorably with the books of other states, but there is no possibility of there being that correctness demanded by a good business house. Aside from the countless opportunities for favoritism, or the countless methods there are for concealing, underestimating or transferring property, there is the lack of uniformity of application of the law, not only in all parts of the same county, but as between the different counties of the state. To properly assess the property of taxpayers, one would need an infinite knowledge of the "true market value" of all things, and this knowledge no one has. Investigation shows one taxpayer is assessed less than \$1,000 on personal property, although having a large house filled with H.H. goods, the character and value of which can be judged somewhat by the fact that one rug cost \$5 and another cost \$1,000. But it is of the difficulties in the bookkeeping part of the present tax system, that I would more especially refer to now, and in furtherance of this, I quote the following from the *Mobile Register*.

"There are some sentences in Special Examiner Chaudron's recent report on the tax collector's office that should receive the attention of all who are interested in the proper administration of the county's affairs. Referring to the accounts of the office under examination, Mr. Chaudron says:

"The systems employed are so far removed from even the ordinary forms of good bookkeeping and so replete with errors of every nature that the task has been a puzzling and tedious one. Under the circumstances there was nothing to do but lay aside everything except the tax book itself. This involved patience and extreme care. There is no coherence between one book and another. Abatements appear on one book, and there is no counter book whereby to check.

"I am informed that an abatement book was kept, but it is contended that the law authorizes its destruction after five years. The cash book is valueless, as many of the stub books are lost and many pages of the cash book are not footed. The references to 'doubles' on the assessment are frequently confusing, and it is difficult to verify some of them.

"The so-called 'error book' (supposed to

be a book of corrections) is surcharged with annoying minor errors. It is safe to say that on this book alone there are no less than 900 clerical errors. A compilation of these is shown on Exhibit 'A.' The vital differences occur in this way."

An "error book" of some eighty pages that contains 900 mistakes of clerical nature is certainly appropriately named, but the erroneous "error book" is but a symptom of the disease. The whole system of account is declared to be "far removed from even the ordinary forms of good bookkeeping" and "replete with errors." Under the circumstances, there is no way of protecting the public interest; and, moreover, the official who is responsible to the taxpayers is at the mercy of his own bookkeeping. We can easily understand that the most well-intentioned official would get himself into a financial mess by means of a system of this sort.

If such is found to be the condition of the books of one department of the county government, like conditions may exist in other departments, although, of course, we have no other reason for thinking that they do exist. Grand juries make periodical efforts to examine the several books and accounts, but it is only a perfunctory performance, as the juries admit in the reports they make to the court. It appears, therefore, that it would be a wise and business-like procedure to institute an auditing or accounting office, with regular examination of all the books of the county, first requiring that a proper system of accounting be introduced in the several offices. In the end much money may be saved by this process."

I commented upon this in my paper the *Standard* as follows:

"The condition to which the above refers is not confined to the city or county of Mobile. It is inseparable from the system, or rather lack of system. No private business could be long conducted, if carried on as is the tax department of the city, county and state. Why longer continue a system which every intelligent person condemns? It is simply impossible for the most expert and honest of accountants to keep a correct account of all the assessments, and where an official has to depend upon clerical aid he is more or less at the mercy of his assistants. It is a waste of time to enumerate the defects of the so-called "system," for it is wrong in principle and absolutely unworkable. We must come, sooner or later, to the system of assessing all taxes upon the annual rental value of the land alone. This is the ideally perfect tax system, in that it complies with all the requirements of the canons of taxation. It is simple, effective, absolutely just, least expensive in its operation, most practical and profitable to the state in its results, while being least burdensome to the taxpayers, giving no advantage to one person at the expense of others, and

encourages enterprise, rewards industry and honesty, and it should be adopted without further delay."

CALIFORNIA, LOS ANGELES.—(Special Correspondence.—Ralph Hoyt).—Now that the national campaign is entirely out of the way, and people have tired of talking about it, there is a much better opening for Single Taxers to get in their work for the only true and logical method of bringing about the desired change in our social and industrial system. It is comparatively easy now to interest people in Single Tax principles. It is so in this southern section of California, and I learn from reliable sources that such is the case in northern portions.

Los Angeles is still booming; it is rapidly increasing in population and wealth. It is also increasing in the number of people who are sufficiently intelligent to understand that in order to create and continue a condition of genuine prosperity there must be a solid basis beneath the outward movements in the matter of trade activity, and the erection of new and costly buildings. True, we have in this city only a very few avowed Single Taxers, but scores of people are beginning to get a peep at "the cat," and the more they see of it the more they manifest a desire to follow up their investigations. And that's where good Single Tax literature comes in to great advantage. At present I have a moderate supply of such documents for (free) distribution; but I shall soon need more.

A few months ago I received a call from Herman Hetzel, of Philadelphia, who spent several hours with me at my home. I regarded it as a rare good fortune. We talked over the famous Delaware campaign of 1896. Hetzel was then and is yet a war-horse in the Single Tax army, as everybody knows who is acquainted with him and his methods. He was charmed with California, and especially with Los Angeles.

W. J. Danforth, a former attorney of Chicago, and an uncompromising Single Taxer, is now a resident of this city. He recently accepted an invitation to deliver an address before the Progressive Club, which holds free public meetings every Sunday. The audience was large, and decidedly mixed, a big percentage of those present being Socialists—as was expected—for it was announced that such Utopians would be permitted to reply to the speaker of the day, which a few of them did. All that they said, however, failed to shake one single argument set forth by Danforth, whose address was a splendid effort, and delivered in a calm, scholarly, but earnest manner. He made a fine impression on all who heard him without prejudice. His speech appeared in the *Herald* the next morning. He will doubtless prove a very valuable accession to our small force of Single Tax speakers in the Angel City.

A few weeks ago I received a call from

J. G. Wright, of Berkely, accompanied by his wife. Mr. Wright had been spending several months at the Exposition in St. Louis, and had also visited friends in Canada and elsewhere. He was full of enthusiasm over the progress our cause is making in Eastern centres.

At present we are looking forward with intense pleasure to the time when we will have John Z. White here for a good long campaign. We hope then to create a revival of enthusiasm in behalf of equal rights for all, with special privileges for none. White is just the man needed out here. I have heard him speak many times in Chicago, and had the honor of introducing him to large audiences. I have announced the fact that he is booked for this coast next spring, and have secured many mentions of his assignment to this region in various newspapers. If White comes here he will have a chance to reach thousands of people who need to learn what the Single Tax means from just such a logical, clean-out reasoner.

ILLINOIS, CHICAGO.—(Special Correspondence.—G. J. Foyer.)—The Chicago Single Tax Club scored a decisive victory in the Fall election by the adoption of the referendum vote upon Home Rule in Taxation. The efforts of the club to secure the presence of this measure upon the "Little Ballot," which was carried throughout the State, was perhaps one of the important advances made toward the Single Tax. The bankers throughout the State to whom we had sent letters along this line had endorsed the move, and were lending their influence to secure votes in their community for local option or Home Rule in taxation.

The past Presidential election is itself a very healthy sign. As shown by the returns many States cast a large vote for Roosevelt and at the same time elected Democratic Governors. The vote cast for Socialism also contains a promise, and this vote more than any other will cause the politicians much worry and induce them to make further strides toward justice. The club continues to meet and discuss subjects of the day, while it waits for the opportunity to exercise its influence in local as well as State politics. At this time of the year the only opportunity for the members of the club is to discuss the coming spring election, in which we will endeavor to become an active force. We have through the winter months tried to enter the political arena on questions not in the public eye, but up to date have been unable to gain admittance. It is the desire of the club to have a representative upon the committee to draw a new charter for the City of Chicago. If the Legislature of Illinois will adopt the measure of the "Little Ballot" in regard to taxation, and a suitable charter can be secured for Chicago, the fight will then be made at home and can be made with effect.

MASSACHUSETTS, WOLLOSTON.—(Special Correspondence.—Eliza Stowe Twitchell.)—There is little doing here at present for the propaganda of the Single Tax, at least, directly; but indirectly, the cause is advancing. Formerly, when anything was accomplished, there was the direct work of some enthusiastic friend of the cause behind it. Now, all is changed, but the seed that was then sown seems spreading in all directions.

The Mayor of Boston has recently vetoed a "right of way" given by the Aldermen of Boston to a railroad for a two-mile franchise, on the ground that "the time has come when the public should exact from every company or individual seeking the use of public property (land values) the value of the privilege sought." That is good Single Tax doctrine, and it is commended by the daily press.

President Eliot continues to enlighten the public on the subject of Labor Unions, although what he does not know of their usefulness would fill volumes. But representing, as he does, the highest institution of learning in the land, he assumes to know as much about the Labor Question as about his Greek lexicon, and talks down to President Gompers and his large following as though they were his school boys of the fifth grade. He assures them upon his word of honor that they constitute a monopoly, according to the root meaning of the word; but a monopoly of what he does not state. I suppose he thinks that they monopolize the opportunities to work. Some Single Tax brother, who is a prominent member of the Labor Unions, ought to enlighten President Eliot on this point, and show him that it is *land held out of use, or unjust laws*, which grant social privileges that monopolize the opportunities to labor.

If President Eliot understood this, he could confine his instructions to the subject of the dignity of labor, especially manual labor. His imagination is almost creative upon this subject. He has already told the public of his regret that he was not, at one time in his life, a coal digger, and has written a prose poem on the enthusiasm for work in a field so full of danger and hardships as a coal mine; but he always leaves out of his poem the root of all enthusiasm, viz.: the hope of reward, in proportion to the sacrifice.

Another means by which progress is being made, along our lines, indirectly, is the coming address before the Economic Club by Prof. Seligmann sometime in January, on the subject "Of the advisability of taxing the future unearned increment."

This club is a very influential one, consisting of about five hundred members, most of whom are men of light and leading, well known in Boston for either their wealth or their professional or literary ability.

Charles Francis Adams is a member, and

when the arrangements were being discussed in regard to Prof. Seligmann's lecture he made a brief but forceful address in its favor, frankly avowing (as he has done before) his belief in the Single Tax as the cheapest, most just, and most scientific of any system of taxation.

At the same meeting (which was under the direction of C. B. Fillebrown) the chairman of the Rapid Transit Commission for the City of Boston also expressed himself in favor of the Single Tax, so far as he understood it, and favored a lecture upon this new and interesting subject.

Rapid Transit in Boston has greatly increased the rents in some of the most desirable locations. For instance, at the Park Street terminal of the Subway where thousands of passengers are landed daily for shopping in Boston, and where the stores opposite would naturally receive their increase of trade, the rents have risen far beyond the volume of trade. For one store the landlord has increased the rent from \$8,000 to \$12,000. Every clerk in that store will have to work harder to pay that tax of \$1,000 per month. Merchants and manufacturers know no other way of meeting additional expenses but to lower wages.

Could they but realize that every public improvement is a social gain which adds value to land, what quick work they would make of socializing ground rents.

But to-day nearly every clerk in that store on Tremont street would scoff at the idea that his wages would rise as soon as ground rents were socialized. That question is too complex for them to understand, but many of our merchants and manufacturers are beginning to regard it as a wise move to tax the future unearned increment and so abolish all taxes on merchandise.

In this way our cause follows somewhat the movement of the anti-slavery reform. Those early advocates of freedom sowed the seed in the early dawn, and it was reaped by the Republican party, most of whom were neither abolitionists nor reformers, and for many years it was quite generally believed by the rising generation that it was Lincoln who freed the slaves by his emancipation proclamation. So, again, when we who have labored in the early dawn have done our work and at the close of day have entered into our rest, other hands will take up the task of gathering the harvests—of changing the incidence of taxation—little realizing, perhaps, the far-reaching effects of their work for the comfort, the happiness and progress of the human race.

"Never yet
Share of Truth was vainly set
In the world's wide fallow;
After hands shall sow the seed,
After hands, from hill and mead
Reap the harvest yellow."

MICHIGAN, DETROIT.—(Special Correspondence.—H. M. Holmes.)—Michigan Sin-

gle Taxers have recently been visited and "touched" by that prince of organizers, Mr. Frederick H. Monroe, manager of the Henry George Lecture Association. He relieved them of a good deal of their Christmas money, but incidentally he stirred up their enthusiasm for the cause.

During the recent election there were two Single Taxers on the Democratic legislative ticket in Detroit. They were Frank P. Dwyer and Tom Bawden. The latter is a street orator and is called a "bawler" by the local organ of the Employers' Association, but he is popular with the rank and file. This was shown by the votes. We have a primary election system in this county, and nineteen Democrats came forward to secure the eleven places on the ticket. Their order on the primary ballot was determined by lot, and Baldwin drew the ninth place. In the voting he came out sixth, and in the election, therefore, his name stood sixth in the list of eleven. The entire Democratic slate was defeated, not a Democrat being elected to the Legislature in all of Michigan—such is the effect of a "safe and sane" policy—but Bawden came out second on the Democratic side in the number of votes, and this in spite of the fact that the Municipal League and Saloon men both refused to indorse him.

Tom Bawden continues to edit his *Commonwealth*, which is keeping up the work of education in Detroit. We also have a new paper called the *United States Daily*, which is edited by that well known Single Taxer and cultured man, Willis J. Abbott. His editorials are a source of constant delight to all who have "seen the cat," and must set thousands of others to thinking. This paper is run on a new plan. It has a trading stamp scheme as its basis. It is sold on the street like other papers for one cent a copy, it is distributed by advertisers to their regular customers, and on the corners are colored coupons which can be detached and exchanged for papers or for cash, or for goods of different kinds.

In Detroit, also, there is another afternoon paper called *The Times*, whose editor is an out-and-out socialist, and who isn't afraid to say so. This is better than a slavish acceptance of the old explanations of economic phenomena, and tends to make readers think.

The Detroit Sunday *News-Tribune*, while not committed to our ideas, is owned by Hon. James E. Scripps, State Senator and a man who had come to believe, even before Henry George wrote "Progress and Poverty," in the policy of taxing land values only for local and State purposes. Mr. Scripps had thought it out for himself. While no longer engaged in newspaper work, he writes an article for every issue of the Sunday paper on a wide range of subjects, and occasionally takes up the tax question and deals with it in a very intelligent manner.

We have reason to believe that true

democratic ideas are taking a deep hold on the citizens of this State, even if they are not clear enough in their thinking and voting to give them practical effect in the Legislature. The greed and arbitrary methods of the franchise-owning corporations are doing their natural work, paving the way to the destruction of all privilege founded upon law.

I would advise Single Taxers who like to "keep up" in economic literature, to get and read "The Distribution of Wealth," a recent book by Prof. Carver, of Harvard. While the Malthusian theory and the alleged law of diminishing returns are taught, he is not confused as regards land and capital, he calls rent-takers "parasites," and he squints very hard at the Single Tax. I wouldn't be surprised to hear all the college professors of political economy come out in a few years for the Single Tax, claiming that they had always believed in it and were its first and only true friends.

PENNSYLVANIA, PHILADELPHIA.—(Special Correspondence.—W. L. ROSS).—The Sunday evening meetings of The Henry George Club began the first Sunday after election, but have not been as well attended as usual owing to the fact that the hall was not comfortably heated and had to be abandoned for a more suitable meeting place. The club has secured a large room from the Independence Club where John Z. White will be the principle speaker at the first meeting on January the 8th. The location and room are both attractive, and the programme, which is excellent as the result of the painstaking and very able efforts of the secretary, Mrs. E. B. Montgomery, is sure to bring good audiences to these meetings.

Considerable interest has been aroused here in the Single Tax Colony at Fairhope. Mr. R. F. Powell has been quite successful in his management of the Fairhope Improvement Company and is just completing the building of a number of cottages. They are all sold or rented and the demand seems greater than the supply. The Company has also purchased the Fairhope Hotel and is improving the building, when it will be transferred to Edwin S. Ross, who will re-furnish and operate it.

The Central Single Tax Club, of Philadelphia, the success of which is due largely to the efforts of Mr. William Ryan, gave its first annual banquet at Odd Fellows' Temple in November. About eighty people were present and the affair was a success in every respect. Henry George, Jr., Hon. Robert Baker, S. C. Sweezy, H. L. Ross, Frank Stephens and Mrs. Florence A. Burleigh were among the speakers. Mrs. Wm. Wallace, president of the club, presided.

TENNESSEE, MT. PLEASANT.—(Special Correspondence.—A. Freeland).—Dr. J. C. Barnes, of Arcola, Ill., one of the Old Guard, recently passed through this state. He reported that Ross Wynn, for years a

brilliant anarchist writer, at present residing in Pulaski, this state, is now a Single Taxer.

W. E. Alexander, of Lewisburg, who has a score of converts to his credit in Marshall County, writes me that an old schoolmate, Rev. W. B. Nance, a missionary to China, recently returned on a visit, called on him and congratulated him as a brother single taxer. He had read some of Henry George's work while in China and declared that he "regarded single tax as the ushering in of God's Kingdom on Earth." Both then turned their batteries on the missionary's brother, the leading merchant of Lewisburg, with good prospects of effecting a speedy capitulation.

Alexander's latest converts are the Gregorys, father and son, photographers, the former an exceptionally clear thinker and lucid reasoner.

Ellis Cocke, Esq., a Federal Court lawyer of Nashville, will have a bill introduced at the present session of the Legislature, known as the "Volunteer Homestead Law."

The bill is simply an enabling act, authorizing the establishment of volunteer homesteads in aid of the public schools of the various counties of the State. Such counties as choose to avail themselves of the act may solicit contributions of land or money; the latter in any sum from one dollar up, the same to be applied to the purchase of urban or rural lots, these to be leased to worthy landless poor at 6 per cent. per annum of original cost.

Mr. Cocke believes that in fifty years the public schools will draw a regular income, sufficient for their entire support, from this source.

Many educators, including State Superintendent of Public Education Mynders, are said to be heartily in favor of the bill.

Single Taxers will doubtless write to Mr. Cocke, Prof. Mynders, and their respective representatives in the Legislature and to their local papers, urging their support of the measure, with the amendment that the rental shall be "6 per cent. of the annual assessed value."

The *Memphis News-Scimitar* urges the following experiment in taxation. It would have the State exempt real-estate from taxation and reduce the State tax rate on personal property to four mills on the dollar. It would place heavy penalties on tax-dodging. Between the light tax rate and the heavy penalty the *News-Scimitar* believes that it would be feasible to "remove all State taxes on land and thus dispose of the jealousies between different communities as to which possesses the highest and pays the most towards the State expenses."

U. S. Senator Carmack is one of the owners of this paper. State Senator Rains, an active Bryan Democrat, is the principle owner. These are leaders of Tennessee's Democracy (?)

News—Foreign.

TORONTO.

CHEERING NEWS FROM CANADA.

The news of the passing of the \$700 Exemption Act in Toronto by a referendum of the voters, which was carried by a majority of 7,327, will come as a cheering message to Single Tax workers everywhere. This together with the adoption by the city of Edmonton, Alta., of a measure permitting the exemption of all improvements, shows that our brothers of Canada have worked to some purpose. No wonder that there is a feeling of exhilaration at these steps which brings measurably nearer the abolition of all taxes on improvements. The *Toronto News* prints interviews with Messrs. W. A. Douglas, Vice-President of the Single Tax Association of Toronto, A. C. Thompson, its president, A. B. Farmer, its secretary, and Ald. Dr. Noble. The last named has this to say: "I am father of the \$700 tax exemption scheme. I am glad it has passed, and I think it will prove a good thing. Personally, I intend to push it along in the Legislature at as early a date as possible. I believe, according to *The World*, that Prof. Goldwin Smith recently stated that if we kept on increasing the taxes of the rich man that the latter would cease to be charitable. We don't want charity, and we don't want paupers. We desire every Canadian to have a home of his own; and I believe this is a step in the right direction."

PROGRESS IN GREAT BRITAIN.

Indications are not lacking that the movement in Great Britain is gathering strength as it proceeds. A letter addressed to the President of the National Liberal Federation by the Tyneside branch of the English League for the Taxation of Land Values containing the following significant paragraph is signed by Chas. Trevelyan, M.P., who is the President of the League, and bears the name among others of Augustine Birrell, who is far better known in the United States as a brilliant essayist than as land reformer or member of Parliament, in which august body he has served for many years with signal ability:

"We hope that this does not imply that the National Liberal Federation intends to meet the 'raging and tearing propaganda' for tariff reform with a merely negative policy. This, in our opinion, would be a very grave mistake, not only as a matter of principle but also as a matter of tactics. The word of command by leaders to the Free-traders of Britain should not be 'As you were,' but 'Forward! Not less Free Trade, but more.' It is far the most important part of the duty of the Progressive leaders to-day to create a strong hope in the mind of the average man that a Liberal Government will mean radical and fearless social reform. Disappointment and dissatis-