capital land value (apart from improvements) must at least be £249,347,000 corresponding to an annual land value of £9,995,868. In his declaration Sir Vezey Strong has only proved how extremely unsatisfactory our present assessments are, for the net rateable value of the city of London (land and improvements included) is only £5,759,323. (1).

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

The news that will most interest the readers of this number is the election results. We regret to chronicle the defeat of the Local Option in taxation amendment in California. At this writing the figures are lacking, so the extent of the defeat is not known. But a good fight has been fought, and an army has been enlisted that will increase in numbers for the next general engagement with the forces of privilege. It would be an ungrateful task to select for special mention the names of those who have contributed so much of time and intelligent energy to the making of public opinion in the coast State. We congratulate our friends on their candid and open fight for the Single Tax, for no effort was made to minimize the reasons back of the demand for local option. Single Tax speakers confessed that their only purpose, their sole hope, was that it would open the way for the adoption of our system in some important community in California, thus furnishing an unquestioned object lesson. Others might advocate local option in taxation for other reasons, but the Single Taxer had but one reason, and that reason was boldly avowed in every corner of the State. If we are defeated, as now seems probable, the defeat is an honorable one, and we are stronger for it. All honor to our California brothers!

Another amendment of interest to Single Taxers was one in Ohio for-bidding the separation of land from improvements in classifying was defeated by over 200,000. It was boasted that this "would make the Single Tax impossible." Nebraska gives power to the legislature to enact such laws as it sees fit. In Oregon the amendment exempting \$1,500 of improvements was defeated.

The most important Single Tax victory was the defeat in Missouri of the so-called anti-Single Tax amendment, saving the Initiative and Referendum for the cause. This victory is all the more notable, for the amendment was designated on the ballot as "Anti-Single Tax" in black-faced type. The adverse majority in the State was large, and in St. Louis it was snowed under by over 70,000. The Fels Commission which helped this fight are to be congratulated.

^{*} London Statistics, p. 626.

⁽¹⁾ Ibid, p. 667.

It appears that a number of Single Taxers have been elected to office. Our readers know by this time how the REVIEW stands on the question of electing Single Taxers to office. We know it is the custom whenever and whereever any one of supposed Single Tax leanings, or formerly affiliated with the Single Tax movement, or who at any time has said that "There might be a good deal in the Single Tax," is nominated for office, a little group is at once formed into a campaign committee to solicit funds and help for the candidate, and many of the rank and file fall into line, regardless of the fact whether the principles we hold are even remotely involved. This indiscriminate practice is too absurd to call for comment. But the funds and the effort needed for such work as the Fels Commission, the New York State Single Tax League and other organizations are doing, are diverted to the support of men anxious to serve the State in official capacities where in many cases they are powerless to accomplish anything for the cause, and in many instances are relegated by the nature of their official duties, so far as the cause itself is concerned, to permanent innocuousness.

In this State Chas. S. Whitman is elected Governor by a tremendous majority. It is important to mention this merely because Mr. Whitman, unlike his only formidable opponent, Glynn, declared himself with manly frankness in favor of the referendum on the exemption of buildings from taxation. Hon. Samuel Seabury, once president of the Manhattan Single Tax Club, is the solitary successful candidate on the State Democratic ticket. His election to the Court of Appeals is by a plurality that represents just about the number of Single Taxers in the State who in casting their ballots may have recalled that Justice Seabury was once an active Single Taxer and President of the Manhattan Single Tax Club, of which Henry George was the founder. So it is not too much to claim that his election was brought about by Single Taxers.

But in another aspect, by a curiously freakish turn of fortune, his election can also be attributed to his denial of the fundamental doctrine which forms the basis of the Single Tax theory. In an article contributed to the Outlook, the organ of the Roosevelt Progressives, in the early part of the year, Justice Seabury furnished an ingenious argument in favor of Panama Canal toll exemption for American vessels, denying even that the matter was a proper subject for arbitration, notwithstanding the differences of opinion existing among jurists and students of international law on both sides of the ocean. Justice Seabury based his argument on a novel contention, a contention, as we say, involving a denial of the basic doctrine of the Single Tax. This was that when the Hay-Pauncefort treaty was drawn this Panama strip was foreign territory, but had since been acquired by the United States, and must therefore be administered as domestic territory. This argument, strengthening the opposition of Colonel Roosevelt to President Wilson, may have suggested to the Progressive leader the distinct availability of Justice Se abury for a Progressive nomination. Mr. Seabury had learned at the feet of Henry George and Herbert Spencer that land titles are based on "force and fraud," and it is these land titles which Justice Seabury as a Single Taxer proposes to submit to the arbitrament of the voter. But here was a land title acquired by "force and fraud" with a vengeance!

But Justice Seabury's difference with President Wilson and his agreement with ex-President Roosevelt probably secures him the office of Court of Appeals judge, and puts him line for the nomination for governor, if it be not remembered four years hence, when there are more Wilson Democrats, and few or none at all of Roosevelt Progressives, that Justice Seabury took issue with President Wilson on the very important question of Panama tolls.

But aside from this, it may be well to have in the Court of Appeals a Single Taxer as well as an able and accomplished jurist.

In Illinois Raymond Robins ran for United States Senator. He was accused by his Republican opponent, Mr. Sherman, of being a "land confiscationist." Mr. Robins might have replied, in the vigorous language for which he is justly famous, as follows:

"Mr. Sherman is mistaken. It is true I am a Single Taxer, but I am not a land confiscationist. I do not believe in taking anything from the land-lords save their power to collect tribute. The Single Tax is not an issue in this campaign, because it is not in the platform, but if Mr. Sherman wishes to make it so, I will debate the question with him before the voters of Illinois."

But Mr. Robins didn't. What he is reported to have said is this:

"Mr. Sherman says that I am in favor of land confiscation. The statement is false, and Mr. Sherman knows it, yet he will continue to use it. Such tactics are not worthy of a United States Senator.

"He knows that it is not within the power of Congress to change our system of taxation. Under the Constitution Congress cannot levy a land tax. Many of the largest landowners in Illinois are my personal friends and are working for my election."

Mr. Robins ran a bad third. He could not have done worse had he squarely faced the issue. And next time he would have done better.

Among Single Taxers elected to office whose light is never hidden under a bushel are Warren Worth Bailey, Edward Keating, Wm. Gordon and Robert Crosser, all re-elected to Congress. Warren Worth Bailey is the editor of the Johnstown *Democrat* and Mr. Keating is from the Colorado strike district. Louis Nash was elected County Commissioner in St. Paul, and in Omaha Laurie J. Quinby was elected State Senator at the head of his ticket. Hosea Paul was re-elected Recorder in Cleveland, Ohio, by a plurality of 8,700.

TOILERS AND SPOILERS.

It is a self-evident truth that the laws should be so framed as to leave people free to do their best and not their worst for their fellow men. Unfortunately two mistakes have been made. First, the earth, and all its resources, has been treated, not as a gift to all mankind, but as an article of bargain and sale. Consequently, the majority of mankind has been disinherited. Thus we abnegate the glorious doctrine of the brotherhood of man.