

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-

faction are steadily growing that the official utterances are still chiefly confined to attacking Mr. Chamberlain and not to constructive reform."

The Tyneside manifesto presenting the alternative of the Chamberlain fiscal policy is as good a Single Tax pamphlet as has been issued in Great Britain and is given prominent place in the *Manchester Guardian*:

"To-day the land tax is still levied on the values of 1892, and, instead of one twenty-fifth part of our national revenue, it yields only £750,000 out of £140,000,000, or one 188th. If levied on present values the land tax would realize £40,000,000, the land values of the United Kingdom being estimated by the 'Financial Reform Almanack' at £200,000,000 per annum. Under this land tax, therefore, the landlords pay every year 39¼ millions sterling less than they ought to pay, and as a necessary consequence the labor and capital of the country are forced to pay under other taxes 39¼ millions every year more than they ought to pay

"If there is to be a fiscal inquiry this 'land tax fraud' which has lasted for upwards of two centuries must be inquired into—must be put right. And we must also put right the frauds of later date, the doles given to the landlords and the parsons by the present Government of landlords.

"By these means we should obtain a revenue of £48,000,000 a year, with which we might (1) introduce payment of members and of election expenses, £1,000,000; (2) abolish the breakfast duties, £8,750,000; (3) establish old-age pensions, £25,000,000; (4) repeal the coal tax and the sugar tax and take 1d. off the income tax, £9,500,000; present yield of land tax, £750,000; total, £43,000,000."

In the United Kingdom at present some 12,000,000 acres of good cultivable land, capable of supporting a family to every five or ten acres, are held idle for deer forests, game preserves, &c., while millions of acres more are only half used, "labour-starved." Were the land tax of 4s. in the pound levied on the full yearly value of all land, whether in use or not, these 12,000,000 acres would soon be put to use. This means that 1,200,000 families, or 6,000,000 men, women and children would be drafted from the slums and the mining districts into the country. There would be 1,200,000 families fewer competing for wages in the towns and the mining districts, therefore higher wages; 1,200,000 families fewer competing for house room, therefore more house room for those left behind and lower house rents. . . .

These 1,200,000 families on the now derelict 12,000,000 acres would afford a home market of upwards of £62,000,000 per annum for all the products of mine and factory, while the great increase in the amount of home-grown food would immensely strengthen the position of the Empire.

The existing system of local taxation is most absurd and suicidal. . . . The fines levied on houses, shops, warehouses, fac-

ories, and machinery amount to from £40,000,000 to £50,000,000 a year. But the dog-in-the-manger monopolist who holds land idle, and thereby holds labour and capital idle and seriously hampers our trade and industry, pays not a penny in rates. . .

"Not less Free Trade, but more!" must be our battle-cry. We must free not exchange only but production also from tax burdens and from monopoly. To free production we must free the land."

The London County Council on November 22 recommended:

"That the Council reaffirms its opinion in favour of the direct rating of site values; and that it be referred to the Parliamentary Committee to approach the members of Parliament representing London constituencies with a view to their balloting for a place next session for a Bill on the subject of the rating of site values."

NEW SOUTH WALES.

PREMIER CARRUTHERS A SINGLE TAXER.

No more cheering news has come from Australia than the following culled from an English newspaper, and communicated by a Sydney correspondent:

"A representative deputation waited on the Premier to-day to ask that in any amendment of municipal legislation the principle of taxing the unimproved value of land should be the basis adopted, in lieu of the existing system, taxation upon the rental and capital values. The Premier said he needed no advocacy of the principles to convince him of its soundness. What they now desired to see was that the long series of years of advocacy should be crowned by the performance necessary to make the principle law. He hoped that during their tenure of office this Government would, in regard to the question of municipal reform and local government, prove their claims to the title of Liberals. If the Government survived measures of this character would be passed. So far as its basic principle was concerned, taxation on the unimproved value of land would be introduced. He did not favor the optional system in regard to local government. To do otherwise would only create a difficulty someone else would have to face and sweep away later on. So far as the question of rural government was concerned, there could be only one sound basis of taxation—the unimproved value of land. In respect of municipalities the question was undoubtedly complicated, and perhaps the Government would be compelled to put in an optional clause. He was quite satisfied, however, that in practice the principle would so commend itself that the ratepayers would exercise the option and practise the system of unimproved value taxation. The thrifty and industrious should not be penalized. He felt sure that all had experienced