

SOME INTERESTING REMINISCENCES

During the present year we have lost a very prominent Single Taxer and life-long supporter of the movement in the person of Mr. E. W. Foxall. He was a great friend of Henry George. A portrait of the two in close confab, which was taken in Sydney in 1890 during Henry George's visit to Australia, has just been published in the *Standard*, and is one of the most striking photographs of either of them I have ever seen. At that time Mr. Foxall was manager of a Building Society and real estate business in Sydney, and asked Henry George if a Single Taxer could legitimately hold such a position, to which the latter replied in the affirmative, observing that we were not responsible for the law which made land monopoly possible, and that the more we understood its effects the better we would be able to combat it when the opportunity offered.

Mr. Foxall wrote several books, the most important of which was on "The Claims of Capital." From 1890 till the time of his death he was English secretary to the Japanese Consulate in Sydney, and his activities in our direction were, of course, considerably slackened, but prior to that date he was ever to the fore either as a speaker, writer, or liberal contributor to our funds. He was a President of the League at one time, delivered some of its most impressive addresses, and used to spend his annual holiday on lecturing tours, in the course of which he addressed large audiences on the Single Tax.

Mr. Foxall was a leading spokesman on the deputations which waited on the late Sir Henry Parkes, urging him to introduce land value rating into his long-promised Municipalities Bill. Sir Henry was sympathetic and expressed himself willing to do so, but it was Mr. (now Sir Joseph) Carruthers who ultimately enabled New South Wales to follow the example set by Queensland years before and become the second country in the world to adopt land value rating for its municipalities and shires.

Mr. H. J. Fletcher, a commercial traveller, brother of our last President, recalls some very interesting reminiscences suggested by Mr. Foxall's death. It was in 1886, he says, that Mr. Frank Cotton, then living at Forbes, started the very first Single Tax League in New South Wales, at that time termed the "Land Nationalization Society." Hearing that the Lithgow *Enterprise* was being run by John Farrel, the poet, on Single Tax lines he went there, interviewed Mr. Farrel, and with him attended a lecture given that night by Mr. Foxall, who started his western tour at that town. Mr. Fletcher was also present on this occasion, and recalls that when Mr. Foxall gave his lecture at Bathurst shortly afterwards it was reported for the Bathurst *Times* by myself.

One result of the lecture at Lithgow was the formation of a league there, which bought the two Lithgow papers and merged them into one, the Lithgow *Mercury*, with John Farrel as editor and manager, and Mr. Joseph (now Sir Joseph) Cook, our present High Commissioner in

London, as secretary. Farrel was shortly afterwards succeeded on the *Mercury* by another Single Taxer, Mr. James Ryan, a very able journalist with great organizing power and a keen business brain, who made it one of the best local papers in the State, overcame every attempted opposition, and retained control till a few months ago when he sold out to the Bathurst *Times*. Many and many an article and letter I contributed to that paper while he was associated with it, bearing on the Single Tax.

Farrel subsequently went to Sydney, and edited the *Australian Standard*, his contributions being wonderfully written and reminding one of Henry George's to the paper after which the Australian one was named. Notwithstanding the brilliancy of its articles it petered out, and Farrel joined the Sydney *Daily Telegraph*, to which he contributed a weekly article, one in particular being a splendidly written account of the life and teaching of Henry George. It was shortly after this, in 1889, that the Sydney League raised a guarantee fund of £800 which resulted in the famous visit of Henry George. Mr. W. E. Johnson (now Sir Elliott) organized the campaign and accompanied Henry George throughout his tour. I was secretary of the League at the time, and acted as his short-hand secretary, and I have always treasured my coming in personal contact with him as the greatest and most inspiring event in my life.

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The Taxation of Land Values Merely a Means to An End

I BELIEVE the three propositions, (1) to base the claim of community ownership of land values on the fact that these values are due to public presence and service, (2) we should take land values for public uses because God made the land, (3) because men have by nature an equal right to the use of the earth,—are all equally rational premises, or if there are three degrees of comparison and it is necessary to compare them, I would put the second first, the third second, and the first last.

We believe in the taxation of land values merely as a means to an end. Our aim is to give every man and woman now living, as also those who are to follow them, their natural right of access to land. Single Tax has for its object the achievement of economic freedom for humanity; it is only important because it is the means by which we hope to reach our objective. If there is a better way to make men free we should choose the better way.

No matter how we sugar-coat a pill it will have to be swallowed with a little water, but the plain unadulterated, undiluted truth is that human beings came from a Divine Being and that natural laws must conform to Divine laws. When God made men He owed them a storehouse and

workshop to maintain existence and develop their spiritual and intellectual lives; for this reason he provided the earth.

This is the great truth which George emphasized and which is in perfect harmony with right reason. The Scripture says, "The fool said in his heart there is no God"—not in his head,—in his heart he wishes there is no God. Men are becoming self-sufficient. They want to put God out of science and even out of church. But my dear old mother taught me God is everywhere. Dr. McGlynn defined God as infinite truth, goodness, beauty, light and life; therefore if He is not in economics we should strive to put Him there.

Truth is infinite. Man is finite. No one human being knows all the truth. Those who see the fiscal side of our proposition and who so ably expound it are doing a great thing for the truth. More power to them and may they live in peace and concord with others who see other truths or the same truth from another angle.

"Father of all; in every age,
In every clime adored,—
By saint, by savage or by sage—
Jehovah, Jove or Lord!
If I am right, Thy grace impart,
Still in the right to stay;
If I am wrong, oh teach my heart
To find the better way."

—JOHN J. EGAN.

Where Senator Richards Errs

SENATOR EMERSON RICHARDS recently delivered an address before the Newark Real Estate Board on the financing of State highways. He advocated a gasoline tax and the quadrupling of the annual license tax on commercial motor vehicles, his idea being that those who use highways should pay for this use—a revival of the obsolete toll-road system. The Senator touched but lightly upon the fact that there are others than road users who benefit from the establishment and upkeep of paved highways. He did not, as he well might have done, explain that the only values to be created or increased by the substitution of good roads for poor ones are location or site values.

The Senator knows very well that municipalities assess the cost of highway improvements against contiguous lot holders, this course being legally and morally justifiable. It may well be asked why this Senator, other legislators and the Governor himself do not turn their attention to the possibility of establishing a system by which a large part of the cost of paved highways may be drawn from the holders of locations that are especially benefited, making the assessment levies payable over a period of five or ten years.

There is no reason why New Jersey should follow the bad example of other states in penalizing transportation,

industry and trade by a gasoline tax or by the imposition of heavy commercial license fees. Equity demands a revision of our methods of financing highway construction, and the responsibility is upon our legislators to contrive that the revision be in conformity with common sense and good morals rather than with the practice or customs elsewhere. We of New Jersey are entitled to the best system of financing highways that can be devised.

The revision of highway financing should be deferred until there can be a full inquiry into the possibility of accompanying new highway construction with a State system of assessing abutting and contiguous land holders on the basis of the Site-Value created by improved roads.

—GEORGE WHITE.

Message of New Hampshire's Governor

THE message to the Legislature of Huntley N. Spaulding, Governor of New Hampshire, dated January 6, 1927, has this notable statement:

"We often hear about "taxpayers" and "non-taxpayers." There are no "non-taxpayers" in New Hampshire. All who pay rent, buy merchandise, including food and clothing, ride on train, street car or taxi, or attend the theater, are taxpayers whether they realize it or not."

Further on the Governor makes this recommendation on a specific matter:

"There is much merit in the suggestion of the New Hampshire Lumbermen's Association that the State Tax Commission make a survey of the timber acreage in several rural towns to use as a basis in ascertaining the financial position of all towns if growing timber were to be exempted from taxation until it had nearly reached maturity. This, as I understand it, would enable us to ascertain just how far it will be practical to go in exempting trees under certain diameters. I recommend that this survey be broad enough to cover all phases of taxation connected with the general forestry problem."

New Jersey's Governor Also In Line

GOVERNOR A. HARRY MOORE of New Jersey, in his first annual message to the 1927 Legislature, after discussing several methods of financing new highway construction, said: "Lastly, I might suggest to you the wisdom of assessing some part of the cost of the road system upon the land specially benefited thereby, as is the practice in municipal improvements. A striking illustration of what might be regarded as an evil of having the State at large pay for major improvements and the land peculiarly benefited by the improvements escape, except in so far as it shares its proportions of the state's