

was appalling to see amid her new surroundings the two extremes of abundant wealth and abject poverty.

A copy of the *Standard* fell into her hands a short time after her arrival, and that, followed by a reading of "Progress and Poverty," showed both cause and cure. With the blood of a radical stock in her veins, it is no wonder she took up with so much enthusiasm this work of reform.

Mrs. Ryan was one of the charter members of the Brooklyn Women's Single Tax Club, which was organized in 1890, and was its secretary for a number of years. In 1903 she was elected president, and served three years.

For eight years she served the Brooklyn Single Tax League as treasurer, and is at present treasurer of the Stuyvesant Political Equality League, and one of the Directors of the New York City Federation of Woman's Clubs, as well as a member of the Woman's Trade Union League.

She was a frequent contributor to the *New Earth* which recently ceased publication, and for several years conducted a letter writing corps, in conjunction with E. B. Swinney of Brooklyn.

No opportunity ever escapes her for saying a word for this great reform, and among New York club women she is known as "that Single Taxer."

Until April 3rd, 1900, this young woman was known among Single Taxers as "one of the Rogers girls," but on that date became the life partner of Thomas P. Ryan, a young man prominent in Trade Union and Single Tax work. A unity of interests drew them together and theirs is one of the few ideal marriages. One little daughter has blessed the union.

Mrs. Ryan and her associates on the new Board have already held several informal meetings and are laying plans for a campaign of propaganda work during the coming year.

Her election as President of the Women's League was a recognition of years of devoted work, and no wiser selection could have been made.

It will be noted by the readers of the communication from A. Pohlman, our German correspondent, that the Single Tax movement in that country is not anti-governmental. The Prussian ministry is itself recommending to the municipalities the taxation of land values. It may yet be found to be an efficient weapon in the hands of the government against the socialists in a country where the latter have won their most notable triumphs. In Germany, rather more than elsewhere, even though it be the home of Karl Marx, the immense vote polled in the name of socialism includes not only the hardened state socialists but hundreds of thousands of uncertain radicals and amiable and restless liberals.

ECONOMIC AND SPECULATIVE RENT. HOW THE SINGLE TAX WOULD RELIEVE LABOR.

(For the Review.)

BY C. B. FILLEBROWN.

It has occurred to me that there are a series of specific topics to which Single Taxers might perhaps give profitable thought among themselves, looking to the greater strength that comes to any movement from mutual, as well as fundamental, understanding.

One such point is raised by Mr. Springer in the April SINGLE TAX REVIEW, as it relates to the comparative merits of the "tax reform" presentation and the "land and labor" presentation. If it is true that the Single Tax is not likely to find easy acceptance as a direct solution of the labor problem, may there not be practical and moral gain in urging it upon labor as a tax question?

Mr. Springer thinks the labor solution is literally to be found in access to rent by taxation, rather than in access to land. Mr. Buell also in same connection remarks that "There is no problem of land reform, but there is a vital problem of tax reform."

Progress and Poverty is a cumbersome book for the average student, because it goes into a profound and exhaustive diagnosis of land and labor and cognate conditions—a scope which is so wide as to be rather a hindrance to propaganda work, which concerns itself with immediate application of the remedy. Did not Mr. George himself set us the pace to be followed when in Book VIII, Chap. 2, he says: "We may put the proposition into practical form by proposing—To abolish all taxation save that upon land values," thus declaring his own estimate of the remedy as being a question of tax reform. Book VIII of itself appears to be a working formula for the problem of the whole book, easy because following the line of least resistance. Why not let the question assume naturally, and at once, the final form that it must inevitably assume?

Another point regards the position often expressed, or innocently implied, that rent despoils wages, and hence is the robber of labor. Mr. George in Progress and Poverty appears to make uniform use of the term rent, not as denoting economic rent, but as including with economic rent speculative or monopoly rent, agreeing with himself to disregard taxation, as for the time not existing, while treating the division of production into rent, interest and wages. For instance, when Mr. George says, Book III, Chap. 8, "That the increase of productive power does not increase wages is because it does increase the value of land. Rent swallows up the whole gain, and pauperism accompanies progress."

Passages like these need to be read with critical care. Of course all the rent that labor can expect to be relieved of by the

Single Tax is speculative or monopoly rent, nothing can relieve it of economic rent, and the full measure of relief to labor would seem to be the speculative portion of rent plus all other present taxes, except those taken from rent.

This theoretical lightening of the burden of labor may find good illustration in Boston figures.

ESTIMATE OF BENEFITS TO LABOR.

The users of the land of the City of Boston pay in Ground Rent (ten millions of which is taken in taxation),	\$50,000,000
Let us "guess" that one-fifth of this amount is speculative rent, or	10,000,000
Boston users would then pay for use of the land, only	\$40,000,000
They pay also in State and Local Taxes upon improvements, Buildings, Personal Property and Polls,	10,000,000
This amount taken from rent would leave a surplus of	\$30,000,000
Boston doubtless spends from loans and other sources,	10,000,000
Which, if raised by taxation, as it ought to be, and taken from rent, would reduce the surplus to	\$20,000,000
Let us guess again that the National Import Duties and Internal Revenue Taxes, including their unintended effects are approximately treble the actual government revenue or \$17 per capita. They would amount for Boston to another	10,000,000
Leaving to land owners,	\$10,000,000

These figures indicate the almost gigantic proportions of the factor, ground rent, in its sufficiency to meet all reasonable costs of government.

The relief to labor wrought by the process of transfer of all taxes to rent, as above specified, may be estimated as follows:

Relief from Speculative Rent,	\$10,000,000
" " Local Taxes,	20,000,000
" " National Taxes,	10,000,000
Total,	\$40,000,000

\$68 Per Capita, or \$840 Per Family.

If any one has a definite notion of the comparative magnitude of the speculative elements in rent, it would be interesting to see an estimate worked out. Comment is invited.

"A man who has rented the old New York Club site, corner of Fifth Avenue and Thirty-fifth street, New York, will pay \$4,000,000 rent for a twenty-one years' lease. If this calls for comment let the reader make it."—*Nashville American*, April 25, 1906. The Single Taxer will make the comment.

SINGLE TAXERS ARE PARTISANS.

EXTRACT FROM ADDRESS DELIVERED BY FRED. CYRUS LEUBUSCHER AT THE JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB A YEAR AGO. NEVER BEFORE PUBLISHED.

I reiterate that we are intensely partisan; nor should we be ashamed of being so. That pioneer Single Taxer, the ablest writer on public questions living to-day, Louis F. Post, glories in being a partisan. In his last published book he says: "Partisanship is not a badge of servitude; it is a test of devotion to principle. The principle may be wrong; but according to his understanding it is right. There can be no devotion without partisanship. Neutrality, which is only another word for non-partisanship, may be observed by the indifferent. To the devoted it is impossible. In the great conflict of mental and moral forces no one can be neutral. He must take sides or get out of the fight. And if he takes sides under the influence of his brain-cells instead of his birth-marks, he can afford to smile at the wheezy complaints of innocuous non-partisans."

In this brilliant epigram Post hits the nail squarely on the head.

The partisanship that is rightly condemned is that which arises from heredity or prejudice and not that which arises from thought or purpose. If a man is a Republican because his father was one, he is a partisan ass. If, however, he is a Republican because he has convinced himself by processes of thought that imperialism and a protective tariff are right and proper, he is a partisan philosopher. We condemn the man who is a Catholic or a Methodist because his parents belonged to either of those religions before he was born, but we honor the sincere Catholic and earnest Methodist who are such because to them their religion is all in all.

One great characteristic of our cult is that it founds its philosophy on the bed-rock of fundamental principles. This superiority is generally conceded. The protectionist, for instance, is most superficial in his reasoning, which is based largely on expediency. Even the freetrader, when he is that and nothing more, bases his main argument on the *laissez faire* theory. The Single Taxer, however, goes down to bed-rock, to the land, and builds the superstructure of his argument thereon. The Single Tax is the only school of economic thought that differentiates clearly between natural opportunities and the products of labor. Nine men out of ten do not see the inherent difference between a building and the land upon which it stands. Even Baer, the great Baer, to whom "God in His infinite mercy" has given the coal lands of Pennsylvania, and who I understand is a believer in State rights and in free trade, even Baer in a