

magnate that his corporation ought of right to be subjected to government control.

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I repeat, it is an affront to the intelligence of the country to belittle the salary of the President of the United States by comparing it with the salary of corporation officials. The proper object for comparison would be the average income of the voters who elect the President to his high office; and it would appear that the present salary of the President is something over fifty times that of the average citizen! There, Mr. Senator Bourne, is the *business* argument.

EDWARD HOWELL PUTNAM.

EDITORIAL CORRESPONDENCE

THE SINGLE TAX IN DENMARK.

Olstykke, Denmark, Dec. 9.—The single tax movement is growing steadily in Denmark. Conferences for the winter have been arranged by the single taxers of Copenhagen, and some of these meetings, all well attended, have already been held. Our small land holders—"housemen" (vol. ix, p. 1013) we call them, are waking up and coming more and more clearly to recognize the validity of Henry George's teachings. So pronounced is this tendency that even our party politicians are unable any longer to ignore the land value tax.

P. LARSEN.

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BRITISH POLITICS.

London, England, December 11.—I have had two interesting experiences—one a discussion on the taxation of land values at the New Reform Club.

The question at issue was not the theoretical one of the equity of the proposition,—that was assumed as granted,—but whether the Chancellor of the Exchequer will be able to make use of the principle in his forthcoming budget to fill up the gap made by a falling revenue and such new demands on his purse as the old age pensions scheme. Sir Charles Dilke was in the chair and spoke very well.

I suppose the reason the Scotch members are so keen on the subject may be sought in the fact that the distribution of land in Scotland is more outrageously unjust than in any other division of the United Kingdom. At any rate Mr. Dundas White gave a tremendously keen analysis of the difficulties attending the question—such as that of spreading the tax when several parties are interested in various degrees and ways in a piece of land, as in the case of a leasehold.

There seems to be a general agreement on the Liberal side that this is the next barrel to be tapped; but the agreement is not so complete on the point whether it shall be as a part of the budget, either as an additional tax or as a substituted tax in place of the inhabited house duty schedule of the income tax for instance, or whether the attack on the landlords should be reserved to be made the subject of a

special bill which the Lords would undoubtedly throw out—to their own destruction let us hope. Mr. John A. Hobson spoke in support of the latter course.

It is calculated that the income derived from land is not less than £120,000,000, so that a two-penny rate would raise £1,000,000.

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The second meeting I attended was at St. James' Hall, a meeting of the Women's Freedom League to welcome the "grille" prisoners on their release from Holloway. These women spoke so well I was pretty nearly brought into sympathy over their grievances.

There was, of course, much reference to the Albert Hall meeting of last Saturday which they had attempted to break up. This was a meeting of the Women's Liberal Association, called for the very purpose of advancing the cause of woman's suffrage; and Mr. Lloyd George, who is known to be a whole-hearted sympathizer, was to bring a message on the subject from the government. The women of the militant association attended, and Mr. George could not begin his speech until everyone of them had been conducted to the street—a matter of considerably over an hour.

These extraordinary women justify such mystifying conduct by saying that it is known a majority of the House and of the cabinet favor their cause, and all they ask of the Government is to start the private bill which has already received a second reading, and let it come to a vote. This seems simple enough; but the Government's answer is that the passage of any bill widening the suffrage must immediately precede a dissolution, and that it is their intention to introduce a reform bill to which, if the House chooses, an amendment giving the franchise to women can be appended, and which the Government promises not to oppose. This bill, however, must wait until the time is ripe to carry the case against the House of Lords to the country. Before that time there is much needed legislation to be attempted.

A. KENYON MAYNARD.

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FISCAL PROGRESS IN NEW JERSEY.

Passaic, N. J., Jan. 5.—As an example of the growth of the single tax movement, this strongly Republican New Jersey city of 40,000 inhabitants may be taken. Frederick R. Low, Republican (New Idea) Mayor of the city, is a single taxer. This fact has not been generally known to the people, but the Mayor frankly admits it to those who ask him about it, and in his second annual message to the City Council he distinctly approved the direct land value tax.

Following up his message, Mayor Low sent to the Council the nomination of John Woods, a single tax advocate for many years, and usually accounted a Democrat in politics, to be assessor for the Second Ward, displacing an old school Republican who has held the office for twenty-four years and who has been conspicuously friendly to the holders of large tracts of unimproved land who have grown wealthy through the rapid development of the city.

Mayor Low, in a statement to the newspapers, explained that he thought that a change was needed

in the Board of Assessors for the working out of certain tax reforms with which he was "in sympathy." In his message he called attention to a certain tract of unimproved land in the Second Ward which the city is desirous of taking for public park purposes. This tract is valued by the Board of Assessors at \$21,900. But the owners, in their necessity, have shown their books to the city authorities, demonstrating that, according to the selling prices of contiguous tracts, the real value of the plot is \$66,000. They say that, since the land is wanted for park purposes, they will sell it to the city for \$53,000, but for not a cent less.

Mayor Low and Assessor Woods purpose getting after the low values on unimproved land, and the services of experts in the single tax movement are to be called in. It is believed that, had the landlords known Mayor Low was going to appoint Mr. Woods they would have used their influence to tie up the Council which has the power of confirmation. Mayor Low kept his appointment to himself; but, as it was, three members of the Council voted against Mr. Woods' appointment. The appointment is the talk of the city.

The editors of both the daily newspapers of the city are advocates of the single tax, and their editorial articles have frequently contained favorable references. Both papers comment favorably on the appointment of Mr. Woods. The Daily News (Ind. Rep.) says: "Mayor Low's views on the subject of taxation are also excellent. He sees, as many are coming to see, that the present taxing system is not entirely just, and he says truly enough that the task of the assessors would be 'immensely simplified if the tax were directly applied to the land alone.' This cannot be done, however, without an amendment to the fundamental law. . . . Perhaps the appointment of Mr. John Woods, of the Second Ward, as a member of the Board of Assessors may be upsetting to some, as Mr. Woods is known to be a single taxer, that is to say he favors the land tax system advocated by the late Henry George. . . . There is very much sound sense in the principle which Mr. Woods advocates. His presence on the Board of Assessors can do no harm, and it may do great good. It was time to inject a little modernism into the Board of Assessors."

The Daily Herald (Dem.) says: "In the matter of taxation Mayor Low has taken radical ground. All admit that flagrant inequalities and injustices exist. As to the remedy, there are differences, some of them honest and many of them selfish. In trying to find a remedy the Mayor should have the co-operation of citizens and officials. To differ with him is no crime but it would be unfair to criticize his plan before it is unfolded. That part of his message dealing with taxation will be most carefully read and will evoke the greatest discussion and debate. It is a long way towards what has been commonly called the 'single tax.' That is that 'land' or rather 'land values' should be the basis on which the proportion of revenue given to the community for taxes should be apportioned. The advocates claim that both from an ethical and an economic standpoint this is the only just and practical method of a community providing funds for community purposes. Economically it rests on the fundamental principle that it is the

community which gives land its value. When the converse of this is stated its logic is apparent. The value of a lot on Broadway, New York, is worth half a county in the wilds. It is nothing inherent in the land that gives this value. It is the presence of population. Ethically it is reasoned that since man cannot create or make land it is impossible to imagine him having the same property rights in it as in something which his own effort has produced. Land is the gift of the power that controls the universe to mankind and all should have an equal right to the use of that land. The right to use that land is a right and privilege which only the community can ethically grant and for that privilege rent or taxes should be paid to the community. This shorn of all technical phrase and minus detail is the single tax theory. It is not a revolution as generally supposed but rather an evolution. It is evident that it is in this direction that our Mayor is headed. . . . These conjectures are practically confirmed by the Mayor appointing an out and out, unmitigated single taxer in the person of John Woods. In speaking to a Herald reporter, Mayor Low said, as he is quoted elsewhere in this issue, that he had some 'theories' in regard to taxation. It is inferred that the Henry George logic has found some lodgment in the mind of Mayor Low, and Passaic and other places will watch developments with interest."

CORNELIUS W. KIEVIT.

NEWS NARRATIVE

To use the reference figures of this Department for obtaining continuous news narratives:

Observe the reference figures in any article; turn back to the page they indicate and find there the next preceding article, on the same subject; observe the reference figures in that article, and turn back as before; continue until you come to the earliest article on the subject; then retrace your course through the indicated pages, reading each article in chronological order, and you will have a continuous news narrative of the subject from its historical beginnings to date.

Week ending Tuesday, January 12, 1909.

Republican Split in Illinois.

An open break in the Republican party of Illinois occurred on the 5th, which involves a combination between the Roger Sullivan Democrats and the "Federal crowd" Republicans against the Deneen Republicans. The break occurred in the lower House of the legislature.

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At the Republican caucus for organization of the House, only the Deneen Republicans had attended. They numbered 55 out of 92 Republican members, and nominated Edward J. King for speaker. Claiming that the influence of Governor Deneen had been exercised in behalf of Mr. King to the extent of invading the rights of the House, the speaker of the previous House, Edward D. Shurtleff, led a bolt, and with the support of Democratic members was elected speaker over