

lecturing, haranguing, converting. Would that some of you were here to let loose on this virgin colony, and warn them of the troubles even now germinating from their misguided laws.

Here in Western Australia I have had the rare chance of watching an infant civilisation expanding mushroom-like, as one may say, almost under one's eyes. The camels of the prospector, the rough tents of the digger and squatter, the galvanised iron stores follow one another everywhere in rapid succession. Then the mining machinery, the shiploads of emigrants, the railway contractors, and last but not least, the land speculator, for whom a golden harvest (beyond the dreams of even the luckiest of the diggers) is in store in the near future.

It is the gold-fields that have given this extraordinary impetus to this colony within the last year or two, very like the case in South Africa. Here there are no Boers to contend with; only a few miserable abject black fellows to be seen begging a crust from door to door, who represent the aboriginal bushmen, and who are fast going under before the strong rushing tide of stalwart, healthy, pushing white men.

This is the Cinderella of the Colonies; despised, unknown, unsought, she has only recently achieved her right to self-government. But Gold her fairy godmother, has clothed her with splendour and opened out to the world her fine resources, agricultural and mineral, while her climate is in many parts unsurpassed.

This little town of Albany is especially picturesque and salubrious, with a glorious profusion of wild flowers. This ship is loading sandalwood for Singapore, and the jetty is filled with it. The dry clear atmosphere makes mere existence a delight. I have seen and learnt so much since I came out here that I should quite despair of ever communicating it. I have been to Penang, Batavia, Sourabaya (in Java), Bangkok (in Siam), etc. I have been introduced to the King and Queen of Siam, and been over their palaces, and seen their white elephants, and a thousand-and-one wonders and curiosities. Truly, a man has only half lived who has never travelled.

I expect to remain out East another year. By that time Scotland at any rate will be wholly won over to the Single Tax. Meanwhile all news will be thankfully received, and my hopes and prayers will be for your success. Once again, affectionate greetings for you all,

From yours ever,

HARRY LL. DAVIES.

WOLLASTON HEIGHTS, MASS.,  
23rd October, 1896.

TO MR. JOHN PAUL AND GLASGOW SINGLE TAXERS.

A token of remembrance and esteem is pleasant when it comes from those who know us personally, but additionally pleasant when it comes from across the water, from those of another nationality; so that there is danger of its making one feel not a little vain at first, until one realises how a great truth and a common purpose can unite the world in a fraternity of interests and aspirations.

"And He stretched forth His hand towards His disciples, and said, 'Behold, My mother and My brethren!'"

"For, whosoever shall do the will of My Father, which is in heaven, the same is My brother, and sister, and mother."

Your package of books, etc., were given me last evening by Mr. Grey, at the Annual Banquet of the Massachusetts Single Tax League. I had long been wanting to see Mr. Callie's *Reply to "Merrie England."* The tracts I shall ask the members of our league to read and help to distribute them. I am sure we shall all enjoy the address by H. S. Murray, Esq., and the bound volume of the *Single Tax* I shall keep as a mine from which to dig good Single Tax ideas, whenever needed; for it certainly is rich in gems and choice articles.

Notwithstanding our propaganda work, I think the Single Tax doctrine has not so permeated society here as with you. I have had persons leave the room when I spoke ever so delicately of land being different from other kinds of property. Still the idea had to be spoken before it could work its way under people's prejudices. Now this is changed, and it is safe to say, Single Taxers are everywhere held in high respect by all who can appreciate logic and disinterested service.

Susan B. Anthony said not long ago, "The Single Taxers are the most logical and impressive speakers in the world to-day."

Last year the work of our State League was all turned toward Delaware. This year we hope to do some effective educational work at home. We contemplate giving a series of monthly banquets, inviting to each prominent men of various organisations,—not with the intention or expectation that we can convert our guests on a half-hour's presentation of the Single Tax, but believing that if our philosophy were understood it would gain ready acceptance by nearly all. We therefore propose to have at each banquet some able speaker to present some phase of the subject to them, after which, questions from our guests will be welcomed, with the understanding that the meeting shall be kept free from contention, or even the idea of seemingly making an effort to convert. The all-powerful truth is to be set free, and left to work out its own results, in its own way and time.

The first of these banquets will be held the first week in January, when we expect to entertain the State officials (with ladies) of the Massachusetts Patrons of Industry. Thomas G. Shearman, who has written much on the subject of the Single Tax and the farmer, has consented to deliver the address.

After this we may invite those dignitaries—the Commissioners of Taxation—lately appointed by the Governor. We have a long list to choose from—

Woman Suffragists, Editors, Clergy, Labour Organisations, etc.—a list longer than our purses. Full reports of each meeting are to be printed in our city and county papers, so that the influence of these discussions may reach as many as possible; so if we do not succeed in hitting those aimed at, our scattering fire will reach many.

We expect the cost of these meetings will not be more than a public meeting in some desirable hall, while the opportunity for social and individual interest in the subject seems to us far greater.

I will endeavour to keep you somewhat informed—not as to the result, for no one can estimate that—but as to the general tone and success of our work. With greetings to all,—I remain, very truly,

ELIZA STOWE TWITCHELL.

### Naturalness of Single Tax.

IS THEREFORE JUST, SIMPLE, AND PRACTICABLE—WOULD MAKE ALL MANKIND KIN.

BY JOHN J. M'CANN, ST. LOUIS.

The proposition to remit all taxes on buildings and improvements, goods, chattels, occupations, imports, and other subjects, and raise all necessary revenues exclusively on land values—in other words, the Single Tax doctrine—has grown to such proportions in the past few months that it is fast taking on the appearance of a national movement.

#### SIMPLICITY OF THE SINGLE TAX.

The very simplicity and naturalness of the Single Tax doctrines in these days of voluminous, perplexing and bewildering policies are the features which redeem it from all suspicion of selfishness, and enshrine it in the affections of so many of its advocates.

It is more than fiscal. It is a moral reform with a fiscal name.

The Single Tax is so called because it proposes to abolish all other forms of taxation and to raise all public revenues by assessments upon one thing, and one only, and that is the value of land. It is not a tax upon land, for that would be laid, according to areas, equally upon good and poor, but is a tax upon the value of land without regard to the area or to the improvements upon it. The value of land is created wholly and absolutely by the community, and not by the owner or by any other person. Therefore, we say, "let the community take what the community creates and use it for the community, and leave to the individual what the individual produces for his individual enjoyment."

Suppose two men land on an island through which runs a ravine. Suppose that on one side of the ravine the land will produce 200—not 200 bushels of wheat per acre, or 200 head of cattle, or 200 dollars, but 200 units of value per year. The land on the other side, equal in area, will produce, with the same application of labour, only 100 per year. The first place will have what Single Tax men call an "unearned increment," a "rental value," of 100 per year, because there are two men on the island, and both will want the same piece, for land never has any value until at least two men want it. Which will get the better piece? The stronger man. And so it is that all land titles the world over are based upon force, because every man wants the best piece, and we have as yet not had the wit to devise and operate a "Single Tax" to remedy the evil.

These men go to work, and they agree that they will pay every year ten per cent. of their product into what they call the public treasury, to make roads, bridges, and other common improvements. At the end of the year the first man pays into the treasury twenty and retains 180, and the other man pays in ten and retains ninety. And so it is, year after year, that the first man gets richer than the other, although he works no harder nor more intelligently—that is, the wealth of the island is "inadequately distributed." If the poorer man objects, the other replies:—"I pay more taxes than you. What have you to complain of? You are a disturber of the peace." The poorer man sees that his richer neighbour does apparently pay more taxes, and so he submits patiently to an injustice because he cannot fathom it. But all the while the rich man is becoming richer and the other man relatively poorer, and it is beyond the power of either to correct the difficulty, if he would, so long as the fundamental wrong exists.

#### EQUALITY OF NATURAL OPPORTUNITIES.

But now suppose that these two men when they landed, being just, and desiring neither to take the advantage of the other, had agreed

between themselves that whoever took the better piece of land should pay into the public treasury, annually, the rent value of 100 for common purposes, and that the other man should pay no tax. At the end of the first year, and of all subsequent years, each would have 100 of private property as the result of equal effort, and fifty from the public treasury for common improvements and benefits. This is the Single Tax principle. According to this principle, it will cost a man as much to hold valuable land out of use as if it were put to the best use.

Will the logical outcome of the new policy justify the hopes that are based upon it? Certainly the idle lot or landowner will not be benefitted. On the contrary, his occupation will be gone. It will not pay to hold his property unused, as at present, waiting for the boom that will never come again. It will not avail to raise the price, for the annual value made by the community will be justly taken for the use of the community. The application of the principle will compel the owner of unused lands to put them to a good use or let others use them.

#### WHEN POVERTY WILL BE RARE.

Then will come the day looked forward to by the Single Taxers, when industry need neither be idle nor beg, when the man out of a job will be a curiosity, and the one in want a rarity. Then "over-production" and "under-consumption" will not be subjects for serious consideration, for, with a more equitable distribution of the bounties of nature to her children, want and the fear of want would vanish. The helpless class, "out of work, able and willing," would no longer exist. If there will be fewer millionaires, for each millionaire less there will be hundreds more comfortable and better citizens. There may not be so many party managers and bosses with barrels and boodle, but there will be fewer railroads fattening on the people's birthright, fewer trusts, corporations, and combinations feeding on the land privileges accorded them by a credulous and impecunious people, and there will be no lords, or barons, or dukes of foreign governments to fence out Americans from America.

It is the undertaxing of land values and the overtaxing of the works of man that have made man and his works cheap and land dear. The Single Tax proposes to simply reverse the policy and make human lives and the achievements of industry precious, as they should be, and the barren deserts of the city and wastes of the country worthless, as they are, until occupied and used.

Viewing the far-reaching effects of this movement in this sordid time, one can but think that there is in the Single Tax that precious talisman, the "touch of nature that makes the whole world kin."

#### Editing a Paper.

Editing a paper is a nice business. If we publish a joke, people say we are weak. If we don't, we are dry as dust. If we publish original matter they say we don't give 'em selections. If we give 'em selections they accuse us of stealing from our exchanges, and say we are too lazy to write. If we give a man a puff we are partial. If we compliment the ladies, the men are jealous; if we don't, we are publishing a paper not suitable for ladies. If we remain in our office we are too exclusive. If we are on the streets we are not attending to our business. If we wear poor clothes business is dull. If we wear good clothes we are making a good thing out of it. Now, what shall we do? Some may say we stole this from an exchange—and we did,

The children of 642 men in New South Wales own the greater part of the lands and sixty million sheep, with exactly three acres to each sheep. 257,000 men who, with their wives and children, make about 900,000 souls, "have not land enough to dig their graves in, so that when they die they may bury one another decently."—Fraser Hill's "Land and Wealth of N.S.W."

The imputation of inconsistency is one to which every sound politician and every honest thinker must sooner or later subject himself. The foolish and the dead alone never change their opinions.—James Russel Lowell.

"Are you in favour of Taxing Land Values?"