

Besides being guiltless of injustice itself, "the single tax" silences the plea, echoed in this pamphlet, for taxation that is unjust—the plea that it is "impossible to apportion to each citizen his share of the public burden, based on the particular benefits he derives." Precisely this is what the single tax would do.

Of course it would not apportion taxes to particular personal conveniences. That is neither possible nor desirable. But it would apportion them to the particular financial benefits which flow freely to some individuals from the social whole, as distinguished from those which individuals may earn for themselves in free and equal contractual co-operation with their fellows. By taking in taxation the annual value of municipal sites, "the single tax" would take from its citizens as taxpayers what they take from it as site owners. This would be practicable as well as just.

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"The single tax" would, moreover, solve the problem of "municipal socialism." As Henry George wrote thirty years ago, in "Progress and Poverty,"* when "municipal socialism" was making its first and timid advances: "There would be a great and increasing surplus revenue from the taxation of land values; for material progress, which would go on with greatly accelerated rapidity, would tend constantly to increase rent. This revenue arising from the common property could be applied to the common benefit, as were the revenues of Sparta. We might not establish public tables—they would be unnecessary; but we could establish public baths, museums, libraries, gardens, lecture rooms, music and dancing halls, theaters, universities, technical schools, shooting galleries, playgrounds, gymnasiums, etc. Heat, light, and motive power, as well as water, might be conducted through our streets at public expense; our roads be lined with fruit trees; discoverers and inventors rewarded, scientific investigations supported; and in a thousand ways the public revenues made to foster efforts for the public benefit. We should reach the ideal of the socialist, but not through governmental repression. Government would change its character, and would become the administration of a great co-operative society."

That kind of "municipal socialism" which Henry George saw as in a vision of the future a generation ago, the able author of the pamphlet before us recognizes now as far advanced and gathering momentum in his own city of New York. The check

*Book ix, ch. iv, page 454, of "Progress and Poverty" in the Memorial and the Library editions.

to it which he anticipates is taxation—taxation of a species that falls with increasing weight upon the community at large. The requisite to its progress which Henry George proclaimed was also taxation—but taxation of the kind that takes for social uses only the share of wealth which, produced by social growth, is expressed in the increasing value of social locations.

Both are right. If the cost of "municipal socialism" is to be borne by general taxation, while its financial benefits go to site owners, "municipal socialism" will die the economic death. But if its increasing cost is borne by the increasing site values that measure its benefits, there will develop in our municipalities a new and infinitely better social life.

EDITORIAL CORRESPONDENCE

PHASES OF THE LAND QUESTION.

Lurgan, Ireland, Jan. 28.

Fishermen are being driven from Lough Neagh, north of Ireland, where they and their forefathers have been getting their living by fishing for eels, grayling and trout for centuries.

Old charters granted by Charles II and James II have been dug up, and the Irish courts have been appealed to, with success, to have the entire lake declared private property. We are taking the case to the House of Lords. If we fail there we will take it to the court of public opinion, backed up by a well organized body of good fighters who live around the lake.

I think we shall be able to give a lift to the land for the people movement during the struggle.

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We are having exciting times just now in politics.

The Government will be confronted by a very large deficit in their revenue for the present financial year, and we have reason to infer that they are contemplating raising new taxes by a tax on land values and a further tax on excise licenses.

If they go for a tax on land values on straight lines, that will bring the Lords and the people face to face on at least one radical issue. If such a tax is included in the budget bill, it is not in the power of the Lords to revise or amend the clause. But they may throw out the entire bill. It is not often that they have faced that extreme measure, and if they do it in this instance it will show better than anything we could do that they fully understand the meaning of the land value tax.

I am not sure that I should not be better pleased to see the lords throw out the budget bill, for that more than anything else would knit the issue. If they do throw it out, by the living Jingo but we will have a merry splot.

It only requires the government to show firmness to make the people's victory certain. Just at present there is some good spade work being done all over the country. Mr. Alex. Ure, solicitor general for

Scotland, is in the very forefront of the battle. He has been addressing some magnificent meetings over England, Wales and Scotland, and is still carrying on the war with great vigor. His work is by far and away the most important and is having a telling effect. He has full confidence in Asquith, and as he has better opportunities of knowing Asquith's real mind than most of our friends, we feel that the Prime Minister will not disappoint us.

Much will depend on Lloyd George, who is chancellor of the exchequer. If he imposes his tax on right lines the amount will not so much matter. If he gives us the sound principle in his tax we will not complain, for this year anyhow, of the homeopathic character of the dose. We are not so much afraid as to the amount of the tax as we are to its empirical character, in the first attempt to deal with it. To prevent this the land value taxers in all parts of the country are writing to the Liberal leaders, and especially to the Chancellor of the Exchequer, urging their views. If the Government fails us it will be against the light and not from ignorance of what the sound policy ought to be.

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An incident in local rating has lately come up for legal consideration in Glasgow, which ought to help in giving a right impulse to the government. It so happens that we have now in Glasgow a man acting as city assessor who has sympathy with land value taxation views. He examined the rating laws of Scotland and has arrived at the conclusion that rates should be assessed on land whether used or unused, to the amount of the landlord's share. In this contention he has been upheld by the court, and I understand there is no appeal. If this is the case we have now got a precedent for imposing a tax on land, whether used or unused, according to its value.

RICHARD MCGHEE.

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, April 13, 1909.

The Tariff in Congress.

The Payne tariff bill (p. 346) has passed from the House to the Senate.

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Pursuant to the rule adopted on the 5th (pp. 346, 347) the House went into committee of the whole, where the bill was amended in some respects. Against the opposition of Speaker Cannon, the tariff on crude petroleum was reduced from 25 per cent to 1 per cent, by a combination between "insurgent" Republicans, and all the

Democrats except Broussard of Louisiana. The vote stood 168 to 136. And the proposed duty on tea and the proposed retaliatory duty on coffee were struck out. On the 9th the amended bill was reported out of committee of the whole.

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An effort by Congressman Foss of Illinois to obtain unanimous consent to present the Chicago women's petition against the tariff on gloves and hosiery was frustrated by the objection of Congressman Mann, also of Illinois. A further amendment to the bill placed crude petroleum on the free list. This was moved by Chairman Payne in consequence of his defeat in committee of the whole, which had reduced the rate from 25 per cent to 1 per cent. His motion to place the item in the free list was carried by roll call vote (reluctantly allowed upon the demand of the Democratic leader) of 323 to 46. Tea and coffee went unreservedly upon the free list. So did hides. Lumber remains at the original rate of the bill—\$1 per 1,000 feet; boots and shoes, and steel are reduced to half the existing duty. The bill was passed and sent to the Senate on the 9th by a vote of 217 to 161. Austin of Tennessee was the only Republican voting against it, and Broussard, Estopinal, Pujo and Wickliffe of Louisiana were the only Democrats voting for it.

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Meanwhile the Senate had had the bill under informal consideration by the finance committee, of which Senator Aldrich is chairman. On the 10th they agreed to recommend a reduction of the glove and hosiery tax to the old Dingley rates. Their completed bill was reported into the Senate on the 12th as a substitute for the House bill. To the Democratic criticism to reporting the bill without affording the Democratic Senators an opportunity to inspect it, Senator Aldrich replied that to have proceeded otherwise would have entailed long delay, and reminded the Senators of the minority that the Republican majority alone would be held responsible for the tariff legislation to be enacted by this Congress.

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Municipal Elections in the West.

In Chicago the aldermanic election (p. 326) came off on the 6th. Only minor city offices other than seats in the City Council were to be filled. The public interest was languid, and for the most part the Mayor Busse administration and Big Business interests, appeared to have been strengthened. Professor Merriam of the University of Chicago (independent Republican), is a new member who is understood to stand neither with the "gray wolves" of the old regime nor the "gray hounds" of the new, but is counted with such members as Dever, Zimmer and Sitts. There