Tax Reform "With a Political View": The Hyattsville Single Tax Experiment in the Maryland Courts

PHILIP L. MERKEL

INTRODUCTION

A WEARY HENRY GEORGE AND HIS wife disembarked at the Port of New York on September 1, 1890, after completing the final leg of a rigorous, around-the-world tour. The controversial author of *Progress and Poverty* and 1886 candidate for New York's mayoralty had visited and consulted with proponents of his land value taxation program, or the single tax as it was popularly known, in New Zealand, Australia, and Great Britain. For George, who was one day shy of his fifty-first birthday, New York represented a welcome respite from this, his most recent worldwide crusade for social reform through the single tax. The six-month-long journey by steamship and train across three oceans and four continents did much to sap the energies of even one so driven as George.[1]

Hopes for an immediate rest quickly dissolved, however, in view of the welcome awaiting George in New York. During his absence, a number of his supporters had, with his blessing, organized the country's first National Single Tax Conference.[2] The meeting had been scheduled to open on September 1, coinciding with the day of the master's return. The following morning, George triumphantly entered Cooper Union auditorium where more than five-hundred delegates from over thirty states had gathered for the arrival of their mentor. At this massive birthday celebration, George addressed the assembly and expounded on two themes that had excited his disciples over the years—the merits of the single tax and the folly of the Republicans' protective tariff policy. Those who crowded into Cooper Union amidst New York's oppressive summer heat were rewarded for their discomfort with a display of George's oratorical skills that matched the demand of the occasion.[3]

The first National Single Tax Conference, however, was not merely an occasion for feting Henry George. The outpouring of affection was secondary to the overriding concern on the meeting's agenda—the nationwide adoption of the single tax.

Until the late 1880s, land value taxation was little more than a theoretical concept. George originally proposed his plan for social and economic reform in 1879, when his classic on political economy, *Progress and Poverty*, was published.[4] *Progress and Poverty* was a reaction to the polarization of wealth and poverty that had been exacerbated by the excesses of the industrial revolution. George proposed to redistribute wealth without causing the kind of social disruptions which many feared was inherent in more radical remedies such as socialism and communism. His solution was to address what he perceived as the primary cause for the perpetuation of disparities in wealth—the private ownership of land. In George's mind, land should be the common property of all. Those who acquired legal title to land had the exclusive right to its use, but in return they owed society a "rent" for its value. Rent would be paid the gov-

Mr. Merkel is a Lecturer at the University of Virginia School of Law. He wishes to thank Gertrude McCamley, Phyllis Bartalone, and Francis X. Geary, all of Hyattsville, for their assistance with research.

ernment as taxes, and from these revenues government would provide public services. Other taxes, such as those on improvements to land and personal property, excise taxes, and tariffs—those which the common man bore in proportions greater than his earnings—would be abolished completely.[5]

The single tax was designed to redistribute wealth by taxing real estate, an accepted way of raising revenue in most states. Land titles would not be affected and no actual "taking" of property was involved. George's reform marked as special targets those who speculated in land or who failed to put their property into production. Taxes would be assessed against similar parcels of land at the same rate, whether they were improved or not. The single tax would pressure owners of idle lands to use them or to sell them to others who would. This negative incentive would benefit the whole of society in two ways. First, more land would be available to members of the lower and middle classes who were unable to purchase property because of the artificially high prices resulting from speculation. Second, those who owned land would be spurred to develop it, thereby expanding production and creating new jobs.[6]

Progress and Poverty outlined the parameters of land value taxation, but was a work of economic theory, not a handbook of practical application. Beginning in the late 1880s, however, a group of "single taxers" concluded that the time was ripe for a nationwide campaign for the adoption of land value taxation by political subdivisions. This movement was led by a group of eastern philanthropist lawyers, including Louis F. Post and Thomas G. Shearman of New York and William Lloyd Garrison II of Boston. These men took the initiative in promoting the single tax on the national level. Post served in a number of capacities, including as editor-in-chief of George's single tax magazine, *The Standard*, while Shearman provided financial support to the movement. These reformers crisscrossed the eastern half of the nation and were mildly successful in bringing the single tax issue into the public eye.[7]

The first National Single Tax Conference was one manifestation of this movement toward enactment of the single tax. The meeting was designed to spur single taxers around the country to lobby for its adoption in their communities. The conference ended on September 3, with a resolution calling for implementation of the single tax. Delegates were urged to return to their homes and work for a program "raising all public revenues for national, State, county and municipal purposes by a single tax upon land values irrespective of improvements and in lieu of all the obligations of all forms of direct and indirect taxation."[8]

This article is an account of the experience of the first political subdivision to answer the conference's call by adopting the single tax. In 1892, the town commissioners of Hyattsville, Maryland, took steps which made this suburb of Washington, D.C., the nation's first single tax enclave. Chiefly through the efforts of Jackson H. Ralston, a Washington attorney who served as president of the commission, Hyattsville collected all municipal revenues for the year 1892–1893 solely through land value taxation. "The Hyattsville Single Tax Experiment," as it was popularly known, became the *cause celèbre* of the fledgling national single tax movement. Hyattsville represented the campaign's first foothold, and the national organizers made a concerted effort to maintain it. Single taxers from around the nation aided their Hyattsville brethren with advice, publicity, and money. The story of the town's struggle dominated the pages of *The Standard* over the course of the year, providing succor for other single taxers.

The experiment was not universally lauded, however. The town was quickly polarized between those who supported and those who opposed George's "utopian" reform. The commissioners' action was challenged in a lawsuit which wound its way to Maryland's highest tribunal, the court of appeals. Against a backdrop of a provocative debate over the single tax in intellectual circles, the court of appeals became the first American court to consider the constitutionality of George's reform.

I

In 1892, the average resident of Hyattsville, Maryland, had little reason to suspect

that his town lay on the cutting edge of social and economic reform. Hyattsville was one of a number of developing residential communities abutting the District of Columbia. The Maryland General Assembly had incorporated the town by special legislation in 1886.[9] By 1890, Hyattsville's sixteen-hundred inhabitants resided in about one hundred seventy-five homes.[10] Some residents worked in Washington and commuted on the Metropolitan Branch of the Baltimore and Ohio Railroad. Even before the turn of the century, Hyattsville was already becoming a "bedroom community" for District employees.[11]

While Hyattsville was an unremarkable town in most respects, one member of its governing board of commissioners, Jackson H. Ralston, was a most untypical character. He was to become responsible for making Hyattsville the first single tax enclave in the United States.

Jackson Ralston was born in California in 1857. The son of a prominent judge, he first tried his hand as a printer, coincidentally the original calling of Henry George. Ralston was active in the International Typographical Union and he served as a delegate to its national and international conventions in the 1870s. Ralston remained a staunch supporter of organized labor throughout his life.[12] During the mid-1870s, Ralston worked for the Government Printing Office in Washington, D.C. While in Washington, he grew interested in law, studied the subject, and was admitted to the bar. He eventually established a practice in the District and specialized in labor law. His clients included both the Knights of Labor and the American Federation of Labor. Ralston's association with the latter organization lasted twenty-seven years.[13] By the time of the Hyattsville Experiment, the young Ralston was a well-respected Washington lawyer and had recently successfully argued two cases before the United States Supreme Court.[14]

In 1890, Ralston was already captivated by Henry George's program, which promised a larger share of the nation's wealth for its working class. He associated with many single tax luminaries, including Tom L. Johnson, the congressman from Cleveland, and Henry George himself. Ralston recognized the importance of applying the single tax if it were ever generally to be accepted. It was he and other Washington single taxers who convinced George that the time was ripe for the 1890 National Conference.[15]

While Ralston's law practice was in the District, he owned a home and resided in Hyattsville. Ralston had helped draft the 1886 statute that incorporated the town. He was elected to Hyattsville's original five-member board of commissioners and he was re-elected to the same position in the years 1889–1892.[16]

In 1890, a controversy arose in Hyattsville which Ralston realized could be exploited to the advantage of the single tax movement. The dispute concerned the financing of municipal improvements. As the town grew, the need for new streets, sewers, and lighting became acute. Hyattsville's act of incorporation, however, placed the tax burden for financing these projects disproportionately on the shoulders of those holding improved land and personal property.[17] The 1886 act provided that the commissioners must adopt the then-current county assessments when levying taxes, a formula which Ralston claimed benefited holders of unimproved land and penalized the householders of Hyattsville.[18]

Ralston's agitation gave rise to two developments which eased the tax burden of those holding improved land. The General Assembly amended the act of incorporation to allow the commissioners to make their own assessments. While the amendment provided that assessments must include "every piece of land separately, with the improvements thereon, and all personal property," the old county valuations no longer held sway.[19] Even more important, however, was the action taken by the town's commission in June, 1890. It passed a resolution that effectively exempted all personal property from municipal taxation. This act was clearly in violation of the recently amended statute, but the commissioners unanimously adopted the resolution.[20] That this plainly illegal resolution remained unchallenged in the courts until 1892 may indicate that the community generally supported the exemption. Certainly these two factors brightened rather than dampened the spirits of Ralston and his followers in their fight for tax reform.

It was not until the spring of 1892, however, that the plan to make Hyattsville a single tax town fully blossomed. By the middle of the summer, the new order would be firmly in place and the Hyattsville Experiment would grab headlines in newspapers around the nation. At first, events moved slowly, as the reformers worked for legislation that would legalize the commissioners' *de facto* exemption of personal property in 1890 and 1891. On February 12, 1892, a local representative introduced an amendment to the Hyattsville act of incorporation that discreetly eliminated any reference to personal property taxation.[21] Both houses unanimously passed the measure with no debate over the omission, and it became law on March 31.[22] As one newspaper later commented after the fact, the single tax people secured the amendment "quietly and dexterously."[23] Next, the single taxers prepared for the town's annual election, scheduled for May 2. Apparently the campaign was conducted on a low key and the single tax was not an issue. The voters returned Ralston to the commission and elected two of his fellow reformers, Charles H. Long and George S. Britt. Together they comprised a majority of the five-member commission. The new commission designated Jackson H. Ralston as its president.[24]

Once in power, Ralston mapped out plans to make Hyattsville a single tax community. The evidence suggests that prominent national single taxers helped plot strategy. Nine days after the election, Ralston hosted a single tax discussion at his home where Tom L. Johnson was the featured speaker.[25] At the time, Johnson was working on a bill proposing a federal single tax. The July 6, 1892, edition of *The Standard* reported that Ralston was helped by Johnson and John DeWitt Warner, a New York single taxer.[26] Johnson was particularly interested in the Hyattsville Experiment, since the model community would be visible to other members of Congress in nearby Washington.[27]

The single taxers executed their plan on June 30, 1892. The scheme was quite simple, though fraught with some rather obvious illegalities. The town's assessors had completed their valuation of property for 1892 as provided by statute. Land values totaled $369,709 and improvements to land were $180,000. In conformance with the recent amendment by the legislature, personal property was not assessed. Properties were taxed at the rate of ten cents per one hundred dollars of assessed value.[28]

The 1892 amendment also provided that the town commissioners should sit as a board of appeals to consider the claim of any taxpayer dissatisfied with his assessment. They were "empowered with a political view for the government and benefit of the community, to make such deductions or exceptions from, and addition to, the assessment made by the assessor as they may deem just, and to correct errors or illegal assessments." Aggrieved taxpayers had fifteen days from the date of assessment to file appeals to the board.[29] This type of appeals process was commonly available to individual taxpayers who challenged an assessor's judgment.

Ralston, Long, and Britt, however, used the amendment's language to exempt *all* improvements to land from taxation. Though no taxpayer had appealed his assessment, the commission met as appeals board and on its own volition passed a resolution granting the blanket exemption. At the same time, it raised the tax rate on land to twenty-five cents per one hundred dollars assessed value, the maximum authorized by law.[30] Revenues lost by exempting improvements were made up by this increased land tax. Overnight, Hyattsville had become a complete single tax town. The Ralston group accomplished its coup with no debate and indeed with no advance notice of the resolution.

The national single tax press was aware of the Hyattsville developments and predictably was elated over these events. On July 6, *The Standard* trumpeted that Hyattsville was "the first place in the United States to adopt the single tax as respects local taxation" and exclaimed that the town was "placed at a great advantage over other communities and in the increase in improvements will soon prove the value of the single tax." It reported the satisfaction of Tom L. Johnson, who might "well sing hymns of joy over the adoption of the single tax at Hyattsville."[31] The movement

finally had a laboratory to demonstrate the soundness of Henry George's principles.

If the single taxers were ecstatic over the commissioners' resolution, some Hyattsville residents were quite perturbed. They determined with a resolve matching that of the single taxers to undo the changes wrought through the "treachery" of the Ralston group. Dr. Charles A. Wells, a local physician, emerged as leader of the opposition. Wells was a lifelong resident of the area who had married a descendant of Hyattsville's founder.[32] Wells served on the boards of a number of local banks, and the single taxers charged that he was a land speculator.[33] Wells and his faction, in turn, branded the Ralston group as anarchists whose program would result in the redistribution of property. They maintained the single tax would ruin Hyattsville by depriving the town of revenues necessary for its development.[34] As both sides squared off for what promised to be a bitter struggle, the *Washington Post* reported that "Hyattsville was never in its history brought to such a pitch of public agitation as over this attempt to make it a field for economic experiment."[35]

The anti-single taxers' first line of attack was political. Wells scheduled a public meeting for the night of July 6 at the town's Athletic Club. In "the largest mass meeting that Hyattsville has ever seen assembled," the participants adopted a resolution calling on the commissioners to restore the tax on improvements or resign. When a *Post* reporter asked Commissioner Britt for his reaction to the resolution, he reportedly said he would pay it no attention.[36]

Not to be outdone, the Ralston group planned a meeting of its own for July 21. Jackson Ralston presided over the gathering which included a number of nationally prominent single taxers. Montague R. Leverson, a lawyer who would later represent the commissioners in the court of appeals, and Joseph H. Darling of the Manhattan Single Tax Club were present. Most important, the master's son, Henry George, Jr., attended and reported the meeting for *The Standard*.[37]

The younger George's account of the gathering filled a full three pages of *The Standard*'s July 27 issue. He told how Ralston, "a tall, wiry man with thick brown hair, full beard, and pale, animated face," stood in the light of a single lamp and defended the commissioners' action. One by one, he fielded questions raised by members of the audience. To the charge the single tax had severely impaired the town's ability to collect revenues, Ralston replied that more taxes had been raised in 1892 than in the previous year. He attributed this increase to the commissioners' decision to raise the tax rate from ten to twenty-five cents per hundred dollars assessed value. When a citizen challenged the commissioners' right to pass the single tax resolution without public debate, Ralston stated that no improprieties had occurred: "The town's government is a representative one—not a democracy. Our business is not done through town meetings but through a Board of Commissioners acting for the general welfare." Should the townspeople disagree with the commissioners, they could remove them at the next election. In the meantime, the commission was resolved to stand by its decision.[38]

During the meeting, Ralston produced and read a large number of telegrams and letters from around the nation congratulating the citizens of Hyattsville for the progressive action that their commissioners had taken. Ralston used these communications to assure the townspeople that the commission's resolution was not precipitous, but rather represented the vanguard of an emerging national trend.[39] What most spectators probably did not know was that these greetings were not spontaneous, but had been orchestrated by the editors of *The Standard*. In its July 20 issue, they had urged their readers to inundate Hyattsville with positive messages that the local single taxers might put to political use. "A single brief argument, a single epigram, may make a convert who will convert his thousands. Let Mr. Ralston be overwhelmed with telegrams."[40]

George's account of the single taxer's meeting indicates it was highly successful. Darling, the New York single taxer, was clearly moved by the occasion. "I have in my pocket," he exclaimed, "some of the sacred soil which I shall carry back to our people in New York."[41] Whether these

impressions were colored by the single taxers' own overenthusiasm cannot be determined. What is certain, however, is that by meeting's end, the citizens of Hyattsville knew the commissioners would not be pressured into rescinding their resolution. Political pressure had failed, and the next election was nearly a year away. Another avenue of attack was needed to defeat the single tax and the Wells group already had an inkling that the remedy might lie with the courts.

II

At the time of the Hyattsville Experiment, it would have been difficult to predict how a Maryland court would view the legality of the single tax scheme for the simple reason that no American court had ever had occasion to address the question. No community in the United States had adopted the single tax and therefore it had never been challenged in the courts. In 1888, a New Jersey chancery court did rule that a testamentary charitable bequest for promoting the work of Henry George was unenforceable. George's suggestion that private property equaled robbery offended the chancery court judge, whose opinion refusing to honor the testator's devise bristled with invective:

> Society has constituted courts for the purpose of the administration of the law . . . but I can conceive of nothing more antagonistic to such purpose than for courts to encourage, by their decrees, the dissemination of doctrines which may educate the people to the belief that the great body of laws which such courts administer concerning titles to land have no other principle for their basis than robbery.[42]

This opinion, which impaired the free flow of ideas, did not represent the mind of the legal community, however. The *American Law Review* criticized the judge's narrow-mindedness,[43] and the New Jersey Court of Appeals later reversed the decision.[44] Of course, this case involved only the issue whether one could promote the single tax concept and had no bearing on the larger question of the tax's legality if actually applied.

While the nation's judiciary had not considered the single tax by 1892, the same was not true of the nation's intellectual community. During the years 1887–1895, over two score of books, pamphlets, and articles discussing the single tax were published. These items were in addition to those which proliferated in the single tax press. The single tax debate was waged in such prominent publications as the *North American Review*, *Forum*, *Century Magazine*, the *American Journal of Politics*, and the *Journal of Social Science*. The writings of the single taxers appear to have generated much of the controversy, but the mix between articles supporting and opposing the single tax was roughly equal.

Critics of Henry George and his reform were legion. Writing in the *Forum* in 1889, the single tax lawyer, Thomas G. Shearman, mused over the range of carpers who had attacked George for his "mistakes":

> Space could not be afforded for even an abstract of these brilliant productions. [George had been] crushed by the Duke of Argyll, refuted by Mr. Mallock, extinguished by Mayor Hewitt, undermined by Mr. Edward Atkinson, exploded by Professor Harris, excommunicated by archbishops, consigned to eternal damnation by countless doctors of divinity, put outside the pale of the Constitution by numberless legal pundits, waved out of existence by a million Podsnaps, and finally annihilated by Mr. George Gunton.

Despite all these detractors, Shearman concluded, "Henry George's theories seem to have a miraculous faculty of rising from the dead."[45]

Actually, only a small minority of George's critics went so far as to accuse him in print of being a socialist, communist, or anarchist. In an article that drew a series of responses, Arthur Kitson had accused George of advocating "one of the most socialistic schemes ever offered to the public," and termed the single tax "the first great step toward compulsory communism."[46] Even his most virulent opponents, however, usually praised George's motives while disagreeing with his solution. Edward Atkinson, a prominent critic, conceded that George was neither an anarchist nor a communist.[47] Another concluded his attack on

the single tax with words of admiration for its author:

> But let the public never forget that if Henry George had made one great logical and practical mistake, he has inaugurated the correct tendency of an epoch. He has earned all his laurels and more.[48]

Attacks on the single tax during this period were surprisingly evenhanded, probably because many of George's opponents were reformers themselves who were searching for their own solutions to the nation's problems. Most agreed that the existing tax system unduly burdened the poor and that the gap in wealth between the rich and indigent demanded bridging. Along with their jabs at the single tax, they presented other possible remedies. These included the income tax, the succession, or inheritance tax, and a direct tax on all assets.[49]

Critics of the single tax rallied around two principal issues; many subscribed to both. The first, represented most prominently by Columbia College economist Edwin R.A. Seligman and attorney Edward Atkinson, questioned whether the single tax theory made sense economically. Seligman contended the reform could not deliver what it promised—alleviation of the tax burden of the poor and a redistribution of wealth. Instead, he argued, the single tax would have an inverse effect. The wealthy who had not made their fortunes in land speculation would pay no taxes at all.[50] As another critic from this school of anti–single tax thought put it, "the Vanderbilts, the Havemeyers, the Drexels, the Rockefellers, the Carnegies, the Armours, and the Pullmans are also very rich and do not own land to any large extent."[51] In the final analysis, poor landholding farmers would bear the brunt of the single tax burden. Using a statistical analysis of the 1880 census, Atkinson contended that real estate taxes would multiply four or five times if the single tax were adopted. This increase would be borne by farmers who were already reeling under depressed economic conditions. The single tax system would fail because the reformers could not "get blood from this turnip."[52]

A second group of single tax opponents stressed that the reform was undemocratic and raised the specter of an oppressive government bureaucracy. William W. Folwell wrote the editors of *Century Magazine* in 1891 that "It will take a long time to persuade Americans that 'equal' may mean the levying of all taxes upon some one kind of property."[53] In a nation that jealously guarded against inequities, it was unacceptable that landholders, who were a minority of the population, might bear the entire tax burden. Similarly, for some critics the single tax conjured up visions of a centralized government bureaucracy, riddled with corruption. David Dudley Field, the eminent New York attorney and longtime adherent to the ideals of Jacksonian Democracy, believed that a concentration of power in one taxing entity boded ill for the future:

> My theory of government is, that its chief function is to keep the peace between individuals, and allow each to develop his own nature for his own happiness ... A large class of men has grown up among us whose living is obtained from the notion that public offices are spoils for partisans, that is to say, out of the people; we must get rid of these men, and instead of creating offices, we must lessen their number.[54]

The institutional changes feared inherent in the single tax reform were simply too radical for some persons to accept. While even men of means such as Field favored reform, they believed the single tax could not be reconciled with traditional American values.

To no one's surprise, the single taxers had a rejoinder to each of their opponents' criticisms. As the years passed, Henry George exhibited increasing impatience with those whom he felt could not or would not understand the economics of the single tax. For instance, on September 5, 1890, only two days after the close of the first National Single Tax Conference, George and such friends of the single tax as Louis F. Post, Samuel B. Clarke, and William Lloyd Garrison, II, faced Professor Seligman, Edward Atkinson, and other foes in debate over the subject. The occasion was the annual meeting of the American Social Science Foundation held in Saratoga, New

York.[55] Addressing the professors of political economy, George chastised them for their "evasions and quibbles and hair splitting" over the single tax.[56] He claimed his opponents refused to recognize that the tax was not a traditional tax on land, but a tax on land value. Holders of land having little value, such as subsistence farmers, would pay little or no tax under the system. Likewise, those holding valuable land, productive or not, would be heavily taxed.[57]

In a similar vein, Thomas G. Shearman, who would become the movement's most respected economic theorist, attacked Atkinson and his kind who believed the single tax would not generate sufficient revenues to run the government. Using the same statistics as Atkinson, Shearman alleged that a tax on the full value of land would produce an overabundance of revenues.[58] He eventually authored *Natural Taxation* in 1895, a book which espoused the merits of his "single tax limited" theory. Shearman claimed that government could operate efficiently by taxing less than the full value of land.[59]

Nor could single taxers understand the misgivings of those who believed the reform to be undemocratic. Shearman, who incidentally had once been David Dudley Field's law partner, pointed out that taxation was already inequitable, with the working class paying too large a share. Why should George's reform be singled out as unjust, when the entire history of American taxation was a long, sad story of oppression?

> Then is there not at least equal wickedness on the part of Congress, which for half a century singled out the business of importation as the only subject of taxation, and still taxes it ten times as heavily as anything else? Does the wickedness consist in taxing land up to its full value? Then is it not equally wicked to tax the poor man's window glass one hundred per cent upon its value? Does the wickedness consist in imposing a tax for the purpose of accomplishing some ulterior reason? How about our whole tariff legislation, which is avowedly maintained for an ulterior purpose? Is it wicked to tax private property out of existence? How about the tax on bank notes, which was levied for the express purpose of destroying the State banks? How about the tax on oleomargerine? Is it wicked to tax property out of existence, without giving just compensation? Why do not those who urge this plea petition Congress for compensation for those whose wealth has been destroyed and whose occupation has been taken away by taxes avowedly levied for that purpose?[60]

Referring to his statistics which showed that a small minority owned over two-thirds of the nation's wealth, Shearman was mystified with those who objected that the single tax was unfair.

Indeed, the followers of Henry George continually paid homage to the ideals of republicanism when working for passage of the single tax. Most single taxers were free traders who opposed government interventions in the economy that would benefit only the privileged few. An article in the January, 1895, issue of the *American Magazine of Civics*, which is an interesting example of the effects of Darwinism on political reasoning as well as a defense of the single tax, emphasized this democratic strain among single taxers:

> . . . any monopoly other than that of the individual himself is a direct attack on the life of the race. Such monopolies create invidious distinctions, cause unnatural antagonisms, loosen the social bond, and invite social disintegration and racial destruction. All monopolies which are the product of human legislation should be abolished by the repeal of the laws sustaining them. All monopolies which arise in the nature of things and are not sustained by human enactment are properly a subject of social adjustment. The monopoly of land is in this nature.[61]

Remarkably, hardly any of the scholarly debate over the single tax considered its legality. This is especially interesting, since Shearman, Garrison, Post, Clarke, Field, and Atkinson—all principal antagonists in the controversy—were lawyers. This impressive array of legal talent failed to question whether the single tax might violate the due process clauses of the fifth and fourteenth amendments to the United States Constitution or provisions of state constitutions, such as Maryland's, which required equality in taxation. Perhaps the reason for this absence of legal scrutiny lay

in the belief that the reform was still in the discussion stages. In the only article even approximating a legal analysis of the single tax, Samuel B. Clarke, in the January 15, 1888, issue of the *Harvard Law Review*, noted that "before this project could be embodied in a law, many important details would require careful adjustment . . ."[62] Although Clarke optimistically predicted the single tax could be reconciled with the United States Supreme Court's recent decisions upholding the uncompensated taking of private property for public health purposes, he conceded that a limited reading of the Constitution could spell problems for the single tax:

> if absolute property in land is recognized in our existing constitutions, our judges and congressmen and the members of our state representative legislatures are bound thereby, and only the people themselves, in whom all sovereign powers ultimately merge, could declare that result.[63]

Thus as the Hyattsville Experiment approached judicial review, arguments discussing the benefits and flaws of the single tax were readily available to anyone who cared to consider them. Whether the single tax would pass legal muster was an open question, but even the single taxers recognized that a favorable ruling would probably require an interpretation by a court willing to modify "the traditions of the common law to meet changed conditions."[64]

III

Charles A. Wells and four other Hyattsville residents filed suit against the town's commissioners in the Prince George's County Circuit Court on July 14, 1892. They filed their petition even before the single taxers held their July 21 meeting, since the Ralston group had already announced it would stand by the controversial resolution. The petition was a loosely organized pleading which alleged that the commissioners had unlawfully exempted from taxation personal property and improvements to land without notice to the town's residents. If the "Utopian Chimerical Scheme of Henry George" were allowed to continue, it stated, funds would not be available to protect the health and safety of Hyattsville's residents. The petition concluded with a prayer for a writ of mandamus against Ralston and W.W. Richardson, the town's treasurer, ordering them to assess and tax personal property and improvements. The pleading raised no constitutional issues.[65]

Ralston and Richardson were served with the petition on July 18, and they filed their reply on July 26, the date set for hearing of petitioners' claims. The respondents denied they had violated the town's act of incorporation by granting the exemptions. They pointed out that personal property taxes had not been collected for years and no one had ever complained. As for the exemption of improvements, it had been done for the benefit of the community and was thus entirely legal. Finally, the respondents answered that mandamus was inappropriate in any case, since the commissioners and treasurer no longer had control over the tax rolls and had no authority to change the assessments.[66]

The hearing on the petition was held in Upper Marlboro, county seat of Prince George's County, before Judge J.B. Brooke. Antagonisms that had been brewing over the month surfaced as the Wells faction attacked the single taxers with a vengeance. R.W. Habercorn, the petitioners' attorney, charged that the resolution "appeared like a conspiracy by Mr. Ralston and a lot of outsiders against the people of Hyattsville to effect an entering wedge for the single-tax system and communistic principles resulting from it." "If such a dastardly trick had been perpetrated in a Western town," he continued, "the author would have been driven out and probably tarred and feathered." The 1892 amendment to the Hyattsville act of incorporation was not intended to give the commissioners the sweeping power they had exercised, and even if it were, Habercorn asserted, it would be unconstitutional.[67] The commissioners were represented by three attorneys, including M.R. Leverson, the single taxer. Their response was more subdued and focused on the legal issues. Leverson maintained that the commissioners acted within the law when they granted the exemptions and he reiterated that the petitioners' request for a writ of mandamus was improper. The

hearing ended without a decision when Judge Brooke took the matter under advisement.[68]

During the days following the hearing, both sides anxiously waited as Judge Brooke pondered his decision.[69] Finally, on August 4, 1892, he filed his opinion in *Wells v. The Commissioners of Hyattsville.* In a decision that addressed the constitutionality of the 1892 amendments, Brooke held the commissioners' exemptions to be lawful. Carefully pointing out that he had not been influenced by peripheral issues concerning "schemes or heresies, which by the zeal and ingenuity of counsel may have been incidentally introduced into the arguments," the judge decided the case on purely legal principles. He ruled the amendments did not violate Article 15 of the Maryland Declaration of Rights. This portion of the Constitution of 1867 provided in part that "every person in the State, or persons holding property therein, ought to contribute his proportion of public taxes for support of the Government, according to his actual worth in real or personal property ..." Referring to an earlier court of appeals' decision, Brooke found the Article 15 mandates applied only to the state and not to municipal governments. As to the exemptions, he noted the General Assembly had always made exceptions to tax laws and saw no problem with its delegation of this power to the commissioners. In sum, the petitioners' grievance was a political matter; "the only remedy against the evil complained of is at the ballot box and not a court of law."[70]

The single taxers were overjoyed with Judge Brooke's ruling. *The Standard* reported on August 10 that "the worst of the fight for the establishment of the single tax in Hyattsville is over."[71] Ralston reveled in the victory, saying the publicity generated by the case had strengthened the single tax movement statewide.[72] The decision also catapulted the experiment into the national limelight. The *Brooklyn Eagle* claimed the single tax had doubled municipal tax rates and speculated that "investors wishing to purchase unimproved lands can find plenty of it for sale cheap in Hyattsville, Md." Other papers, however, were not so quick to condemn the single tax, but took a "wait and see" attitude.[73] The *New York Times* simply reported the Hyattsville story without comment in an editorial.[74] The *Baltimore Sun*'s editors did "not pretend to say that the Hyattsville plan is right or beneficial," but believed it should be given a chance. "If the courts permit the system to stand," they continued, "time will show the wisdom or unwisdom in the results."[75]

The Wells faction, however, was not inclined to let the experiment run its course. On the day following Judge Brooke's decision, the group's lawyer filed a notice of appeal to the Maryland Court of Appeals. Because of procedural delays, the appeal was not perfected until November 24, 1892, and the record was not transmitted to the appellate court until early December.[76]

Once the Hyattsville single taxers learned of the appeal, they turned to their friends in the national movement for help with their legal fees. Ralston made his plea in a letter that was published in *The Standard*:

> The expense of litigation has been, and will be considerable, and we do not feel that such expenses are properly chargeable against the town. We cannot have it said that the town's meagre revenues have been expended in an attempt to propogate any political theories, however unjust the accusation might be ... We feel constrained to request that you, through your paper, ask the single tax men of the country to contribute as they can to the carrying forth of the legal controversy.[77]

The Standard's editors recognized the importance of Hyattsville to the single tax movement and pressed their readers for contributions. "Every single tax man and woman ... is interested in the success of the experiment at Hyattsville," they wrote. "It is to the interest of the movement that Hyattsville remain, as a single tax town, a perpetual object lesson of the practicability of the single tax."[78] By the time *The Standard* ceased publication on August 31, 1892, single taxers around the country had sent donations totaling about $140 for legal fees. Most of these contributions were in small amounts from individuals and single tax organizations.[79]

The Maryland Court of Appeals placed

the *Wells* case on its docket for the January, 1893, term. The appellate briefs of counsel have not survived and no transcript of the oral argument was made, but fortunately the official report of the decision contains summaries of each side's contentions. The parties had both changed their strategies since the hearing before Judge Brooke. The Wells faction now accented procedural irregularities and the unconstitutionality of the exemptions. The procedural argument stressed how the commissioners had altered the assessments, even though no one had made a formal appeal. This action, coupled with the commissioners' failure to notify the townspeople of the exemptions, deprived the petitioners of due process of law. The constitutional argument centered on Article 15 of the Declaration of Rights. The petitioners produced a recent court of appeals' opinion which held that Article 15 was binding on municipalities as well as the state government. Judge Brooke apparently was unaware of this decision when he made his August 4 ruling. Since Article 15 was applicable, all property, including real and personal, must be assessed and taxed. The respondents, the Wells group reiterated throughout their argument, had violated principles of uniformity and fair play in making the exemptions.[80]

The approach of the commissioners' attorneys suggested that they hoped to avoid the constitutional question, since the recent opinion extending Article 15 limitations to municipal governments severely undermined their case. They chose instead the tactic of stressing how mandamus was an improper remedy. Mandamus is a writ which orders an official to perform a duty which the law requires that he do. The petitioners had asked the circuit court to order respondents to make assessments for 1892, an act they had already performed. Since the petition requested the execution of a completed act, respondents argued it was superfluous and should thus be dismissed.

To the Article 15 question, they presented an ingenious argument intended to circumvent the requirement that all property be taxed. Article 15, they claimed, allowed two types of taxation: one for collecting revenues and the other "with a political view for the good government and benefit of the community." The Article's requirement that real and personal property be taxed applied only to revenue measures; this qualification did not appear in the clause allowing "political view" taxes. In their resolution exempting improvements, the commissioners had used the political view language. As a governmental subdivision could tax with a political view, so too could it exempt for the same reason, they pleaded. Since the exemption was not for revenue purposes, but for political ends—the establishment of the single tax—the Article 15 requirement that all real and personal property be taxed did not apply.[81]

On March 4, 1893, a unanimous Maryland Court of Appeals issued its highly unusual opinion in *Wells v. Commissioners of Hyattsville*.[82] As a rule, an appellate court will decide only those legal questions necessary to solve the specific case before it. Especially during the nineteenth century, courts also were hesitant to review the constitutionality of legislative acts when a decision could be made on a more narrow, non-constitutional ground. The *Wells* decision is peculiar because the court could and did dispose of the case on a procedural rather than a constitutional point. It agreed with the commissioners that mandamus was not the proper remedy and it upheld Judge Brooke's order that dismissed the Wells faction's action. This "victory" for the single taxers was hollow, however, because the court of appeals nonetheless chose to address the question of the single tax's constitutionality. Indeed, ten pages of the court's twelve-page opinion consist of a gratuitous discussion and condemnation of the single tax. Thus while the court sustained the legality of the commissioners' exemptions for the 1892–1893 tax year because of the petitioners' error in pleading, it clarified that it would not look kindly on future single tax experiments by Hyattsville or any other Maryland community.[83]

When the court of appeals considered the legality of the single tax in its opinion authored by Justice James McSherry, it made no attempt to disguise its reasons for delving into the subject:

> It is obvious that the questions now

> brought before us are of more than ordinary interest and are far from being of mere local importance. Apart from the preliminary inquiry as to whether a correct interpretation of the Act of 1892, ch. 285, warrants the exemption of all buildings and improvements in Hyattsville from municipal taxation; the broader one, involving the power of the legislature under the Declaration of Rights, to impose the whole burden of taxation on one single class of property, to the exclusion of all others, is distinctly presented.[84]

No doubt the court was disturbed by the commissioners' subversion of the 1892 amendments when they granted their wholesale exemption of improvements without the semblance of procedural regularity, but its larger concern was with whether the legislature could exempt classes of property from taxation. "If the legislature may lawfully do this in the particular instance of Hyattsville, it may do the same thing in the case of a larger and more populous municipality, and likewise with reference to a county, and if as to one county, then, too, as to every county in the State."[85] In a way, the court members' vision of the Hyattsville Experiment paralleled that of the single taxers. If classes of property could be exempted lawfully in that town, what could block the adoption of the single tax around the state?

The court bluntly asserted its authority to provide the barrier. Appealing to traditional concepts of property rights and openly raising the specter of socialism, it found that the single taxers' scheme to redistribute wealth violated the organic law as set out in the state constitution:

> If the assessed valuations upon buildings and assessments and personal property be stricken from the assessment books of the several counties, and the taxes be levied only upon the owners of the land, the burden would speedily become insufferable, and the land would cease to be worth owning. Such a system would eventually destroy individual ownership in the soil, and under the guise of taxation would result in ultimate confiscation.[86]

The court acknowledged that the legislature could still make exemptions from taxation, but classes of property could not be exempted to reduce the taxable basis of one kind of property alone. The court rejected the respondents' "political view" argument and declared the 1892 amendments which exempted personal property unconstitutional.[87]

CONCLUSION

When word of the court of appeals' decision reached Hyattsville, the anti-single tax men were overjoyed. Still, the acrimony that had characterized the struggle again surfaced as Charles A. Wells savored his victory. "It is a glorious victory, and we can now confidently look for a new era of prosperity in Hyattsville," exclaimed the doctor. "The men who have fastened this iniquitous system of taxation upon us have been beaten with decided emphasis." Echoing these sentiments, Wells' attorney R. W. Habercorn found the ruling "far better than a mandamus, as it crushed out of existence, as far as Maryland is concerned, the possibility of a return of the single tax system."[88]

For their part, the single taxers resented the decision that had abruptly ended their experiment. Ralston remarked caustically that the court's support of traditional taxation on all forms of property meant Hyattsville could once again "take up the time-honored method of developing the extremes of poverty and wealth."[89] One of the Ralston group's legal team dubbed Article 15 a "fetich" before which not only the court, but also the members of a recent state tax convention had bowed in worship.[90] In a letter to the *Central Law Journal*, another single taxer wrote that with the court's decision, "Maryland hides herself in musty cobwebs, and says the methods of past ages cannot be improved upon by the present."[91]

Less than two months after the *Wells* opinion, the morale of Hyattsville's reformers sustained a second blow. In the town's May, 1893 election, Ralston and George S. Britt, two of the three single tax supporters on the commission, lost their seats to members of the Wells faction. Dr. Wells himself was chosen as a commissioner. According to one observer, the town's long-time residents combined with many of the new to remove the single taxers, whose policies

were thought "ruinous to the town."[92] Ralston and his supporters had been discredited not only in Annapolis, but in their own community as well.

Despite these disheartening setbacks, the indefatigable single tax men continued their struggle to make Henry George's program the law of their state and the nation. Rather than brood over their losses, they came away from their experience with new ideas about the direction in which the movement should be guided. The court of appeals defeat had been sobering, but it also provided an important lesson. The single taxers realized that institutional barriers, such as Article 15, could stand in the path of social change. It was incumbent upon the reformers to identify these barriers and to sweep them away. Only one day after he learned of the *Wells* decision, Ralston already had set his sights on the Maryland movement's next goal:

> The decision emphasized the necessity of a constitutional amendment which will enable the various sections of the State to levy their taxes to meet their particular requirements ... without any fear of the decision of the Court of Appeals.[93]

Over the next twenty-five years, Ralston and other veterans of the Hyattsville Experiment maintained their contacts with the nationwide network of single taxers. Ralston served as a trustee of the Joseph Fels Fund, a foundation that supported single tax activities.[94] Publications such as the *Joseph Fels Fund Bulletin* and the *Single Tax Review* helped fill the void left after *The Standard* ceased operations in 1892. In these newsletters and in other single tax publications, the Hyattsville Experiment was occasionally mentioned. It served as a reminder of the vibrancy of the movement's early days and also as an example of how the forces of reaction could block social change.[95]

Ralston's national activities did not prevent him from continuing his work for the single tax in Maryland. In 1914, after more than twenty years of trying, he and others succeeded in having an amended version of Article 15 submitted to the electorate for consideration. This amendment, said to have been authored by Ralston, provided among other things that local communities could choose their own methods of raising local revenues. Under this revision, a municipality would no longer be prohibited from raising local revenues through the single tax. The voters approved this "home rule" amendment and it was made part of the Maryland Constitution in 1915.[96]

Ironically, by the time the amendment was ratified, support for the single tax concept was already waning. Dedicated single taxers, of course, remained loyal to the movement. Until his death in 1945, Jackson Ralston continued his work for tax reform.[97] But intervening events, including the passage of the federal income tax amendment in 1913, dampened enthusiasm for the single tax. Despite the home rule option, only a handful of Maryland communities ever chose to adopt the single tax. Hyattsville was conspicuously absent from the list of those that did.[98]

References

1. Charles Albro Barker, *Henry George* (New York: Oxford University Press, 1955), 542–51; "They Want the Single Tax," *New York Times*, 2 Sept. 1890, p. 1, col. 3.
2. Barker, *Henry George*, 542.
3. *New York Times*, 3 Sept. 1890, p. 2, col. 2.
4. Henry George, *Progress and Poverty* (1879; reprint, New York: Robert Schalkenbach Foundation, 1935).
5. Ibid., 403–07.
6. Ibid., 433–39.
7. Barker, *Henry George*, 511, 518, 520.
8. "Single Tax Men Adjourn," *New York Times*, 4 Sept. 1890, p. 3, col. 1. George himself did not play an active role during this stage of the American single tax movement. His unsuccessful bid for New York's mayoralty had left him disenchanted with politics. He therefore left political details to others. John L. Thomas, *Alternative America* (Cambridge: Harvard Press, 1983), 310.
9. Act of April 7, 1886, ch. 442, 1886 Md. 702.
10. Wells v. Commissioners of Hyattsville, 77 Md. 125 (1893), Record at 2.
11. "Progress of the Movement," *The Standard*, 6 July 1892, p. 6, col. 2.
12. Ibid.; "J. H. Ralston Dead; Noted Lawyer, 88," *New York Times*, 14 Oct. 1945, p. 24, col. 1; Jackson H. Ralston, *Confronting the Land Question* (New York: Comet Press, 1945), vii–viii.
13. "J. H. Ralston Dead: Noted Lawyer, 88," *New York Times*, 14 Oct. 1945, p. 24, col. 1.
14. "Progress of the Movement," *The Standard*, 6 July 1892, p. 6, col. 2.
15. Barker, *Henry George*, 542.
16. *Minutes of Mayor and Common Council of Hyattsville, Maryland*, vol. 1, pp. 17, 136, 187, 212, 249.

17. Ralston, *Land Question*, vii.
18. "Progress of the Movement," *The Standard*, 27 July 1892, p. 6, col. 1.
19. Act of April 3, 1890, ch. 355, 1890 Md. 396. Ralston pushed for this amendment to allow municipal assessments. *Minutes*, vol. 1, pp. 177–79.
20. "Progress of the Movement," *The Standard*, 28 May 1890, p. 6, col. 1. *Minutes*, vol. 1, p. 193. Commissioner Aman was not present.
21. 1892 Journal of the Proceedings of the House of Delegates of Maryland, 408. The commissioners requested this legislation. *Minutes*, vol. 1, p. 237.
22. Act of March 31, 1892, ch. 285, 1892 Md. 400.
23. "The Single Tax Invalid," *New York Times*, 16 March 1893, p. 1, col. 7.
24. *Minutes*, vol. 1, p. 249. Untitled article, *Baltimore Sun*, 3 May 1892, p. 1, col. 9.
25. "The Day in the Suburbs," *Washington Post*, 13 May 1892, p. 6, col. 5.
26. "A Single Tax Town," *The Standard*, 6 July 1892, p. 3, col. 1.
27. "Tom Johnson's Joy," ibid., p. 4, col. 1.
28. Wells v. Commissioners of Hyattsville, Record at 2, 5–7.
29. Act of March 31, 1892, ch. 285, 1892 Md. 400, 401.
30. Wells v. Commissioners of Hyattsville, Record at 5.
31. "Tom Johnson's Joy," *The Standard*, 6 July 1892, p. 4, col. 1.
32. Effie Gwynn Bowie, *Across the Years in Prince George's County* (Richmond: Garrett and Massie, 1947), 472–73. Like Ralston, Wells served on the town's first commission in 1886. Apparently, the men were allies in the late 1880s. *Minutes*, vol. 1, pp. 17, 43, 45.
33. "Progress of the Movement," *The Standard*, 10 Aug. 1892, p. 7, col. 1.
34. Wells v. Commissioners of Hyattsville, Record at 2–3.
35. "They Disclaim Anarchy," *Washington Post*, 22 July 1892, p. 2, col. 6.
36. "Single Tax Condemned," *Washington Post*, 7 July 1892, p. 2, col. 3; "Hyattsville's Single Tax," *Washington Post*, 8 July 1892, p. 2, col. 5. The resolution was recorded in the town minute book. *Minutes*, vol. 1, pp. 260–61.
37. "They Disclaim Anarchy," *Washington Post*, 22 July 1892, p. 2, col. 6; "Progress of the Movement," *The Standard*, 27 July 1892, p. 5, col. 2.
38. Ibid.
39. Ibid.
40. "The Single Tax Fight in Hyattsville," *The Standard*, 20 July 1892, p. 2, col. 1.
41. "Progress of the Movement," *The Standard*, 27 July 1892, p. 7, col. 2.
42. "Henry George and Public Policy," *American Law Review* 22 (July–Aug. 1888): 620, 621.
43. Ibid.; "Charitable Bequests: Validity of a Bequest to Disseminate the Doctrines of Henry George," *American Law Review* 24 (May–June 1890): 488, 489.
44. Ibid.
45. Thomas G. Shearman, "Henry George's Mistakes," *Forum* 8 (Sept. 1889): 40.
46. Arthur Kitson, "A Criticism of Henry George's Single Tax Theory," *American Journal of Politics* 5 (Oct. 1894): 350, 352.
47. Edward Atkinson, "A Single Tax on Land Values," *Century Magazine* 40 (July 1890): 385, 388.
48. Edward G. Clark, "Henry George's Land Tax," *North American Review* 144 (Jan. 1887): 107, 111.
49. Shearman, "Henry George's Mistakes," 46; Edward G. Clark, "Scientific Taxation," *North American Review* 144 (Feb. 1887): 209.
50. "Address of Professor Edwin R. A. Seligman," *Journal of Social Science* 27 (Oct. 1890): 34, 36.
51. Horace White, "Agriculture and the Single Tax," *Popular Science Monthly* 56 (Feb. 1890): 481, 484–85.
52. Atkinson, "A Single Tax," 388, 389.
53. William W. Folwell, "Weaknesses and Dangers of the Single Tax," *Century Magazine* 42 (Sept. 1891): 792, 793.
54. "Land and Taxation: A Conversation," *North American Review* 141 (July 1885): 1, 9.
55. The report of the debates fills the group's 1890 Journal.
56. "Remarks of Henry George," *Journal of Social Science* 27 (Oct. 1890): 73, 85.
57. Ibid., 78.
58. Thomas G. Shearman, *Natural Taxation*, (1895; reprint, New York: Doubleday, Page, and Co., 1915), 136–64.
59. Ibid.
60. Shearman, "Henry George's Mistakes," 51.
61. Isaac Feinberg, "An Argument for the Single Tax," *American Magazine of Civics* 6 (Jan. 1895): 6, 9.
62. Samuel B. Clarke, "Criticisms upon Henry George, Reviewed from the Standpoint of Justice," *Harvard Law Review* 1 (Jan. 1888): 265.
63. Ibid., 270.
64. Ibid., 267.
65. Wells v. Commissioners of Hyattsville, Record at 1–3.
66. Ibid., 4–8.
67. "The Single Tax in Court," *Washington Post*, 27 July 1892, p. 7, col. 2.
68. Ibid.
69. "The Day in the Suburbs," *Washington Post*, 2 Aug. 1892, p. 7, col. 5.
70. Wells v. Commissioners of Hyattsville, Record at 8–10.
71. "Editorial Notes," *The Standard*, 10 Aug. 1892, p. 1, col. 1.
72. "Progress of the Movement," *The Standard*, 24 Aug. 1892, p. 6, col. 1.
73. As quoted in the *Baltimore Sun*, 9 Aug. 1892, p. 4, col. 3.
74. Untitled Editorial, *New York Times*, 7 Aug. 1892, p. 4, col. 1.
75. "The Hyattsville Single Tax," *Baltimore Sun*, 9 Aug. 1892, p. 4, col. 3.
76. Wells v. Commissioners of Hyattsville, Record at 11–13.
77. "Progress of the Movement," *The Standard*, 10 Aug. 1892, p. 7, col. 1.
78. "Editorial Notes," *The Standard*, 10 Aug. 1892, p. 1, col. 1.
79. "The Hyattsville Work," *The Standard*, 31 Aug. 1892, p. 7, col. 2.
80. 77 Md. 125, 126–31 (1893).
81. Ibid., 131–33.

82. Ibid.
83. Ibid., 142–44. The court's comments on the constitutional issue were *obiter dictum.*
84. Ibid., 135.
85. Ibid., 139.
86. Ibid.
87. Ibid., 139–42.
88. "The Single Tax," *Baltimore Sun*, 16 March 1892, p. 1, col. 7.
89. Ibid.
90. "The Tax Convention," *Baltimore Sun*, 17 March 1893, p. 8, col. 3.
91. "Correspondence," *Central Law Journal* 36 (19 May 1893): 521.
92. *Minutes*, vol. 1, p. 288; "The Decision Indorsed," *New York Times*, 16 March 1893, p. 2, col. 1.
93. "The Single Tax," *Baltimore Sun*, 16 March 1893, p. 1, col. 7.
94. Ralston, *Land Question*, x–xi.
95. For example, see "The Hyattsville Experiment," *Single Tax Review*, 15 Oct. 1904, p. 5; Joseph Dana Miller, ed., *Single Tax Yearbook* (New York: Single Tax Review Publishing Company, 1917), 56–59.
96. H. H. Walker Lewis, "The Tax Articles of the Maryland Declaration of Rights," *Maryland Law Review* 13 (Spring 1953): 100–02.
97. "J. H. Ralston Dead; Noted Lawyer, 88," *New York Times*, 14 Oct. 1945, p. 24, col. 1.
98. Lewis, "Tax Articles," 103, n. 45.