

been paid that were far in advance for many years to come to be normal. The general public, having confidence in the fine sounding name of those syndicates, as well as the dividends which had been paid before, participated in this land speculation by buying shares, until all at once there turns upon the horizon the spectre of the Single Tax.

The market in building lots became dull. Banks not only stopped loaning money on vacant lands, but are also reluctant to loan on improved lots. It seems also by this that their confidence in being able to shift the land value tax is shaken."

F. BURGENDORFF.

Cleveland, Ohio.

UNFORTUNATE IN NAME.

Editor *Single Tax Review* :

It is unfortunate that Henry George had so common a family name. If it had been as rare a name—say as Garrison—a philosophy or a review named for him would have a distinctive character. Georgian Review would be mistaken for one printed in Georgia. Henry George Review sounds rather awkward. So we are indeed unfortunate in the matter of a name.

E. E. SODERSTROM.

Emporia, Kansas.

THE QUESTION OF NAMES?

Editor *Single Tax Review* :

If a newcomer may venture a contribution to what promises to be an interesting and instructive discussion, I desire to register an emphatic vote against the proposition to dub the Single Tax propagauda by the name of Georgism. However strongly lovers of the great personality of Henry George may be tempted by a not ignoble sentiment, it is to their sober second thought that the truer appeal should be made. The great truths of the world have always been found to stand best on their own merits, and to rest their legitimate claims on universal principles, rather than on the wisdom or the virtues of their discoverers or greatest exponents. In fact, no truth springs full armed from the brain of any single individual. Many minds in the past have been gradually contributing the material which genius embodies in some magnificent synthesis. While realizing this only in part, the popular mind dimly perceives that doctrine to be of but limited and narrow application and of doubtful reliability, which can be readily incarnated in the name and memory of one man or woman. It is not the friends, but the enemies of modern biology, who take every occasion to refer to the concept of evolution by the title of Darwinism. Luther, like Paul before him, protested against the adoption of his name by

the sect which accepted most closely his teachings; nor was it the wish of Swedenborg that the church he founded should bear the title "Swedenborgian." The Liberal of to-day no more terms himself an Ingersollian than his predecessor accepted the appellation of a "Tom Paine" man. The term "Christian" was applied first as an epithet of scorn, and ultimately adopted by the rising Galilean sect only because the dogma that their founder was a divine being caused them to merge the teachings put forth by him with the thought of worship due his personality; and the survival of the title to-day, taken in connection with the actual character, doctrine and moral tone of the church is the grimmest sarcasm on the pages of history. It may with little reservation be averred that no cause has done well which has chosen to weaken its universal appeal by assuming the name of a single person.

If it be indeed true that the creation of enthusiasm for the cause dear to Single Taxers demands as a rallying cry a name of more potent appeal, there is at least one ready to hand, which is both intrinsically and historically adapted to stir the blood. The Single Tax is the latest and highest form of the evolution of the movement which years ago led the way to freedom by demanding the freeing of American soil from the curse of chattel slavery. Surely no more positive, lucid or inspiring term could be chosen to-day than the grand old word "Free soil." It is like a clarion call to old and young alike, to those who remember and to those who hope. If a change must be made, here is surely the logical choice.

And yet, there is another side to the question. Is it so certain that any change is desirable? Do we want enthusiasm so much as intelligence? Is not the very simple, practical suggestion of the name "Single Tax" a most powerful recommendation? Here are no fireworks, no millennial dreams as the immediate result of a trick of legislation, no cut and dried schemes for a mechanical Utopia, but a plain proposition for plain people. We leave castles in the air to our Socialist architects. There is work here on earth for us. The Single Tax is not a magnificent ideal, to be achieved some time in the distant future, when the race shall have grown to a higher stature. Such ideals are indeed priceless; and I yield to none in my longing for the perfect and free society which I picture in the night watches, and under the inspiration of which I go forth with renewed vigor to prepare the way for it by faithful labor in the present. But the Single Tax has a mission of its own. It is an actual need of the present time, and is based on the very fact of the individual and social imperfection of the day. It does not need to be prepared for, but is itself the means of preparation for whatever grand social combinations the future has in store

for a more finely developed humanity. If it is a "moral reform with a fiscal name," that name is one of its chief assets. We are not trying to stampede the mob, but to show the immediate necessity of a practical economic change, not a revolution nor an expropriation, but a sensible modification of existing industrial methods, relieving the unbearable pressure, opening the door to larger individual opportunities, clearing the way for any additional measure which experience may find necessary for the general welfare. Without arraying class against class, or arousing the passions of men, it offers conservatives a safe means of combating revolutionary expropriation and of maintaining every "vested right" except the "right" to trample others down, gives to libertarians a shield against imperialist encroachments on the one hand and Socialist bureaucracy on the other, and holds out to progressives the opportunity of taking the longest step forward which has ever been involved in a peaceful social change. Its means must be those of sober education, coupled with the rapidly accumulated object lessons which demand its early adoption. And there is no better manner of doing that work well than by sticking to the name which indicates just what is to be done in the simplest, clearest way.

JAMES F. MORTON, JR.

A QUESTION.

Editor Single Tax Review :

I have never seen an article in any book or magazine which would show just how the Single Tax would be applied and what would be its effects. We all know that land values would greatly decline, but how would their taxable value be arrived at? I would like to see, or be referred to an article showing this. C. J. HIGGINS.

ANSWER.

Several ingenious plans have been devised for assessing capital values of land for taxation when the selling value has been almost or entirely extinguished by an increase in the rate of taxation. This is a mathematical question not difficult of solution, especially in view of the fact that it will be practically impossible as well as inexpedient to take every cent of ground rent for public use.

But this is really an academic question, the authors of these ingenious plans overlook the fact that the taxation of land values is only a present day expedient adapted to existing ideas of taxation in this country. When the people decide to support the government entirely from ground rent they will acquiesce in a simple mode of taxation which will be based upon rental values instead of selling values. As a matter of fact it is only the knowledge of the actual or potential rent which can be an-

nually obtained for land that fixes the selling and assessed values to-day.

The Single Tax will only be approached gradually by the exemption of various forms of property and consequent increase of land value for taxation, and it will be a long while before there will be any practical difficulty in taxing land as now upon its selling value; especially since the abolition of other taxes will tend to increase production and ground rents for a time, and consequently will raise the values of land somewhat in proportion to the increasing revenue to be obtained from them.

A. C. PLEYDELL.

PROGRESS IN NEW SOUTH WALES.

Editor Single Tax Review :

I must congratulate you on the improvement you are making in the REVIEW, it has been very interesting during the last twelve months.

I hope before long to be able to let you have an account of the N. S. W. or local government extension bill, which is now before the House. At present it provides that all municipalities must levy a tax of one penny in the pound on land values only, but makes it optional with them to raise any further revenue required by taxing either the improved or unimproved value.

The Federal elections are to be held before January, 1906.

ERNEST BRAY.
Corowa, N. S. W.

FAVORS THE CHANGE OF NAME.

Editor of Single Tax Review :

I congratulate you on getting out so interesting a publication; the last number was especially so, I thought.

I want to go on record as heartily favoring changes from Single Tax to Georgian, Georgist as set forth by Mr. Bucklin.

C. F. SHANDREW.
Philadelphia, Pa.

IS IT THE SOCIALIST'S HOUR?

Editor Single Tax Review :

I like the REVIEW very much and think you ought to receive more help than you do. Single Taxers care a good deal about politics, but they do not seem to care as much as they used to for conversions. However, their time has not yet come. This is the socialist's hour.

JULIA A. KELLOGG.
East Orange, N. J.

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