

it has reached such a state of angelic perfection, both in ethics and in knowledge, that each man will instinctively respect the rights of his neighbor. The philosophical anarchist is of great benefit in acting as a brake on the modern tendency towards socialism; but as a working theory, his philosophy is not for to-day. With the exception of my friend, Benjamin R. Tucker, the high priest of the anarchist cult, I do not know of a single anarchist who would to-day advocate that the occupation and use theory of land should be put into practice at once. In other words, even the ultra individualist balks at his own logic.

How different from all these schools of thought and from all these political parties is the Single Tax propaganda. There is not a Single-Taxer in this room, nor I believe in the United States, who would not, if he could, have the Single Tax go into operation to-morrow. We believe sincerely and devotedly that not only is this a harmonious and logical theory, but that it is eminently practical and suited to the needs of people living now. We say to the ultra individualist that his occupation and use theory can be realized through the Single Tax, and that with imperfect men and women. It may be that under the Single Tax a few individuals would be foolish enough to pay the full rental value of land and then hold it out of use; but if such lunatics should develop, what possible harm could flow from their crazy actions? The people would get the full rental value of the land, and the money thus obtained could be utilized in improving the city or village and thus add constantly to the rental value of this unused land. After a while even a lunatic would be unable to pay the increasing rent without receiving revenue therefrom, and would therefore be obliged to abandon the land to some sane person.

"Our cause" appeals not only to the mind but to the heart. The appalling misery in which so large a percentage of the human race is plunged by dire poverty must appeal to the compassion of civilized human beings, who during the last century have become more and more humane. The fact that there are so many remedies offered proves that the conscience of the race has been awakened. At first charity was adopted as a means of solving the problem. It was soon seen however that, admirable as is charity, it can only alleviate poverty, but in the long run it really accentuates poverty. The socialistic dream of a co-operative commonwealth was next brought forward, and it numbers among its believers millions of earnest and devoted men and women. Thinking people, however, agreed with Herbert Spencer when he said that the socialistic commonwealth would be slavery and result in the annihilation of individuality. The rebound landed us in the realm of anarchism. This was soon discovered to be the abode of angels and not of erring

mortals. The Single Tax, the happy medium between these two divergent schools of thought, must commend itself to the intelligence of the masses. America, it seems to me, is the place where it must first find general acceptance; for not only was that the home of the prophet and seer, Henry George, but it is also the home of the most tender-hearted and hard-headed race that ever lived on the surface of this globe.

Only a quarter of a century has passed since "Progress and Poverty" was first published; but the truth contained within its covers has reached the heart of millions. As an organized movement, the Single Tax may not have made much headway; but there is not a hamlet in this land, I venture to say, where you will not stumble across a Single Taxer. Not only has it taken hold of the minds and hearts of the poor and humble, but the highly cultivated, and in some cases, even the wealthy, admit the truth of the doctrine. Wherever a reform movement is started, you find the Single Taxer in the fore-front. What are twenty-five years in the history of a great movement? It took thousands of years for the idea of a democracy, of a government by the people and for the people, to develop. I think the progress of the Single Tax in a quarter of a century has been wonderful and full of promise.

THE MOVEMENT IN NEW ZEALAND.

(For the Review.)

BY P. J. O'REGAN.

Permit me to send you some news of the movement from this remote part of the world, though there is nothing really startling to tell you. The movement to levy local taxation (here called "rates") on land values continues to forge steadily ahead, and every step gained is certainly irrefragable. Recently there have been several attempts in districts where the reform has been adopted, to revert to the old method of taxation, but not one of these was successful; in fact the ratepayers declared by increased majorities in favor of the new system. You will understand that this reform is necessarily limited inasmuch as the taxing powers of local governing bodies are limited by statute, and the Rating on Unimproved Values provides that, where the Act is adopted, the rates shall be increased so as to produce the same amount of revenue as was raised under the old system. Still the principle we strive for is affirmed, seeing that land values are taxed to the exclusion of buildings and other improvements.

The great impediment in the path of the reformer in this country is our absurdly high tariff. Perhaps, however, the impediment—to speak with precision—is not the tariff, but the belief of the majority of the

wage-earners in protection. There is not even the apparent justification for that heresy here that there is in your country, for, while America is a vast continent with interstate free trade, this country comprises two lonely islands in the great South Pacific Ocean. The electors, however, do not deem our isolated position a sufficient impediment to oversea commerce, and hence our terrific tariff. It is safe to say, however, that we have gone as far in that respect as we shall ever go; in fact the close observer may see now that both here and in Australia, the tide of protection has begun to ebb. Even protectionists are now demanding a "revision" of the tariff on account of the cost of foodstuffs, and the Premier of this country has promised a considerable remission of duties on necessaries next session. Of course, there are certain "interests" which hope to get the duties affecting them increased when the tariff question comes up for discussion, but I have not the slightest doubt that the tariff will emerge considerably lower than heretofore. The Farmers' Union is now a fairly influential body in this country, and they are opposed to protection. We may depend on them to keep the tariff within limits next session, in addition to which the free trade idea is making steady headway among the working classes in the cities. What I have said of this country applies to Australia. You might conclude from the fact that the Deaken Government there are making protection a plank for the coming elections, that protection is gaining ground in Australia. Such, however, is not the fact. The Labor Party is a growing factor, and, though there is much heresy in its programme, it is no longer absolutely protectionist. On the contrary, so many members are for free trade, that the party is now trying to make the fiscal question an open one—to "sink the fiscal issue," as the phrase runs—but they will not succeed.

Land monopoly is the curse of Australia—an even greater bar to her progress than the drought which periodically bakes her oceans of plain. Australian land monopolists have not the redeeming features of the aristocracy of older countries—they have not the refinement and traditional duty to the poor that the landlords often have in England for example. Apart from his purse, there is nothing to distinguish the arrogant Australian squatter from the most commonplace man. He is often devoid of education beyond the ordinary, and his wealth imbues him with a contempt for the poorer classes that makes one shudder for the future. These, of course, are the men who are the real gainers by the tariff, for if protection were out of the way, the taxation of land-values would soon compel the squatter and the city speculator to relax their grip upon the peoples' land. Fortunately there are men in Australia, even in the Labor Party, who realize this fact.

As showing how "the yeast is working,"

I may point out that the new State Government of Western Australia has just declared for a tax on land-values for the "twofold object of compelling the subdivision of land and providing revenue." Again, last year an Act was passed in New South Wales placing local taxation on land-values in all shire districts, that is to say, on all privately owned land outside boroughs, and we are promised the same measure for the boroughs next session (this year).

Apart from the reduction of Customs duties, to which our own Government is pledged, I do not think there will be any important legislation in this country during the coming session of Parliament, but I should mention that the late Premier Seddon officially intimated that next year should the reduction of Customs duties make such a step necessary, the Government will propose an increase in the land-value tax.

There was great rejoicing in this country among our fellow-workers at the defeat of Chamberlainism in Britain; and it is significant that the Bannerman Ministry have recently cabled to our Government for the fullest information about the working of land-value taxation in New Zealand. Surely that would appear to indicate that there is a strong demand for the taxation of land-values in Britain?

Permit me through the REVIEW to send greetings to all our fellow-workers in your country.

At a recent dinner of the Quill Club of this city, an organization composed largely of the editors of various influential religious publications, Henry George, Jr., George L. Record, Corporation Counsel of Jersey City, and Recorder John W. Goff, discussed the growth of privileges, and the remedy.

Recorder Goff told how the injustice of a tax system under which men were fined for improving their property was brought forcibly to his attention by a recent occurrence. About a year ago he purchased a small worn-out farm. He had spent about \$3,000 in making improvements of various kinds, with the result that this year the farm was assessed at three times the former assessment. Thus the tax officials of the district in which his farm was located had served notice that the property owner who allowed his farm to run down would be rewarded, while any one who was willing to make improvements would be called upon to pay heavier taxes.

The destruction of the poor was their poverty in San Francisco, as elsewhere. A press despatch tells us that those who lost their lives were among the very poor. The convulsions of the earth leveled the loosely built brick tenements, and the tongues of flame reached first the frame dwellings of the poor.