

taken by the Japanese was to double the land tax, just as Mr. Gladstone's first step in 1854 was to double the income tax. In the eighteenth century the land tax used to be the most important source of revenue, and Adam Smith used to say that on this account the country gentlemen were generally much less inclined to war than "the moneyed interest." But, unfortunately, at the end of the century, when war became chronic, the country gentlemen who supported Pitt insisted that the land must not be further taxed, and so, when taxes had been laid on every article of consumption and the Minister was still at his wits' end, he had to invent the income tax, instead of developing and improving the system of land taxation. But we believe that Radical financiers in the immediate future must, after retrenchment, look for national revenue to the license duties and for the local revenue to a rate upon the owners of ground values."

It ought to be said that the *Speaker* is no radical or labor paper, but a liberal journal of high character, resembling the *New York Nation* in its appearance and the high literary merit of its contributions and its editorial pages.

NORTHWESTERN TERRITORIES.

To those who are looking for the adoption of the Single Tax idea, it may be welcome news to learn that some progress is being made in the N. W. T. of Canada. The first of January of this year a new Local Improvement Ordinance came into effect organizing from three to six townships into Local Improvement Districts. A District Council is formed by electing one Councillor from each township, and this body has charge of all local improvements, with power to levy a tax of not less than 1¼, nor more than 5 cents per acre on land. There is no provision for statute labor on the roads, and all taxes are payable in cash.

Being a Councillor of the District in which I live, I am in a position to give the workings of the Ordinance. The policy of "land taxation" in vogue in the N. W. T. is not theoretically the Single Tax, but a land tax. But it will be seen that selecting the land as the best subject for taxation is in line with the Single Tax theory, and to some extent the tax falls heavier on the more valuable land; for, in practice, it is found necessary to expend more money in the more thickly settled districts in which towns and villages are situated and where travel is heaviest, than in outlying districts where settlement is sparse.

The District Council of which I am a member levied a tax of 4¾ cents per acre, or 7 dollars per quarter section of land, and the only kickers were men who are holding more land than they can use, some of whom are threatening to sell out and leave the country. Apart from a small government grant to schools, all taxes for the

maintenance of rural schools and for local improvements, are now levied upon the land exclusively. And this system applies to the whole of the N. W. Territories, and even Americans, who are coming here by thousands, and who have been accustomed to paying taxes on "all they possessed," take very kindly to the system and are writing back to their friends left behind, telling them that we don't tax everything here—only the land, and that but a small tax.

GEO. PRICE, Olds Alta, N. W. T.

REV. HERBERT S. BIGELOW.

(See *Frontispiece*.)

Herbert Seeley Bigelow was born at Elkhart, Indiana on Jan. 4, 1870. He attended the public schools of that city, also the preparatory department of Oberlin, and graduated from the Western Reserve University and from Lane Theological Seminary.

Mr. Bigelow became pastor of Vine Street church in Cincinnati, Ohio in 1886. The history of this church makes it a peculiarly fit abiding place for him. It was organized in 1831 by supporters of the abolition movement, who seceded from a Presbyterian society because that society was pro-slavery. The seceding members organized a Presbyterian church, but it subsequently became Congregational. Josiah Strong was pastor of this church at the time he wrote "Our Country." The society, more persistently perhaps than most others, has advocated the doctrines of human liberty, and for this reason, if for no other, Herbert S. Bigelow is very properly its pastor at the present time.

He came to this church without any idea of participating in a great social movement. In fact he, in common with the dominant thought of the educated class of that day and this, believed the miseries of the poor were the normal results of their own short comings. His personal experience in the "least prosperous" life of a great city opened his eyes to the fact that social injustice is a powerful factor in determining the results of individual life.

As the pastor asserted the fact of social injustice, opposition grew in the church whose history had been so interwoven with the cause of freedom. And, curiously, the matter was brought to practical issue over the admission of a negro to membership. The membership of the church was inclined to resist, but Mr. Bigelow was able to hold them to their own traditions. He even hopes that the American people may be held true to their traditions, as expressed in the Declaration of Independence.

The more heavily the burden the poor were compelled to carry weighed upon his spirit, the more earnestly did he plead for their relief. But in like degree, the opposition grew, and the resignation of Mr. Bige-