

The time has passed when the people whom Lawson is exposing can evade his charges by silence or innuendo. His accusations are made circumstantially, with names and dates, and in a manner which carries conviction of their probable truthfulness. If they are not true, they can be easily refuted.

More important, however, than his exposure of individual turpitude, are Lawson's pictures of modern business ethics as they work themselves out in practice. They are the ethics of hell. The lesson to be learned from his exposures in this respect is that the grafters and boodlers whom good citizenship clubs usually pursue, are as sneak thieves to pirates in comparison with the captains of finance whom business men respect, society adores, colleges cringe to, churches idolize, and good citizenship clubs defer to. We have exemplifications of this moral rottenness everywhere. Whoever knows much about business environments and operations, knows that Lawson is telling the truth. Take Chicago or New York, for instance, and you find the respectable graft system at work in the most disheartening fashion. Boodlers may be thrown down, but "financial interests" thrive on boodle principles. The great grafters make the system, and the system becomes to young men of abilities, who would rather be honest than not if they dared— young business men and lawyers and preachers and politicians—as a harrow to a toad. The toad must move along with the harrow, if he can, or be torn by its teeth. And so the best budding abilities of the time are drawn into the service of this boodling system of "business."

THE SINGLE TAX MOVEMENT—ITS ORIGIN AND PROGRESS.

In its early days the single tax movement was spectacular. Centering about the first candidacy of Henry George for Mayor of New York, it threatened the supremacy of Tammany Hall, developed a heated controversy in the Roman Catholic church over the case of Father McGlynn, and stirred the stagnant pools of con-

ventional politics and self-satisfied piety to their depths.

Seldom has there been a more exciting local campaign in American politics than this unique campaign of 1886 in New York, which, in giving birth to the single tax movement, almost put George into the mayor's chair, and did eject McGlynn forever from his chancel and for a long time from his church. Great masses of adherents of a new third party only locally organized, marched and shouted and voted for "George! George! Henry-George!" With this refrain the streets of New York rang again and again. For many months, moreover, both before and after the election, the larger auditoriums of the city were overcrowded—sometimes three of the largest at once—with enthusiastic listeners to Henry George's doctrines, then without a distinctive name but now everywhere known as "the single tax."

The political elements of excitement were contributed chiefly by Henry George himself. They were strongly reinforced by religious emotions excited by George's doctrines and intensified by the expulsion of McGlynn from St. Stephen's (one of the most populous Roman Catholic parishes in the world) for supporting the agitation. Both McGlynn and George, by their personal magnetism and thrilling oratory, stimulated the enthusiasm of their followers, while the opposition were stirred to resistance by appeals from their leaders to rise up and "save society."

With the passing of this initial stage of the single tax movement, afterwards described by one of its most loyal supporters as its "howling dervish stage of emotional insanity," the movement itself has seemed to many to have receded. Even among its devoted adherents are those who still sigh for a return to that period of ebullient enthusiasm and phenomenal organization, as to a time when the single tax movement was at its best.

Yet its greatest strength was not then, it is now. Few and weak as are its organizations to-day, and subdued as is the enthusiasm of its present promoters over their less spectacular tasks, the magnitude and influence of the

single tax movement are vastly greater now than ever before.

I.

In one sense, this movement is not modern. The single tax question is at bottom the land question, and the land question is as old as the Gracchi. Even in our own new country it dates as far back as to the middle of the last century, when Duganne sang:

And the soil is teeming o'er all the earth,
And the earth has numberless lands;
Yet millions of hands want acres,
While millions of acres want hands.

Who hath ordained that a parchment scroll
Shall fence round miles of lands,
When millions of hands want acres,
And millions of acres want hands?

In no such connection, however, is the single tax movement usually thought of. It is regarded as having originated with Henry George, who was born in 1839 and died in 1897.

Nor is this idea much amiss. For George, though he did not discover the land question nor invent the single tax, did propose the single tax as the just and expedient method of solving the land question in harmony with the normal tendencies of civilization. It was he, also, who originated and led the political agitation for the gradual abolition of taxes on everything but land values, as the best way of socializing land values and individualizing labor values.

In that view of the matter the single tax movement derived its original impulse from George's pamphlet, "Our Land and Land Policy," published in California in 1871.

Between that time and 1879, when his "Progress and Poverty" appeared, a club was formed in San Francisco, which is accorded the distinction of having been the first single tax club in the world. George himself was a member, as was James G. Maguire, afterwards a judge in San Francisco and a member of Congress from California. Judge Maguire is now a prominent lawyer of the Pacific Coast, and still a recognized single tax leader of national fame and influence.

Outside of California the first distinctively single tax organization was "The Free Soil Society," which organized in New York in 1883, and of which Henry George

was a member. Although national in its scheme it never advanced much beyond the "paper" stage.

About the same time the "Land Restoration Society" was organized in Scotland with the aid of Mr. George on the occasion of one of his lecturing trips to that country. Other organizations sprang up here and there on both sides of the Atlantic in those early days of the movement, but the Scottish "Land Restoration Society" alone lived very long or made a record of much importance. It is still an influential body.

When the New York mayoralty campaign of 1886 got under way, an era of active and quite general organization set in. This counted for little, however, beyond the local sphere of influence of the New York movement.

The New York mayoralty campaign originated with the Central Labor Union of New York city, an organization which had grown out of a workingmen's mass meeting at Cooper Union four years earlier, called to indorse the "no rent" manifesto then just issued in Ireland.

Owing to tremendously intense excitement in New York labor circles in the Summer of 1886, over the vindictive prosecution in the criminal courts of a strike committee, the Central Labor Union determined upon independent political action and authorized a nominating convention of trade union delegates. At this convention, George was nominated for mayor upon a platform that would now be recognized as a single tax document, although "single tax" as a name was not yet thought of. George's candidacy had been called for by a petition bearing the names of 34,000 signers. It was subsequently indorsed by a citizens' mass meeting, and ratified by a meeting at Cooper Union larger than any previous one since the outbreak of the Civil War. After an exciting campaign, in which the two factions of the Democratic party united upon Abraham S. Hewitt, George polled 68,110 votes. This was 22,442 less than were counted for Mr. Hewitt, and 7,675 more than were credited to Theodore Roosevelt, now President, who was then the Republican candidate for mayor.

Following that election the

United Labor party was organized permanently in the county of New York. It consisted of the supporters of George. Another historic organization of the movement was the Anti-Poverty Society, founded about the same time, with the unfrocked Father McGlynn as its president. For the purpose of making the political organization national, a national organizing committee also was formed. One of the earliest results in the way of more extended organization was the birth of the United Labor party as a State organization at a convention held at Syracuse, N. Y., in the summer of 1887. Outside of New York county this party never rose above the grade of a "paper" organization. In that county, however, and in Brooklyn, it was generally regarded as a political factor of no small importance.

At the Syracuse convention a conflict arose between socialists and non-socialists, resulting in the secession of the socialists, who thereupon organized what is now the Socialist Labor party.

The Syracuse convention adopted a single tax platform, and, greatly against his will, nominated Henry George for secretary of state, the highest office on the State ticket. A strenuous campaign of the State was made by George and McGlynn, supported by a small army of minor speakers, but without effect either in country or city. Although George's and McGlynn's meetings were large everywhere, and in New York city were phenomenal, the result was keenly disappointing. In New York city George received but little more than half of his vote of the previous year, and his total vote for the whole State was only 70,000—about 2,000 more than his vote of the previous year in the city alone. His vote in the city was about 37,000.

Yet the meetings in New York continued with unabated fervor, though in a few weeks with dwindling audiences. Within the walls of the meeting places public sentiment was still aflame, but only there. Outside there were but embers, and these were growing cold. The first stage of the single tax movement had come to an end.

II.

Apparently smaller and weaker, and to superficial observers, both

friend and foe, growing more so, the single tax movement was in reality becoming only less nebulous and therefore all the better fitted for the new kind of activities that lay before it.

These were first revealed by President Cleveland's tariff reform message to Congress in December, 1887. Seeing in the timid tariff reform policy of that message the thin end of the free trade wedge, of which the thick end is the single tax. Henry George rallied his followers to the support of Cleveland. Father McGlynn took a different course. Encouraging an independent political programme, he participated in the national campaign of the United Labor party in 1888, for which a popular vote of 2,668 was reported in New York and 140 in Illinois, a total for the United States of 2,808.

The single tax voters who followed George at this juncture supported Cleveland, not as a party Democrat, but as a pioneer, even if a timid one, of free trade. They solicited pledges for Cleveland for the express reason that his proposed tariff reform was a step in the direction of free trade and the single tax. More than 10,000 signatures to this petition were secured through the efforts chiefly of William T. Croasdale, who had the work in charge.

One incident illustrates the utter absence of enthusiasm, yet the determined purpose, which characterized the beginning of this new stage of the single tax movement. At one of the single tax meetings in support of Cleveland, an auditor arose toward the end and with unaffected seriousness said:

"Mr. Chairman: I move that this meeting adjourn with three cheers for Grover Cleveland."

The motion being seriously seconded, the chairman put the question to vote. In the same stolidly serious manner, the audience voted "aye." There were no "nay" votes, though the chairman called for them.

Announcing the vote accordingly as unanimous in the affirmative, the chairman was about to declare the meeting adjourned, when he was reminded of the result of the motion to cheer. He hesitated, in order to give some enthusiastic adherent of Mr. Cleveland an opportunity to lead the cheering. No

one offering to do so, he raised his own right arm and with a slight swinging motion of the wrist, but with no signs of enthusiasm, addressed the audience in moderate and monotonous speech, saying:

"Three cheers for Grover Cleveland. Hurrah!" He paused, and the audience solemnly repeated: "Hurrah!" Then the chairman again said "Hurrah!" and the audience again repeated it. A third time he said "Hurrah!" and waited for the repetition, which came as promptly and as stolidly as before. Finally, after the manner of the cheering New Yorker, the chairman added: "Tiger!" The audience repeated that also, and then dispersed to work and vote for Cleveland.

At the conclusion of the Presidential campaign of 1888, Mr. Croasdale continued his work for the purpose of permanently organizing the single tax movement, that name for it having meanwhile come spontaneously into use. Petitions similar to those of the campaign were prepared, the pledge being changed, however, so as to commit the signer, not to vote for Cleveland—this preliminary phase having gone by—but to demand from Congress an investigation of the single tax proposition. A petition with scores of thousands of signers was secured and presented formally to the lower House of Congress, where it has reposed since 1892, if it has not been destroyed.

Congress did nothing. No one supposed it would. But the petition had served its purpose of organizing the single tax movement in its second stage. This work was practically completed and its possibilities well-nigh exhausted under the management of Mr. Croasdale, who died before the presentation of the petition.

During those years, single tax clubs were formed in various parts of the United States. Some of them were large and some were small, but all were energetic. Notable among them was the Chicago Single Tax club, a survival from the previous stage of the movement, of which Warren Worth Bailey, now editor of the *Johnstown (Pa.) Daily Democrat*, was the principal promoter and for years the president. John Z. White, at present the leading lec-

turer of the Henry George Association, was the most distinguished debater of the club. In 1900 this club divided over the question of organizing a local single tax party. Its president now is Thomas Rhodus. The members who opposed that policy, since practically abandoned, left the club and organized the Henry George Association, of which Frederick H. Monroe has been president from the beginning.

Another notable organization of that period was the Manhattan Single Tax club of New York city, organized in 1888. It owns its own clubhouse and is now under the presidency of Benjamin Doblin, one of the young men converts of the memorable mayoralty campaign of 1886.

These and other local bodies, together with isolated single taxers throughout the country who had shown their interest and their activity in connection with the Congressional petition, made the nucleus of the national organization, which began with a conference at Cooper Union, New York, in the summer of 1890. Among the members of that conference were Tom L. Johnson, of Ohio, now mayor of Cleveland; Judge James G. Maguire, of California; Edward Osgood Brown, of Illinois, now an appellate judge in Chicago; William Lloyd Garrison, of Massachusetts, son of the Liberator; Mayor Hoch, of Adrian, Michigan; Robert Baker, now a Congressman from Brooklyn, and Henry George, then just returned from a lecture trip around the world. Three years later a similar conference was held at the Art Institute, Chicago, of which Father McGlynn as well as Henry George was a member. No others have been held, and the national organization of which these conferences were the representative gatherings has long since ceased to exist except upon paper.

III.

The single-tax movement is no longer an organized movement. It has entered upon a third and more effective stage in its progress. This does not mean that there are no live single tax organizations. On the contrary there are several, one of the younger ones being the Ohio Single Tax league, of which William Rad-

cliffe, of Youngstown, is president, and J. B. Vining, of Cleveland, is secretary. Another is the Land Values League of England, which has been taking advantage of the Chamberlain episode to make a radical free trade agitation. Some organized activity is reported from Germany, where a Land Reform league has been organized which held its 14th annual conference at Darmstadt in October, 1904; and Fairhope, an Alabama colony as nearly single tax in its methods as existing laws permit, has become widely known for its successful demonstrations under the management principally of E. B. Gaston and James Bellangee. There are various other single tax bodies. Some are survivals, while some are only recently organized; some are men's clubs and some are women's leagues; some are moribund and some are alert; and along with all the rest are literature-supplying committees modeled upon the plans of E. B. Swinney, of Brooklyn, who is conducting the principal one. But single tax organizations in the United States are at best only local in influence and character, even when national in form; and none can be said to be representative of the single tax movement even locally.

Not only in the United States, but throughout the English-speaking world, the single-tax idea has taken possession in greater or less degree of vast numbers of people who are not avowed single taxers at all, and therefore will not organize; while the avowed single taxers prefer as a rule to work through other organizations than such as bear the single-tax label. Distinctive single-tax organizations are therefore neither many nor representative. Yet the movement has made a strong impression upon public opinion.

In Glasgow, single-tax men have done their best work within and through the Liberal party. They have thus carried elections on the single-tax issue, and, followed by some 300 other British cities, have taken the lead in demanding of Parliament the right to adopt the single tax for local purposes.

In this connection a municipal conference of 124 local taxing bodies was held in London in the Fall

of 1902, the delegates having been officially authorized to represent their respective municipalities. With only one dissenting vote this conference by resolution declared its approval "of the principle of the taxation of land values for local purposes, as being just and equitable." Still more significant of the quiet but steady progress of the single-tax movement in Great Britain was the vote in Parliament in the Spring of 1903 on a bill allowing municipalities to adopt the single-tax principle for local revenue purposes. The bill was made a party measure by the Liberal members of the House of Commons, and being generally supported or not opposed by Conservatives, it was defeated by only 13 votes. That the public sentiment which made that result possible has not subsided, but is really gaining in mass and momentum is evident from the fact that in 1904 the same bill had a majority in the Commons of 67.

A like inference may be drawn from the impression made by the second conference of local taxing bodies held in the fall of 1904. Apropos of this conference the *Observer* and *Times*, an old and conservative paper of Accrington, in its issue of October 15, 1904, editorially declared that the movement is steadily gaining ground in Great Britain. Simply as one among many available illustrations of this progress, we extract the following from that editorial:

It is gratifying to see that the movement for the taxation of land values is becoming steadily strengthened and extended. One of its most hopeful features is the absence to a large extent of any political element. Not long ago the principle had few advocates outside advanced sections of the Liberal party. This is no longer so by any means. The question has gradually resolved itself into one of the relief of the rates. The great municipal authorities of the kingdom have almost for the sake of self-preservation been compelled to force it to the front, and to-day for practical purposes they are unanimous in advocating the reform. . . . A second conference of representatives of municipal and other rating authorities has just been held at the Westminster Palace hotel to push the movement a further stage towards realization. Over 200 rating authorities were represented, and all the speaking was unanimous, as the whole of the resolutions were passed without a dissentient

voice. The Lord Provost of Glasgow, who presided, struck the key-note both of the conference and the position involved in saying that the demand for the bringing of land values into the rating net was a determined one on the part of the municipal bodies, and was approached from an economic standpoint. . . . Mr. Charles Trevelyan, M. P., said at the conference he believed public opinion was nearly ripe for going in the direction of many of our colonies, and putting a large part of the rates entirely on the land, a movement which so far had been remarkably successful. We scarcely think public opinion here is so ripe. But it is ripening and the ever-increasing local and national burdens will hasten the process.

This advance in the single tax movement, which now affects both parties in Great Britain, has been secured in that country by working in politics primarily through the Liberal party—that one of the two great parties having the democratic trend. This sensible policy is not peculiar to Great Britain. As British single taxers have worked through the Liberal party, so their Australasian brethren have worked through the Free-Trade party of Australia and the Liberal party of New Zealand. The single-tax leader of Australia, Max Hirsch, stands in the Free-Trade party second only to the party leader, Mr. Reid; and George Fowlds, the single-tax leader in New Zealand, is a Liberal member of Parliament. Both in Australia and in New Zealand much has been done in the way of making the single tax the accepted method of local taxation. It is mandatory in some parts of Australia. In New Zealand it is voluntary, yet more than 50 municipalities there have adopted it and cling to it. Among these is one of the large cities, Christchurch, besides several farming districts.

Although the administration of the German colony of Kiaochou, China, has not been influenced through political parties, since it is not governed locally by parties, it has been influenced in its fiscal adjustments by an adaptation of the same policy of promoting the single tax movement as that which is proving so satisfactory in Great Britain and Australia. One of the members of the body which formulated the fiscal and land tenure systems now prevailing in Kiaochou was a single tax man, who proposed the method to

his colleagues as an economic device for discouraging anticipated land monopoly. His proposals were welcomed, and a crude but unmistakable single tax system has consequently been in operation in Kiaochou for more than five years, with the most gratifying results.

Even in the German Empire itself a considerable advance in the application to cities of the single-tax principle was reported in the summer of 1904. In several German cities, according to that report, taxes have been imposed on the values of building lots, with the express double purpose of depressing land values and stimulating building operations—a typical double object of the single tax movement.

Outside of political bodies, similar tendencies in the direction of the single tax movement are observable in too many places to permit of detailed description here or even of enumeration of results. As a single instance, merely for illustration, we quote the following special resolution of the executive committee of the Provincial Mining Association of British Columbia, the association of practical mining operators of a Canadian Province that has already made some legislative progress in the direction of the single tax:

In the opinion of this association, natural resources of the Province, and not industry, should bear the chief burden of taxation. The enormous areas of valuable land now held under a taxation which is practically insignificant should be made to pay its proper share of the burden, and thus relieve industry. The association therefore respectfully recommends to the government the advisability of inquiring into and adopting the Australasian or some other equitable and uniform system of taxation on land, including mining lands, that will tend to increase the revenue, foster the settlement of the lands of the Province, and encourage the development of its great mineral and other resources.

In view of the vast areas of land held in this Province, it is believed that the revenues from such a system of taxation will more than meet the annual deficit of the Province, and will enable it to materially relieve the mining industry.

It is evident, even from this cursory survey, that the single tax movement has made great practical progress within the past two decades,—greater, perhaps, than

movements which have made a greater noise.

Much the same kind of progress as in Europe, and by similar methods, has been made in the United States, since the so-called "howling dervish" stage of the movement; although progress in or toward practical applications of the single tax principle are not yet so far advanced.

On the Pacific coast the single-tax leader, ex-Judge James G. Maguire, has served several terms in Congress with acknowledged ability and unquestioned fidelity. While there he introduced a single tax bill as a substitute for the proposed income tax. Upon coming to a vote on the 31st of January, 1894, it received six votes—Congressman James G. Maguire, Tom L. Johnson, Jerry Simpson, John De Witt Warner, M. D. Harter and Charles Tracy. All were pronounced single tax men except Harter, who was a real estate tax man, and Tracy, who merely took this method of recording his opposition to the income tax.

Maguire was the Democratic candidate for governor of California in 1898, and though bitterly opposed and running in a Republican State, was defeated by only a small plurality—about 20,000. Franklin K. Lane, also a single taxer, was defeated for governor of California in 1902 by only 2,553 votes.

Other prominent and influential public men in the West are pronounced single taxers, including James W. Bucklin, whose work in the legislature and before the people of Colorado is familiar.

In the East, Gov. Garvin of Rhode Island, who has long been closely identified with the movement, has been twice elected governor as a Democratic candidate, and was defeated in 1904 by less than 600 votes in a State which gave the Republican candidate for President a plurality of 15,000. The names of William Lloyd Garrison, Congressman Baker and Tom L. Johnson need only be mentioned to arouse thoughts of the single tax. Johnson is without dispute the single tax leader in the United States, and through his activities and the methods of his political adversaries, the single tax principle is permeating public sentiment to a

degree and with a rapidity that distinctive single tax organizations could not possibly accomplish. One of his most efficient coadjutors is Robert C. Wright, the auditor of Cuyahoga county, Ohio, whose administration as a fiscal officer has been as straight in the direction of the single tax principle as existing law allows, and as far under the law as possible in the face of corporate opposition. Mr. Wright was reelected in 1904 as a Democrat by a plurality of 2,500 in a county which at the same time gave a Republican plurality for President of 34,000.

The particular political reform which the single tax movement presents is known as "local option" or "home rule" in taxation. This has been the political advance courier of the movement in Great Britain as it is in the United States. Its aim is to secure to localities the right to establish their own methods of taxation, so that any locality may adopt the single tax, without waiting for action by the State if the voters of that locality desire to adopt it.

This line of single tax policy was formulated immediately after the Presidential election of 1888. Its author was Thomas G. Shearman. Work upon it began immediately in New York, and the legislature of that State has at nearly every session had the measure before it. Although it has defeated the measure every time, the affirmative vote has always been large. It was in connection with this phase of the movement that New York city was empowered by the legislature to distinguish land values from improvement values in tax assessments and to publish the results—a reform which has revealed the amazing fact that hardly one-fourth of the immense real estate value of New York city is improvement value, about three-fourths of it being the value of sites alone.

This question of "local option" or "home rule" in taxation is the one on which Senator Bucklin was beaten in 1902. Submitted simply as a public policy question for an advisory vote in Illinois at the Fall elections of 1904, it polled 469,749 votes, to 134,487, a majority of 335,262.

This also is the New Zealand and the Australian system, and

it is this right of local application of the single tax principle that the municipalities of Great Britain, with Glasgow at the head, are demanding so urgently of Parliament.

As the single tax movement is essentially reformatory rather than revolutionary, a progressive directing force in or influence upon existing social life rather than a protest and revolt, it does not appeal to segregative impulses. This is the reason that its distinctive organizations are few and small out of all proportion to the real magnitude and effectiveness of the movement.

For the same reason its newspaper organs also are few. But just as the leaders of the movement are acceptable leaders in general civic affairs, and all the more so because they are not hampered by the requirements and discipline of distinctive single tax organizations, so is its newspaper press all the more influential because not a collection of mere organs.

If one were asked what single tax papers there are, he would probably name the Single Tax Review, the Courier (organ of Fairhope colony, Ala.), the Standard, of Daphne, Ala.; Economy, of Solon, Ia.; Rockland Opinion of Rockland, Me.; Goodhue County News, of Red Wing, Minn.; Why, of Cedar Rapids, Ia.; the Single Tax, of Glasgow, and the Volksstimme, of Berlin. He might also name The Public, but The Public is not a single tax organ; it is simply a general review which approves the single tax principle. Notwithstanding this dearth in newspaper organs, the single tax movement is not weak in its newspaper support. No other radical movement where English speech prevails is so well served by friendly newspapers.

Distinguishing papers by their sympathies and underlying editorial policy, and not by their character as organs, a long catalogue of single tax papers could be named. This list would include the London Speaker, the London New Age, the London Daily News, and the Liverpool Financial Reformer, in Great Britain; the Star, of San Francisco; the daily Coles County Democrat, of Jefferson City, Mo.; the daily Re-