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REVIEW

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Tax and Tax Reform Through-
out the World



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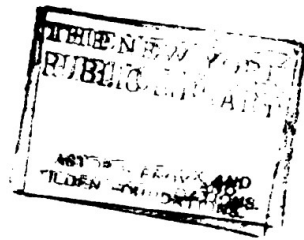
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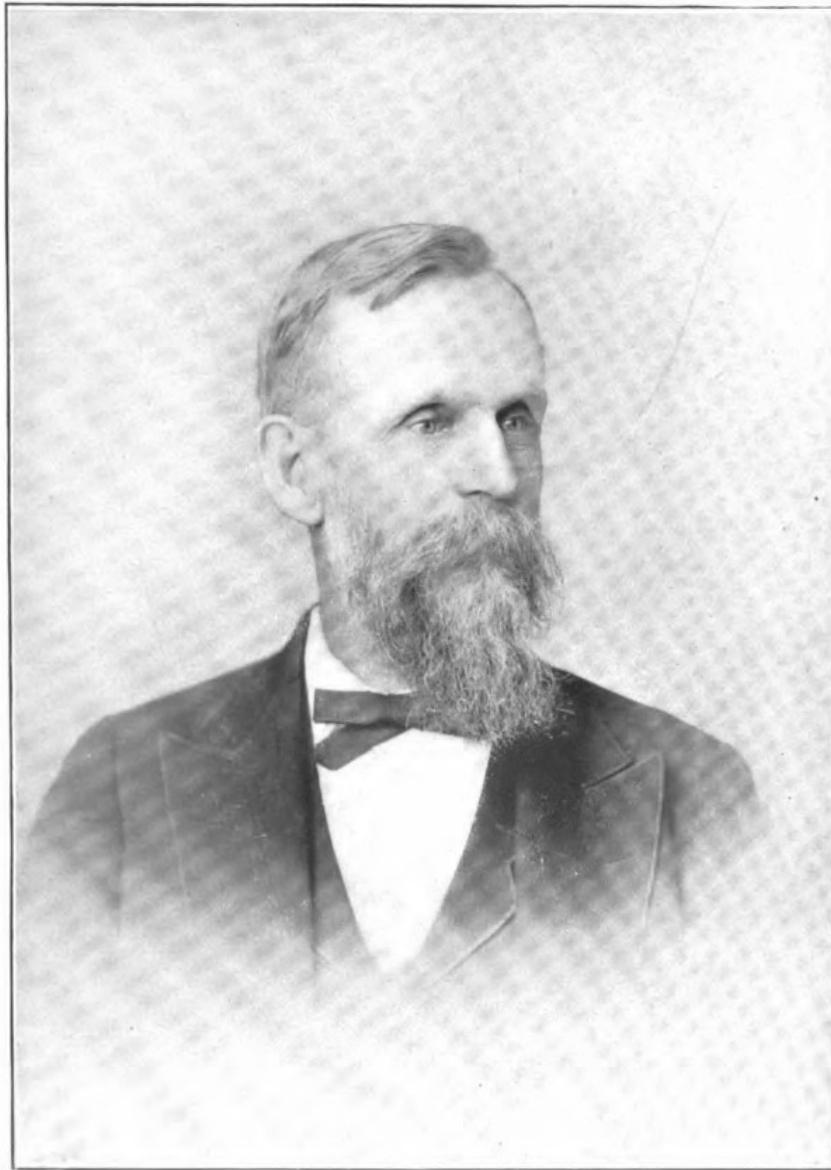
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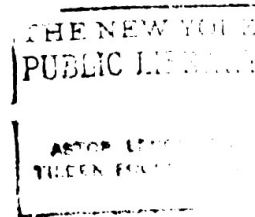
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JAMES E. MILLS.
(See page 26.)



Single Tax Review

Report of the Royal Commission on Taxation.

JUDGE ARTHUR O'CONNOR'S MINORITY REPORT.

The event of signal importance in England is the report of the Royal Commission appointed by Parliament in 1896 to inquire into the present system of local taxation, and to report upon what changes are desirable. Of this Commission Lord Balfour of Burleigh is chairman. The majority report, signed by twelve members of the Commission, is unfavorable to the system of land value taxation. Curiously enough their objection to this form of taxation is based upon the assumed difficulty of assessing land values separate from improvements. This will surprise the American reader, who is familiar enough with this mode of separate assessment. The majority report says that the difficulty of doing this is so great that unless some important object could be attained by this method of assessment it ought not to be considered, and it sees no such object.

The minority report, signed by seven of the Commission, is unable to concur with the majority report, and these seven give their reasons for being unable to do so. They say:

“A careful consideration of all the particular circumstances of urban local taxation has led us to the conclusion that a moderate rate proportioned to site value ought to be imposed as part of any scheme for the readjustment of the burden of local taxation in urban districts.

“In the first place, there is a strong argument for rating site values on the ground of public policy, regard being had to the effects of taxation on industry and development. Our present rates indisputably hamper building. Buildings are a necessary of life and a necessary of business of every kind. Now the tendency of our present rates must be generally to discourage building—to make houses fewer, worse, and dearer. As Mr. Fletcher Moulton says: ‘A tax upon buildings proportionate to their value necessitates that the rent of buildings should represent a high rate per cent. on their cost. In other words it drives people to take (and therefore drives builders to build) poorer houses. Taxation on the land has no such effect.’

“Consideration of a concrete case will easily show the truth of this proposition. The effect of substituting a site-value rate for an ordinary rate in a town will be, roughly speaking, to decrease the burden in the outskirts and increase it at the centre. Now, an increased burden will certainly not stop building at the centre of a town—it will merely diminish the peculiar advantages of the central position; in other words, it will prevent the site-owner from obtaining so much rent. But a diminution in the burden in the outskirts may very well tempt builders to build, and occupiers to live, in places where before it was not worth

their while to go, and, of course, any increase of building on the outskirts tends to reduce the pressure for accommodation all through the town; while the quality of the accommodation also is likely to be improved by the lightening of the burden on building value."

(c) BECAUSE OF ITS EFFECT ON HOUSING PROBLEM.

"While the rating of site value thus concerns the public at large as an administrative reform, it is of special importance in connection with the urgent problem of providing house accommodations for the working classes. Anything which aggravates the appalling evils of overcrowding does not need to be condemned, and it seems clear to us that the present heavy rates on buildings do tend to aggravate these evils, and that the rating of site values would tend to mitigate them. If more of the burden were thrown on sites, the portion left to be borne by buildings would be diminished, and this would weigh with the builder who is hesitating to embark on the erection of new structures.

(d) BECAUSE SPECIALLY EQUITABLE.

"In the second place, site value differs from structural value, not only in origin, as we have above shown, but also in present character. A structure is a wasting, perishable property, which requires repair and renewal, while a site is a permanent, and, as a rule, increases rather than diminishes in value. Consequently, when the main part of the value of a hereditament can be attributed to the site, that hereditament represents a greater ability to pay than one in which structural value predominates. If this consideration be neglected, there must be a certain inequity, not only as between properties, but as between different districts, which contribute to a common charge; for rates are far more burdensome in a district where the site value is low, and the ability to pay small, and where development is therefore liable to be arrested."

But it is Judge Arthur O'Connor who in his minority report is clear and definite. There is no halting of principles here, and the document is so admirable in its presentation that we reproduce it but slightly abridged from the *New Glasgow Single Tax*:

TO THE KING'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR MAJESTY:

With much regret I find myself unable to subscribe to the report of the great majority of the Commissioners, and venture only with diffidence and reluctance to state the grounds upon which I am constrained to differ from the conclusions of gentlemen so much more qualified than myself to deal with the subject referred to us. That Report, however, seems to me to be for the most part taken up with matters which, however interesting and important in themselves, are quite outside the Terms of Reference, and to deal only in a very slight manner with that which should be our principal concern, viz., the equity of the existing system of taxation for local purposes in respect of real and personal property.

This result is probably due to the fact that the terms of reference admit of very varied constructions; and, indeed, after more than four years' consideration of them, there is scarcely an approach to an agreement among the majority of the members of the Commission as to what may be their exact significance.

We are directed "To inquire into the present system under which taxation is raised for local purposes, and report whether all kinds of real and personal property contribute equitably to such taxation; and if not, what alterations in the law are desirable in order to secure that result."

I interpret these words to mean that we are to report with a view to the alteration of the law if such alteration is found desirable after an inquiry into the contributions made by all kinds of real and of personal property under the present system of taxation for local purposes.

In order to do this it will clearly be necessary—

First, to define "local purposes," and also "real" and "personal" property;
Secondly, to ascertain what is the system under which taxation is at present raised for those purposes, and whether under that system all kinds of real and personal property now contribute to that taxation;

Thirdly, to inquire whether the contributions, so far as traceable, are equitably exacted:—and as involved in this, what is "equitable."

"Local purposes" may, in the words of the main Report, be taken to be purposes for which local public authorities are now accustomed to expend money.

Of the so-called local public services in respect of which local authorities are now empowered to levy rates, it will be, of course, admitted that some are rather national than local, and should be provided for from national resources and not at local charge, whilst others, like refuse-removal, gas and water supply, etc., which any individual would have to secure on his own account if they were not supplied by local authorities, are not properly speaking rate-services, but are what the individual would otherwise have to pay for just as he pays for his food and clothing—quite irrespective of the classification of his property.

The services of a national character and those of a personal character being eliminated, there remain, as matter for local taxation, properly so called, only services of a public character of local convenience and advantage. These all relate to the amenities, improvements, and protection of the neighborhood, and enhance the eligibility and the value of the land of the district.

With reference to the terms "real" and "personal," it is manifest that they cannot be taken here in their strictly legal acceptation and as "terms of art," for there are forms of both real and personal property as understood at law which do not admit of being made the subjects of valuation or assessment. The terms movable and immovable probably come nearer to the sense intended; but, in truth, houses or machinery are not absolutely *immobilia*. The only thing that is *immobile* is the earth, and as there is a fundamental and natural difference between the ground and all other objects of ownership I shall consider the land apart from every other form of property.

ESSENTIAL DIFFERENCE BETWEEN LAND AND PROPERTY.

Now, between land and every other form of property there is an obvious abiding and essential difference. Every other form of property is transitory, wasting, and destructible, the temporary production of human industry, obtained by labor out of the material which the land supplies; but the land is not of human production; and as no man made it, so no man can destroy it; "no man, however feloniously inclined, can run away with an acre of it." Man's very body is built up of its substance; he is taken from it, and will return to it; while he lives, he must live and labor upon its surface. Equity and right reason would appear to suggest that the product of human industry should be the absolute property of the person or persons that created it, whether the creation be of food, or habitation, or instrument, or any other thing. But with the land it is different. Equity and right reason here suggest that, as access to the face of the globe is for mankind a necessary condition of existence, and yet land is incapable of creation by human industry, the same rule of absolute and exclusive ownership cannot apply. On this point the law of England is in accord with common sense; and according to that law land is not the subject of absolute property. "No man is, in law, the absolute owner of lands. He can only hold an estate in them," and that estate he holds under the Crown as representative of the community.

LAND BELONGS TO THE PEOPLE.

It is, then, in accordance at once with reason, equity, and the law, to say that England belongs to the English; that the land of England, with all that is beneath its surface, and all that it produces by the unassisted force of nature, belongs to the people of England. Whatever may at any time be the authorized occupation of its surface, or of any part of it, however turned to account—well or

ill, or not at all—however its resources, in whatever hands, may be developed or neglected, it is true to say collectively that the land of England belongs to the people of England.

THE EXISTING SITUATION.

The facts of the existing situation, however (it is not necessary to consider here how they may have been brought about) furnish an extraordinary contrast with this natural and equitable view. The 32,000,000 of acres of country which stretch from Berwick-on-Tweed to Land's End, and which bear upon their bosom a population of 30,000,000 of human beings, are divided between a comparatively small number of freeholders, collectively forming only a tiny fraction of the inhabitants. These freeholders part with the occupation right of the different portions of the land only on terms, terms which, from generation to generation and from decade to decade, are continuously advancing, whilst the overwhelming mass of the community, who are born, and live, and labor, and are buried in it, can exist on it only on condition of payment to the freeholders. They could live in any other country on the same or perhaps better terms.

CONDITION OF MAJORITY OF PEOPLE.

RENT-PRODUCING MACHINES.

It is plain that if a man does not own any land he must live upon the land of another; and he must, directly or indirectly, pay to him that owns it a premium, or rent, for permission to be there. This is the condition of the vast majority of the people of England; and every man, woman or child in the community who has no share in the property in the land is—whether conscious of it or not—as much a rent-producing machine for the benefit of the landowners as the cattle that browse in the fields.

THE CLASSES AND THE MASSES.

ECONOMIC POSITION OF THE LANDOCRACY.

This fact, of itself, may of course be unobjectionable, for it is clear, firstly, that separate occupation of land, secured under the law, is indispensable for human industry and the development of the resources of the country; and, secondly, that a very large proportion of mankind have not either the inclination or the capacity to deal with it themselves. But the fact itself remains, viz., that the population of England is divided into two classes, one comparatively small, and the other immense, the one composed of the owners of the land, and the other composed of the non-owners of the land. The first, *qua* owners simply, "toil not, neither do they spin," but they receive from the majority of their fellow citizens a quittance amounting to more than a hundred of millions sterling in the year; while the second or industrial class, have to labor not only for their bread, but also to pay for their foothold in the country. It may indeed be said that there are three classes, of which one not being composed of land owners, and not being industrial, are yet provided for by the industrial portion of the community. These are found in the workhouses in receipt of what is called in-door relief. However great may be the social or moral distinction between this class and the owners of interests in the land, from the point of view of political economy the analogy is obvious.

LAND VALUE: TO WHAT DUE.

The amount which the industrial portion of the community have in this way to pay out of the produce of their labor increases with the increase of their own number. It is only the presence of man that gives value to land. Land at the North Pole has no value, because men are not there; it is of comparatively small value where people are few, as on Salisbury Plain; it is of very high value in the City of London, by reason of the concourse of people who desire to use it. Value is only the measure or token of the amount of human effort which any thing or service can command at any given time and place. It does not signify how that effort may be induced, or what may be the motive of it. The association

of beautiful scenery, the proximity of a harbor or market, the accessibility of minerals, agricultural fertility, commercial convenience, or any other attraction, may furnish a special inducement to compete for a particular spot, but the bare requirement of ground to stand or sleep on will, with an increasing population of non-owners of land, secure for the owners an increased tribute.

SITE VALUE AND STRUCTURAL VALUE.

These considerations will be enough to show how essential a difference there is between the two chief kinds of property now liable to be rated, viz.: land, buildings, and how reasonable and equitable it is that land or interest in land should be made the subject from which the services in the public interest should be supplied. A little further consideration will show in how different a position any other form of property stands. The increase in valuation, which has been so noticeable during the last 50 years, is due to the increased value of houses as well as to increase in the value of land. But a marked distinction must here be made. It is true that there has been a very much larger amount of money laid out in houses than was the case before; but this is a matter of expense, of sinking capital in the employment of labor, and in paying for materials. A structure once erected remains a perishable commodity, maintained in condition only by constant expenditure of more material and more labor, but on these conditions houses can be multiplied according to the multiplication of the people as coats and other created commodities all can. But the land is constant in quantity and limited, and has to do for all, however many. Again, if each of two men resolves to build a house of a certain size and style, but one of them builds his house in an out of the way part of Salisbury Plain, and the other of them builds his house in Cornhill, it is probable that the former, having to transport labor and material, will have to pay more for the erection of his Salisbury Plain structure than the other would spend in London, where conveniences are greater. But the Cornhill house would readily let at a rent many times as great as the other house would command. The difference in rent would represent the difference in site value and not the difference in structural value. The distinction between site value and structural value represents a difference which is a difference not of degree only, but of kind. The structural value is due to individual action; the site value depends on the action of the community.

THE DEMANDS OF EQUITY.

If it is suggested that an individual may do much to develop a site value, the obvious reply is that whatever he so does is included in his individual property as being of his own creation. If he should also be the freeholder this will in no way affect the matter. The improvement which he creates he creates not in his capacity of mere landowner, but in his capacity as an industrial member of the community, and equity requires that he should have the full benefit of it. But the land which he owns is no more of his creation than it is of his neighbor's, though his ownership marks him off from the majority of his fellow citizens as one of the class endowed with the land of the country. If an owner of agricultural land builds a farm-house with its necessary accessories, having, perhaps, reclaimed or drained the land, made or paid for the roads, erected the fences and constructed the ditches, etc., he is, in respect of his having created a farm as a going concern, as much an industrial member of society as the ship-builder, the tailor, the doctor, or the plowman, and as such is a benefactor of society. Society may well be satisfied with the service which he thus renders, and leave his buildings and improvements unburdened by taxation. But with regard to the land, on which his intelligence and resources have been exercised, he is debtor to the community at large, as being in privileged and protected ownership and occupation of a portion of that common patrimony which belongs to the community first, and to him only in a secondary and conditional manner.

Again, if upon the banks of the Tyne landowners have for generations allowed to lie useless a low and swampy stretch, until some energetic, enterprising, and intelligent industrial, taking it at a rent, digs out a dock and starts the business of a shipbuilder, organizing labor, creating employment, gathering a vast army of workers, and develops a town, and if with every increase of service which he thus renders to his fellows he is constrained to pay to the landowners, who have all the while done nothing, a constantly increasing rent until land, originally worth a pound a year, is now worth a thousand, is it not in accordance with reason and justice that the thousand a year should be rated in the hands of the landlords rather than that the shipbuilder should be further charged? The structural value of the created property is maintained or increased only by constant expenditure by the individual on construction and repair of buildings and machinery. The whole value added by reason of the increase of men upon it attaches to the land and inures to the advantage of those between whom the interests in the land are divided.

Similarly it may be said of every other person who gives his fellow-men useful services, whether professional, clerical, medical, legal, artistic, or literary, by invention, production, or distribution, by land or sea, in public or domestic life, that he benefits the community by his industry, and should be allowed to enjoy the full fruits of it. Those services, whatever they are, if rendered for the personal and peculiar benefit of any individual, should be paid for by him; while the cost of services which are rendered to the community should be defrayed from the common patrimony, national services from the common fund of the nation, and local public services from the common fund of the locality.

TRUE PRINCIPLE OF TAXATION.

The above considerations drive me to the conclusion that equity requires that houses and machinery should not be rated for local purposes; but that the cost necessarily incurred in connection with those services should be defrayed at the expense of the land-interests of the locality.

ITS UNIVERSAL APPLICABILITY.

And this principle, being sound, will be applicable to all land, in town and country alike, to whatsoever purpose applied, and whether the particular industry carried on upon it be or be not remunerative in the hands of the industrial occupant. If this principle is adhered to, the cases of special properties, such as railways, canals, docks, gasworks, and tramways, will present no difficulties such as beset the existing system. A railway station in a town, or the line which runs across the country, would be assessed according to the value of the land occupied, and no more; and so of all similar undertakings. An acre of agricultural land would be assessed according to its own value as land, quite irrespective of any buildings or other agricultural improvements; an acre of land in Salisbury Plain would pay its petty duty; and the magnificent properties in the crowded cities would pay in proportion to the site value which the presence of the crowds has caused. The difficulty now raised with regard to what is called "unoccupied" land would at once disappear. It would be rated according to its value. But there is, in truth, no such thing as unoccupied land in England. If not let, land is in the hands of the owner, who retains it for his own purposes, just as a tenant might do.

PRINCIPLE VIRTUALLY ADMITTED IN REPORT ON URBAN RATING AND SITE VALUES.

The principle embodied in the foregoing remarks appears to be virtually, though not in terms, adopted in the Report on Urban Rating and Site Values which has been signed by a minority of the Commissioners. I should be glad to be allowed to associate myself with that singularly able document, at any rate so far as it goes in the application of the principle. I am, however, unable to discover any logical distinction between different portions of land accordingly as they may happen to be in urban or rural areas, or as they may or may not at

the moment be built on. The limitation to urban areas appears to involve an abandonment of principle, and to reduce the proposal to the level of a makeshift compromise, without logical justification. The same objection holds good against the schemes put forward by Mr. Fletcher Moulton and the London County Council.

POINTS NEEDING CONSIDERATION.

But assuming the frank and unqualified acceptance of the fundamental principle and its application to every acre of the country, urban or rural, and whether utilized or not, the remaining points to be considered are:

- (a) whether the principle admits of practical application, that is, whether the valuation of land as distinguished from buildings or other improvements is in practice possible;
- (b) whether the charge of rates can be distributed equitably in proportions corresponding with the different shares in the interest in land; and
- (c) the effect of existing contracts.

ITS PRACTICAL APPLICATION.

(a) With reference to the first point, many witnesses who appeared before the Commission dwelt with emphasis on the alleged or suggested difficulty of estimating the value of land apart from buildings upon it; but no one of the expert witnesses would say that it was impossible, and none would admit that he could not himself do it if it was necessary. But, in fact, the matter is past the stage of mere argument, for not only is the thing being done every day for private purposes, but it is also done on public account in all three countries under the established practice. The entire system of valuation in Ireland under Acts of Parliament is based upon the separate valuation of land and of buildings. In England, land has to be separately valued in the country for the purposes of the Agricultural Rates Act, which prescribes the procedure for ascertaining, and the Returns which are to show, the division between the rateable value of agricultural land and that of the buildings and other hereditaments. Under numberless private Acts of Parliament the thing has been done for many years in connection with compensation to owners, lessees, and occupiers disturbed in their "quiet enjoyment" by promoters. . . . When the matter is considered quietly, apart from personal interest or the prejudice of class or profession, it will be easily seen that there is no real difficulty about it, and that it would be just as practicable to make a map of the whole country, showing the valuation per acre or rood or plot of the surface of the land, as it is to make an Ordnance Survey Map, showing the elevation above the sea of every part of the country. In both there would be plains and slopes and peaks, though the summits of the physical contours would often be the depressions of the valuation contours, and vice versa.

EQUITABLE DISTRIBUTION OF CHARGE.

(b) As regards the second point, as to the equitable distribution of charge among the different interests in land, it is necessary to keep clearly in mind that the fee-simple owners do not personally represent, or at least enjoy, the full property in the land. Many a freeholder can claim as his own but a very small, sometimes indeed a merely nominal, property; and equity requires that the burden should only be in proportion to the benefit. From the fee simple of any parcel of land, there may be carved out many other estates and interests, freeholds as well as leaseholds, and interests in the nature of charges on the land, such as the tithe rent charge, settlement charges, or certain forms of ground rents. These are all really portions of the interest in the land, and as it were, slices out of the cake. They should all contribute in their proportion to make up the assessment in the whole. Or again, a fee-simple holder may let his land for 999 years; his lessee may sub-let with some advance for 99; the first sub-lessee may sub-let again for 60, the second sub-lessee may sub-let for 21, and the tenant

for the 21 years' term may sub-let for three years or less to the ultimate occupier. Any one or other of the members of this series may build or effect improvements. There may be mortgages and sub-mortgages. The business of the occupier may be remunerative or not. All these details are matters of no consequence and involve no difficulty. At each step between the occupier and the builder, so much of the rent as represents the value of the structure will be paid without deduction; but, if from the rent which the ultimate occupier pays to his immediate lessor, he is allowed after payment in respect of the house, to deduct the poundage on the valuation of the land—the land alone being rated—he will himself have to pay the poundage on any part of that valuation which may be in excess of the land rent. And this is as it should be; for to that extent, he is enjoying a portion of the value of the land. Further, each of the lessees in turn should be entitled to deduct from the sum which he pays to his lessor, poundage on so much of it as represents the valuation of the land—he himself bearing the burden in respect of the difference between what he pays to his lessor, and what he receives from his lessee, in respect of the land—the value of the house being separately regarded until it comes to the turn of the builder; who, of course, deducts in respect of the whole sum paid by him. The superior holders then in turn pay each upon what he receives. In this way the charge in respect of the land will be distributed equitably between those who share the benefit of it.

THE QUESTION OF MORTGAGES.

The question of mortgages has been suggested as a difficulty. The difficulty, however, is only imaginary. It is true that, according to legal phraseology, a mortgagee has the legal estate; but in equity and practice the mortgagee is only a secured creditor and has no real ownership of the land until he forecloses. If he foreclosed or became mortgagee in possession, he would, of course, be liable to pay, or accountable for, the rates to the same extent as his mortgagor.

AND OF EXISTING CONTRACTS.

(c) The last point which remains to be considered is that relating to existing contracts. As to this it is manifest that equity requires that all existing contracts should be absolutely respected. It may be that many of them will have to run not for years only, but for lives and longer. No matter, for although there would appear to be, according to the view taken in this Report, much that is inequitable in the present arrangements, and much that calls for change in the interests of the public, yet a disregard of contractual relations would be a more serious injury to the public than even the existing system of rating. If it is said that existing contracts will stand in the way of, or delay to a very great extent, the reform suggested, the answer is that the duty cast upon this Commission is not to secure or propose immediate alteration of the law, but rather to indicate the direction in which equity points—not to put forward proposals for immediate and universal application which would be revolutionary, but to show the direction in which reform should be attempted, and the mode in which existing injustice may be removed without shock to the body politic. But yet for the great majority of occupiers a very few years would have completely established a new system. The longest running contracts are also fewest in number, and the alteration once introduced (all contracts made contrary to it after a certain date being declared void) would work gradually and smoothly until it was in time completely effected.

A SOLEMN, NECESSARY, AND TIMELY WARNING.

In conclusion, I would venture to suggest that a change based on sound principle and carried out by gradual adjustment is not only not revolutionary, but is dictated by prudence. It is difficult to believe that with the diffusion of education, or at least of political information, the great mass of the people of England will long remain unconscious or heedless of the true economic position.

The conclusions, therefore, which I have humbly to submit are:

1. That local public services properly so called,—and as distinguished from public services on the one hand, and on the other from services rendered to the individual on his own premises,—are alone the proper grounds for local taxation;
2. That land (except land already dedicated to public use), and land only, should be rated for local public services;
3. That all existing contracts should be respected;
4. That the levy should be made from the occupier, with right of deduction, after the Income Tax method, secured to each lessee in respect of the superior interests in the land.

ALL OF WHICH I HUMBLY SUBMIT TO YOUR MAJESTY'S GRACIOUS CONSIDERATION.
ARTHUR O'CONNOR.

Expressly for the Review.

Serial Economics.

BY JAMES LOVE.

In looking over professorial economic discussion in back years of the serials, one is struck not only by the great disagreements in what would seem to be vital points of theory, but by the conflict of opinion upon practical measures, where every phase of political dogma seen in the outside world equally perplexes the schools, so that upon the matters of protection, free trade, taxation, currency, legal tender money, colonization, and so on, there is not the slightest concurrence of opinion. Upon every principle and project they are all at sea. Single taxers of course know that this anarchy arises from, and is perpetuated by, the misuse of words—arises from what Aristotle called “equivocation”—the act of using one term for two ideas. “For,” as Hobbes said, “in the right use of names lieth the first use of speech, which is the acquisition of science. And in the wrong or no definition lieth the first abuse.”

To start with, these men cannot define the sole subject with which economics is said to deal, that is, “Wealth.” Some say that anything having exchange value is wealth—which would include not only the valuable products of labor, but also slaves, promissory notes, land; others exclude promissory notes or slaves, others include promissory notes but exclude land; some include personal skill, which others reject; and so on without end. Yet, says Plato, “When the starting point is the unknown, and the conclusion and intermediate steps are connected with that unknown principle, how can such kind of assent ever possibly become science?” To account for commercial depressions what divergent views are held by the writers! There is equally high authority for referring them to over-production or to under-production, to over-consumption or to under-consumption, to the adoption of the gold standard or to the excessive issue of silver, to trades-unions' attacks upon capital or to the oppressions of capital, to over-protection or to under-protection; while one high authority (Professor Jevons), utterly unable to find a solution in the field of economics, despairingly turns to the skies and essays to show a relation between these recurring troubles and the periodicity of sun-spots,—that they are due not to removable causes, but were foreordained at the very beginning, when God created the sun to rule, not only over the days, but over the mercantile vicissitudes of its planets.

In the same vein, in the *International Journal of Ethics* for July, is “Ethics and the Weather,” a paper by Professor Dexter, of the University of Illinois; a writer of the prevailing type, who, rejecting all fixed principles of right or justice, which, being observed, lead to order and happiness, or, being violated, bring disaster—insisting that “right” is whatever course at any time or place may happen to be in “custom”—seeks to account for much of men's moral conduct by relating it to the weather: a position that might be less vulnerable, perhaps,

should we accept his opening statement that twenty-five hundred years of discussion has not brought about a consensus of opinion in relating it to anything else. "The problem of human conduct, as far as the individual is concerned, is perhaps no nearer a solution to-day than it was at the time of the Sophists." He thinks that "on a *priori* grounds * * we might expect some definite relation between fluctuations of the weather-curve and that of the occurrence of crime;" and that a "daily record of suicides, * * arrests for assault and battery and drunkenness, of deportment in city prisons and in certain of the public schools" might be "compared with the records of the weather, of mean temperature, barometer and humidity, total movement of the week, character of the day, and the precipitation." And this, he says, he has done, "with the result that a fixed relation is found to exist between the prevalence of certain weather states and the occurrence of crime." Like Jevons, who failed to see that his theory, if accepted, would overthrow "economics," turning it from mysticism to astrology, Professor Dexter probably fails to see that his would overthrow "ethics," transforming it to meteorology, and make us find our conscience keepers in the observers of the Weather Bureau, whose signals thereafter would be moral warnings. Yet after this he seems to recognize that it is not so much the weather that induces *drunkenness* as it is suffering: "Already the betterment of social conditions has been recognized as a factor in the reduction of crimes.

* * Why not strike at once at the root of this evil, and try the application of better heated apartments, of warmer clothing, and of more nourishing food?"—thus (by making poverty relations replace weather relations) invalidating his own theory.

Fifty-seven years ago (1844) Mill issued his book, "Some Unsettled Questions in Political Economy." But, so far from being an egg-shell in the coffee pot tending to make the turbid clear, it has helped to unsettle matters that he thought were fixed. And political economy, sinking to "economics," has become an opaque muddle in which everything is unsettled but the one point that it is unsettled.

In the *Economic Journal* for June I find "Stationary Wage Rates" by George H. Wood. In this article, by "wages" the author does not mean the share that falls to the politico-economic factor "labor," but only the pay of certain of the hardest-worked and most useful laborers, as journeymen carpenters, miners, "laborers," and so on, who are hired and paid by the day or week. And his further incapacity is shown in this one sentence: "Lastly, stationariness may be partly explained by the increased purchasing power of wages"—mistaking the *money* paid by the employer for the *real wages*, what the money will exchange for. "The four more usual causes of change in wages are, (a) Trade depression, or a fall of prices; (b) Trade expansion, or a rise in prices; (c) New or increased organization of workingmen; and (d) Industrial legislation."

But these causes don't seem to fit the facts—do not explain, for instance, why in California in 1849-'50-'51 wages of mechanics, cooks, professional men—laborers of all kinds—went sky high; nor why, in spite of "trade expansion," "organizations of workingmen," "industrial legislation," and "rise in price" of land, wages have gone down ever since; nor why the same occurrences were repeated in Australia and Colorado and are now going on in the Klondike. "Cases may be found where the rate has remained stationary for a number of years"—twenty or more. My dear sir! cases may be found where they have been stationary for hundreds, perhaps thousands. In India, China, Egypt, breech-clouts and rice have been "wages" since the memory of man. And in much of Europe, amongst the lowest classes, they have never been a particle higher than would permit the continuance of the laborer.

Ah me! I feel, as did Madame De Stael, "that emptiness grows at length singularly burdensome." Dispiriting scraps are serial economics—a Job's comforter is "economics" in any shape, in bringing us to Imlac's conclusion that "human life is a state in which much is to be endured and little to be enjoyed."

I suppose, however, that I might as well whistle jigs to mile-stones as to write the present paper. Nobody will ever read it, as nobody ever seriously reads the economic quarterlies—nobody who thinks or whose influence counts. Truly, as Carlyle said, it is “the dismal science.” So dismal that were it not for the constitutional inhibition of the “cruel and unusual,” it might be well, instead of degrading the honorable industries of shoe-making and stone-cutting, to condemn convicts to terms of years in economics and finance; and under penalty of a “solitary” with Palgrave’s Dictionary to require daily recitations in Hadley or Laughlin, Seligman or Marshall.

Missing an economic volume from its accustomed place, all nervous and irritable, I was vociferously in its search when my then “Little Nell”—a sly smile confirming her words—called out: “I’m *solemnly* certain that I haven’t it, Papa.” The air became clearer at once—a zephyr rustled the curtain and the day that had seemed cloudy was golden with light. Even nature, rejecting economics, had responded to the point.

In the *Political Science Quarterly* for June I find “The Economic Ages,” 29 pp., by Professor Franklin H. Giddings.—This especially recondite paper will be grateful to the professors, for by assuming to understand it they can secure the homage of “students” who are taught to believe that comprehensible writings are necessarily shallow. After twenty-six arid pages of sage brush phraseology, put together as if in mind of Shakespere’s words, “We will give you sleepy drinks, that your senses, unintelligent of our insufficiency, may, though they cannot praise us, as little accuse us,” we arrive at a summary divided into eleven parts, of which I give but three.—“To sum up the conclusions of this article, they are these: **FIRST.** If any economist maintains that a certain distribution of useful things or qualities in the physical environment is antecedent to society, he is on safe ground so far. If he chooses to call the study of such distribution economic geography, as I believe Professor Keasbey does, then he will be quite right, also, in maintaining that the study of economic geography is logically antecedent to the study of sociology.”

You understand this? Yes? Well, unless he means that the earth preceded man—that in the order of creation “land” preceded “labor”—by my soul, I don’t! Let us try the next.

“**SECOND.** But if any economist maintains that utility (conceived as objective or subjective) is identical with useful things or with the useful qualities of an environment, he is wrong. Utility is a circumstance of things in relation to organic well-being, or to a state of mind; and in either case it is a product of some activity of the organism with reference to the useful things or qualities of the environment. In themselves the qualities of the environment are potential utilities only.”

These writers avoid simple words and lucid statements—the secret would be out. In the dark they become sacred, so that each occult Mumbo Jumbo, backed by five hundred others, feeling exempt from assault like the little village constable, can call out, “Beware! strike me, you strike the Commonwealth.”

“**THIRD.** A system of activities on the part of the organism whereby potential utilities are converted into utility is itself an economy.”

“**FOURTH.** If at this point any economist claims that economy is antecedent to society and creates society, he may be right but is probably wrong,” etc.

In the *Annals of the American Academy* for July, Dr. Edward A. Ross writes about “The Causes of Race Superiority” without defining “superiority,” but brings forth the superior doings of certain *peoples* as *causes* of their superiority. “The last two generations of Americans have amazed the world” by the rapidity with which they have occupied the Western wilderness. But was it the work of a superior *race*, or the result of superior opportunity—unoccupied land and free trade among the States? It was the work of what the Professor himself would call a “mongrel people,” from Germany, France, Great Britain, Italy, Sweden, from our older States, and even from China and Japan. I doubt that there is

any great disparity in the races. Civilization does not inhere in the individual; it inheres in society, and arises from great populations, divisions of industries and studies, and freedom of trade. Each "savage" is forced to possess *all* the very considerable knowledge of his tribe. A civilized man rarely understands but *one thing* well, while of the rest of an infinity of knowledge he may be in great ignorance. Professor Ross forgets this when speaking of "Americans" as "the highest type of civilization." And I doubt that among savage tribes men can be found who, if isolated, would be so helpless, or who are so mentally and morally degraded, as some in our cities—not always in the slums, but even so among the rich; ignorant sensualists with feelings hard as stone.

In the *Yale Review* for August is another notice of Clark's "Distribution of Wealth" by Professor Charles A. Tuttle, who quotes from the book, "Rent and interest describe the same income in two different ways." "Total interest equals total rent." "Net rent is nothing more than interest regarded from another point of view." These are enough to show what the book must be—an inconclusive piece of folly, like hundreds of its predecessors. And although the reviewer says, disputing these assertions: "ground rent and the rent of artificial instruments are not simply parts of interest. They are distinct products. The landlord gets the rent resulting from superior natural opportunities, the entrepreneur (capitalist?) gets in the form of profit (interest?) the rent of artificial opportunities," etc, he is lavish in praise. "This work meets the high expectations that were formed concerning it." And, "as the highest achievement of American economic thought," "it is impossible to convey an adequate impression of the originality, brilliancy, and completeness of the author's analyses." After which flourish of trumpets I can only cry—Rats!

In the *Quarterly Journal of Economics* for August, Professor T. N. Carver tries his hand at the same book. He is somewhat more critical than Tuttle, but seems to be awed into praise. "From previous writings it was certain to be a notable production." And though "it would be difficult to predict its influence," and though "later writers may reach sounder conclusions, * * he will be a rare man who can produce a volume equal to this in lucidity, in logical consistency," etc. Though he thinks Clark's theory of capital is most "startlingly original" (a theory in which he includes in capital, like so many previous writers, and like the mob about him, land, promissory notes, government bonds, talents, and skill), he yet evidently cannot recognize Clark's finely drawn distinctions between "capital" and "capital goods;" declaring that every distinction that Clark has made between them can be made with equal clearness between "the herdsman's hundred head and the animals composing it," or "between the farmer's bushels and the wheat which they contain."

These writers no more appreciate Quesnay, Adam Smith, and Henry George—no more apprehend the real purpose of political economy, than my little granddaughter did the thermometer which, mistaking it for a mouth-organ, she wished me to "make music on."

It was a saying of Socrates, reported by Xenophon, "that such as submit to a pecuniary return for the instruction they bestow are no longer at liberty * * but, like so many slaves, are at the will of those from whom they are content to receive wages." So we must expect no living movement from the schools. In the matter of the distribution of "wealth" the schools are petrified.

Paraphrasing amiable Lawrence Boythorn on the Court of Chancery, "There never was such an infernal cauldron as economics on the face of the earth! Nothing but a mine below an international convocation of its teachers, with all its cyclopædias, histories, systems, schools, collected there, and every professor, and instructor also, high and low, upward and downward, from its father the devil to its sons, the editors of the quarterly journals, and the whole blown to atoms with ten thousand hundredweight of gunpowder, would reform it in the least!"

*Expressly for the Review.***The Australasian Tax System.**

BY JAMES W. BUCKLIN.

The most important and far-reaching measure ever submitted to a vote of the people of America is now before the people of Colorado for their adoption or rejection. It is the proposition to so amend the constitution of the State as to authorize the adoption of the Australasian Tax System. No question of taxation can ever be unimportant, because it is the method of determining the source of public revenue, the extent to which each of us must contribute to the public treasury. This amendment authorizes the elimination of the most glaring defects of present methods of taxation, such as unequal valuations, perjury, fraud and corruption, double taxation, complex and complicated laws, insufficient revenue, inquisitorial disclosures and investigations, and the whole brood of provisions which have made present methods of taxation odious. On the other hand it will authorize the gradual adoption of a rational and defensible tax system.

But this amendment is not only important as it may affect the fiscal question, but also as it may effect the economic and social problem. It will permit any or all industries to be relieved from the burdens of all local and some State taxation, but differs from most other like propositions in that it does not permit franchises in public ways or other social values to escape their full, fair portion of taxation. It opens the constitutional bars toward true progress, but keeps them closed against retrograde movements. It was very significant, therefore, that it should have been the first bill introduced in the Colorado legislature in the first month of the Twentieth Century.

The amendment is not a fiscal measure. It does not change any tax law of the State. It is simply a proposition to so liberalize the constitution of Colorado as to thereafter permit the testing of the Australasian system in whole or in part. It contains no mandatory provisions, but is purely optional or permissive. Should any change made thereunder not prove satisfactory, the present system may be readopted without any further change in the constitution.

The bill provides for the amendment of two sections of the constitution. The first section as amended authorizes home rule or local option in taxation. It places the power in the hands of the people of any county to adopt their own tax system for local purposes, without legislative interference. It is the system of the initiative and referendum applied to local taxation. It is self-acting in that it requires no further legislation in order that it may be made effective, although some further legislation would be desirable. The people of Colorado, therefore, now have the matter of local taxation wholly in their own hands, and need not be dependent on any future legislation in order to put the Australasian system into operation for local purposes.

The other section as amended authorizes but does not compel the Legislature to partially adopt the system for State purposes, but that section can only be put into operation by further legislation.

If the measure carries before the people, it removes for all time the constitutional barriers which now stand as an adamant wall against any material improvement in our present tax methods.

Why not call this a single tax amendment? First, because such a name would not be accurate or true. It does not establish any tax system, and does not even authorize the adoption of the single tax. The single tax can only be adopted by an amendment to the Federal constitution. This amendment does not affect Federal revenues, nor does it abolish nor authorize the abolition of private property in land. Nor will it abolish poverty. What it will accomplish in the way of social reform is limited and conservative. To represent that this amendment would establish the single tax would be to deceive the friends of the measure into thinking its results would be more far-reaching than they really

will be, and would therefore result in disappointment and discouragement. It would also be to deceive its enemies into thinking it more radical than it is, and would therefore arouse unnecessary antagonism. It would also raise false issues, such as the tariff question, the question of private property in land, etc., in a State where every body came to speculate in land, and where the great majority are protectionists. If we did not expect to win, we might as a matter of propaganda discuss academic questions; but as we expect to win, it seems to me the wiser policy to only discuss the real issues involved.

The name "Australasian Tax" has many advantages. It is the name that will appear on the ballot, and we will vote "for" or "against" "Australasian Tax System."

The name implies the fact that the proposed amendment is not a mere theory, but has been put into successful operation.

We have adopted other important measures from the Australasian countries which are popular, which fact should help to popularize this.

The word "Australasian" is not in the slightest degree deceptive in connection with the proposed amendment, and nothing makes headway like truth.

There is nothing in the word "Australasian" to alarm the privileged classes, nor should they be alarmed, because this measure is only a conservative safety-valve.

It seems fortunate that Colorado, rather than most of the other States, has the question up for solution. Colorado's population is small, and a campaign could be made that would reach nearly all the voters. Our people are progressive and open to conviction, as is shown by recent political action. Four-fifths of all the voters in the State have changed their politics within the last ten years. The greater portion of our voters were born in other States, and so will not be prejudiced against speakers and ideas from abroad. The country is new, and vested wrongs are not so deeply seated nor so powerful as in the Eastern States. The greatest newspapers and party leaders of the State are committed to the measure. Organized labor of the State has several times endorsed the proposition. The tax question has been before the people of the State for several years, and is now the principal question being considered in our State politics. Five other popular amendments to the constitution are to be voted on at the same time that this one is, and the constitutional amendments will therefore be the principal questions in that election, especially as the election does not come in a Presidential year. There is every opportunity, therefore, for a full hearing and a wise verdict.

This amendment is a proposition to establish in Colorado a "city of refuge," to which the tax-burdened labor and capital of the world can flee. How can other States compete with a State which abolishes nearly all State and local tax burdens from labor and its products? After the adoption of the proposition in any county, such county will be a great place for farmers, manufacturers and merchants, for cattle, sheep and horses, for stocks of goods, for money-lenders, for all kinds of working men and all kinds of capitalists, for everybody, in fact, but those who propose to hold franchises in public ways, rights of way, and land out of use or only partially used. Such county must in the very nature of things become extremely prosperous. Vacant lots will soon thereafter be supplied with houses, and factories, and shops. Vacant land must be mined for coal and other minerals, its surface must be farmed and utilized, because in no other way can the ownership of such land be profitable. Idle labor must receive employment, because when landlords and franchise-lords go into the market and bid one against another for workmen in order to utilize and thus make profitable their privileges, labor will not have to underbid other labor for jobs.

These results are not mere theories, they are the practical workings of the system where put into operation in the Australasian colonies. If Colorado wants to lead the world, not merely in prosperity, but also in civilization, all it has to

do is to adopt this amendment, and then proceed to put the Australasian Tax System into operation.

Citizens of other States and countries can help us in many ways. If they move into the State, both men and women can vote on the question after a residence of six months; that is, if they come here by May 1, 1902. Money can be sent to Dr. C. S. Elder, Denver, Colorado, who is the treasurer of the Australasian Tax League, and county treasurer of Arapahoe County. Lack of funds is and will be our most serious obstacle. We need orators and writers. A letter written to a Colorado relative or friend urging them to investigate and vote for the measure might be valuable.

Upon you who know the importance of this step rests the responsibility of its adoption or rejection.

Expressly for the Review.

James A. Herne and the Single Tax Cause.

BY JULIE A. HERNE.

I think I can say of my father what can be said of every loyal single taxer—that he believed in the single tax with his heart and soul, and worked for its adoption with religious ardor.

Every earnest man who longs to follow the teachings of Christ is searching for some way to bring about justice between man and man. In common with many others in the land, my father deplored the increase of poverty, the bitterness of the struggle for existence, but he knew neither the economic cause of these things, nor the remedy for them. When Mr. Hamlin Garland brought him the books of Henry George and unfolded to him the great plan of the new doctrine, a way was made clear. In speaking of that time my father often said: "I knew social conditions were all wrong, but I didn't know how they could be set right."

Single tax men are no dreamers. The sound logic of their belief preserves them from becoming visionary. It is one of the beauties of the single tax that it imbues its sympathizers with a religious faith fortified by the most convincing strength that reason can give. It made an enthusiast of my father. It gave him at once a practical political philosophy and a religious faith. This "Religion of Humanity" filled his heart with fervor; it appealed to his brain as an incontrovertible philosophy, and lighted his soul with hope.

For him that desire for the welfare of his country called patriotism was merged into the larger desire for a universal welfare that can be established only by right and justice. He became touched with the mystical vision of the philosophic humanitarian, which makes men restless with a wholesome discontent. He was convinced that the theory of land taxation opened the way to making this desire for the universal welfare a reality.

It seems hardly necessary to speak of my father's single tax work to those who know it so well. He was scarcely among the veterans of the cause, for it is just twelve years ago that Mr. Garland brought "Progress and Poverty" to him. But almost from the first he began to be an active worker on the platform. He took a deep joy in this work. In his necessary travels about the country he was able to speak in many cities, from Boston to San Francisco, from Seattle to New Orleans. The single-taxers are a vast brotherhood. He was never in so small a town that he did not receive some friendly card left at his hotel or theater, the mystic initials S. T. pencilled in the corner. He spoke before single tax clubs, before labor unions, in theatres and churches. He tried very hard to get the actors to think upon this subject, and often before a rehearsal I have heard him give a little impromptu talk on the special event of the hour, perhaps the theatrical trust, perhaps the political campaign, but he would always bring the

subject around to the fundamental principle of single tax, with a humorous smile at his own enthusiasm. In his speeches he chose always to speak of the ethical side of the question, rather than of its more abstract economic side—another proof of the depth it had sunk into his heart. For I must repeat how absolutely he believed in the theory. He loved and revered the great expounder; he believed that Henry George had solved the problem with absolute finality.

But while the single tax satisfied him that all other remedies were useless or at best were half-way measures, nevertheless he welcomed every effort toward reform. That is why he so ardently supported Mr. Bryan's two campaigns, for he belonged to no party. In the earnest campaign of last year the Democratic platform seemed to him to stand for all that is good and noble in our national traditions, and with many others he fought against dangers that seemed to threaten the very existence of our Republic.

My father's last public speaking was done two nights before election day last November. Then he laid away his written speech, and I have found this inscription on the package:

"The epoch-making campaign of 1900 is closed. The fate of the nation is now in the hands of the people. To-morrow is a fateful day for this Republic. I hope for the best." It can be seen how much his heart was in a victory for Mr. Bryan and the Democratic party. It can be imagined how deep was his disappointment at the result of the election. But it was not discouragement. As he often said on the platform in speaking of the effect on him of "Progress and Poverty:"

"My reading of this great book and my meeting with its author changed the whole trend of my reasoning, and I became mentally free. All of Mr. George's followers are at least mentally free; that is, they know just what they want, and they keep asking for it, intelligently, persistently."

He was not to see the Promised Land which the new prophet had pointed out. But I do not think he ever hoped for as much as that. To a reformer the joy is in doing; his work is its own reward. It is much to be "mentally free." Whatever work my father was able to do for the cause, nothing is perhaps so important or essential as the fact that he believed in the single tax, first of all; that it was to him at once faith, politics, and patriotism.

Unpublished Letter of Count Tolstoy to Henry George.

DEAR SIR:—The reception of your letter gave me a great joy, for I have known and loved you a long time. Though the paths we go by are different I do not think that we differ in the foundation of our thoughts.

I was very glad to see you mention twice in your letter the life to come. There is nothing that widens the horizon so much, that gives so firm a support or so clear a view of things as the consciousness that although it is but in this life that we have the possibility and the duty to act, nevertheless this is not the whole of life, but only that bit of it which is open to our understanding.

I shall wait with great impatience the appearance of your new book, which will contain the so much needed criticism of the orthodox political economy. The reading of every one of your books makes clear to me things which were not so before, and confirms me more and more in the truth and practicability of your system. Still more do I rejoice at the thought that I may possibly see you.

With sincere affection

I am truly your friend,

LEO TOLSTOY.





SAMUEL SEABURY.
(See page 29.)

*Expressly for the Review.***The Fine on Thrift.**

TAXATION OF INSURANCE COMPANIES.

When you tax a man unjustly you rob him. There can be no two opinions about that. A Government may rob as well as a private highwayman. But if a man is robbed by a "Government of the people, for the people, and by the people"—a Government which he himself has helped to shape—he cannot, as a rule, expect much sympathy. Still, the melancholy fact is that millions of people do permit themselves to be robbed every year under the form of taxation of a good share of their earnings. Most likely it is not because they wish to be robbed, but because they have no logical idea of what taxation really should be.

Of course the Government never robs a man without some excuse. Even despotic Governments have excuses. But among all the excuses that were ever made by despots like Charles I., and George III., for dipping into the pockets of their subjects, there is nothing more odd than to tax a man for his thrift.

"No taxation without representation" used to be the old cry. It was good enough as far as it went. But there is a clear line of justice in taxation which the presence or absence of representation cannot affect. Equitable taxation as between man and man resolves itself into a debt owing by each individual to the community for whatever exclusive natural opportunity for wealth-production that community allows him to enjoy. That is the ideal single tax. But the actual system that we have to deal with has not one, but a hundred, or rather, a thousand heads—a hydra-headed monster, in fact. It does not come to the right man and say: "Pay me the debt you owe me," but it goes up to the wrong man and says: "I find that you consume the necessaries of life, and I shall fine you for your appetite," or "I find that you are thrifty; you have your life insured and I shall punish you for your thrift." We might run over the whole field of taxation and find instances of injustice equally paradoxical. But for the present let us confine ourselves to the tax on thrift.

Thrift takes many forms, but probably the most popular modern form is life insurance. Mr. F. L. Hoffman, an eminent insurance statistician, estimates in a paper on Life Insurance Taxation, read at the Civic Federation Conference at Buffalo in May last (a paper which did not at the time receive that attention in single tax circles which its importance merited), that about 13,000,000 people in the United States owned life insurance policies; that they paid annually in premiums more than \$300,000,000, and that out of this sum no less than \$6,500,000 was paid out in the shape of taxation either to the National Government, the States, or the municipalities. In other words, out of every \$100 collected in premiums, \$2.22 is paid in taxes. To that extent, therefore, the people are fined for being thrifty. Of course, the legislatures may think that in taxing insurance companies they are only taxing the shareholders and wealthy officials; they see, as Mr. Hoffman points out, the millions of dollars of funds, but they do not see the immense liability charged against these funds, or perhaps, which is more likely, they never trouble their heads at all as to where the incidence of taxation ultimately rests. But according to those competitive business principles which dominate the whole commercial world, it is safe to say that in the last analysis it is the consumer that always pays the tax on the things consumed, whether that thing be tea, tobacco, or life insurance. Behind the big figures showing the life companies' assets, behind the noble architectural piles dedicated to the work of life insurance, stand the vast army of thrifty citizens; it is they whom the taxation ultimately touches; it is their widows and orphans. Coming in the hour of their affliction upon the insurance office in which their hopes are centered, they are the real victims of the legislative robbery. High taxation means dear insurance to them, whether that dearness takes the shape of higher premiums or diminished bonuses or advantages.

Insurance companies, according to Mr. Hoffman, are taxed (1) on their

real estate and personal property accessible to the tax assessor; (2) on their premium income, and (3) on their surplus. He instances the fact that the company with which he is connected (the Prudential, which, having four millions of policy-holders, may be taken as a representative company) paid in 1899 15 per cent. of its taxation under the first, 44 per cent. under the second, and 13 per cent. under the third head. The two latter items are the only ones to which he takes any exception; the former he admits to be just. It will thus be seen that over and above the grievances which insurance companies may have in common with other people, as owners of improved property, they have special and substantial grievances of their own—grievances which, in fact, interfere greatly with the benefits which they are calculated to confer upon the community. Indeed, in some States the taxation methods are so prohibitive and vexatious that the companies (not only life but fire) have been forced to withdraw their business from those States.

The conclusion which we must draw from the facts pointed out in the paper above referred to is that a great modern institution—an institution which probably has done more to counteract the inequalities of wealth which arise from the vicious social conditions of to-day than any other single agency—the institution of life insurance, is seriously hampered and imperilled by a perverted system of taxation which visits the sins of the guilty upon the innocent and, in the name of protection, throttles defenseless people. The insurance interest, of course, are loud in their complaint, because they cannot do as much business as they would if insurance were free of taxes. Very likely insurance men as a whole would say that if only the burden on insurance was taken off the system of taxation would then be a perfect one. And the same with every other interest which is directly hindered. But the single taxpayer sees in instances like these only the individual links in a chain of injustice which must press round the neck of every man who has his living to earn, until the public mind awakens to the fact that taxation is, as above stated, a debt due to the community for the use of some natural, exclusive opportunity for wealth-production, and hence not chargeable to the laborer (by hand or brain) as a laborer. An Irish chieftain in olden times wrote to a rival chieftain in these terms: "Pay me tribute or else—" The prompt reply was: "I owe you none, and if—" If every laborer (by hand or brain) were to reply to the tax-gatherer in these terms, we should hear no more of unjust taxation. Thrift would then go unpunished; the simple-minded fellow that thought he was doing an innocent thing in insuring his life would be left to hug his delusion undisturbed. The tax-gatherer would not fail to find shoulders broad enough to bear the burden, and shoulders, too, that could not shake it off.

The Assassination and its Lessons.

BY THE EDITOR.

All great tragedies are built upon human stupidities. The brutal, treacherous killing of the Chief Magistrate of the nation was stupid by its purposelessness. The poor unbalanced, blood-stained creature who ere this shall reach many of our readers will have paid the penalty of his shameful deed, sees the man he killed shrined and sanctified in the hearts of his fellow-countrymen, his errors condoned or forgotten, his friends joining hands with his former enemies to guard his dying bed and to rescue his memory from aspersion, and the policies he stood for more firmly entrenched than ever. Before that awful tragedy and the President's heroic end no true man in all the world is his enemy. The tears spring unbidden to the eyes, the emotions tug at the heart, and the words by which we would again weigh the far-reaching results of those policies which mark a departure from the principles of the Fathers of the Republic and away from safe Constitutional precedents remain unuttered. In the presence of the dead who was our chosen a reverent silence only is befitting. The assassin has

closed our mouths, he has stricken us with silence, he has sanctified the dead. Oh, the brutal stupidity of it!

All this presupposes that the murderer was sane, and not the victim of a fearful impulse that worked upon a shattered reason. It presupposes a hideous, deliberate, premeditated purpose, which, if he cares to, the murderer may perhaps explain according to some cherished theory of his own. But if it be true that in a country where the ballot is the instrument for social reformation there are bodies of men who teach that the only remedy is the removal of rulers by assassination, let them be made aware, once and for all, that hateful as the policies of such rulers may be, as long as men retain the ballot, we shall prefer such policies to assassination—ay, that as against the tyranny of assassination we cheerfully accept the tyrannies of government where such tyrannies are decreed by a majority of the people acting through their chosen representatives. For this reason, single taxers and all true reformers are more deeply grieved than any other class of men can be at this awful tragedy. For they have more reasons for sorrow. They alone see how stupid it is, and they alone appreciate at their true significance *all* the consequences.

Yet there are other lessons to be drawn from it, too. For three years the air has been full of the clatter of arms, talk of wars and the rumors of wars, the glorification of physical prowess, expressed contempt of the "little peoples," and belligerent boasting. The Rev. Herbert Bigelow in his speech at the George Memorial Meeting at Ulmer Park was right. To make secure the life of our president there must be a greater reverence for the sacredness of human life everywhere. Is the life of men and women and little children of the slums held sacred? Were it so indeed the slums would be swept away in a single year. There is a civilization that may be realized where the assassination of a President because of his high office would be inconceivable save as the act of a madman. And it is doubtful if in such a time in the coming Republic even insanity would take such a direction.

The hearts of the American people are generous, sympathetic, forgiving. Their very errors spring from their goodness of heart, and at such times as these are amusing enough, if one were in a frame of mind to be amused. The newspapers tell of a party of men composed of some estimable but anarchistic citizens of Falmouth, Mass., where ex-Secretary of State Olney has his home, who, hearing that Mr. Olney's coachman had spoken disrespectfully of the murdered President, started with tar and feathers in search of him. And this mob of law breakers halted in front of Mr. Olney's residence. And there, assembled with vengeance in their hearts, these extraordinary people sang—what would the reader suppose?—some savage, strenuous hunting song, or war ballad, or some belligerent popular air? Not at all; they sang the President's favorite hymn, "Nearer, My God to Thee!" A little perception of the absurdity of the thing would have sent them home, heartily ashamed of themselves, but seemingly there was not one there but lacked all saving grace of humor.

But these are but surface manifestations, and are of no particular significance. What is more ominous are the purely anarchistic utterances of men to whom the great public looks for guidance. Pages of the REVIEW could be filled with statements from ministers, public educators, leaders of opinion, and editorial columns of many of our representative newspapers, whose inhumanity, contempt of the laws of the country, and undemocratic, un-American sentiment, are shocking to every right-thinking man. T. DeWitt Talmage regretted that the President's assassin had not been seized and his brains beaten out on the spot. The liberty of the press and freedom of speech have been assailed.

From Bishop Potter one might at least have hoped for better things. But the good Bishop intimates that there is something wrong about our theory of government; that freedom of speech is not a right to be jealously guarded, since we would not permit freedom of speech before our young daughters to those who might show an inclination to violate the proprieties! What utter confusion of thought! Plymouth pulpit, once trod by a man whose mighty voice was lifted for freedom in the dark hours of the nation's history, finds its present incumbent uttering such clotted nonsense as the following:

"In a Republic founded on law we have fostered anarchy and lawlessness. Blessed by freedom of speech and of the press, we have transformed this liberty into unbridled license. In a Republic where everything depends upon reverence and honor to our rulers we chose this man for our President, we laid the heaviest duties upon him, and in the critical moment of perplexity we permitted cartoonists who knew nothing of the principles of statesmanship or diplomacy or of national problems, cartoonists, indeed, whose judgment we would not ask as to the best method of raising cabbages, to belittle, to vilify our leader, and to do all that was in their power to destroy the respect of the weak and of the ignorant as represented by this assassin, who became at last the tool of the sensational press."

Then, too, the measures advocated for the suppression of anarchism are an evidence of the intention of men in high places of power to suppress constitutional agitation for reform. Some of these suggestions, it is impossible not to believe, have a deliberate purpose. It is indicative of the danger that must be faced in the near future from those who reaching out for increased privilege and power would strengthen the hands of government and fetter the lips of protest. And they will find unwitting support from the thoughtless, the lightweighted fibbertigibbets whom such a calamity as that through which we have just passed throws into a panic of terror.

But all public utterances, happily, have not been of the kind of which the preceding quotations are examples. The bravest words are those of the London *Speaker*, which says:

"To restrict liberty is no remedy at all, and if it were, liberty is far more precious than the opportunity of making crowned heads and rulers a little more secure."

Ay, indeed. And though the great majority of our public educators, statesmen, and editors are no longer to be trusted, the heart of the common people yet beats true. The Republic of Otis and Henry is still secure, and the Republic of the future is almost here.

EVICTIONS IN IRELAND.

According to a return just issued the number of evictions in Ireland for the quarter ending June 30, 1901, is placed at seventy-two. Of these fifty-nine were turned out after having been served with ejectment notices, while thirteen were evicted under other processes of law at the suit of the landlords.

FOREIGN GOVERNMENT MONOPOLIES.

Tourists in Europe this year have been admonished to remember that matches are a government monopoly in France, and are liable to be taxed at the rate of a franc per match if an attempt to smuggle them in is discovered, writes a Paris correspondent. These government monopolies lead sometimes to the exercise of an almost childish tyranny. In Italy, for instance, where salt is a monopoly, and is consequently at an exorbitant price, it is a punishable offense for the private individual to extract it from the sea water.

*Expressly for the Review.***Winter.**

BY LEWIS HOWARD LATIMER.*

A measure of grass and a measure of grain,
 A cloudless sky and a sunlit plain,
 A purling brook and a restless sea;
 A world of joy and misery.
 A measure of grass for a hungry cow,
 A measure of grain to sow as seed,
 A thoughtful man with clouded brow,
 A sad-eyed woman forever in need.

The cold, bleak wind of a winter's day was sweeping the dust hither and thither along the streets of a great city. Rich and poor were alike sharers in the discomfort of the day; the latter, however, receiving the greater portion.

Out in the country the cold hills stretched away to meet the colder sky; and the meek-eyed cattle looked over the brown fields and longed in vain for the juicy grass which had been their portion through the long summer days.

Beside the road, on a prominence which enabled its occupants to overlook the distant city, stood a small cottage. The leafless trees about it gave free passage to the rays of the winter's sun, which streamed in through the curtainless windows, and filled the rooms with warmth and light. Rooms vacant of life but for the presence of a drowsy cat, which sat in the sunlight, at one of the windows, blinking at a cow in an adjoining enclosure. Desolation more desolate for the presence of those dumb creatures so dependent upon man's humanity.

The cat blinked and the cow chewed meditatively, while a woman came wearily along the road and entered the dooryard.

The cow gazed thoughtfully at her, while the cat jumped down from the window sill and proceeded to the door to await her entrance. Pushing the gate impatiently aside, the woman entered the yard and, passing to the door, took a key from her bosom and, placing it in the lock, unlocked the door and passed inside.

Sun and fire had combined to shed a cheerful warmth throughout the rooms of the dwelling, and the welcome of the cat was none the less pleasant for the suspicion that it was more the hope of food than affection which made it unusually demonstrative.

The woman, divesting herself of her outer wraps, sat down beside the stove, while the cat walked back and forth, rubbing itself against her skirts and purring loudly in a very ecstasy of expectation.

The cat purred and the woman thought; thought of the bleak city streets, of the stately mansions, of store windows filled to overflowing with attractive goods of all descriptions displayed in the most tempting manner. Of the throng of holiday purchasers, and the more numerous throng of holiday wishers, who might look and wish, but might not buy for lack of means.

"It is more blessed to give than to receive," thought she, "but one must have to give."

The woman arose and, walking to the window, looked out upon the chill landscape—out upon the lonely road along which a half-clad girl was hurrying. Her eyes lingered upon the child as she came nearer and nearer, until only the narrow door-yard separated them.

The child was hurrying on when its wandering glance toward the house revealed the woman looking from the window. The child paused, hesitated, and was about to pass on when she noticed that the woman was beckoning to her.

✦The literary work of Dunbar, Chestnut, [and other Afro-Americans has recently attracted much attention. Mr. Latimer joins these literary aspirants of his race with his present modest contribution. Mr. Latimer is an electrician of prominence, having done important work for Edison and Bell of telephone fame.

She turned into the yard and, passing up to the door which the woman opened, was soon inside the house.

She gave a slight shiver as the warm air of the room made her realize how cold she had been on the road.

"Where were you going?" said the woman.

"For the doctor," answered the child.

"Who is sick?" said the woman.

"Mother is sick and all alone; father has gone to the city to work," said the child.

The woman went to a closet and, taking a small cape from a nail, placed it about the shoulders of the child, and bade her hurry on to the doctor; then, hastily placing some food for the cat and replenishing her fire, she gathered some food and other necessaries and, placing them in a basket, put on her wraps and went out, locking the door after her.

The cat devoured its food and returned to the sun, and the windowsill. The cow stirred about to keep itself warm. The child returned on its way from the doctor's, and the doctor followed shortly after.

Wind and sky and cold brown hills, a silent house, a restless cow and a cat blinking in the sun at the window.

A man is coming across the fields. The cow hears his footsteps and turning, looks expectantly at him; but he passes her by and proceeds to the door of the house. The cow gazes after him for a moment, and then thoughtfully turns away and resumes her chewing.

The man tries the door, then takes a key from his pocket, opens the door and passes within.

The cat comes to meet him and the kettle sings a soft welcome.

The man seats himself for a while, holding a small brown paper parcel in his hand, and lapses into thought. His brows lower, and a weary look comes into his eyes.

He slowly opens the package and reveals a woman's handkerchief, white and new. He looks at it for a moment, then, kissing it softly, rises and, passing into an inner room, opens a bureau drawer, places the package within it and, returning, sits down again.

"'Tis not our gains, but our desires," he thinks, "that make or mar our happiness. I want not that I have; nor have I that I want; for what I want is not what I would have, but that the world would envy me. If happiness be not within, no outward circumstances can bring it, and if within, possessions or the lack of them cannot destroy it. Hope springs eternal in the human breast, and happiness is akin to hope."

The cat is sitting beside the man dreamily listening to the singing of the kettle. The man reaches down and strokes her. She calmly submits to his caress, nor deems it necessary to purr the satisfaction it gives her to feel his gentle touch upon her warm and glossy coat.

The man is thinking gentle thoughts of the woman who went out before he came. Thinking how pleased she will be with the handkerchief he has brought her. Pleased not with the gift, but what it represents. A loving thought of her many needs. A wish to please her. A denial of self.

"The widow's mite was her all," thinks he; "a million could not have been more."

The man arises and goes out to the cow, places his hand upon her neck, looks into her eyes; pats her face and speaks gentle, caressing words to her; then, he goes to the barn and brings her food, puts it before her and returns to the house.

The cat sits where he left her, waiting for him to return to the chair beside her, but he passes through to the room beyond and looks through the window down the lonely road.

A woman is just appearing around a bend, some distance away.

The man looks at her and his eyes soften.

The cat comes to the window, jumps upon the sill, and looks down the road. She sees the woman, rubs her head against the man, and purrs. The woman comes slowly nearer, opens the gate and passes into the yard.

The cow raises its head and extends its neck over the fence toward her, and gives a low moo of welcome.

The woman stops a moment, pats its head, then, turning toward the house, looks through the window at the man within with the cat beside him.

Her key is again in the lock and she passes into the house, into the room, and stands with one hand on the man's shoulder, the other stroking the cat.

She is talking to the man; telling him of the child, of the sick mother, and the timely help in their need; and he tells her of his day and the present he has brought her, and they go to look at it, the cat following.

"It is more blessed to give than to receive," she says, as she holds his face between her hands, looks into his eyes and kisses him.

"That which cometh from the heart reaches the heart," he answers.

"But there is so much poverty in the world," she says, recollecting what she has just seen.

"It is God's way," he answers. "Humanity is purified by its tribulations. There is a way out of it. Mankind will find the way when their hearts are purified, for then the scales will fall from their eyes, for only the purified heart gives clearness to the vision."

"But God is so exacting, and the way is so long," said the woman.

"It is but a minute in the eternity of his creatures," answers the man.

And then there is silence. The wind blows the dust through the streets and over the brown hills, and the cat purrs lazily upon the window sill.

Journal's Symposium on "How Shall Labor and Capital be Reconciled."

BY THE EDITOR.

The *New York Journal* has been publishing a series of papers on the question, "How Shall Labor and Capital be Reconciled?" This symposium has been composed of many contributors of eminence, and nothing is more gratifying than the evidence of the growth of radical thought where such evidence was least to be looked for.

Bishop Potter, whose sympathies are so much more profound than his knowledge of social forces, writes as follows, commenting upon the suggested symposium:

"If you can secure, therefore, as already mentioned, the aid of competent minds representing the different points of view on the labor question in its largest aspect, and if they are willing to discuss it without prejudice and without invective, two results at least may be obtained—a large group of facts, now little recognized, will be brought into view, and all reasonable men, of whatever calling or theory, will be constrained to own, first, that there is no single short-cut, patent-applied-for remedy for a situation so complex; and second, that along lines of mutual consideration and concession that solution is not to be dismissed as impossible.

"To lead men to 'think' and 'know,' not to shout or to shriek or to strike, that is the best service you can render.

"For then, when the time comes that they must both shout and strike, they may hope to do so to some purpose."

That is, men are not to shout or strike, but then, again, they are to shout and strike, providing they can do so to some purpose. This is quite as vague as could be wished for. Nothing is more common, too, than the saying: 'there is no short-cut, patent-applied-for remedy,' and, in a sense, no statement

can be more untrue. It is like saying to a man in prison: "There is no single short-cut to freedom, because there are exits by doors, and windows, and through the chimney, and under the floor of your cell. All these provide means of egress. It is clear that those who insist upon your walking out through the door (which has been left open, by the by, though you are not to look that way) forget the roof and the windows and the floor. What we need is an exchange of opinion, and let us wait until some method of agreement is reached as to how best to make your escape." Funny, isn't it, and yet the analogy is almost perfect. What labor needs, first of all, is freedom, and the door to that freedom, taxation, which will force into use the natural opportunities for labor, has been left open. Bishop Potter's method is for the advocates of escape by cell, and window, and floor, to meet and arbitrate. In the words of the Steel Trust magnate, "there is nothing to arbitrate." Labor has merely to make its escape. To borrow the expressive and imperishable figure which Henry George has added to the higher literature of economics, it is the case of the bull who, to be free, has merely to unwind the rope.

Ernest Howard Crosby's contribution to the discussion is one of the best. It is full of meaty epigrams; some of these we quote:

"I hope that when Tesla gets into communication with Mars he will ask the inhabitants if nine-tenths of them pay rent to the other tenth for the privilege of remaining on the surface of the planet."

"We read to-day that the Steel Trust has ordered the demolition of the great works on which the life of the city of M'Keesport depends, because the Mayor expresses his sympathy and that of the citizens with the strikers there. The Czar has no such power as this, and would not dare to use it if he had. Those whom the Gods would destroy they first make mad."

"Christianity sprang from the Jewish Church, and the Jewish Church had its origin in a strike—the strike of the Hebrew brickmakers in Egypt—and Moses and Aaron were the first walking delegates on record."

"The longest of the Ten Commandments was a labor law, fixing a six-day working week in complete analogy with our eight-hour statutes."

Mr. Crosby concludes his paper with the following clear and explicit statement:

"But even to those who turn a deaf ear to the plea of religion and democracy we can appeal with equal force in the name of fair play. Every man worthy the name must respond to that appeal. You would not cheat at cards or sell out a horse race or refuse equal chance to a rival in an athletic contest. Can you then consent to play the game of life with loaded dice, or insist on every handicap that wealth and chance have given you? Is it fair to match your steam yacht against my leaky scow—your thoroughbred against my broken-down nag? A fair field and no favor, this is all that men need for the present, at any rate. The field is not fair, and the favors are sold over the counter at Washington and Albany. Until there is a general willingness to accord fair play in the relations of life, the war between capital and labor will continue. Its evils may be mitigated and its excesses limited, but it will still be waged. When fair play becomes the watchword of trust as well as of trades union, then, at last, we may expect an enduring industrial peace."

Anson Phelps Stokes's contribution is not illuminating. His plea is for more law—apparently for a modified form of Socialism. There is to be a larger political supervision of corporations—in a sense we already have that—but at the same time corporations are to be "prohibited from meddling in politics or contributing funds to influence legislation." It is a curious blindness that fails to see that if government is to take part in the business of corporations, corporations will of necessity take part in the business of government. Mr. Stokes is a millionaire, a man of fine public spirit. He has high ideals, and no lack of courage in voicing them, and he must soon come to see that his suggestions are utterly inadequate as remedies.

The value of Everett P. Wheeler's contribution may be surmised from these two sentences. They are enough:

"Permanent work, with comfortable living wage, is, in my opinion, possible for all in this country.

"England, France, and Germany are tenfold more thickly settled than this country, and yet their people earn a comfortable living."

It is like the Irish woman's comment that "Everybody is ating save thim as isn't hungry and thim as have nothing to ate." Of course, from this point of view there is no labor question that is really worth considering. Wages are higher in this country than in England, France, and Germany, and if the people of these countries are earning comfortable livings, the workers here must be enjoying substantial luxury. Mr. Wheeler once did good service in the cause of free trade, but the chariot of economic reform has rushed past him, and he cannot now discern even the skirts of the charioteers.

John DeWitt Warner's contribution is sound in its economics and is forcibly expressed. We quote:

"Labor's proper share in the joint product of labor and capital will constantly more nearly approach the whole in proportion as the increasing protection of capital by labor shall lessen the element of risk—that is, should continually increase.

"As to the rights of employees in the plants they have helped create, if they include the means by which natural opportunities are monopolized, these should be and will become the property of the community—that is, ever more largely labor's own.

"As to model industries, profit sharing, etc., the field for successful experiment in these is narrow, but will steadily expand.

"As to Socialism: There is no gulf wider than that between the old Socialism, which restricted men, and the new Socialism, which proposes to increase the facilities of each to do as he pleases.

"As to the single tax: Its principles—that proper use is the only excuse for possession of land; that the value of that possession is something for which the community that created such value should always be paid; and that not until the community has collected and spent its own income should it tax its citizens—once conceded, as it seems to me they must be, the only question is: On what terms and in what shape can this adjustment best be brought about?

"As to the right to work—that is, the opportunity to earn one's living—a man refused this right is under no moral restraint from taking what he needs. Society, having made him an outlaw, cannot complain.

"As to free trade, that is the natural right of every man.

"Protective tariffs are extortion, to which no one has the right to submit, except because, and in so far as, he cannot help himself."

There is one paragraph here which the organs of conservatism have seized upon to justify a charge of anarchism against Mr. Warner. The thing is almost too absurd for comment, since it is a reflection that would occur to any philosophic mind that where society has excluded the laborer from the means of providing for his necessities by his labor, society cannot complain if he take what he needs. If travelers in the desert should find the oasis guarded by high fences, and the sign "No trespassing, by order of the oasis owner," they would take what they needed, and there would be no complaint. It is safe to say that the right of property in the means of life would receive small respect from the thirst-stricken desert travelers, and the fences would come down quickly. Mr. Warner's statement may be twisted to mean something very dangerous, but all denials of natural rights by society are dangerous, and lead to violence. What the distinguished New York lawyer says is no more, indeed it is much less, than Cardinal Manning gave utterance to on a memorable occasion. No one dared accuse the distinguished Catholic prelate of anarchy. He was not a possible candidate for Mayor of New York, as Mr. Warner was at the time of his utter-

ance, and so escaped these furious charges at the hands of crazy partisanship. Yet society will some day come to see that Cardinal Manning and Mr. Warner were right—that many of the crimes against property spring from the original denial to men of access to the means of livelihood, and that the perpetrators of such acts are morally guiltless.

There are other contributions to this symposium, but few of them merit more than passing comment. That of Carroll D. Wright is full of piety, and piety mixes ill with economics, and especially with such economics. Of course the *Journal's* title of these serial contributions, "How Shall Labor and Capital be Reconciled," is in itself misleading. As between themselves, labor and capital have nothing to reconcile. The conflict is between these two factors on one side, and monopoly on the other. The real reconciliation will be sought in the destruction of monopoly.

James E. Mills.

FROM THE CHICAGO PUBLIC.

(See *Frontispiece*.)

This name has no familiar associations to the mere newspaper reader. Whether its bearer lives or dies is not to that great mob-like public of the least concern. His fate would interest them more if he had been a horse jockey or a prize fighter. But there are circles into which the news of Mr. Mills's death will come with something of a shock. He died on the 25th of July, in Mexico, where he had been located for several years in the service, as mining expert, of a large American silver mining interest. In years he had almost lived out the allotted three score and ten.

James E. Mills was a native of New England. His scientific studies were pursued at Harvard college under Agassiz. He afterwards became an assistant of that distinguished naturalist, with whom he remained always upon terms of intimate friendship. Mr. Mills and Prof. Burt G. Wilder were accounted the greatest pupils Agassiz ever had.

Like his fellow student, Mr. Mills was a disciple of Swedenborg; and like their preceptor, he was a Christian evolutionist. In the latter respect he agreed also with his professional and personal friend, the eminent Joseph Le Conte, whose death preceded that of Mr. Mills by less than a month.

As a Swedenborgian, and for a time a minister of that faith, Mr. Mills was distinctly and decidedly averse to all ecclesiastical tendencies, but especially to those of organized Swedenborgianism. His religion was a philosophy rather than a creed, an adjustment of spiritual principle rather than a set of ritualistic observances. The effort of his adult life was to help strip Christianity of its human accretions.

This religious faith commended to his acceptance the economic principles popularized by Henry George. He consequently became a devoted disciple and valued friend of that "prophet of San Francisco."

A close thinker, Mr. Mills was also a fluent writer; but the productions of his pen are limited to essays and pamphlets. These, however, are profound and durable contributions to the subjects of which they treat.

Those subjects are scientific, religious and economic. In the first category is an essay on the building of a sierra. On religious questions strictly Mr. Mills's principal paper is intended to show that repentance is not remorse, but a development of character away from wrong and in the direction of right. All his writings on economic subjects are a blend of the economic and religious. To him economic righteousness was an external or outward expression of spiritual righteousness. One of his valuable papers along this line is a plea for service instead of sacrifice. Self-sacrifice, as usually taught, he held to be morbid, and at the bottom of all the excuses for enslavement and impoverishment. Equilibrium of service was his ideal.

In Boston, New York, San Francisco and other American centers of scientific, religious, and economic thought, Mr. Mills was long a familiar and respected character. Having made changeless principle, as distinguished from shifting expediency, the standard of all his thinking, he has contributed to the progressive impulses of his period.

Signs of Progress.

(St Paul (Minn.) *Globe*.)

The system of taxing personalty now in vogue is a scandal and a disgrace. It is a burden to the honest and thrifty poor; and it is a very hot-bed of perjury and fraud. The makeshift methods resorted to from time to time to work out some sort of solution of this deplorable state of things partake in themselves of the most undesirable characteristics of the evil aimed at.

(J. F. Cowern in Concord (N. H.) *Daily Patriot*.)

The firm of Miller & Lux, in California, owns 14,530,000 acres of land, nearly all of which is unimproved. It is equal to the area of New Hampshire, Massachusetts, Rhode Island and Connecticut together, and but little smaller than Ireland. While our present system of private ownership in land exists putting a premium on the holding of land out of use, it is nothing to wonder at that millions of men and women seek in vain for a chance to earn a decent living.

(Daphne (Ala.) *Standard*.)

Dr. Shradly gives out the opinion that the number of suicides increases with advancing civilization. One wonders if this would be so were the civilization really what it purports to be.

(New York *World*.)

Gen. Frederick Grant states that while he was in foreign lands his baggage was never examined. This experience is not unusual, though at Continental frontiers the search of men's effects for tobacco and liquors is sometimes thorough. But in no other country is the traveller obliged to take oath to his purchases and then examined on the assumption that he is a perjurer; and in none would such robbery as is above described be inflicted upon a lady under the law.

Of course ours is in the main a civilized country; but the traveller, native or foreign, who enters its chief port is tempted to doubt it.

(St. Louis *Republic*.)

The perpetuation of the high protective tariff threatens now to precipitate trade war, waged against this country by a European alliance, which would be of infinite costliness to American trade. The high protective tariff now only further enriches American trusts. It taxes the American consumer for this sole purpose. It is time to abolish the high protective tariff.

(Cincinnati (Ohio) *Times-Star*.)

Taxation directed against any kind of productive enterprise inevitably reduces the profitableness of such investment and to that extent reduces the willingness of capitalists to invest in undertakings which are subject to or threatened with special taxation.

The inevitable result being that production is hampered and wages fall because of the diminished demand for labor. This may be said to sum up the whole matter so far as the taxation of tangible and intangible personalty is concerned.

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PUBLISHER'S NOTES.

Will all those who have not remitted for No. 1 of the REVIEW do so by November 1.

Money may be sent to THE REVIEW, 62-64 Trinity Place, New York City, and may be sent in the form of checks, money orders, or postage stamps.

Our friends will pardon us if we do not acknowledge their communications in all cases. Where special reasons exist, or where it is particularly requested, remittances will be acknowledged.

No. 1 of the REVIEW is exhausted, and we will give copies of No. 2, or 10 cents worth of single tax literature, for every copy sent in us good condition.

We are sorry not to be able to present more thorough and complete reviews of Max Hirsch's "Democracy and Socialism." Our next number, however, will contain a symposium that will include a half dozen of the best critical opinions.

We desire all who subscribed for the first issue of the REVIEW to remit for the year, in order to avoid extra bookkeeping, correspondence, and postage.

We have received from V. Tchertkoff, of London, Eng., a number of neat, handy-volume paper-covered pamphlets from the pen of Leo Tolstoy. Mr. Tchertkoff, who is manager of the Free Age Press, is the authorized publisher of Count Tolstoy's works. Of those recently issued in pamphlet form are Popular Stories and Legends, 1st and 2nd series, fourpence each; The Only Means, one penny; The Relations of the Sexes, fourpence. Copies of these may be secured of the Free Age Press, Christchurch, Hants, London, Eng.

THE McGLYNN ANNIVERSARY.

The sixty-fourth anniversary of the birth of Dr. McGlynn was celebrated in New York on September 27 by the Dr. McGlynn Monument Association. Fifteen hundred friends of Dr. McGlynn gathered in the Murray Hill Lyceum to do him honor. The President, Sylvester L. Malone, introduced Ernest H. Crosby, and he and John Sherwin Crosby made addresses. The New York Letter Carriers' Association Band of fifty-two pieces volunteered its services and gave a fine concert, and McAuliff's Orchestra furnished music for the reception that followed.

A new feature of the celebration was a loan exhibition of rare portraits, autographs, and other souvenirs of Dr. McGlynn, in public schools, in Rome as a young priest, as pastor of St. Stephens, in Land League and in Anti-Poverty days, etc. Portraits of friends intimately associated with him were also shown: Rev. Thomas Farrell, Rev. Sylvester Malone, Rev. Dr. Burtzell, John R. Feeny, Dr. Edward Malone, Henry George, Judge Maguire, etc.; copies of the Standard, and Anti-Poverty addresses of Dr. McGlynn.

President Malone's address was of a historic character, descriptive of the various periods and persons represented in the exhibition. He spoke of the views expressed by Dr. McGlynn in 1870, that no public moneys should be used for any but public purposes. This was at the time when Tweed Legislatures had by subterfuge legislated public moneys into the treasuries of private institutions, especially parochial schools. The outcry and controversy resulting led to new legislation and refunding of money in some cases. This feature of his life is sometimes forgotten, but is rendered timely in view of recent inadequately explained legislation at Albany this year. Mr. Malone, after describing Dr. McGlynn's long pastorate of St. Stephen's Church, dwelt upon his connection with the Land League and Anti-Poverty Society; his intimate association with Henry George in the Mayoralty campaign of 1886: his suspension and excommunication, and his restoration without any retraction of his belief in the doctrines of Progress and Poverty.

He then introduced Ernest H. Crosby, who paid a glowing tribute to the memory of Father McGlynn, in whose soul the fullness of the spirit of God the Father had ever found loving place, and said that not only should he have been replaced in St. Stephen's, but that in the highest assemblages of his Church he should have sat foremost amongst her doctors and teachers and leaders.

Mr. John Sherwin Crosby next spoke as follows:

"Father McGlynn was a man who lived for his fellow-men, and there is no one who can fill the void made by his death. He was a born orator, a prophet, a seer. He saw things ahead and what they ought to be for the benefit of his fellow-men. He dreamed of what the world might be and he gave his

life to the cause that he loved. It is fitting that a monument should be erected to his memory."

The meeting added quite a sum to the monument fund, which is rapidly nearing \$3,000. Weekly public meetings are held every Friday evening at 128 East Twenty-eighth street, to which all friends of Dr. McGlynn are invited. Addresses will be delivered as follows:

Oct. 18, Michael Clarke; Oct. 25, Lawson Purdy; Nov. 1, Bartley Wright; Nov. 8, John Keegan; Nov. 15, Bolton Hall; Nov. 22, Hon. John McMackin.

THE JUBILEE OF A BELOVED PRIEST.

Rev. Thomas McLoughlin, pastor of the Church of the Blessed Sacrament, New Rochelle, one of the dearest friends and staunchest upholders of Dr. McGlynn, a firm believer in and constant advocate of the teachings of Henry George's Progress and Poverty, was signally honored last August. The Golden Jubilee of his priesthood was commemorated by a five days' celebration, beginning with a solemn Jubilee Mass on Monday, August 5. Archbishop Corrigan and a large number of Catholic priests were present, the sermon being preached by Bishop J. Farley.

Tuesday was Childrens' Day, and an entertainment was given in the Parish Hall. Wednesday there was a reception and parade of church societies from many of the towns of Westchester County with which Father McLoughlin has been connected. Thursday, in the great hall of the city, some fifteen hundred people assembled and listened to addresses by Mayor Dillon, J. Addison Young, John Sherwin Crosby, Augustus Thomas, and Catholic priests and Protestant ministers; and finally, to a simple, earnest, sincere, heart-to-heart talk to his friends by Father McLoughlin, in the course of which he said:

"I feel deeply the honor which you have paid me this evening. There are many things which you have said about me to which I object. I admit I have been a fighter. In the slavery days I was worse than a Republican; I was an Abolitionist. I thank God I witnessed the downfall of what I fought against and the triumph of what I fought for—the freedom of the slaves and the preservation of the Union. At the present day I see with fear and sorrow the dangers to which our country is exposed, and, old man as I am, I feel like fighting again."

When he was building his beautiful church, he said, able-bodied, intelligent, willing men, many more than could possibly be employed, came to him "begging for the chance to work." And then he told of his belief, which they have often heard him express, of the great message contained in Henry George's Progress and Poverty.

Among the many messages of good will received and read were a cablegram from Justice Keogh, of the Supreme Court. Mayor Tom L. Johnson, of Cleveland, telegraphed:

"Accept hearty congratulations. May you

long be spared to continue in your good work is the prayer of your friend and admirer,

"Tom L. JOHNSON."

The following was received from the Massachusetts League:

"The Massachusetts Single Tax League tenders congratulations upon the golden celebration, and may Heaven hasten that waiting year of jubilee, the object of your blessed prayers and labors.

"Very truly yours,

"C. B. FILLEBROWN."

SAMUEL SEABURY FOR JUDGE OF THE CITY COURT.

The New York campaign has resulted in the nomination on the Anti-Tammany fusion ticket of Samuel Seabury as Judge of the City Court. His portrait is presented elsewhere in the REVIEW. His chances of election are fairly good; with the labor element he will run well, and single taxers will of course support him, whatever they may do regarding the Mayoralty.

Samuel Seabury is the son of the Rev. William J. Seabury, D. D., Professor of Canon Law in the General Theological Seminary, and descendant of Bishop Samuel Seabury, the first Bishop of the Protestant Episcopal Church in America.

He received his early education in the local schools, and studied law in the office of the late Stephen P. Nash, and in the New York Law School, from which he graduated in 1893. He graduated from the Post Graduate class at the head of his class in the following year. He was admitted to the Bar in 1894 and became a member of the firm of Seabury & Pickford, which firm was dissolved in 1895. He then became associated with Hon. Bankson T. Morgan in the firm of Morgan & Seabury.

He was nominated for Alderman in 1897 by the Citizens' Union; he declined the nomination as soon as Henry George's candidacy for the Mayoralty was announced.

In 1899 he was nominated for Judge of the City Court by the Citizens' Union, Republican Party, and Independent Labor Party.

He has published a pamphlet for the use of law students upon "Corporation Law," and recently "A Review of the Labor Laws, Relative to the Rate of Wages and Hours of Labor in the City of New York." In another column, in our report of the Ulmer Park meeting, will be found the address of Mr. Seabury on the Labor Laws of the State, a subject which he may almost be said to have made his own. He is counsel for several important labor unions.

Samuel Seabury is one of the strong characters of our movement, a modest, dignified, studious and conscientious lawyer. On questions of political honor he is punctilious; on questions of law he is the equal of many men twice his age; and in point of personal qualities he is attractive and lovable. His nomination for the eminent judicial position honors him, for he is a very young man for so

high an office, but he will in turn honor the bench, and his election will do credit to the people of New York and prove that they were able to recognize distinguished legal fitness and an almost unique personal integrity.

EXEMPTING CEMETERIES.

The Mount Neboh Cemetery Association of New York was formed in 1847 under an act which provided that all sales of land shall be applied to the improvement and preservation of the cemetery, for incidental expenses and for no other purposes. The Association violated this law by applying the funds received from the sale of lots to the payment of dividends upon its capital stock, thinking themselves amply protected under the Act of 1872, which superseded the act of 1847 and which provides that:

"No land actually used and occupied for cemetery purposes shall be sold under execution or for any tax or assessment, nor shall such tax or assessment be levied, collected or imposed."

There is no reason why the lands of cemeteries should be free of taxation as long as such lands are a source of profit to the owners. The exemption was with the understanding that the profit should be applied to cemetery improvements, but it is clear that such exemptions do not accomplish the intended purpose. It turns out to be a land speculators' law.

Rev. Dr. Minot J. Savage of this city recently preached a sermon on a "Plea for a Restful Life," in which he claimed that four hours' work a day was the ideal. These calculations are always entertaining, but under ideal conditions, men would not lead a restful life, and some would work three hours a day and some eighteen. But the important thing is that all would work.

Charles M. Schwab, of the Steel Trust, has determined to make his residence on Riverside Drive, New York, and has purchased a site in that exclusive section. Mr. Schwab is, though an able man, neither a great nor a good one, but the news of his coming has already put money in the purses of the owners of adjoining property. One real estate dealer said: "There can be no doubt that Mr. Schwab's purchase has had a strong stimulating effect on the value of property everywhere in the vicinity. We have recently received directions from clients who have property for sale in the neighborhood that they will not be content with the prices at which they were lately willing to sell." So those who desire to live near Mr. Schwab will have to pay an increased price for that inestimable privilege. It is an "advantage of location," and therefore to be paid for in good round figures.

John De Witt Warner is one of the many corrupting demagogues who shout themselves into prominence between assassinations.—

New York Sun. Is Mr. Warner included among the group of those immortals who by their moral excellence have incurred the anger of the *Sun*? It is a long and distinguished list.

PROF. HUXLEY'S INCONSISTENCY.

The recent volume on the life of Professor Huxley by his son contains the following inspiring words addressed to those who are advocates of an unpopular truth: "I doubt not," he says, "that there are truths as plainly obvious and as generally denied as those contained in *Man's Place in Nature* now awaiting enunciation. If there is a young man of the present generation who has taken as much trouble as I did to assure himself that they are truths, let him come out with them, without troubling his head about the barking of the dogs of St. Erulphus. *Veritas prævalebit*—some day; and even if she does not prevail in his time, he himself will be all the better and wiser for having tried to help her. And let him recollect that such great reward is full payment for all his labor and pains."

It is hardly necessary to say that Professor Huxley rarely gave to new truths hospitable reception. His professions were noble, his practices usually ignoble. His prejudice amounted to pettishness; no man prating of the scientific spirit was so little informed by it. Of self-repression and breadth of mind he had but little, though passionately declaiming for liberality of judgment. Science, which he pictured as the stern unviolated handmaiden of truth, became in the Huxley household the veriest shrew. Without making any important contributions to science, Prof. Huxley was nevertheless a valuable popularizer of much scientific truth. But when he stepped into the realm of economics, Science, as he pictured her, flew out at the back door. His treatment of the philosophy of Henry George was a surprising instance of the absence of the scientific spirit. None of the "old women of both sexes," as he was fond of stigmatizing a certain section of his religious opponents, could have equalled him in the rôle of scold. Huxley was a man of magnificent profession, and of moderate performance; a bitter and prejudiced partisan on the side of questions upon which he was ill-informed, and a faithful servitor of "My Lord" in the interests of My Lord's privileged holdings. This service will be remembered to the injury of his fame as a man long after his contributions to popular scientific discussion shall have been forgotten.

A TRUE STATEMENT OF THE LAW OF WAGES FROM A "BENIGHTED CHINAMAN."

"The amount of wages is the sum which must be paid to labor out of a given item of its production; the rate of wages is the amount subdivided among all the persons who perform the labor." —Ho Yow, Chinese Consul-General, in September *North American*.

EDITORIAL NOTES.

Some of the remedies for anarchy advocated by college presidents and professors are worthy of them. Prof. Eliot of Harvard wants thumb impressions of all suspected citizens, but he does not say by whom suspected. Prof. Goldwin Smith—who, though it is not apropos of present matters, once said that poverty could not be due to private ownership of land, since there is poverty in Venice which has no land at all!—proposes to give musical education to the masses, believing that music is a moral antidote to the anarchistic spirit. The spectacle of men and women playing lutes and harpsichords before Herr Most suggests great possibilities for the humorous pictorial artist.

"Within the shadow of great events party lines are obliterated and the American people stand shoulder to shoulder, brothers."—*St. Paul Globe*.

All except the *New York Sun*, the *Brooklyn Eagle*, and papers of that ilk. These would make capital out of a tragedy that they might stifle every form of social protest. The American people stand shoulder to shoulder, but these papers and the anarchists stand alone.

"Comrades of Czolgosz" is the *New York Sun's* amiable characterization of the body of sincere and earnest minded men who met at Ulmer Park to celebrate Henry George's birthday last month. Croasdale used to say of the late Charles A. Dana that he was "the original sin." But the stiletto that the elder Dana carried was at least used with intelligence, if with perfect indifference as to the commandment against bearing false witness. Dana the elder may have been the original sin, but Dana the younger is not even original.

The reason why the *New York Sun* has changed its politics so often is that it might round out its career as a vilifier of the reputations of the good men of all parties for half a century.

At the recent convention of the International Typographical Union, Chas. Govan of New York, an old and well-known single taxer, introduced a resolution that a committee of five be appointed "to consider the relation of taxes to wages." It failed to pass because of a Socialist's opposition, but it was defeated by only eight votes, which was a partial victory for the friends of freedom. A resolution almost identical with that of Mr. Govan's introduced by Mr. A. J. Boulton at the convention of the New York State Federation of Labor, was triumphantly carried, and the committee appointed. We hope to present ere long a report of their work.

BOOK REVIEWS.

MOODY'S MANUAL OF CORPORATION SECURITIES.

We have received from John Moody, 35 Nassau street, New York City, "Moody's Manual of Corporation Securities," \$7.50 in cloth and \$10 in flexible leather. It is the second annual number, and appears in September of each year. It is a book of 1,500 pages, and is the standard reference volume for investment securities of every nature. This publication, supplemented by a complete index, is invaluable as a means of ready reference to those who wish to learn the facts concerning incorporated companies, their capitalization, their bonded debt, their rate of dividends, their equipment and management, their officers and directors.

The information is remarkably well arranged, is easy to get at, and will be useful, not only to investors, but to all students of railroad, manufacturing, and industrial statistics.

THE BURDENS OF LOCAL TAXATION AND WHO BEARS THEM.

Now that Mr. Thos. G. Shearman is dead it is no light compliment to say of Lawson Purdy, Secretary of the New York Tax Reform Association, that he is the highest authority among us on the incidence of taxation. He has demonstrated his remarkable capacity anew by his little pamphlet just issued, "The Burdens of Local Taxation and Who Bears Them." It is not a special plea for any kind of taxation; it is solely a statement of incidence. But so admirably is this done, and so remarkable is it as a specimen of condensation and of English as it can be written, that if one master completely all its facts, it is hardly an exaggeration to say that he has acquired a fairly liberal education upon the subject of local taxation. The opinions of many economists are appended, and nearly all find it impossible to dissent from its conclusions, and most are in hearty accord. Copies will be mailed upon application, accompanied by two cents in postage, to Lawson Purdy, 111 Broadway, New York City.

THE PRACTICE OF CHARITY.

Such is the title of a little book written by E. T. Devine, Secretary of the Charity Organization of New York, and published by Lenthion & Co. of that city, inappropriately handy form. It appears from its sub-title to be only one of a series which are to be called "Hand-Books for Practical Workers." So there are more to follow of the same sort. Its cover, not to speak prematurely of its contents, is in appearance like Trautwine's Engineering Guide, or the little handbooks on military tactics. Nor does the likeness end here. It seems to be universally conceded by acknowledged experts in the profound science of helping the needy that something more than elementary education is required for thorough proficiency. Most of us are in the position of amateur givers, members of the

awkward squad, as it were, requiring through handbooks of this character to be drilled into some sort of efficiency. It seems that before giving at all the traditional history of charity, innumerable admonitions, and carefully prepared charts are to be mastered and that these are to be consulted with every recurrence of the charitable impulse, and their application to every individual case to be learned by heart. The practice of benevolence is therefore at once a philosophy and a science, and partakes of the qualities of the speculative and practical.

"Organized charity," said Daniel Cavanagh, of the Manhattan Single Tax Club, one night from the truck in a moment of splendid inspiration, "think of organizing Love."

GOVERNMENT, BY JOHN S. CROSBY.

From the press of Peter Eckler of this city comes "Government, An Inquiry into the Nations and Functions of the State," by John S. Crosby; paper, 25 cents.

We imagine that the chapters of Mr. Crosby's work devoted to Labor, Capital, and Land Tenure will meet with more general acceptance even by non-single-taxers than those devoted to Money and what Mr. Crosby terms "Corporate Privilege." All single taxers will not agree with the conclusions of these two chapters. It does not seem to us that Mr. Crosby has accurately defined in a book that is quite remarkable for its clearness what he calls "The grant of corporate power." If this means the law of limited liability, as elsewhere it seems to mean, then many single taxers will venture to differ with the great orator of our movement as to the results of such law, and the good that would come of its abolition.

Mr. Crosby says: "The excuse generally offered for incorporating private companies is that the public interests demand the prosecution of many enterprises too great for unaided individual effort and capital." If it is the law of limited liability which Mr. Crosby has in mind he has not fully stated the proposition. The "excuse" is that in the absence of the limited liability law men would be deterred, because of the risks involved, from entering into enterprises requiring large capital; hence the conferring of such immunity upon corporations.

It is hard to see what other privileges are included in the grant of corporate power save this immunity, and those special privileges to which single taxers are all opposed, privileges and monopolies which may be as successfully used by individuals working as partners. It is curious that, perceiving, as Mr. Crosby does, the true limitations of government, he should nevertheless advocate more government, that is, the prosecution of the debtor by the State to the last penny of his belongings, rather than the utter abolition of all laws for the collection of debt.

We think Mr. Crosby's proposition is untenable, but little space is left us in this number of the REVIEW for a further examina-

tion of his contentions. This task must be left to some future occasion. Many single taxers, too, will find much to dissent from in his chapter on Money, but with that portion of the book which deals with the true principles of land tenure and the canons of taxation they will be in hearty accord. These are stated with unusual clearness, though we miss the eloquent passages which one might expect to find, and which, united with the bell-like voice, the benign countenance and splendid presence, have so thrilled the audiences that have sat spell bound at the feet of the Wendell Phillips of our movement.

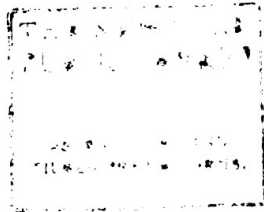
All single taxers should send for this book since it is both interesting and suggestive.

J. D. M.

LOVE'S REVIEW OF "DEMOCRACY AND SOCIALISM."

Though the *conclusions* of Max Hirsch will gratify every single taxer, I incline to believe that some of his premises hardly justify the conclusions—that he is somewhat in the position of one who, having been led through a wilderness by an able guide, and attempting too soon to be a guide himself, gets confused in the woods. At one place wofully—the Austrian thicket of "Value"—where, by following Boehm-Bawerk, an economic will-of-the-wisp, he falls into a veritable swamp, asserting that value depends primarily, not upon the amounts of labor or equivalents of labor the valued thing will exchange for, but upon its utility, and that it springs from a desire on the part of consumers for the useful thing, a theory that seems plausible to the "economists" he follows. But we must reflect that they do not agree in their definitions of wealth, except in that it is something that has value. "The point," says George, "on which the political economy founded by Adam Smith has been constantly at sea, is that it could not recognize a distinction between two kinds of value—the values of things (products of labor) which constitute an addition to the common stock, and the values of things (land, bonds, slaves, etc.) which add nothing to the common stock, but simply affect the distribution of what already exists in the common stock. It could not be a political economy until it had defined wealth, and it could not define wealth until it had recognized a distinction between the two kinds of value."

At "Interest" is another soft place where he sinks over shoe-tops, saying: "Natural interest is the result of the extension of labor in time"—(apparently making interest coterminous with labor)—and "The capitalist therefore buys productive instruments at the present value of the sum of their ultimate products," etc., also speaking of the "capitalist who purchases productive instruments, materials, tools, and labor." Thus, in using the terms "productive instruments" instead of capital, "buys" and "purchases" instead of exchanges, and specifically including labor in "productive instruments," while at the





FRANK H. WARREN.
(See page 57.)

same time dangerously using the terms "goods," "present goods," "future goods," as paraphrases for "wealth," and "production goods" as something distinct from capital, he seems not to have quite grasped the magnificent exposition of interest in Progress and Poverty.

However, it will be thought invidious to bark at a work which is likely, because of the rank of its publishers and the solemnity of its looks, to influence a scholastic class hitherto unreachable, and a book which, after all, in defending liberty, ably controverts the liberty-destroying theories of "State Socialism."

JAMES LOVE.

PERSONALS.

Marian Macdaniel Grady, wife of Franklin Grady (who was at one time actively identified with the single tax movement in the State of Texas) died in New York City on Sept. 7. As Marian Dana Macdaniel Mrs. Grady became widely known to single taxers throughout the country by her efficient work as secretary of the Single Tax Letter Writing Corps, which she conducted for some time. She was an enthusiastic advocate of the single tax and other liberal principles, and was a close friend of Henry George and his family.

Carl Schurz said of an address of the Rev. Herbert Bigelow that it was "remarkably thoughtful and most brilliant in expression."

We regret to announce the death of Christian Mack, president of Ann Arbor Savings Bank and father-in-law of Willis J. Abbott.

James W. Benlangee, one of the original promoters of Fairhope, addressed the Single Tax Club of Buffalo at the Builders' Exchange, in August, on the history of the colony.

The Union County (Pa.) Democratic Convention have placed in nomination for District Attorney Lee Francis Lybarger.

Mr. Pleydell retires from the editorship of *Justice*, the single tax weekly of Wilmington, Del., and his place is taken by A. R. Saylor. Stephen Bell continues his interesting weekly etters.

Lawson Purdy's name was prominently mentioned as New York's fusion candidate for President of the Board of Aldermen.

When the ballot reform agitation was at its height some years ago a meeting was held at the Federal Club in the up-town portion of New York. Senator Saxton was the principal speaker. On the platform were Theodore Roosevelt and Ernest Howard Crosby, then Republican Assemblyman. In the audience was Sydney Ulrich, a well-known New York single taxer. Senator Saxton's speech was strongly Democratic, in the broad meaning of that term. Mr. Ulrich was quick to appreciate the strong points of the speaker's

address, for to Mr. Ulrich, as to Senator Saxton, genuine ballot reform meant a great deal. It was the latter who led the applause. As the meeting was brought to a close, Mr. Roosevelt sprang from the platform and, advancing toward Mr. Ulrich, held out his hand. "Will you kindly tell me your name?" asked the future President.

"My name is Sydney Ulrich. But why do you ask?"

"I want to present you to Senator Saxton," said Roosevelt, and, turning to the Senator: "This is Mr. Ulrich, Senator, who led the applause and evinced a most intelligent interest in the strong points of your address." Then to Mr. Ulrich: "Are you a Republican?"

"No, I am a Henry George democrat," answered Ulrich, as he shook hands with the Senator.

What changes have taken place in the years that have elapsed! Saxton, we believe, is dead; Roosevelt is President of the United States, and Ernest Howard Crosby is one of the ever-growing army of "Henry George democrats," besides possessing a reputation as a writer that is international.

Louis Le Saulnier, of Red Bud, Illinois, one of the most indefatigable workers for the great cause, was recently a visitor in New York. He is a man of striking personality, and few men in the movement have made greater sacrifices for principle.

In another column we present a biographical sketch of Frank Warren. It is impossible not to feel an interest in Mr. Warren's project. We are not an advocate of the emigration of our African population as a means of solving the Negro problem. Single taxers do not believe there is, in any real sense, a Negro problem at all—that what appears to be such is only one phase of the great industrial problem. But Mr. Warren's plan is of value for other reasons. It will be watched with interest.

Samuel B. Clarke, formerly partner of Secretary of War Root, of the law firm of Root and Clarke, was recently offered by President McKinley the position of Judge of the United States Court for the Southern District of New York. Mr. Clarke is the author of the very valuable article, "A Lawyer's Reply to Criticisms on the Single Tax," first published in the *Harvard Law Review*, and afterwards issued in pamphlet form. Mr. Clarke was associated with Tom L. Johnson as counsel for a number of important street railway interests.

Mr. and Mrs. William Lloyd Garrison have returned from their European trip.

As we go to press we learn that Robert Baker has been nominated for Sheriff of Kings County on the Anti-Tammany fusion ticket. Mr. Baker has an excellent chance of election, and as he is a single taxer whose name is familiar to nearly every reader of the *REVIEW*, we can wish him no worse fortune than an election by an overwhelming majority. And Bob deserves it all.

NEWS—DOMESTIC.

PROGRESS OF THE MOVEMENT BY STATES.

CALIFORNIA, LOS ANGELES.—The single tax cause in California is progressing, though not as rapidly as ardent friends of the movement desire. The demand for literature in Southern California is increasing. The office of Ralph Hoyt, at 241 Douglas Building, Los Angeles, is headquarters for single taxers in that portion of the State, and every man and woman of our faith who visits Los Angeles is cordially invited to call there, and "feel at home." Also to obtain literature for free distribution.

Mr. Hoyt continues to furnish single tax articles regularly for a large number of newspapers in California and elsewhere.

On the first of this month the active advocates of our principles organized what they call "The Tom Johnson Municipal Club" of Los Angeles. The object of the organization is to promote just taxation, as represented by the able and courageous Mayor of Cleveland, Ohio. Though the club appeals to and will admit to membership all respectable men and women desirous to join it, regardless of political affiliations or preferences, uncompromising single taxers are and will continue to be the controlling factors of the organization. The first public meeting will be held within a few weeks, when the club hopes to be fairly launched for the great campaign in behalf of equal rights for all with special privileges to none. The officers are as follows; President, Ralph Hoyt; Vice-President, Wm. S. Creighton; Recording Secretary, H. S. Dessau; Corresponding Secretary, Miss Ethel P. Bailey; Treasurer, J. H. Blagge.

An executive committee of five members, with the President as Chairman, was also chosen. It is the intention to open correspondence with numerous persons throughout the country, and get in touch with as many single taxers and other progressive thinkers of the right kind as possible.

Following is the preamble adopted, which precedes a brief constitution:

"Lovers of the Great Republic, as conceived and shaped by the genius of Jefferson and exemplified in the administrations of his immediate successors in the Presidential chair—

"Those apprehending the infallible truth that Democracy and special privilege cannot live together, the preservation and maintenance of the one involving the overthrow and destruction of the other—

"Those hostile to the idea of an Imperial Republic, with colonial dependencies, and those who recognize that Home Rule embraces within its proper scope and purview the exercise of local option in taxation—

"Those who contend that important public utilities should be controlled and administered by the chosen servants of the people in the interests of the common welfare, and that the ideal and only proper source of governmental revenues is the communal product

(ground rent), exempting the individual product derived from labor—

"All citizens awakened to an enthusiastic appreciation of the progressive administration of the city affairs of Cleveland, Ohio, under the guidance of a Mayor imbued with the sentiments set forth in this preamble, have united in the organization of the TOM JOHNSON MUNICIPAL CLUB, OF LOS ANGELES, and have subscribed their names to the following constitution:"

Hon. Joseph Leggett, the well-known writer and orator of San Francisco, continues to pour "hot shot" into landlordism every week, through the columns of that fearless and worthy paper, the *Star*. He also, occasionally, succeeds in working an article into the *Examiner*, which paper has once more opened its columns for the discussion of economic questions.

All single taxers in California have their eyes turned toward Mayor Tom Johnson, and eagerly read everything they can get hold of relating to his grand work in Ohio. They also feel a deep interest in the approaching local option campaign in Colorado, and it is possible that the Golden State may, later on, send one or two speakers into the Silver State to help insure a victory.

SAN FRANCISCO (Special, Edgar Pomeroy)—It was under the auspices of the San Francisco society that the Henry George Memorial Services were held in the now historic Metropolitan Temple, in San Francisco. Chas. K. Stern, the President of the society, presided. Judge Maguire and Rev. Robert Whitaker, author of "Smith's Valley," "Wanted: An Original Deed," etc., were to have addressed the meeting, but owing to the death of Mrs. Whitaker the latter was unable to be present. Judge Maguire delivered an impressive oration, loaded with love for the cause and logic for the scholar. Undoubtedly new men were won over to common sense at the meeting.

The great water front and teamsters' and machinists' strike is at its height. Things are tied up pretty thoroughly. Grain and hay lies waiting to be moved from the fields to the markets. Rain is threatening. The Employers' Association—the real promoters of the strike—are determined to destroy the labor unions. It is hard in such exciting times, in the heat of the struggle, to get men to come and reason together, but on Labor Day our indefatigable champion, James G. Maguire, addressed an immense throng in San Francisco and I herewith quote from his address:

NO FREEDOM OF CONTRACT.

So long as organized labor stands for liberty, equality and justice—the principles symbolized by the flag of our country, borne so conspicuously in every hand to-day—as its ultimate end and aim it should have and will have the sympathy of all real supporters of these principles, in spite of any seeming inconsistencies into which it may be forced in its unequal struggle against the powers

of monopoly which now dominate our industrial system.

The most effective charge made against the labor unions is that their system interferes with the personal liberties and rights of individual employers and employees and interferes with the freedom of contract which is an essential element of personal liberty. It must be conceded that the trades union system does interfere with the freedom of individual contracts, and to that extent it is violative of one of the great principles for which the unions stand as an ultimate; but that interference is nominal only because under the present monopoly system of industry there is no such thing as freedom of contract on the part of laborers seeking employment. Freedom of contract involves economic freedom on the part of the laborer—an alternative and opportunity to reject the employment and support himself by the independent application of his labor to the natural sources of subsistence. Laborers have not that alternative now, nor will they have it until monopoly ceases to maintain its control of industry. When that happy time shall come no man will more earnestly demand of labor its natural right of freedom of contract than I, but in that day labor will have no difficulty in securing and maintaining that freedom. Until that time shall come it is idle to say that labor unions interfere with freedom of contracts on the part of laborers, for if the labor unions were obliterated laborers would have no such freedom.

Ernest H. Crosby's splendid article in the *Examiner's* Symposium is giving great satisfaction to single taxers here. The whole article ought to be republished in pamphlet form by single taxers and distributed in strike centers.

We have just received a new and we hope in the future a prominent and earnest new member; our worthy president has just received a ten-pound baby girl. The single taxers of Oakland feel as if they all have a right to the young lady, so long has W. C. Beck been identified with the movement in this city.

The Pilgrim Brotherhood, a Congregational organization of Oakland, undertook to debate: "Resolved: That Capital and Labor can be brought into harmonious relations." The subject was well handled by churchmen and Socialists, but the views of all were pessimistic, and no practical methods, even by the acknowledgment of those taking part in the discussion, were available. After adjournment the Single Taxers got in their work on the side.

The conditions in Oakland call for hard propaganda work on the part of single taxers. The city is handed over by the present council, body and soul, to the gas and water companies, not to speak of the street railroads. Water rates are going way up, landlords are increasing rents in proportion to water rates, and we are truly between the devil and the water. The newspapers will not publish single tax articles, or even corres-

pondence from single taxers. "Kicking" is general. To meet a deficit the council has passed a new license law. They levy a tax on all signs on stores, sidewalks, offices, &c. What a howl the merchants are making, but not even they point the council to the value of franchises or watered stock.

The Single Tax League will resume meetings on Tuesday, October 1, when the *Review* will be presented for subscribers, etc. I find members of the San Francisco society ignorant of its existence and delighted to hear of its publication. We wish the *Review* long life and prosperity.

San Francisco, Special Correspondence
Stephen Potter.—At all our meetings it is our custom to sell literature and circulate cards inviting application for single tax literature. The sales on this occasion were large, and the applications for literature numerous, indicating that the Judge's words had inspired further inquiry on the part of such of his listeners as were not already single taxers. From time to time we have gained many recruits through this method of following up the work of our speakers at public meetings, and we anticipate that the harvest will be equally good from this our last appeal to the public. Since the visit of Rev. Herbert Bigelow to San Francisco we have held no public meetings, but our work has been in the nature of the distribution of literature, which we have done on a very large scale, and there is no nook or cranny of the State hardly which we have not reached. Nor have we stopped at the limits of the State. Mr. Wells Drury, a journalist of high repute in this community, contributed a number of single tax articles for the Nevada press, with the gratifying result that we were inundated with applications from that State, and several contributing members to the support of the San Francisco Society were obtained from this source, and a very large number of converts secured. Mr. Emmuleuth, who is doing such grand work in the Hawaiian Islands, has kept in communication with us, and through his mediumship our philosophy is taking root in those far away islands. We have not failed to take advantage of the existing differences between our merchants and their employees, and suitable literature has been placed in the hands of the contending parties constantly from the beginning of the trouble. The headquarters of the unions and local libraries are kept well supplied, and every public meeting finds our representatives active in the work of distribution, and we find the demand fully equal to the supply. One detail of our work is the furnishing to inquirers for information regarding the single tax of 120 four months' subscriptions to Vierth's *Why?* and this list, owing to the many inquiries received, will probably be doubled at our next business meeting, which meetings are held monthly. Over ten thousand pieces of literature of various kinds have been

circulated in San Francisco since the beginning of the strike. In addition to this class of work social meetings are being held at the residences of the members, to which inquirers are invited, and this form of propaganda will be continued through the winter months. It has also been suggested that a series of public meetings be held, but this suggestion has not yet taken shape.

ILLINOIS, Chicago.—Too much cannot be said in praise of the persistent effort to establish the single tax in this city. The Chicago single tax club has taken up the stand for practical politics, it is now on the eve of its third campaign, which will take place the coming spring. Our results have been gratifying, to say the least. Our second campaign doubled the vote of the first and our coming campaign can be nothing but good in its influence. The *Chicago Chronicle* of this city has had the endorsement of the club for the abolition of personal property taxes, and the paper publishes all articles received on this question. A great field is now opened here, as the taxes on personal property can not be abolished without State legislation for local option in taxation. The club has been distributing hundreds of thousands of papers and leaflets throughout the State and city, and many inquiries come from various parts of the State, which denote the activity resulting from our efforts. The movement has been a success from the start, the members are better pleased to talk the truth than to follow leaders who stand for absurdities. We now see hope in our movement that heretofore has been lying dormant except when we had a chance to choose between bad and evil by endorsing either of the old parties.

MAINE, Bangor.—Miss Anita Trueman lectured on the evening of September 28 at this place in the Y. M. C. A. building. She was well received.

MICHIGAN, Detroit, Sept. 19.—The Ripper police department and some of the tough elements of the city have entered upon the systematic persecution of Tom Bawden, whose single tax wagon has been on our Campus Martius or public square almost every warm evening for five years. It is a wagon from which Crosby, John Z. White, Rev. H. S. Bigelow and other single taxers have spoken.

Bawden, though often indiscreet in his allusions to religion and to persons, and although he sometimes uses vulgar and profane words and expressions in his speeches, is a sincere single taxer and has many converts among the poorer classes who crowd around his wagon eagerly.

But his bitter tongue has offended the land monopolists, the respectable rich class, represented by the commissioner of police who holds office by the grace of the State Legislature and Senator McMillan, and he has equally offended the tough elements as represented by the notorious ex-convict, Billy

Considine, a saloon keeper in this city.

Considine is supposed to have been responsible for the attempt to blow up Bawden's wagon with a giant firecracker last summer. He was standing close to the wagon at the time, and it is certain that he was not there because of any sympathy with the single tax cause. The crowd thought that Billy was the guilty person, and chased him through several alleys and disfigured him considerably in a lawless way.

The police commissioner, last May, issued an order that Bawden should refrain from speaking on the Campus Martius, and attempted to enforce this order by a squad of mounted policemen. It led to a riot, in which several persons were seriously hurt, the mob siding with Bawden. This so frightened the commissioner that he announced he would have no more to do with the Campus Martius. Mayor Maybury and some of the newspapers openly espoused Bawden's side of the dispute and denounced the police commissioner for his arbitrary assumption of power.

The police commissioner retired in good order, apparently defeated, but he bided his time. After the assassination of President McKinley, when popular feeling was running exceedingly high, he had police officers stand close to Bawden's wagon while Tom was speaking, with orders to arrest him on the slightest excuse.

Bawden was arrested on Sept. 10, on the charge of violating the city ordinance against disorderly conduct. The disorderly conduct consisted of alleged utterances of an irreverent and seditious nature.

As Bawden was being conducted to jail the crowd pressed close to his heels. Billy Considine was there, and he is charged with having knocked down one of Bawden's converts, a bright young man named Anthony Walich, who, still feeble from his illness in the Spanish-American war, was unable to defend himself. The Spanish war veteran's only offense against Considine appears to have been that of having been shoved against the tough in the crowd.

Bawden's friends were not permitted to see him that night, and an application to give bail was refused until the next morning. It should be understood that it has not been the practice in Detroit to make arrests for violations of ordinances—the accused are merely summoned to appear in court.

Bawden was found guilty by a jury in the police court, the prejudice and feeling caused by the assassination being used for all it was worth. So powerful was this that Mayor Maybury and the newspapers deserted Bawden utterly. The charge that he used words that would appear to be anarchistic is too thin to bear examination in times of sober judgment. Bawden was merely using the assassination to point a single tax moral, and distinctly expressed sympathy with the President and horror at the crime. He did it in a clumsy way and may have been mis-

understood by some who were filled with passion.

He has appealed the case to the recorder's court, and if beaten there, will take it to the State Supreme Court; for the right of free speech on the public streets is involved. The police commissioner has announced that Bawden will not be permitted to speak on the Campus on any subject, although others speakers and the Salvation Army are not disturbed.

MINNESOTA, MINNEAPOLIS.—We have to-day presented to the public library of this city by permission of the library board, a bust of Henry George. It is to be placed in the newspaper reading room, where the common people, whose friend and champion we was, most congregate.

The Rev. S. W. Sample leaves this city Monday or Tuesday, expecting to take up his residence in Denver, assuming the work left leaderless by the death of the lamented Myron Reed.

MISSOURI, KANSAS CITY.—The Kansas City Single Tax Association has sent one thousand additional copies of its special 90-page booklet to the Australian Tax League at 312 Jackson Building, Denver, Colo. A good-sized cash contribution is also planned for the help of the Colorado campaign.

Mayor Reed of Kansas City, Missouri, Mayor Craddock of Kansas City, Kansas, have each sent their checks for ten dollars towards the work of the Single Tax Association.

At the discussions during the past year of the Kansas City Economic League the single taxers propounded fully ten questions to every one asked by others.

MISSOURI, ST. LOUIS.—(Special Correspondence L. P. Custer.) On the 25th of September the St. Louis Single Tax League held a memorial meeting as a tribute to our departed friend and brother member, John J. McCann. Prof. J. W. Caldwell and Dr. Wm. Preston Hill delivered addresses, in which eloquence and pathos were equally blended and out of which was rounded as beautiful and glowing a tribute to the memory of a departed spirit as was ever paid. Dr. Hill is a capitalist and owner of vast landed possessions. He has been a contributor to the cause for some years, but only recently participated actively in the work of the League. His elocution and diction were simply masterful, and the force of his delivery was terrific. His effort took everybody by storm. While many of us were on familiar terms with the Doctor we didn't know he possessed such qualities of oratory as were shown, hence the surprise was perfect. Prof. Caldwell at one time occupied the pulpit, and is a well-known speaker of distinction. In his case we knew what to expect and were not disappointed. Another new face and power as an orator was brought to the front at this meeting—a Mr. Cook, who came forward to participate in this tribute to the memory of his friend, and was called upon. He responded briefly, but with such eloquence as has seldom been heard

within our single tax doors. Mr. Cook has never affiliated with our organization, but we hope to enlist him now. The following testimonial and the following resolutions were adopted by the League:

"The Bard of Avon tells us that

All the world's a stage
And all the men and women merely actors.
All have their entrances and exits,
And each one in his time plays many parts.

"John J. McCann has played his part in the great tragedy of social life hereabouts and has taken his exit from earthly activities. It can be truthfully said of him that he tried to so live and act as to leave the world a little better than when he came into it. This, in our estimation, is the grandest endeavor that men can aspire to.

"He was a disciple of Henry George and the most conspicuous member of this organization; most conspicuous because he initiated measures that brought him into conflict with the 'powers that be,' i. e., special interests and public officials influenced thereby, and was landed in jail for refusing to be a party to a species of legal blackmail for the privilege of engaging in a lawful and legitimate occupation. He sought to point out to the people that these special interests were being favored by public servants in the assessment and collection of taxes and, as an object lesson, which all might see, suffered incarceration in our city workhouse rather than submit to being officially robbed, (licensed.)

"This heroic self-sacrifice in order to advance a great principle, raised him high in the esteem of thousands of people, not alone in this community, but all over the world, and he received numerous evidences of it in the form of communications from persons residing in this country and abroad. Many of his fellow citizens in the State and here in his home city pay homage to his memory for what he did in behalf of public righteousness, and sometime this regard for him will be crystalized into legislation and a monument will rear its apex toward the sky as a tardy recognition from a benefited people for what he did for them.

"Although the esteem of his fellow-men was a great consolation to him, his individual fortunes and general welfare suffered. He was warned that such would be the case, but duty, as he saw it, called and he never wavered. His law practice and real estate business was wrecked, but that made no difference to a mind like his. No loved ones were dependent upon him and he refused to selfishly consider his own personal interests as of more consequence than those of the masses, whose interests he felt required sacrifices from some one. But the strain under which he subjected himself, previous to and in connection with the court proceedings leading up to his workhouse experience, made sad inroads upon his physical powers and finally brought him low, and

now his bodily remains lie mouldering beneath a spreading tree in Calvary, while his spirit goes marching on.

"To the memory of John J. McCann this organization owes much. He fought his battles with the powers that be and permitted the League to reap the credit and prestige, never considering his personal interests as involved; therefore, in conformity to these declarations, be it

Resolved: That this testimonial and accompanying resolutions be entered upon the minutes of the League; that the press be offered a copy and that they be properly engrossed and presented to the family of the deceased brother as a token of our regard for him while he was in our midst.

Resolved: That a copy be sent to each of the different single tax publications in this and foreign countries in order that those who appreciated his labors for justice may be apprised of his retirement from the earthly stage he trod so acceptably."

Only a short time previous to McCann's death the League was called upon to hold services in honor of the memory of another valuable member departed, Mr. J. W. Evans, an attorney, formerly of Omaha. Mr. Evans was a powerful speaker and an earnest disciple of Henry George, though he seldom found time to participate actively in the movement, being a very busy man.

Mr. Evans visited Mexico to look after some landed interests and contracted small-pox from which he died.

Our Henry George anniversary celebration takes place on Wednesday evening, Oct. 9. Dr. Herbert S. Bigelow of Cincinnati will deliver the principal address. Dr. Hill and Mr. Cook, referred to above, will participate and the daughter of one of our wheel horses, Gus Menger, Miss Eva Menger, will play a violin solo, accompanied on the piano by Miss Forshaw, daughter of another of the faithful. We anticipate a successful meeting.

Dr. Bigelow goes from here to Jefferson City and will probably speak in the hall of the House of Representatives, after which he returns to Cincinnati for his pulpit engagement the following Sunday.

An international conference of single taxers is on tapis. I have consulted Louis F. Post and received from him a letter favorable to such an undertaking to be held here in St. Louis during the World's Fair in 1903, and having been empowered by our local League to act as provisional secretary pending formal organization and call, I have prepared a letter inviting correspondence on the subject, which, together with a copy of Post's letter, I will soon send out to all single tax publications and friendly papers generally, in this and foreign countries. Our World's Fair promises to be the grandest ever projected, and the time will be ripe for another conference, and I believe it a good idea to start the agitation at once.

NEW YORK.—Mr. P. A. Potter, representing the New York Tax Reform Association, has been in Niagara county for about a month

teaching tax reform. He is meeting with some success, but the indomitable ignorance of some of the local officials is illustrated in an instance reported by the Niagara Falls *Gazette*:

"At the conclusion of his argument Mr. Potter asked the council to pass resolutions endorsing the proposition to do away with the bond and mortgage tax and for general tax reform.

Alderman Maloney, when he had completed, asked several questions regarding the exemption of bonds from taxation and then made positive declaration of his feelings on the matter, which were clearly in opposition to those of the Tax Reform Association.

"If any such thing as that ever passed," he said, "J. Pierpont Morgan would own every city in the State in a year's time."

"Alderman Maloney was considering the unlimited bonding of cities without taxation, and when Mr. Potter tried to explain that a limit could be fixed at any percentage, he did not hear, but continued:

"I for one would not vote for any such resolution as that. Anything that J. Pierpont Morgan wants the people better fight shy of." Then some one moved that the regular order of business be taken up, and the incident of tax reform closed with no further action."

Alderman Maloney is evidently fitted for the position he occupies if he imagines that taxes on bonds and mortgages are paid by Mr. Morgan and his class. Such taxes are paid by the people as a whole, who are the borrowers: but to explain why to Alderman Maloney would probably be a waste of time.

NEW YORK, BUFFALO.—There seems to be no single tax news here to speak of. Club meetings continue, but we have had no outside speakers except, in August, Mr. Bellanger of Fairhope Colony and Miss Margaret Haley, the enterprising Chicago school teacher who, with Miss Goggin, has uncovered so much untaxed property in Illinois. Both meetings were most interesting.

The local campaign this fall is warming up. A. J. Elias, Democratic candidate for the mayoralty nomination, is making a vigorous canvass on a platform in which equality of assessments, taxation of franchises, and encouragement to industry are prominent demands.

OHIO, COLUMBUS.—More than a year has passed since the Columbus Single Tax Association has held a meeting and there is no immediate prospect of any meetings in the future. The organization, however, is not defunct, and should occasion justify would be called together for active work. Its members prefer to work as individuals in other organizations and much effective work has been done. Our president, J. S. Maclean, recently gave an excellent single tax address at a banquet given by the Columbus Board of Trade, at which were present several hundred of the leading business and pro-

fessional men of the city. With rapier-like wit Mr. Maclean thrust upon his hearers lesson after lesson on single tax, both with and without the label, and as each point was made the applause, loud and prolonged, showed that single tax doctrines were taking strong hold of the members of this community.

The agitation of the taxation question by Mr. Johnson is stimulating imitation in Columbus as well as other parts of the State and nation. Mr. Carlos Trevitt, an ex-candidate for nomination as representative on the Democratic ticket, has brought suit to enforce the Auditor of this county to put the Union Depot Company's property on the tax duplicate for \$760,000.00 instead of \$400,000.00, the Auditor having refused to increase the assessment notwithstanding the action of the County and State Boards of Equalization in valuing the property at \$750,000.00, which is about one-third of its value.

One of the attorneys having the case in charge is E. L. Hyneman, ex-secretary of the first Ohio single tax league.

Equalization of taxation is being forced upon the notice of Ohioans from many sides, and some radical action is quite sure to be taken toward this end by the next legislature.

The *Press-Post* has been going through a sea of trouble with its news writers who formed a News Writers' Union and undertook to dictate to the owners what should go into its columns. The typos joined the news writers and succeeded in preventing the issuing of the paper for several days. This trouble has been settled by the defeat of the news writers, the typos have gone back to their cases, and the *Press-Post* has come out as *The Press* under the management of Ellis O. Jones. The new manager and owner is a Yale graduate, class of '98, who has recently been converted to the single tax.

He is a young man of strong and independent character and fearless in his advocacy of social reforms. While the *Press-Post* has been favorable to single tax and social reform, the *Press* will exert a still stronger influence for single tax under the direction of its new manager.

OHIO, CINCINNATI.—(Special Correspondence of S. Danziger.) The birthday of Henry George was celebrated in Cincinnati this year as it never has been celebrated before. September 2 coming on a Monday and being a legal holiday furnished the opportunity for holding meetings to commemorate this event on two successive days. This opportunity was utilized. On Sunday, Sept. 1, meetings were held in the morning and in the evening at Rev. Herbert S. Bigelow's church (the Vine Street Congregational), and on the evening of Monday, Sept. 2, the banquet of the Henry George Club was held at Chester Park.

The Sunday morning meeting was addressed by Henry George, Jr., and Hon. John Emmeluth of Honolulu, a member of

the Hawaiian House of Representatives, the leader of the Home Rule party, the majority party in that body, and at the same time a most ardent single tax worker. Mr. George's address was on the life and the works of his father, and had the good effect of stimulating a desire to study our principles on the part of a number of the uninitiated who had attended. Mr. Emmeluth told of the work being done in Hawaii, where it seems the prospects for the early adoption of the single tax are unusually bright. At the recent session of the Legislature he was appointed on a committee similar to the one headed by Senator Bucklin of Colorado, and he intends shortly to visit New Zealand and Australia to collect the facts for his report to the Legislature at its next session.

At the Sunday evening meeting addresses were delivered by Mr. George and by former Attorney-General Frank S. Monnett. The Steel Trust and the steel strike was the subject on which both speakers dwelt. Mr. Monnett, who is not yet a single taxer, gave an excellent diagnosis of the disease and Mr. George, on following him, thoroughly explained the remedy. The attendance at this meeting was extraordinarily good. The church was filled so that when the meeting opened standing room was all that the later comers were able to get.

The banquet of the Henry George Club held on Monday evening was the most successful event of this kind ever held here. The price was one dollar a plate and the attendance was 140. The speakers were Henry George, Jr., Frank S. Monnett and Hon. John Emmeluth. The daily papers gave good accounts of all these meetings. The *Commercial Tribune* was especially liberal in this matter, as it published long extracts from Mr. George's address.

The *Cincinnati Commercial Tribune*, although it is the local McKinleyite organ, has of late been very accommodating to us. It has not only opened its columns to communications from us, but has engaged in editorial controversy with some of the writers and does not bar out the replies to these editorials. At the present writing three controversies are being carried on in its columns, one on the "favorable balance of trade" fallacy, another on the private ownership of land, and a third on the best method of taxation. It is needless to say that all of these discussions are between single taxers and supporters of existing conditions. Single taxers of Southern Ohio should show their appreciation of the *Commercial Tribune's* fairness and liberality in this matter by giving it the preference in buying papers.

The ability of Rev. Herbert S. Bigelow as a lecturer and propagandist has become recognized so generally that an organization has been perfected, called the Bigelow Lecture Bureau, the object of which is to keep him permanently in the lecture field. The bureau

is now prepared to send Mr. Bigelow to any place within a reasonable distance of Cincinnati to deliver lectures, making no other charge for his services than the bare expenses of his trip. All communications on matters concerning this bureau should be addressed to the Secretary, Daniel Kiefer, 3596 Wilson avenue.

CLEVELAND, OHIO.—(Special Correspondence J. B. Vining.) Interest in single tax matters has never been so active in Ohio as during the past spring and summer. This is entirely due to the return of Tom L. Johnson and the injection of his vim and originality into municipal and State politics. It is doubtful if any one has ever been more thoroughly quoted and criticised, by friend and foe, than has Mayor Johnson during the last few months. His actions have been watched and commented upon, all over the country, until the *New York Journal*, in naming the three most prominent Democrats in the United States, placed Tom L. Johnson at the head of the list. It is now an old story, how his fellow democrats to the number of 14,000 signed a petition asking him to be their candidate for Mayor of Cleveland. He made the most vigorous fight ever known locally in a municipal campaign, and was elected by a majority of 6,000; the largest ever given a Democrat. This, in a Republican city. Since then *what Tom is doing* has been the chief topic of discussion. Leading papers, all over the country, publish interviews and signed articles from the Mayor on municipal questions. His opinions command attention. His traducers, who kept harping about him not being sincere, have been silenced. People are coming to know that he is a man who has a guiding principle, even though they cannot understand him. Some day the world will know and appreciate his worth and nobility. With his wonderful business sagacity, his keen power to judge men and measures, he has undertaken to bring this city out of its sleepy, provincial ways; to make of it a metropolitan city, worthy of its size and opportunities. Old streets are kept clean and new ones paved. Improvement is the order of the day in every department of the city government. Political assessments have been stopped. City employees understand that they are to earn their salaries. Corporations have been forced to deal fairly with the city. Over \$22,000,000 has been added to the tax duplicate and much more is to be added. The rights and the needs of the city are being looked after and protected, whether it is a ton of coal or a million dollar contract. True to his promise, he is giving his whole time and attention to the city's problems. He is no ordinary man, and will yet be the means of bringing to the world the glad tidings of the good things promised in the teachings of Henry George. Not long ago a Republican said to Mr. Johnson: "Tom, I believe in what you are doing, it is all right, but I cannot go your single tax." To which the Mayor answered, "Why, my dear sir, what I am doing is single

tax. My life and actions are based on the teachings of Henry George and I weigh all questions by his philosophy." It is well for the world to watch this man, for if he lives history will not be complete without recording the fight made for the doctrines of Henry George by his friend and follower, Tom L. Johnson.

With the advent of their leader, the single taxers of the State have taken on new life and are giving their best efforts to assist the many projects of our Mayor. Of course, the work now being done in Ohio is not known as the single tax, but by any other name it is just as sure to add to the human happiness advancement. All over the State the George men have taken up the fight for equality in taxation. They are the leaven of the Democratic party, which will leaven the whole lump. The Ohio Single Tax League has also taken on new life.

At a conference held in Columbus, O., on June 1 and 2, a new constitution was adopted, placing the management of the League's affairs under a governing board, consisting of Frank H. Howe, Columbus; W. W. Kile, Dayton; B. A. Roloson, Lima; F. T. Moree, Portsmouth; Samuel Danziger, Cincinnati; and Wm. Radcliffe, President, Youngstown; J. G. Pomerene, Vice President, Cleveland; J. B. Vining, Secretary-Treasurer, Cleveland. Headquarters are now in this city, which is recognized as the single tax center, and are under the direct supervision of the Secretary-Treasurer, working with the advice of the Governing Board and Executive Committee.

This League has laid out a line of work for the year which is sure to prove of great service to the cause.

Some of the work now being done and planned follows: We have been sending \$20 per month to O. P. Hyde for the support of the 'Polen Single Tax Lecture Bureau.' Mr. Hyde has kept Mr. Polen, an able speaker and worker, in the field for the past eight months—part of the time at his own expense. This work is being done by earnest, able men and deserves the hearty aid of Ohio single taxers.

The Cincinnati Single Tax Club has organized a lecture bureau to place Rev. Herbert S. Bigelow in the field. Mr. Bigelow is well known as one of the most brilliant writers and speakers in our cause.

J. R. Herman, a well-known single tax speaker, who has been devoting his time for some years to single tax work, is now in Colorado, helping in the fight. He comes highly recommended for this class of work by Louis F. Post, Frank Vierth and others. The Ohio Single Tax League has endorsed the Colorado fight by resolutions and sending them the League's check for \$100, and will help to keep Mr. Herman there for the next eighteen months.

Frank Vierth, of Cedar Rapids, Iowa, has, in the monthly *Why*, one of the best means of propaganda yet devised; for the past six months we have been using from 500 to 1,500 copies per month. During the next year we

hope to double the number.

Single tax books have been placed in a number of college libraries; also in book-stores to be sold on commission; large numbers of small tracts have been distributed, and racks for holding same have been put in shops and stores. One of Mr. George's latest essays, "The Utility and Futility of Strikes," is being sent into districts where there are "strikes" and lockouts."

A news clipping bureau is being conducted by the secretary. Over 5,000 clippings have been sent out in the last three months. A directory of leading single taxers is being compiled, also of the papers favorable to single tax. This newspaper service is growing and promises to be one of the best fields we have entered. One thousand copies of Senator Bucklin's report have been sent into seventeen counties of Ohio; 3,000 more copies will go out during the next month.

A stock of literature containing over 1,200 volumes of single tax books and about 20,000 tracts is now in the hands of the secretary to be furnished at wholesale or free.

We send a copy of any of Henry George's books, paper covered, at 20 cents per copy, postpaid, or will send free a copy of *Progress and Poverty* to any one who will agree to read the book, then pass it along to a friend.

On September 2, the birthday of Henry George, a most interesting meeting was held in Association Hall. This was given under the auspices of the O. S. T. L., and was considered by all as the best we have ever held in this city. From Cleveland, Mr. Bigelow made an eastern trip, speaking at Youngstown, Warren, Pittsburg, New York, Baltimore and Piedmont.

The ever ready and original Billy Radcliffe, S. T., President of the O. S. T. L., got out a very striking paper on George's natal day, entitled "Clippings," in which the life of the prophet was extolled and his words quoted. Billy can always be counted on to get up something good.

J. G. Pomerene, an old-time single taxer, and secretary of Mayor Johnson's Equalization Board, that "boosted" the tax values of some of our street railway and lighting corporations, has been nominated by the Democrats for State Senator.

Robert C. Wright, Mayor of Glenville, a suburb of Cleveland, has been nominated for County Auditor. Mr. Wright is a single tax convert of Louis F. Post's, and will be an aid to tax reform if elected, which he very likely will be.

Home Rule for Ohio will go forward this year with great strength. Many candidates for the Legislature are pledged to the movement, and other forces are working. The matter was started this summer at the Bar Association meeting, held at Put-in-Bay, when A. F. Broomhall, of Troy, O., an old-time single taxer, led the discussion. He was largely instrumental in the success of the Home Rule resolutions adopted. This same work has been taken up by the Ohio State Board of Commerce, under the direction of

Allen Ripley Foote, editor of *Public Policy*, of Chicago. Mr. Foote feels sure that Local Option in Taxation will become a law in Ohio this year.

OHIO, MARIETTA.—The Polen Single Tax Lecture Bureau keeps Rev. John M. Polen actively engaged in single tax work in Ohio and West Virginia throughout the summer months.

The Marietta Single Tax Club commemorated Henry George's birthday by holding a social and oyster supper Monday evening, September 2. Rev. E. A. Coil, pastor of the Unitarian church, a charter member of the Marietta Single Tax Club and one of its trustees since its incorporation, gave a talk on the life of Henry George and read extracts from the *Life of Henry George* by Henry George, Jr. Rev. Coil has been and is a tower of strength in the single tax cause.

The club has rented a basement in a business block in a central location in the city. It is only half below the sidewalk, and easily accessible. We will have one room for a kitchen and dining room, one for a smoking room, and two other rooms for meeting and reading rooms.

We propose to have it as comfortable and homelike as possible for frequenters, and to keep reading rooms open to the public day and evening. We will have no competition when we commence, as there is nothing like it in the city.

We intend to follow the same order in our weekly meetings as last winter. We will read *Progress and Poverty* by course, the reader reading with the understanding that he is subject to interruption at any point by comment or question.

We pursued that course last winter, and read about half of the book, and always had interesting and instructive meetings. Sometimes we did not get much reading done.

There are points where we would like to send Rev. Polen if we had more money that we cannot send him to for lack of expense money. We have to keep him in fields where he can work with least expense.

In summer that is in country districts. In winter he can only visit railroad points, and mostly where there are no single taxers to help bear expenses, so that we have to pay all the traveling and hotel expenses.

Contributions to the Polen Lecture Bureau will help to increase the efficiency of his work.

On September 8 Rev. Mr. Polen went to Cincinnati at the request of Mr. Bigelow to fill the pulpit of the Vine street church during its pastor's absence.

PENNSYLVANIA, PHILADELPHIA. (Special Correspondence, Florence A. Burling.)—The principal work of our society this summer has been carrying on open air meetings nearly every night in the week in different parts of the city. The Wednesday and Sunday meetings were held on the plaza of City Hall, and the audience has sometimes been as large as 600 or 700 people.

On Sunday evening, September 1, we had

a memorial meeting to celebrate Henry George's birthday, in the large hall of Odd Fellows' Temple, at which Mr. W. L. Ross presided and the speakers were Dr. S. Solis-Cohen and Messrs. MacGregor and John H. Crosby, of New York. Mr. H. V. Hetzel read letters from Tom L. Johnson, Rev. Herbert Bigelow, Henry George, Jr., and Louis Post, expressing their regret at being unable to be present. Mr. Richard Chambers recited the chapter "The Central Truth," from *Progress and Poverty*.

All the events of the last two weeks make reformers wonder what will be the immediate future for our cause. Whether we shall be allowed to continue holding meetings or not is a question—here, at least—for we are rather in disrepute among our highly moral officials because of our part in the fight for free speech last spring, in which unfortunately, Emma Goldman was the immediate cause. However, any vigilance of that kind will be only temporary, I presume.

But a meeting of Hebrews to talk over plans for a co-operative society was suppressed last week. The outlook is dark, but sometime we shall win.

RHODE ISLAND, PROVIDENCE.—This summer for the first time the single taxers of Rhode Island have held a series of open air meetings. It was decided in the first place that this kind of propaganda should be restricted to the City of Providence. It was also thought best to select a residential rather than a business section of the city in which to have the meetings.

Under the leadership of Dr. J. H. McLoughlin, chairman of the Legislation Committee of the Henry George Club, Mr. George D. Liddell, successful out-door rallies have been conducted in two or more localities in the third ward. For an hour before the speaking began a transparency bearing single tax mottoes and an announcement of the meeting was driven about the neighborhood. In addition to expositions of the single tax doctrine by the orators of the cause, questions and objections propounded by the audience aroused very animated discussions.

Among the single taxers who have participated as speakers, besides the two gentlemen above named, are Messrs. Joseph McDonald and Edward Barker, both of Pawtucket, Dr. Garvin, of Lonsdale, and, from Providence, Edwin C. Pierce, Esq., and Dr. Edward E. Moore. Mr. Edward D. Burleigh, of Philadelphia, who spends his summer vacations in Rhode Island, also kindly consented to speak on one evening.

It is believed that many persons of both sexes, by attendance upon these meetings, have for the first time acquired a knowledge of the single tax, that converts have been made, and that a number have become so far interested as to attend the monthly suppers of the club to be held during the coming winter, which, according to custom, will be addressed by guests from other States.

The political activity of the single taxers just now is directed to the obtaining of a

change in the State constitution which will enable 5,000 voters to propose any specific and particular amendment to that instrument and have it submitted to the people for their adoption or rejection. A State option of this nature seems to offer the best means of securing the single tax, or any other important reform desired by a large body of voters. It is the desire and will be the effort of a State Executive Committee, composed of labor unionists, single taxers and members of other reform organizations, to make the constitutional initiative the leading issue in the State campaign now about to begin. The means which may be used to this end are, instruction of the public upon the right and necessity of complete control of the organic law by the people, the pledging of candidates for the General Assembly and for Governor and Lieutenant-Governor, and, so far as possible, the concentration of votes upon such as promise to support the constitutional initiative.

TEXAS, EL PASO.—Croasdale single taxers are not numerous in El Paso, but the philosophy is quite generally understood and approved. Some forty or fifty names, several of them of prominent and influential citizens, have been willingly signed to the following simple bond of union:

"We, the undersigned, believing that the adoption of a single tax upon the communal value of land, exclusive of all improvements in or upon land, would result in great material benefit, hereby subscribe ourselves as members of the El Paso Single Tax Association."

During the past year nearly a thousand copies of the little missionary publication "Why?" which contained "An Entering Wedge," have been distributed. At the present time are sending sample subscriptions of *The Public* to influential men, and have just sent the two bound volumes of *Progress and Poverty* to Jose I. Limantoar, Secretary of the Treasury, City of Mexico, with a letter from the secretary.

There is inspiration enough everywhere for single tax propaganda, but in El Paso there is only too apparent the glaring iniquity of land speculation and daily contact with custom-house robbery.

WASHINGTON, TACOMA.—On the anniversary of George's birth the boys here gave their usual celebration, this time accompanied by a banquet. The entertainment took place at the Lincoln apartments, and something over a hundred were present. O. P. Erickson, late of Minneapolis, Minn., acted as toastmaster, and a very agreeable and capable one he proved to be.

The acquisition of young men like George F. Cotterill and Charles G. Heifner means a great deal to the cause. Cotterill you have probably heard of before, as he has been with us some time, but Heifner's first public address on the subject was given at our banquet, and a splendid presentation he made of our philosophy. He is a democratic Democrat and will be heard from in the near future. By the way, there has been organized

in this city under the auspices of the University Association, of Chicago, an "Economic League." It has taken in a great many of the "representative" citizens and the single taxers are well represented. Every month we are to have a lecture by some distinguished economist. Last month we had a Prof. Fuller, of Chicago. Next month we are to have Henry Demarest Lloyd, then Richard T. Ely, and others to follow. During the interim the League is to have debates once a month. In October the debate is to be on the single tax, and Mr. Heifner will speak for the affirmative in all probability.

WEST VIRGINIA, PARKERSBURG.—There is no news on strictly single tax lines. Tom L. Johnson is making every one talk about the present unfair valuations of railroads and street car lines as compared to homes and farms. Our State promises to become a second Pennsylvania, as big tracts of coal and timber lands and oil tracts are held at very low figures when the land appraiser is about, but sell for millions more to syndicates later on. Our railroads are not appraised by the same men who value the homes and farms for taxation, but by a State board, who go about in private cars with plenty of good things aboard and never see anything to value except a single line of two rails.

We have one good law in this State. The land is appraised separately from the houses, and so itemized on the tax tickets. This is all right as far as it goes, but as the improvements (if to the amount of \$100) are assessed every year, and the land values only once in ten years, it works a great hardship to the improver.

WISCONSIN, OSHKOSH.—(*Special Correspondence*, John Harrington.) In the July number of the *Review* you refer at page 54 to a new Wisconsin law for the taxation of mortgages. My impression is that the law you refer to was vetoed by the Governor.

However, we secured an important law in Wisconsin, and have done it so quietly that no one seems to have heard of it; while in other States efforts to secure the same law have constantly failed. The law I refer to is Chapter 92, Laws of 1901, and provides for the separate assessment of land and the buildings and improvements. It amends Section 1052 of the Revised Statutes by adding at the end thereof the following words:

"In one column he (the assessor) shall enter the value of the land, exclusive of the buildings thereon; in a separate column under the head 'improvements,' he shall enter the value of such buildings, together with machinery and fixtures therein, if any, not separately assessable as personal property; and in the third column he shall enter the value of both land and improvements."

It has been my privilege to draft the above law and secure its introduction into the last two Legislatures of this State. Two years ago it passed the Senate and was killed in the Assembly. Last Winter, however, it passed both houses and was signed by the Governor. The present summer it was applied to the assessments throughout the State.

Its direct effect will be to increase the assessment of vacant land in cities. It has been not unusual to find vacant lots assessed at 25 to 35 per cent. of their market value, while an improved lot adjoining, including the buildings, was assessed at 60 to 70 per cent. of the market value. The assessor is now compelled to assess each lot as if it were vacant, and to assess the buildings separately. Consequently he must assess adjoining lots alike, or explain why not to an injured and indignant voter. It enables the assessor to see things he never saw before.

An indirect benefit of this law is that it gives single taxers, and others interested, an opportunity of securing definite information as to the relative values of land and of the buildings and improvements thereon. And another indirect benefit is that it completely answers an argument or assertion often made by anti-single taxers, namely, that land and the improvements thereon are so commingled that they cannot be separated for purposes of assessment. Still another possible benefit will be that when the time comes, as it must, that the buildings and improvements on land will be exempt, the formal part of the separation will already have been made. I think the very fact that it is made will aid in bringing about the proper exemptions at an earlier date, and the fact that the value of land and buildings are separated can be used as an argument by single taxers; whereas if they were still assessed together that fact would constitute, or at least be used as, an argument by those in favor of the present system of confusion and injustice.

WISCONSIN, POLAR.—The Legislature at its session last winter created a new county office, the purpose of which is to supervise the assessments of the various taxing units in each of the counties of the State. E. Nordman is a candidate for the office, and he is a single taxer. If he is elected it will be because of his views on taxation.

The *Metropolitan Magazine* for October contains an article from the pen of the editor of the *Review* which appears under a convenient pen name on Tom L. Johnson. We quote the concluding paragraph:

"What are Johnson's hopes? I violate no confidence when I say they are the destruction of private monopoly in land; that the three-cent carfare and ultimate ownership of street railroads are but a small part of social reform which it is the object of Johnson's life to make the law of the land. The conservative classes will do well to reckon with this man and his ultimate aim, for it deals with no matters of such small importance as street car lines. Society may rudely awaken to the fact that while it is helping Johnson to snatch such minor privileges from private monopoly he has reached with his disintegrating purposes the very foundations of the House of Have. Right or wrong, sound or unsound in his economics, society may just as well begin to regard this "reformed monopolist" as a dangerous man, for he is its sworn enemy and is pledged to its destruction. Were he a dreamer

he might be dismissed from our thoughts, or even tolerated; but he is practical, determined, and behind his careless exterior is a settled purpose and an iron will."

News—Foreign.

SOUTH AUSTRALIAN NOTES.

(Special Correspondence—Cranford Vaugan, Adelaide.)

There has been an alarming slump in jingo stocks lately, which even the visit of the Duke and Duchess of York did not allay. This State, at any rate, will send no more troops to South Africa, and the general impression is that the money spent on decoration for the representatives of Royalty could have been put to a much better use. I had an encounter a week or so ago with a reverend gentleman upon the interesting question of Christianity and war, and it was surprising to see the number of people who are heartily disgusted with the attitude of the Church generally towards the Boer war. And with the death of jingoism, the road for reform has become clear again.

We are happy to be able to record the election of W. E. H. Coombe, an out-and-out Georgian, for the Barossa electorate in this State. Mr. Coombe will be a tower of strength to the cause, as he is a fine speaker, and has plenty of balance. He seconds the address in reply to-morrow in the House.

There has been a strong agitation to place municipalities under the Land and Values Assessment Act, but the legal opponents of the movement have cunningly inserted some clauses in the Act which practically make it unworkable. We are setting this right, but it means delay again. The farming areas were excluded from the operations of the act, but our friends in the District Councils are making a strong effort to secure the benefits of the measure for the primary producers, as well as for the cities. That success will attend our efforts here, I have no doubt, for figures have been prepared which show exactly what each farmer would have to pay, and by which he will be able to see the exact benefits in £. s. d. which flow to him from the reform. When the farmers once begin to see the benefits of land values taxation, our cause is won, for they constitute the great opposing force to our movement. Thus we see in this new move a great deal more than meets the eye; we are attempting to shift our Legislature by stirring up an appeal for land values taxation from the very last quarter from which it could be expected. Whatever the success of the manoeuvre is, you shall hear of it.

Next to the settlement of the tariff—a matter which promises to shift possibly the Federal Government out of office—the treatment of the Federal Territory is the greatest question of importance before the Commonwealth Parliament. There is, I believe, a large majority in both Houses averse to "alienating," as they call it, the land acquired for the new territory and city. I hope they do

not merely keep the shell and part with the kernel. What we are after, of course, is the rental value that will accrue, the retaining of which will offer one of the finest object lessons to the world possible. I can say, without fear of exaggeration, that a majority of both Houses of the Federal Legislature are with us. Care will have to be exercised, however, for speculators and land gamblers see many thousands sticking out over the settlement of this question, and a strong effort will be made to influence weak members.

Proportional Representation, another question which the single taxers have made their own, has made wonderful strides since the election of the Tasmanian representatives to the Federal Parliament under that system. The usual objection to its being "too cumbersome for the average elector" has been shivered into atoms by the returns of the informal voting which occurred in the different States. Under this entirely new system Tasmania has the smallest percentage of informal votes throughout the Commonwealth, the figures being, Tasmania, 2.23%; South Australia, 2.34%; Queensland, 4.4%; Victoria, 5.9%, and New South Wales (owing to multiplicity of candidates for the Senate), over 25%. Figures like these show either that the intelligence of the average elector is fully equal to the task set before him, or that Tasmania can boast of far more intelligent electors than any other State—a contingency which all the rest of Australia will hasten to contradict. Moreover, the conference of returning officers—the real opponents of the reform—favored the adoption of the contingent vote for single electorates. Now the contingent vote necessitates the same use of figures as the Hare-Spence system, and therefore the returning officers have cut the ground from under their own feet. Three members of the Federal Ministry are in favor of the reform, and a large number of members. Next week Sir Edward Braddon, possibly Senator McGregor (leader of the labor party), and many others, will speak for the reform at the Adelaide Town Hall. I look forward to its adoption by the States and the Federal Government in the very near future.

MANILA, P. I.

The officers of the United States Army at Manila have addressed a remarkable letter to Judge Taft of the Philippine Commission reciting the high cost of living in Manila. Rents have doubled and in some cases quadrupled, so that officers and their families find their salaries inadequate for any but the poorest accommodations. Many have been forced to live outside of Manila in consequence. The lands of the city are rapidly being taken up by a real estate syndicate and rents are going up. The officers point out that the only remedy is the taxation of land values in order that the syndicate may be broken up.

The recent letter of the British consul at Manila to his Government is confirmatory of the complaint of our army officers. The British consul says:

"Expenses continue high, especially rents. Few new houses have been built, and the influx of American officers and their families still continues. The result of this is that the most ordinary style of house becomes an object of keen competition, and rents have been in many cases quadrupled in the past three years. The average rent of a small house in the suburbs, suitable for four or five persons, is now about £20 (\$97) per mensem.

"There are no openings for Europeans here except with capital, the number of destitute and unemployed Europeans being constantly on the increase. There is no difficulty in filling up posts of any sort from the American volunteers now being disbanded here in large numbers, many of them being men of superior education."

NEW ZEALAND.

E. G. Ell, of Christchurch, writing in the *Direct Legislation Record*, says:

"We have another instance of compulsory referendum with the initiative in the hands of the people in connection with the most important legislative enactment, with regard to local taxation, we have on the statute book. I refer to the Rating on Unimproved (Land) Values Act, which can be adopted by the ratepayers of any district on their initiative, under the following conditions: If a petition be presented to the chairman of a Road Board, County Council, Town Board, or to the Mayor of a Borough, signed by 25 per cent. where the rate payers number more than one hundred, but do not exceed five hundred, and by 15 per cent where the rate payers on the roll exceed three hundred, on the presentation of the requisitions the Chairman or Mayor, as the case may be, must make arrangements for a poll to be taken, and if a majority of those voting declare in favor of the adoption of the Act, the rates are levied thenceforth on the value of the land, exempting the value of all improvements on it from taxation. Thirty-six polls have been taken under this law in New Zealand up to the present."

FRANCE.

To provide for a deficit, the city of Paris has recently imposed a tax of one-half of one per cent. on vacant land in the hands of private owners. The *Evening Sun* is much grieved because of the tendency which will be created by this tax to build over the gardens which surround some of the handsome houses near the centre of Paris. It is characteristic of the *Sun* that it has no thought for those who are living in crowded rooms with insufficient light and air, because of land monopoly. Private pleasure grounds are out of place near the centre of a great city so long as the humblest citizen has insufficient lodging.

It is to be hoped that this special tax is sufficiently heavy to force into the best use all vacant lands in the city of Paris. So far as it does this it will be an example to France and the rest of the world.

MONTREAL.

(Special—T. C. Allum.)

I do not know whether or not the Single Tax organizations of the United States are in the habit of knocking off work during the summer months, but it has been the custom with us to do so here since our formation a few years ago. We usually come together again about the last of September or the first of October, as during the slack season we have no opportunity to fight with each other and lots of time to consider each other's good qualities. We come together at the end of the interval with renewed feelings of kindness and enthusiasm. Last night the opening meeting for the present season took place and a fair crowd, for this city, was present. Mr. R. B. Capon read a paper upon "The Progress of Single Tax Throughout the World" in which he reviewed the happenings of the past year in Single Taxdom, thereby furnishing the debaters with some new gunpowder. The next meeting will be held in two weeks' time, when we will carry out our customary program of reading papers, discussing the single tax philosophy and answering questions.

One of the good signs is that at present the newspapers are devoting much space to our meetings, and we hope if they continue to do so we may gradually work the people up to attending in greater numbers than at present.

There is really nothing at present in this vicinity of special import to single-taxers. The lighting franchises, regarding which we put up a campaign on our own behalf last spring, have practically been settled. The result has been that the city will get its public lighting in future for \$60 a light instead of \$120, as formerly, unless something unlooked for prevents the signing of the contract. Our Association by no means claims to be responsible for this reduction, as our fight was for municipalization, but we did a considerable amount to assist matters. As a matter of fact the company which is about to secure the contract tendered at \$95 a light, while another company in course of formation tendered at \$54. In face of the lower offer the Council was afraid to give the contract to the highest bidder (there were other tenders at medium prices), so some shuffle was resorted to, and eventually the \$95 folks secured the vote at \$60. So of course the real factor was the low tender. Of course the people will get the worst of the deal anyway, as there appears to be no provision to safeguard the private consumers and they will likely have to whack up pretty steep rates to reimburse the company for the favor it is doing us in lighting our streets for \$6 a year a light more than another company.

Henry George's Birthday.

The Anniversary Observed in Many of the Principal Cities.

There was a very general observance in the single tax ranks of the anniversary of the birth of our leader. On September 7 a dinner was given at Ulmer Park, New York City. About four hundred sat down, though there were many others who, coming in after the feast, listened to the speakers. The dinner was a success, and the speeches were above the average. The shock occasioned by the shooting of the President the day before threw a gloom over the meeting. It was at the suggestion of the toastmaster, Ernest Howard Crosby, that all those present rose and drank to the speedy recovery of the President. Following are the subjects and speakers:

"The Condition of Labor in This Country," Former Governor John P. Altgeld.

"The Single Tax," John S. Crosby, of this city.

"Municipal Campaigns," Lee Meriwether, of St. Louis.

"The Labor Laws of This State," Samuel Seabury, of this city.

"The Religious Side of the Philosophy of Henry George," the Rev. Herbert S. Bigelow, of Cincinnati.

"Municipal Ownership," General Henry E. Tremaine, of this city.

"Imperialism and Labor," C. B. Spahr.

"Labor and Judiciary," John Brooks Leavitt.

SPEECH OF JOHN S. CROSBY.

It would seem something more than mere coincidence and to suggest the possibility of providential purpose that labor's annual holiday should fall at brief and regular intervals on the birthday of the man to whom, more than to any other, labor will be indebted for its ultimate emancipation, and one of the most hopeful signs of a more rational and efficient ordering of the labor movement is the universal respect paid by wage-workers to the memory of Henry George. Respect for the man will lead sooner or later to an understanding of his teachings, without which there can be neither final settlement nor even intelligent discussion of the labor problem.

It would be sweet and commendable in labor to honor the name of Henry George, if only for his life-long sympathy with its sacred cause, but that sympathy, sincere and sweet as it was and is, constitutes but small part of his broad claim to the respect, veneration, and everlasting gratitude, not of wage-workers alone, but of all men everywhere and for all time to come. Other men may have been as sympathetic and as devoted as he, but to him above all others was it given to show once and for all how labor may forever cease to stand in need of sympathy. He not only saw and felt the hard, unnatural

conditions to which labor is subjected, but laboriously, patiently and successfully sought out the cause of those conditions, and, having found the cause, pointed out the only way to its removal, a way so plain, however, that the wayfaring man, though a fool, need not err therein.

Henry George neither disparaged the achievements nor magnified the mistakes and failures of organized labor. He knew the value and recognized the necessity of organization, but saw clearly that, although the toilsome marches and countermarches of labor's forces had won and might still win higher vantage grounds, still advance and retreat, success and failure on minor and inconsequential issues would of necessity continue to be the disheartening story of their warfare until united and sustained attack should be made upon the very stronghold in which the enemy is entrenched, and from which it derives its power to oppress.

It is well to strike for higher wages and for a shorter day's labor. Would that success might attend every such effort. But even such success would not end the labor war. It could not, and it should not. While some men are striking for higher wages, others seek work at any wage, but fail to find it. Under existing conditions there is lack of remunerative employment for all that seek it, lack of available opportunity for productive labor. Strikes cannot supply that lack. If all the wage-workers in the world and all that vainly seek for work were to join in one great union and make concerted and successful demand for a higher and what they deemed a fair wage in every department of industry, that would not provide opportunity for all to labor. Nor would a universal shortening of the labor day add to existing opportunity; it would simply divide that opportunity among a greater number of laborers. The true, rational labor movement has two definite objects in view, one to secure to those who toil the full product of their labor, and the other to make secure to all men the natural, God-given opportunity for labor nor can the former be attained until the latter is assured.

We have it on high authority that "a gift than which no other is more valuable is the gift of honest labor—giving a man steady work." We had for a time an institution in this country that did all that for a man, but we abolished it. What we should do next is to abolish that institution which makes it necessary for any man to ask another to give him work. The asking and the giving should be the other way. Whoever asks for work should ask it of the man who has the work to give. Has Mr. Rockefeller any work to give away? When he talks of "giving a man steady work" he means giving the man an opportunity to work, and seems to have an idea, shared by too many well-meaning but thoughtless folk, that God has made him the steward of opportunity. One might think, listening to come people, that, had it not been for a few sagacious purveyors of op-

portunity, the race would long ago have become extinct; and fear has been recently expressed that the action of organized labor, if continued, will drive all the capitalists out of the country, leaving nobody to give a man work. Well, suppose they were to go, taking with them all their moveable wealth, including machinery and money, still so long as they took no ground rent away from the country, their going would only cause a demand for the production of wealth to take the place of that carried away. And yet, if opportunities for producing that wealth should remain in the possession of a few or of any part of the people to the exclusion of the rest, landless men would still have to ask landlords for an opportunity to work, and in due time labor would have to begin its war with a new generation of so-called capitalists. But how would they become the possessors of inordinate capital except through the monopoly of opportunities to produce it?

Labor's arch enemy is privilege, whose stronghold is land monopoly. So long as that is maintained, labor's battles, however valiantly they may be fought, however successfully waged, will continue to be but skirmishes with the outposts of an army whose main position is impregnable. So long as laboring men concede the enemy's right to that position, the claim of private property in land, so long will they continue to be but slaves struggling in servile insurrection, battling only for a less rigorous bondage, for shorter hours and fuller dinner pails, but not for freedom.

Have laboring men no right on earth? Are they mere trespassers here on the land? By what right, then, do they presume to demand this, that, or any wage? Ought they not rather to be thankful that they are permitted to remain here at all? If, however, they have a right to be here, a right to live upon and from the land, why in the name of manhood should they not assert that right? Do they hope to achieve it through strikes and arbitration? They will be told there is nothing to arbitrate, and there is, indeed, little worth arbitrating unless they raise the issue of their right to the land.

That, however, is not an issue for arbitration. It can be settled only by legislation; not by further complication of the already too complex machinery of government, but by simplifying it; not by fixing things up, but by getting them out of the fix they are in. It is law that oppresses labor, and all the legislation needed is the repeal of oppressive, unjust, unnatural laws. There are many such laws, legalized interferences with freedom of industry, and they must all be repealed. And yet, if we were to repeal them all, excepting only one, and should continue sanction of that, the unholy fiction of property in land, all the pecuniary advantages of such repeal would be reaped by the landlord alone. He is, indeed, a robber who takes all that is left. He would continue to be the legal holder and sole beneficiary of land values, the only values increased by progress or reform of any kind. What the holders of patent rights or

of corporate and other legal but unnatural advantages might lose by the repeal of their respective privileges, would go neither to labor nor to productive capital, but to the holders of land.

More than fifty years ago Horace Greeley declared land reform to be "the broad and sure basis whereon all other reforms may be safely erected." Such has been the thought of wise men in every age, but not until Henry George gave to the world his great work, that immortal labor of love, "Progress and Poverty," was the true and only method of land reform made known to mankind. That method has received the name of "the single tax," because it would abolish all taxes save one, a single tax on the values of land. It calls for the gradual but finally total repeal of all taxes except the tax on land values, and for a correspondingly gradual increase of that tax until it ultimately absorbs the whole of ground rent. It would continue the landlord in his present vocation of collecting the public revenue, but impose upon him the duty of paying it over into the public treasury. Then would the people become at once and forever equal sharers in that value which now constitutes so great a part of the fabulous fortunes of the rich.

The laboring or producing classes of this country now pay out of the products of their industry over a billion dollars annually in taxes for the support of the government, and those same toilers also pay every year to landlords, who as landlords neither toil nor spin, another billion and more in rent, for the blessed privilege of paying these taxes and supporting government without which landlords could collect no rent. Under the single tax that rent, so much of it as is normal, would still be paid, but applied to the discharge of public expenses, relieving the people of all burdens, and industry from all hindrances of taxation.

And yet that gain of over a billion dollars annually would be but a paltry part of the vast benefit and universal blessing to accrue from the single tax. Think, for instance, how it would affect the Steel Trust. At a tax or rental of only four per cent. the Connelville tract alone would yield a revenue of more than one hundred and forty million dollars. Let the Trust be called upon every year to pay that and a like tax on its many valuable holdings, and how much of a dividend would it declare on its present capitalization? It would soon go out of the trust business. It could not long afford to hold an acre of land it did not put to productive use. Its extensive holdings would for the most part be sooner or later abandoned to whoever cared to use them.

The same would be true of all the lands of the nation, in country, town and city. Millions of acres now held out of use in vast rural, tracts, town sites and city lots,

"Leagues of unpeopled soil, the common earth,
"Walled round with paper against God and man,"

would like a vast Oklahoma or a new continent welcome the presence and labor of freemen now held in thralldom of the unnatural system rightly named wage-slavery! Only yesterday in his article on labor, published in the *New York Journal*, Mr. Everett P. Wheeler said truly, "Even within a hundred miles of New York are thousands of acres of wild land. Manufacturing and agriculture have naturally seized upon the most attractive spots. But many more remain, and are equally capable of development." But the whole truth is that of these "attractive spots" already "seized upon," the greater part is not developed nor permitted to be used. It is not to wild land alone that labor should look for employment. A vacant lot on Broadway is as undeveloped and as unproductive as are the unploughed, ungrazed prairies of Texas. Under the single tax there would be abundance of land both rural and urban in every state and territory over the possession of which there would be no competition, and which could be occupied without payment of rent or tax. Not wild, but very tame and inviting though now undeveloped land, on which man could make a better living than that made by the now overtaxed farmer. The value of what a man could produce or such "no-rent" land would be labor's lowest wage, for who would be fool enough to sell his labor for less than he could make as his own employer? If there were any then begging for work, it would be to have work done and not for an opportunity to do it.

Wage-workers, wage-slaves, as you sometimes call yourselves, if you must strike and strike you must, let it be for something more than the mere mitigation of a hopeless servitude. Let it be for freedom. Strike for the land. Then will your strike indeed be a sympathetic strike, a strike not for yourselves alone, but for all men everywhere and forever. Would you end this cruel, wasteful warfare of the centuries? Then join in a strenuous, orderly march to the overthrow of land monopoly. Henry George has touched the keynote of the only tune to which that march can ever be made. Fall in. Mark time, forward to the tune of the single tax.

SPEECH OF SAMUEL SEABURY.

The so-called labor laws of this State were enacted as a result of the intelligent and energetic agitation conducted by the trade unions of the State. Their enactment was finally wrung from a reluctant legislature. They provided that the employed of the State, of cities, and of contractors should be paid at the prevailing rate of wages. They also provided that the hours of labor required of such employees and of the employees of street railway corporations should be limited. For a long period of time public officials refused to enforce these laws. When it became no longer possible to ignore them, a policy of misconstruction was adopted. Thus in one case, where the statute provided that certain wages should be paid the employees

of the Street Cleaning Department, and that extra pay for work on Sunday should be made, the clause relating to "extra pay for work on Sunday" was held to be applicable only to the hostlers, who were only one class of employees mentioned in the statute; and the reason for holding that the provision for extra pay for Sunday work was applicable only to the hostlers, and not to all the other classes of laborers required to work on Sunday, was that a comma instead of a semi-colon was used in the statute. The court also held that it was contrary to the policy of the State to encourage "the temptation to do unnecessary work on Sunday"; but as a result of the decision Sunday work was not discouraged; but the policy of paying for the work when done was discouraged. This is but one instance of the policy of misconstruction applied to these laws.

Another example reveals the policy of the different departments of the city government in relation to this law. The statute provided that workmen employed by the city should be paid the prevailing rate of wages. Public officials resorted to the trick of employing expert mechanics and workmen, such as carpenters, stone masons, or painters, as common laborers and then "detailing" them to do the work of an expert mechanic or workman. Thus, for instance, when a carpenter is employed, he is employed as a "laborer," and paid at the rate which laborers receive; but he is detailed to do work for which he should receive a much higher wage. This policy has been approved by the courts, and the construction placed upon the law is to the effect that the statute holds that workmen can only receive the prevailing rate of wages for the work which they were "employed" to do, rather than the work which they actually do.

The law was still further amended by the Legislature, so as to remedy the misconstruction placed upon it by the court.

It then became evident that the policy of ignoring the labor law, and of misconstruing its provisions, was no longer possible, and an open attack was made upon the constitutionality of the law.

In *The People ex rel Rogers against Coler*, a contractor engaged in city work agreed to pay his workmen the prevailing rate of wages. He admitted that he had not paid them the prevailing rate of wages as required by the law and his contract, and that the difference between the wages which he paid the men and which he should have paid them under the contract was \$6,000. This sum the Comptroller refused to pay to the contractor upon the ground that he had violated the terms of his contract. The contractor secured a mandamus compelling the Comptroller to pay him this sum, which, under the law and the contract, should have been paid to the workmen. He secured the mandamus upon the ground that the labor law was unconstitutional. The Court of Appeals, by a divided court, sustained the claim of the con-

tractor, and held the law to be unconstitutional and void. I wish to review very briefly the grounds upon which the court held this law to be unconstitutional.

First. THAT THE LAW VIOLATES THE CITY'S RIGHT TO HOME RULE, LIBERTY AND PROPERTY.

The decision has won some degree of popularity from the belief that this was the real ground upon which the decision was based, but this is not the case, since, under the decision of the court, the labor law would be held unconstitutional, even if it had been enacted by the city authorities. It is clear, therefore, that the fact that the city is denied home rule in this matter is not the reason for nullifying the law. Home rule for cities is a good thing, but as to whether cities should be accorded home rule, and if so, to what extent, has always been regarded by the courts as a matter for the Legislature to determine. The Legislature has always enacted laws which clearly and openly violated the principle of home rule, and yet they have not been held unconstitutional upon this ground.

Second. THE LAW VIOLATES THE CONTRACTOR'S RIGHT OF LIBERTY AND PROPERTY, AND CONFISCATES HIS RIGHTS UNDER HIS CONTRACT.

But surely this objection is not valid. The contractor is perfectly free to refuse to contract with the city, if the terms which the city proposes or the Legislature prescribes do not suit him. He is not compelled to enter into the contract unless he desires to do so. Nor does the law confiscate the property rights of the contractor under his contract. The contractor agreed to pay the prevailing rate of wages, and if he did not perform the contract, it is no injustice to him that he should not be paid the contract price, as if he had performed his work.

Third. THE LAW REQUIRES THE CITY TO EXPEND MONEY FOR OTHER THAN A CITY PURPOSE.

The constitution of the State limits the expenditure of city moneys to city purposes. Judge O'Brien contends that, to the extent of the sum which the city pays in excess of the lowest amount for which the labor could be obtained, the provision of the constitution limiting expenditures of money to city purposes is violated. So far, however, as existing city contracts are concerned, this decision does not save the city or State a single cent. It simply donates to the contractor the wages which the employees have earned. Before the contractors bid for these city contracts they knew that they would be required to pay their employees at the prevailing rate of wages. The bid or estimate which they made took this into consideration, and the sum which the city agreed to pay the contractor was sufficient, not only to fairly compensate the contractor, but to enable him to pay his employees the prevailing rate of wages. The decision of the Court of Appeals now relieves the contractor of his contract obligation, but

does not make him refund to the city the money he receives from it. The decision enables every contractor to make a profit on the work of every employee, and to appropriate a part of the earnings of all his employees for every day's work done by them. Why is it a city purpose to pay this money to the contractor, and not a city purpose when it is paid to the employee?

Fourth. THE LAW VIOLATES THE PROPERTY RIGHTS OF THE LOCAL PROPERTY OWNER.

How is the property owner benefited by the city refusing to pay this sum to the employee when it is paid to the contractor? Why is it that the property of the local property owner is not taken without due process of law when the city takes this sum for the benefit of the contractor, but is taken without due process of law when it is paid to the employee?

Fifth. THE LAW FIXES AN INDEFINITE AND ARBITRARY STANDARD OF WAGES.

It is objected that the term "prevailing rate of wages" is uncertain and indefinite; but the prevailing rate is easily ascertainable. It is the prevalent, current, general, common rate; it is the common law rate of wages, and can be easily determined.

This decision strikes at the foundation principle upon which the labor laws of the State rest. These laws do not pretend to regulate the wages which one private citizen shall pay another. They simply provide that the State and those subject to State regulations shall pay the prevailing rate of wages. They are based upon the principle that the State or city, in its capacity of proprietor and employer, ought to be accorded the same right as is accorded to a private employer.

Encouraged by this decision, those opposed to labor laws have already commenced an attack upon the eight hour law, and it is difficult to see how the courts can sustain this law in view of their previous decision. The dressed stone law has already been declared unconstitutional and void, and the courts have intimated that those provisions of the law which give a preference to citizens over aliens will also be declared unconstitutional when brought before it for review. These laws, together with some injunctions which have recently been issued by the courts, show the hostile attitude which the judiciary maintain towards trades unions.

Professor Ely has well said: "Rule by judges tends to petrification, and is the conservatism of a revolutionary, because obstructive, type." An impartial observer must admit that the "revolutionary conservatism" of the judiciary is well shown in their treatment of the labor law in this State, and in their arbitrary and tyrannical use of the writ of injunction throughout the Union.

SPEECH OF REV. HERBERT BIGELOW.

The sage of East Aurora thinks that Robert Ingersoll has rendered religion a valuable service in helping to tear down the bulwarks of superstition. Doubtless that is so. But an immeasurably greater work has been done

by Henry George in building up a faith in which logic and sentiment join hands, in a knowledge of the laws of life and respect for human rights.

We are accustomed to think of George merely as a political reformer. But a man cannot sound the depths of his philosophy without seeing that first of all he was a religious teacher. For his age he was and is the great religious conservator. He has announced a program of social reform, which, as Tolstoi says, is as irrefutable as the multiplication table, a program which is as just as it is logical and which has the indispensable merit of being capable of peaceable and gradual application. But this program is nothing more than the application of those fundamental principles which, in the abstract at least, religion has always taught.

Institutional religion, however, has been paralyzed by that subtle atheism which says that although a thing is right still it may not be practicable. Henry George had the strength of the clergyman's convictions. He showed men the practicability of the fundamental teachings of religion. The greatest danger to religious faith is that it should be so taught as to appear to have no vital bearing upon the problems that most concern men. A man of shallow mind may find satisfaction in professing a faith which is irreconcilable with the social order which he helps to maintain. The church has been driving the best men into atheism by making apologies for wrongs from which religion should save the world. By showing the possibility of a better social order Henry George has been saving men from unbelief and has helped more than any other man to apply the motive power of religion to the eminently religious work of social reconstruction.

Religion has its origin in the fact that it is as much a part of man's nature to aspire to perfection as it is to hunger for food. This religious instinct which makes of man a progressive animal finds expression in the prayer "Thy Kingdom come, Thy will be done on earth as it is in Heaven." Never content with present attainment, man is always a certain amount of degradation and poverty as inevitable. Henry George showed that the problem of the production and distribution of wealth, the problem of taxation, all social affairs, in fact, were subject to the reign of natural law. He showed that the poverty which men had dutifully submitted to as a part of the natural order was evidence that man has not yet learned to arrange his social life in accordance with the natural order. In helping men to see the operation of natural law in the domain of political and social affairs, Henry George supplied a compass which will direct the reforms of the future; he added much to the support of a rational faith; he widened the scope of morality and dignified the minister of religion by showing him that public morality is as necessary as private morality, that the nation as well as the individual must learn the true meaning of that prayer, Thy will

be done.

An incomplete theology has left men with the impression that the Almighty would not trouble himself about so trifling a matter as the subject of taxation, but that people were free to adopt any method of raising public revenues which might suit their fancy. With a deeper philosophy and with a profounder faith, Henry George knew that nothing was too trivial to be governed by natural law. He knew that God has a way of raising taxes as well as of holding the stars in their courses. He knew that in the act of raising public revenues men would work their own unhappiness until they learned the one natural way. Thus not only in the matter of taxation, but in all other matters, he taught that it was the chief function of government to discover and obey, and not to make laws. He made the act of voting an act of worship when he showed that true prosperity could not exist until the laws of the state were made to conform to that moral government, that natural order, which is supreme above the nations.

The first part of Governor Altgeld's speech was wonderfully analytic and full of suggestions, but the latter part was keenly disappointing.

W. J. Bryan sent the following letter:

KANSAS CITY, Mo., Sept. 2, 1901.

To D. B. Van Vleck, Secretary, New York City:

DEAR SIR:—Please present my compliments to the workingmen assembled at the dollar dinner, and express to them my regret that I cannot be with them.

If I were with them I would like to emphasize the following: The laboring men are so numerous and influential that they have it in their power to remedy even the political conditions confronting the country. Concerted political action on the part of labor in the factory and on the farm will make the Government what the fathers intended it to be.

From Michael Davitt the following letter was received:

WASHINGTON, D. C., Sept. 3, 1901.

A. J. Boulton, Chairman:

I regret I have found it impossible to accept the invitation to attend the dinner on the 7th instant. Prior engagements stood in the way and I can only write to heartily wish success to your gathering and to every effort to make Henry George's unselfish labors for humanity and the great truths and principles for which he stood throughout a nobly righteous career better understood and better known over this great commonwealth.

It remains to be said that to Mr. A. J. Boulton and Mr. D. B. Van Vleck great credit is due for the pronounced success of the dinner and the arrangements generally.

AT CLEVELAND.

The banquet at Cleveland to which about 140 men and women, members and guests of the local club, sat down was a pronounced success. Henry George, Jr., was the guest of honor.

Dr. A. J. Kreidler was the toastmaster, and the arrangements for the celebration

were in the hands of Joseph V. Adler, Walter H. Beecher, Sam Danziger, E. H. Gilfev, W. C. Wulff, and Jos. Schloss, Jr.

Mr. John Emmeluth, member of the Hawaiian Legislature, was also a guest of the club, and he spoke of the single tax movement in Hawaii, where, he said, the doctrine of Mr. George was gaining ground and converts every year. Mr. George spoke as follows:

"This day, the anniversary of the birth of a man whom single taxers regard as their great leader, men and women of our faith scattered over the world will meet to pledge themselves anew to their single tax work, to reconsecrate themselves to their sacred cause.

"By a happy chance, it also happens that this is Labor Day, the great day of the working masses in this country, the more auspicious for our single tax anniversary, since the chief aim of our cause is to raise the condition of labor. No social chain can be stronger than its weakest link, and no people, as a whole, can be more civilized than the lowest class within their borders. If a large number of men find difficulty in making a living, while others have a superabundance, that fact is a danger and a menace to the stability of the state. The law of human progress is the association of men in a condition of equality as to opportunities to enjoy what nature provides. If some are limited in such opportunities, while others get more than their equal share, the principle of progress is violated, and the state but breeds the forces which blow it to pieces.

"Take New York. It is the residence of most of that half of 1 per cent. of the total population of the country which owns more than half of all the wealth and monopoly power of the United States. But it also has a million people in tenement houses, and 10 per cent. of all the people who die there are buried in potter's field at public expense. God did not make such a difference in his creatures that some were intended to be so incredibly rich and the masses so wretchedly poor. The secret of this state of things is that, owing to our institutions, some grow rich on the milk of privilege, while others are robbed into poverty.

"Behold, centuries ago, a Dutch ship sailed into what is now New York Bay. There was no sign of a white man's habitation. All was a solitude. One enterprising Dutchman bought from somebody or other the whole of Manhattan Island for \$24. Time has flown over. Men have multiplied, and behold, at the lowest estimate the land—the bare ground—of Manhattan Island is worth today \$2,500,000,000. It yields a yearly ground rental, without considering the return from improvements, of at least \$125,000,000.

WHO MADE VALUE.

Who made this value? All the people. It came because the population came. Take population away and this value would vanish. It is a publicly made value. Should it not go into the public treasury? What proposition could be more just than to abolish all taxes now levied—taxes falling upon labor as the products of labor—and to concentrate the

whole tax burden upon this ground value? In other words, appropriate by means of a single tax this whole great fund of land values for public purposes.

"What would follow? First, labor and the general community would be rid of the great weight of general taxation. Next, the public would be getting the benefit of an enormous value now going to individuals who give no equivalent. Third, land speculation would be destroyed, for the heavy tax would make nobody wish to hold land unless he intended to put it to its best use. And, fourth, since land speculation would be taxed out and land would shrink to its actual present value for use, while all capital would be relieved from taxation, there would be a great stimulus to building and to general production, which plainly would make a great demand for labor and would raise wages.

"Apply generally this principle of taxing land according to its value, exclusive of improvements—of taxing bare ground values—and there would be a new and wonderful prosperity in all our cities and towns, in our farming, our mining, and our timber regions. Labor would get more wages, because land speculation, which makes valuable land artificially scarce, would be destroyed.

"Of course there are other privileges to take out of private hands—the means of transportation, of communication, and of illumination. They are natural monopolies; that is, they do not permit of competition. Yet they must exist. Hence, to protect each individual in his equal rights they must be taken into public hands. Tax land values and take all natural monopolies—whether municipal or national—into public hands, and then labor would get its just reward. There would be no monstrous fortunes, which, in truth, are but the fruit of privilege, of monopoly, of the power of appropriation. But all men who wanted work could find work, and would get far more for their exertions than they do now. Then, indeed, Labor Day would be a national feast day."

The meeting in Cleveland Association Hall was addressed by Rev. Herbert Bigelow.

"Last spring I visited Greenwood Cemetery, in Brooklyn. My guide told me that there was one path in that great city of the dead from which the grass was always worn. We took that path and it led us to the grave of Henry George. Men, sometimes with ill-gotten gains, build monuments to themselves before they die. With libraries and colleges they try to purchase immortality. All of these that gold can buy are not worth the eloquent tribute of that beaten path, worn by the feet of pilgrims whose souls have been illumined by the prophet's truth, and whose hearts have been fired by the cause for which he died. Paths well worn by feet that never weary to carry the standard which he raised, that shall be our sign of loyalty.

"I owe more to Henry George than to any other man, living or dead. He has given me hope by showing that it is within the power of man to abolish enslaving poverty. He

has strengthened my faith by showing me that were it not for our ignorance of natural law we should find the bounty of nature sufficient for all her children. He has given me a purpose in life, something to work for which is eminently practicable, capable of immediate and progressive application, yet fundamental in its character, appealing to the loftiest patriotism and the purest religion.

"There are enough to rear monuments to the heroes of causes long since won. Let us raise a monument of high endeavor to the prophet of this new cause, until the truth he brought shall remold public opinion, send Presidents to the White House, teach wisdom to the law maker, humanity to the priest, and lay the foundations of a truly democratic state in which it shall be possible for every honest and industrious citizen at least to dwell in security beneath his own vine or fig tree.

"Such a state, founded on a knowledge of natural law and a respect for human rights, is a monument which we shall yet build to the memory of Henry George."

Among other speakers were Dean Williams, who acted as chairman of the meeting, Louis F. Post, and Rev. Chas. E. A. Eaton, recently called to fill one of the largest churches in Cleveland. He admitted at the outset that he didn't know anything about single tax, but he said he revered the memory of Henry George because he was so much a man.

Dr. Eaton was billed to speak of Henry George, the prophet, and he declared emphatically that the spirit of the prophet was in Henry George as it had been in no other man during the last century. "Possessed of great moral quality, Henry George was a teacher of morals. He told men that they could not run the government without moral laws, nor could they run society or politics without morals."

Dr. Eaton referred to Mayor Johnson as a man with an ideal, and he said that the one greatest characteristic of Henry George was the fact that he was a man with a high ideal, an ideal that he lived, fought and died for.

"The prime need of to-day is public men with ideals," declared Dr. Eaton. "Thank God that in 100 years there was one man brave enough to offer up his life in behalf of humanity and an ideal. Henry George sealed his ideals with his blood."

AT SEATTLE.

The dinner at Seattle was addressed by a number of new comers into the single tax ranks. The banquet hall was decorated with a life-like crayon portrait of the man whose birthday was the occasion of the presence of the guests, and was hung with national flags. During the banquet stringed instruments contributed to the enjoyment of those present. Rev. Dr. L. L. Woods was asked to invoke a blessing, and for an hour thought was given to nothing else but the good things on the tables.

Afterward O. T. Erickson, as toastmaster, opened the serious ceremonies of the evening by reading letters from the following invited

but absent guests: Tom L. Johnson, Mayor of Cleveland, O.; Herbert S. Bigelow, of Cincinnati; Louis F. Post, editor of the *Chicago Public*; Joseph W. Bucklin, of Grand Junction, Colo.; a telegram from John S. Crosby, of New York, and an editorial from the *Boston Post* sent by W. L. Crossman.

Tom L. Johnson wrote as follows

EXECUTIVE OFFICES, Cleveland.

TOM L. JOHNSON, Mayor.

August 27, 1901.

Mr. Lee Melleur, 2017 Eighth Avenue, Seattle, Wash:

DEAR SIR—Your favor of the 20th inst. received, and I appreciate very much your kind invitation, which, however, it is impossible for me to accept for a number of reasons, among which is the fact that we are to hold a memorial meeting here the same evening, program of which I enclose.

Single taxers have every reason to feel encouraged, for on all sides evidences are springing up which reveal that the leaven of this great truth has been working in places least suspected, and the time is much nearer at hand than perhaps we realize, when the first fruits of Henry George's faithful sowing shall appear.

Again thanking you for your favor, I am, with best wishes, sincerely yours,

The first speaker introduced was Dr. David De Beck, whose toast, "Personal Recollections of Henry George," was listened to with marked attention. Dr. De Beck told his listeners how in his youth a copy of George's first pamphlet fell into his hands and how he sat down one evening to read it and was called to breakfast from the closing chapters. "And," he added, "it was there under that student's lamp that I verily believe was born the first single taxer in the Ohio Valley. Five years later I met Mr. George in person, and upon asking him about the results of his work was told that my own letter to him was one of but thirteen commendatory communications he had received regarding the ideas he had so ably advanced. And it is a proof of the man's optimism that he was very much encouraged that he had made even that impression. In matters of expediency Mr. George was always ready to seek and accept advice, but in matters of principle nobody could swerve him. And when his stern political principles called him into active warfare which he was at that time too enfeebled to endure, the result was his martyrdom, the one event in a decade to add dignity to New York politics."

New York single taxers will remember A. J. Wolf, who never wearied in well doing. Mr. Wolf is now in Seattle, and his speech was a splendid presentation of the facts that illustrate the remarkable growth of the single tax movement.

SPEECH OF ALFRED J. WOLF.

Despite the apparent abandonment by a majority of the people of North America and the British Islands of their faith in the natural rights of man, as outlined in our Declaration of Independence, believers in that doctrine may take heart and rejoice

when they become aware of the rapid strides of a movement which, when it gains full headway, must, merely through the irresistible operation of economic law, reinstate Democracy and make the freed people of these United States again the guiding star and hope of the oppressed throughout the world.

In order that it may gain a permanent place in the institutions of a people, any movement which proposes to better social conditions must appeal to the moral sense of mankind, and its foundations must be laid in justice and righteousness. It must, moreover, be demonstrated to be practical in operation and uniformly beneficial wheresoever put in practice. Because all this can be affirmed of the single tax, it has, without the aid of a political party or a daily press, without resorting to any of the methods which tend towards political and commercial success, with the possessors of wealth and the power in control of government hostile to its principles and aims,—without the assistance of these, and indeed in spite of their opposition, it has achieved a progress which seems little less than marvellous. It is not easy to realize that less than twenty-five years have elapsed since an obscure man, who had followed the humble occupations of a common sailor and compositor, declared at the conclusion of an address on the land question to a dimittive audience, that he had that night raised a standard that, whatever its vicissitudes, would never be lowered. Well indeed has our preceptor and leader, Henry George, proved himself to be worthy of the title of the Prophet of San Francisco, which was bestowed upon him in derision by his Grace the Duke of Argyll. Those among us who first "saw the cat" as recently as fifteen years ago vividly remember the disgust and ridicule which one invited by advocating the doctrine of the single tax, and how few and far between were its adherents. And yet, to-day, friends of land value taxation are to be reckoned by the hundreds of thousands, and, possibly, the majority of the people of the United States are unconscious single taxers, requiring but a full acquaintance with its philosophy and advantages to become avowed supporters.

Wherever the English tongue is spoken the fiscal phase of the single tax is entering the stage of practical politics, not, it is true, under the name of the single tax, but in policies that, when developed, must logically and inevitably lead towards that goal. In some countries, it has indeed passed through the political and experimental stages and has become a permanent branch of the public revenue system. In every instance it has belied and put to shame the doleful predictions of disaster and failure exploited by prejudiced and interested opponents, and, however slight or partial its application, the beneficial results have invariably justified the faith and vindicated the claims of its founder.

Every reader of the letters of Frank G. Carpenter from New Zealand, published weekly in the *Post-Intelligencer* of this city,

must have remarked that at the outset he was far from favorable to the system of taxing land values and exempting improvements in vogue there. But, after interviewing the premier, Mr. Seddons, and conversing with many who had at first opposed the innovation, and after noting the healthy condition of trade, the rapid, solid growth of the country and the contentment of the people, he confessed that he was compelled to admit its success and the disappearance of active opposition. New Zealand has more laws on her statute books designed to specially help the wage earner than any other country in the world, but Mr. Carpenter acknowledged that it was not to this labor legislation, but to the land laws, that the great prosperity of New Zealand was due. These laws have broken up the large landed estates held for speculation, forced their owners to divide them up into small tracts and offer them for sale; they have encouraged the use of land, increased the number of owners, freed industry and stimulated enterprise, besides placing the credit of the country on a higher level.

Those of us who keep in touch with the movement by reading single tax publications are familiar with the fact not as yet made known by the daily press, which "publishes all the news which is fit to print," that in 1899 the Senate of Colorado appointed a revenue commission to study the tax laws of New Zealand, and the other countries of Australasia. During the winter and spring of 1899 and 1900, Hon. James W. Bucklin, chairman of the commission, sojourned in those countries and made an exhaustive examination of their tax systems and their effect upon public revenues, industry, and the condition of the masses, for which he was afforded every facility by the authorities. His report, now published, which amply confirms the observations and conclusions of Mr. Carpenter, but in greater detail, was accepted and signed by his fellow-members of the commission, who, in pursuance thereof, introduced in the Senate a bill to submit to a vote of the people in 1902 an amendment to the State constitution giving the Legislature "power by law to exempt any or all personal property and improvements on land from any and all taxation." It further provided that "once in three years, but not oftener, the voters of any county in the State may, by vote, at any general election, exempt or refuse to exempt from all taxation for county, city, town, school, road, and other local purposes, any or all personal property and improvements on land; but neither the whole nor any part of the full cash value of any rights of way, franchises in public ways, or land, exclusive of the improvements thereon, shall be exempted." This bill passed the Legislature by more than two-thirds majority in each House, and as it has been endorsed by the leading newspapers of the State, by organized labor, and by many of the leading lawyers, business men and citizens of Colorado, the probability is that it will receive an affirmative popular majority in 1902. In that event Colorado will enjoy the proud and

unique distinction of being the pioneer American commonwealth to adopt the only just and truly democratic system of raising public revenue. It may be safely predicted that when its successful working and the resulting benefits become known other States will not be slow to follow the example of Colorado. An instance in point is the rapidity with which Massachusetts found imitators when she had put the Australian ballot law into successful and satisfactory operation.

Last spring our hearts were cheered and our enthusiasm stimulated by the election of that exceptional millionaire, Tom L. Johnson, to the Mayoralty of the City of Cleveland, Ohio. That city is in the heart of a district which is supposed to be more thoroughly saturated with the protective tariff delusion than any other part of the State. And yet, in the face of Johnson's well known and repeatedly announced declarations in favor of absolute free trade, and his unreserved statement that, if elected, he would enforce the laws as they stood but would do all in his power to secure such changes in the system of taxation as would eventuate in the single tax, he was elected by an unusually large majority. Of course it goes without saying that the large corporations, and particularly those which enjoy the possession of public franchises without any adequate return in taxation to the public, were opposed to him, and are still bitterly hostile. The wealthy tax shirker and dodger has no use for him; neither has the machine politician of either of the great parties. He has, however, already furnished a demonstration that the business of a great city corporation in which every resident is a stockholder can be conducted precisely like any private enterprise in the interest and for the sole benefit of the people who own it. Not only has he disarmed the sneers and misrepresentations of his detractors, but he has gained the confidence of the masses and to-day the attention of every municipality on the continent is turned toward Cleveland, Ohio watching Johnson's "experiment in honest government."

Disregarding the offices and the mere office-seekers, he secured the adoption by the Ohio State Democratic Convention of a platform the leading planks of which are directed to a reform in the abominable and discriminating tax methods of the State and especially insisting that railroads and other corporations possessing valuable privileges granted by the community should be assessed for taxation precisely like the farmers and other private persons. To us, the question of Democratic success or failure in Ohio is of secondary importance to the introduction of the vital issues of local taxation into a political campaign. We may rest assured that at last the incidence of taxation will receive the attention which it demands and that this and succeeding campaigns will serve to educate the people in correct principles.

At every session of the State legislatures the tax laws are up for their periodical tinkering and patching, for they are so defectively constructed that they always leak. Representa-

tives from country districts are eager to devise new schemes to increase taxes on personal property for the purpose of catching the rich city man. They persistently disregard the fact that such attempts have always failed and that they always result in letting the intended victim go free, while an additional premium is put upon perjury and the tax burden on the easily-caught farmer is increased. Thus city and country lock horns and no progress can be made towards improving the antiquated, crooked, and discredited systems of taxation in common use. To end these ignorant and harmful experiments in tax law repairing, some of the cities are endeavoring to secure a law for local option in taxation similar to the one to be voted upon in Colorado next year. Single taxers, very naturally, are peculiarly interested in local option, for it opens the field of discussion and they have the only just, economical and scientific system to propose. It is indeed a hopeful sign that such bills have been under consideration by States so widely separated and with such diverse interests as New York, New Jersey, and Maryland, Missouri, Texas, and Colorado. A bill of that character has been repeatedly defeated in the New York Legislature, by representatives from farming districts. A most encouraging indication in that State is the endorsement of such a bill by a unanimous vote of such an old, conservative, and highly influential body as the New York Chamber of Commerce.

Not the least in the order of importance and significance is the extraordinary growth of our ideas in Great Britain since Henry George's first visit to that realm less than twenty-five years since. In that stronghold of landlordism more than three hundred towns and cities, including London, Liverpool, and Glasgow, have petitioned Parliament for a grant of power to tax land values. In 1896, in compliance with the petition of that most democratic representative body in the world, the London County Council, a royal commission of eighteen members, mostly from among the aristocracy, was appointed to examine the existing systems of taxation and to suggest needed changes. This commission has recently filed its final report. The question

of taxing land, or site, values was given special consideration, and while twelve members, constituting a majority, reported adversely, only seven of these, a minority of the whole, signed the report adversely. Five members of the commission, viz., Lord Balfour of Burleigh, (Chairman of the Commission), Lord Blair Balfour (Lord Justice General of Scotland), Sir Edward Hamilton (Assistant Secretary of the Treasury), Sir George Murray (Secretary to the Post Master General), Mr. James Stuart, filed a minority report in which, after a lengthy discussion of the principles of land value taxation, they admitted that the logic of facts compelled them to recommend the moderate taxation of site values. One other member of the commission, Judge Arthur O'Connor, carrying out the arguments and reasons of these five gentle-

men to their inevitable and logical conclusion, submitted that "Land and land only should be rated for public purposes," thereby urging the full single tax scheme. No more fitting commentary need be made upon this remarkable and opportune series of reports than the simple statement that since their publication the Urban District Councils of Great Britain, representing more than four hundred towns, have decided to petition Parliament for local option in taxation along the line of Judge O'Connor's recommendations.

A few more words in conclusion. The question may be asked why do not single taxers endeavor to secure at once their proposed reform in its entirety instead of by the roundabout way of local option. My reply is that fundamental changes of so large a scope as contemplated by the single tax are not likely to be accepted at once because of the reluctance of property owners and the business community to adopt a measure the disturbing influence of which they fear, and because it is safest and wisest to permit the full results to develop naturally from a partial trial of the system, in order that people may become familiar with its theory and practical effects. Our cause is so firmly based on justice, and, when comprehended, it appeals so strongly to common sense and the love of fairness, that when the faces of a community are set in the direction of the single tax they cannot and will not wish to stop until the whole wasteful, clumsy, and demoralizing method of raising public revenues in common use is obliterated from the statute books and a simple, scientific, honest system, readily understood and easily applied, is substituted. Not that a mere reform in the method of levying and collecting taxes was the object for which our beloved master, Henry George, lived and died, and for which we are now striving and hoping; that, of itself, would be a lofty endeavor, but to us single taxers the fulfillment of our scheme of taxation will only serve as the opened portals to the path which would lead to a happier and nobler humanity. By the mere operation of economic laws left free to act by the single tax, trusts and other combinations in restraint of trade and the liberty of the individual would disappear and become impossible without the need of restrictive legislation. The Augean stable of American politics would be cleansed and purified. The frightful struggle for existence, the strenuous life of the worker, would cease and the rich man's demoralizing and degrading fear of poverty would vanish.

Charles G. Heifner, whose name occurs in another column and who is a recent disciple, made an address which the *Seattle Post-Intelligencer* said was one of the most cultivated and well-thought-out speeches of the evening.

SPEECH OF CHAS. G. HEIFNER.

This gathering is only one of many held to-night throughout the United States to pay tribute to the name and fame of Henry George—a man who thought and dared to speak. Upon this sixty-second anni-

versary of his birth it is eminently fit and proper that students of political economy and sociology should seek to hold firm faith and awaken new interest in the teachings of one of the greatest and noblest men that the nineteenth century produced.

Henry George did not write for one only people, nor for any particular time; he wrote for all men for all time. Truth is the same yesterday, to-day, and forever, and Henry George spoke no word, no line, that he did not believe to be the truth. No Spencerian recantations are found in his writings.

He was brave. It requires a high degree of moral courage to speak the truth always. He formulated his own motto when he said "I propose to take nothing for granted, but to bring even accepted theories to the test of first principles. I propose to beg no question, to shrink from no conclusion, but to follow truth wherever it may lead. If the conclusions that we reach run counter to our prejudices, let us not flinch; if they challenge institutions that have long been deemed wise and natural, let us not turn back." If, during his eventful life, he ever deviated in the least from the high course thus marked out, even his opponents have not remarked it. And the best test of his fidelity to truth is found in the fact that the book from which I have quoted has been translated and published in the French, German, Italian, Dutch, Swedish, Russian, Japanese, and Chinese languages. Few American authors have been thus honored or so widely read.

It is the more to be regretted, therefore, that so many of his countrymen are so jealously ignorant concerning one of our greatest men and know so little of the mighty truths which he uttered.

I think I do not do my fellow-citizens an injustice when I say that a majority of them have no true conception of his purposes and teachings. The popular estimate of him, both as a man and an author, is erroneous. He is frequently unjustly regarded as having been simply an agitator, as a man with only one idea, who sought to revolutionize society and existing property rights by urging the enactment of some impracticable, hair-splitting theory termed the "single tax," and the enforcement of which would result in absolutely destroying title to land, and in compelling those who have to divide with those who have not. This estimate, which, I submit, I have not overdrawn, could not be farther from the truth. He did, indeed, attack existing social and economic theories and conditions, but the remedy he offered took from no man what he had earned, deprived no man of the fruits of his efforts and labors, and prevented no man from accumulating wealth or achieving fame. Is there a man who wants more than he earns, who wants the results of other men's endeavors, who wants the wealth created by others or the community? If there be, him only has he offended. He held that the present system of taxation was unjust, that the lowliest child born into this world has an equal right wit

the child born in a palace to have air to breathe, water to drink, and land to live on without paying tribute therefor, and that governments had no right in the sight of God or in the light of the teachings of Christ to give the control of those rights, advantages, or privileges, which nature or the community has created, into the hands of the influential few as against the claims of the undesigning many. Hence it was to overthrow entrenched wrong and unjust precedent, which he saw everywhere around him, that he devoted the best years of his life; and he died as he had lived, clad in the armor of truth, his face toward the foes of justice, fighting "for the cause that lacks assistance, 'gainst the wrongs that need resistance."

He was a man of exceptional mental power, a careful observer, a close reasoner, cautious in arriving at conclusions on anything less than overwhelming evidence. He had traveled far and observed much, and from observations and study he concluded that the chief cause of poverty was to be found in the unjust and inequitable system of taxation prevailing not only in this country but in almost all others. Now the power to tax is one of the most far-reaching prerogatives of governments. It carries with it the power and evils of confiscation. It is as old as government itself, and in its various applications it has attached not only to man in his own person, but has claimed and collected tribute from every form of human industry, toil, accumulation and possession. The evils and inequalities growing out of the exercises of this power have been as numerous as the capabilities of the human mind to conceive. Driven to desperation by the extravagance of dissolute monarchs and rulers, official treasurers, almost from time immemorial, have exacted contributions from every person and valuable thing within the inexorable arm of the law. With the military to exact compliance, resistance on the part of the subject has usually been futile, while alleged necessities from within and dangers from without have been the ever-ready excuses to justify, placate, and appease. The longer an injustice exists the stronger, and, to some minds, more sacred it becomes, and thus methods of taxation, defensible in the beginning on no grounds of equity or morality, have been re-enacted by parliaments and congresses, and tolerated, sustained, and upheld by the masses. Indeed, it would seem that for thousands of years governments have acted upon the theory of the French financier, Colbert, who somewhat cynically declared that "taxation was the art of so plucking the goose as to secure the largest amount of feathers with the least amount of squealing." In plain truth, I do not hesitate to say that every form of indirect taxation was designed to conceal theft, has been perpetuated to cover up extravagance, and is the legitimate outgrowth of Colbert's financial philosophy. With all our boasted intelligence, our people are the innocent instrumentalities in the hands of sentiment and tradition. Else where shall we account for the incongruous theories

concerning taxation which have grown up amongst us, and in one form or another have been enacted into statute laws?

More than one hundred years ago Adam Smith laid down four canons of taxation, the first of which is, "That the subjects of every state ought to contribute to the support of the government as nearly as possible in proportion to their respective abilities, that is, in proportion to the revenue which they respectively enjoy from the protection of the state." Instead, however, of acting upon that principle, it would seem that governments have sought rather to obscure and evade it. It would be difficult, indeed, to find much of the essence of that great canon in the taxation laws of this country. Syndicates, combinations, and trusts have been organized in every conceivable form and, ostensibly, for every conceivable purpose, to escape personal liability on the part of the promoters thereof, to smother competition, enhance prices, reduce wages, monopolize trade and to seal the evidences of wealth from the eye of the assessor or tax collector. Or, failing in this, flagrant and open bribery has been resorted to to accomplish the same result. Evasions of the law regarding the listing of personal property for taxation have become the rule rather than the exception. What in the early days would have been considered a crime has, in these later days, come to be looked upon as a virtue by men of large corporate wealth, holding extensive personal estates. Nor is this all. The most vicious teachings have been inculcated into the minds of the American people, especially regarding the effect of certain methods of taxation. A few years ago, back in Iowa, I heard political orators solemnly declare to the evident gratification of their audiences that a customs duty of twenty-five cents a bushel on corn, wheat, and oats resulted in an increase to just that extent in the prices of those cereals.

This was believed, notwithstanding we exported millions of bushels and imported none. Hence, a certain political party was to be eternally glorified because of its solicitous care of the farmer. Now that our manufacturers are successfully competing with those of other nations in the markets of the world, we are told by these same orators that this same customs duty, by some inscrutable process, has worked a reduction in prices. The gravity of the situation appears when we reflect that a majority of our people evidently believe both these absurd propositions.

Is it any wonder that we have been groping in a wilderness of economic doubt regarding taxation when such things are believed?

There was work, indeed, for the great mind and heart of Henry George. He took this abstruse subject, and, having mastered it himself, proceeded to elucidate, illustrate, make plain. That he is misunderstood is due simply to the fact that he has not been read and studied. Throughout all his writings, whether considering taxation in the abstract, whether

demolishing the "manufactured to order" arguments of Herbert Spencer, whether replying to the Duke of Argyll or answering the far-reaching but untenable statements of Pope Leo, there was ever the broad, humanitarian spirit of fairness, of justice for all men, high and low, rich or poor. He blamed not men, but conditions and precedents; he attacked not men, but systems, and recognizing that selfishness is inherent in us all, he acknowledged an Astor or Vanderbilt to be as much a victim of circumstances as the poorest man in the land. He opposed war, stood for peace, and pleaded for liberty, freedom and opportunity for all men in all climes. Art and literature, science and invention, statesmanship, education and enlightenment—these were the heights toward which he would have led us all.

He hoped and prayed and pleaded and believed that—

There should come from out this noise of strife and groaning,

A broader and a juster brotherhood,
A deep equality of aim, postponing
All selfish seeking to the general good.

There shall come a time when each shall to another

Be as Christ would have him, brother unto brother.

There shall come a time when brotherhoods grow stronger

Than the narrow bounds which now distract the world;

When the cannons roar and trumpets blare no longer,

And ironclad rusts and battle-flags are furled;

When the bars of creed and speech and race, which sever,

Shall be fused in one humanity forever."

When the world once knows and comprehends the mighty purposes set in motion by Henry George, nations will cease to wage wars for conquest and subjection—they will be actuated by higher motives than the sale of rum and gunpowder and opium, and the conquering of continents for commerce and spoliation. The energies of men will be devoted to the amelioration of mankind, not its enslavement. For—

Were half the power that fills the earth with terror,

Were half the wealth bestowed on camps and courts,

Given to redeem the human mind from error,
There were no need for arsenals and forts.

The warrior's name would be a name abhorred,

And every nation that should lift again
Its hand against a brother, on its forehead
Would wear forever more the curse of Cain.

While the world pays homage and builds monuments to its conquering chieftains and war heroes, I prefer rather to treasure in the hearts of man the memory of one who had no ambition but to do good and be just; no aspiration but "to mark out the path and

clear the way up which all the nations of the earth must come in God's appointed time," and who "dared for a great cause to fight, to suffer, if need be to die."

Speak, History. Who are life's victors?

Unroll thy long annals and say,
Are they those whom the world calls the victors,

Who won the success of the day?

The martyrs, or Nero? The Spartans

Who fell at Thermopyla's tryst,
Or the Persians and Xerxes? His judges,
Or Socrates? Pilate, or Christ?

Changing only the terms I make his own language at once the measure of his life's work and his epitaph.

"He sought the law and justice. And, his nobler nature developed, there arose the desire, higher yet, that even he might somehow aid in making life better and brighter, in destroying want and sin, sorrow and shame. He turned his back upon the feast and renounced the place of power; he left to others to accumulate wealth, to gratify pleasant tastes, to bask themselves in the warm sunshine of the brief day. He worked for those he never saw nor could see; for a fame, or maybe for a scant justice, that could only come long after the clods had rattled upon his coffin lid. He toiled in the advance, where it was cold, and there was little cheer from men, and the stones were sharp and the brambles thick. Amid the scoffs and sneers that stabbed like knives, he builded for the future; he cut the trail that progressive humanity might hereafter broaden into a high-road. Into higher and grander spheres his desire mounted and beckoned, and a star that rose in the east led him on."

This is the height and breadth and depth of his mighty purpose, which, let us hope, will grow and blossom till established justice and equality shall be the heritage of all men through all the lengthened years.

Among other speakers were Judge E. D. Benson, Geo. F. Cotterill, E. W. Way, Harry W. Stern, and Rev. Mr. Simmons. We regret that we have not space for these, since all of them are worthy of permanent preservation.

Large meetings were held in Philadelphia, in San Francisco, in Cincinnati, in New Orleans and other cities. Mention of these will be found in our News department. Wherever the faithful were gathered, there, if there were but two who could meet, the anniversary of the day which saw the birth of the prophet of a better time was not allowed to pass without some appropriate sign.

FRANK H. WARREN.

Frank H. Warren, whose portrait appears elsewhere, was born in Sarina, Ont., September 3, 1864, and five years later went with his parents to East Saginaw, Mich., where, for seven years, he received a common school education. He removed from here to Windsor, Ont., with his parents in 1876, and a year later went to live with a doctor in Reading,

Mich., who promised him an education for his services. But after a year with the medicine man, Warren decided that he did not want to be a doctor and returned home.

About this time the Ku Klux outrages in the South, together with the Negro exodus to Kansas, drew his attention to the deplorable condition of his race in the South, and at the age of fifteen he set out to inform himself of the true state of affairs.

For four years Warren traveled through nearly every one of the slave States, informing himself continually of Negro conditions, and met with varied experiences. As often as he entered a plantation the Negroes were always anxious to answer his questions, and clustered about him in large numbers. Often would he be ordered off the premises, and on three occasions violence was used. For resenting an insult at the hands of Gov. McEnery, of Louisiana, in 1882, Warren narrowly escaped lynching, and only a ruse defeated the purpose of the New Orleans mob. His industrial career was begun in Saginaw as a newsboy, and he successively learned the trades of plasterer, painter, waiter and barber.

Upon returning from the South in 1884, Warren entered into an unfortunate matrimonial alliance, and five years later removed to Mackinac Island. He was divorced from his first wife and remarried in 1898. He is now actively engaged in preparing to found a single tax colony in Africa, with American Negroes, and, believing a knowledge of law essential, is now junior student of Detroit College of Law. He became acquainted with the George philosophy in 1890, when Edward Osgood Brown, of Chicago, sent him the Standard. He has ever since been an active single taxer.

JOHN J. McCANN.

Again we are called upon to chronicle the death of a faithful and beloved member of our cause, John J. McCann, of St. Louis, who died at Eureka Springs, Arkansas, on Tuesday, Sept. 10. The funeral services took place at St. Malachi's Church in St. Louis. The pallbearers were W. J. Atkinson, Frank K. Ryan, John A. Peck, W. H. Priesmeyer, J. W. Donnell, M. A. Lindsay, Thomas Kiloren and Doctor W. P. Hill. Father Randall delivered a short address upon Mr. McCann, describing his devotion to principle and to his work.

John J. McCann was 52 years old, and his death was hastened by his incarceration in the workhouse last summer, whither he was sentenced for six months for his refusal to pay a tax of \$25 on his business of real estate dealer. McCann contended that the tax was unjust and went to the workhouse in defense of his principle.

He was released after six weeks' imprisonment, but with health badly impaired. All this summer he was in a critical condition, and he was sent to Eureka Springs as a last hope.

He was buried in Calvary Cemetery. Our brother leaves a father, mother, brother, and seven sisters.

His work in St. Louis has been the means of adding over \$237,000 to the revenue of the city, but it has no doubt had more important results than that, since it has called the attention of the people of Missouri to the unjust tax burdens under which they suffer.

Of his services in the great cause there is little need to speak, since their value was widely recognized. His own strong, noble, self-sacrificing life is his best eulogy. He died a martyr to our faith, for it is given to a few to die for it. Let it be said of him, as Heine said of himself, desiring that the words should serve as the epitaph for his tomb, "He was a brave soldier in the war for human freedom."

MORTGAGE TAXATION.

The *St. Paul Globe*, in an editorial on mortgage taxation, makes an argument which is sufficiently enlightened and so uncommon as to be worthy of notice. It says:

"Mortgages, which are for all purposes realty, should not escape their just burden, for the protection vouchsafed the security is enjoyed by the mortgage estate. But, says one, this would mean double taxation. Not at all. Deduct from the value of the property the amount of the mortgage and assess the balance to the holder of the fee. Then assess the mortgage as if it were realty. This would avoid double taxation and compel the owner of the mortgage to pay his tax where his property enjoys the protection of the law.

"The money lender says if his mortgage estate be taxed he will raise his rate of interest. Well, what of it? That is a purely business matter between the borrower and the lender. Missouri and California have both a system of mortgage taxation in vogue, and up to date there has been no special disarrangement of the economical universe. Neither did capital fold its tents like the Arabs and quietly steal away, as some confidently asserted it would."

This plan has had a thorough trial in California. The California constitution of 1879 provided for the taxation of the mortgage where the land is situated, and for the deduction of the amount of the mortgage on the assessed value of the real property. It provided further that the mortgagor and mortgagee should make no contract for the payment of the tax by the mortgagor.

The result has been very carefully investigated by Prof. Carl C. Phlen. Prof. Phlen says that the tax is regularly shifted to the debtor, together with a little something more, about one-fourth to one-half of one per cent. to insure the lender against a possible loss by a change in the tax rate. Moreover, the tax is heavier than on other property because mortgaged property is more sharply assessed. When an assessor assesses mortgaged property at the same rate as unmortgaged property, which is about 60 per cent. of the true value, and a deduction

demanded of the amount of the mortgage, there may be nothing left to assess. This leads the assessor to raise the assessment to a considerable sum above the amount of the mortgage. The consequence is that borrowers have to pay in interest and taxes together from one-third to one-half of one per cent. more than they would have to pay if the entire tax were assessed to the property owner, and the mortgage, as such, were exempt.

California since 1898 has obtained relief from this condition by the decision in the case of the San Francisco Bank against Bandman, 120 Cal., 221, in which it was decided that a contract, not simultaneous with the mortgage, between the mortgagor and the mortgagee, for the payment of the tax on the mortgage by the mortgagor, is not in violation of the constitution.

No one can possibly defend a system of taxation which imposes increased burdens upon mortgagors, as such. A simple way out of the whole difficulty is to exempt mortgages from taxation altogether. If prejudices are too strong for this, the next best thing to do is to provide for the taxing of the mortgage in the event of a deduction from the assessed value being claimed by the mortgagor, and leave the parties free to contract in regard to the tax as they see fit. This is the rule in Connecticut and Massachusetts, and it results in the exemption from taxation of mortgages.

THE CHICAGO CHRONICLE TAKES ADVANCED GROUND.

The *Chicago Chronicle* is advocating what it calls a "simple tax"—"the taxation of land, the structures thereon, and the franchises." We should tax, it says, "only what is in sight of the assessor." It prefers this tax to the single tax because it holds, somewhat curiously, that the latter is the taxation of "the unsubstantial and non-existent." It advocates the exemption of personal property because personal property "produces nothing." Of course better reasons could be assigned, but it is well to advocate a good cause even on mistaken grounds.

Of course single taxers have got in their work, and the *Chronicle* has published communications from Edward Osgood Brown, J. R. Cummings, J. T. Ripley, E. B. Summer, E. C. Moeller, C. J. Foyer, R. Culman, Jr., and others. In reply to the arguments of our Chicago friends the *Chronicle* assumes that single taxers are wrong in their contention but refrains from giving its proof. Its defense of its own proposition of a simple tax is able and reasonable, just as a defense of creeping as a mode of motion may appear reasonable where one either will not or cannot accept the alternative of walking. The *Chronicle* speaks of the single tax unlimited as "a mode of confiscating the capital invested in land," but if such tax can be shifted nothing would be confiscated from the landowner. In replying to Mr. C. J. Foyer the *Chronicle* asks him if he imagines that the "millions of people who are small home owners"—there are scarcely millions—"would consent to part with their

savings invested in lots and homes for their families." We fear that Mr. Foyer will continue obdurate until the *Chronicle* succeeds in showing how the single tax will confiscate such savings.

We imagine that the advanced position of the *Chronicle* will gladden the hearts of the Chicago single taxers, who will point to it as a result of their recent independent campaign in the city. As to whether it can be ascribed to this cause or not, the *Chronicle* evidently has a very wholesome respect for the taxation "sharps" who are called single taxers, and welcomes their co-operation in true reform. It deserves credit, for what it advocates is really a mighty step forward, and it is to be honored, too, for throwing open its columns in such generous measure to the advocates of a more radical reform.

OUR TOM.

Mayor Johnson has signaled the current weeks of his administration by doing the usual number of public spirited acts in the interests of the people of Cleveland. Complaints having reached him that the company to whom the contract for the collection of garbage had been given were doing the cartage in wagons whose iron covers made a deafening noise and that the wagons were so loose as to scatter the garbage over the streets, Mayor Johnson promptly gave instructions that the bills of the company were not to be paid until the wagons were put in order.

Mayor Johnson's Labor Day proclamation was an unusual document and read as follows:

"In conformity to the custom of my predecessors, I call public attention to Monday, September 2, proximo, as Labor Day, ordained by the Government of the United States and State of Ohio in honor of labor and in celebration of its dignity and blessings. The people are admonished that labor is the corner stone of the republic and of individual character. It is this fact which makes our political institutions the last, best hope of earth.

"Let the day be observed by relaxation from daily toil, by innocent pleasures, individual rejoicings and by recognition of the human brotherhood."

The Cleveland *Plaindealer* says: "The city clerk's office force has been groaning under the load heaved upon it since the advent of the Johnson administration, and it complains that it cannot do the clerical work. For that reason the Mayor will ask City Clerk Taland to put on an extra man in order that the work can be done in time." The work here especially referred to is the paving of 160 unpaved streets. Just now Cleveland is the busiest city in the union, because it has at its head a practical mayor who is doing business as Chief Magistrate and is not engaged in playing politics.

In the last number of the *REVIEW* we made an examination of the question of hucksters' licenses, showing their utter inexpediency. In vetoing a measure of this kind, Mayor Johnson says:

"As a plan for raising revenue it is insignificant. The provisions of the ordinance will not prevent fraud and its operation will in no wise bring itinerant merchants or hucksters under any police control or regulation, while its effect will be to license many street merchants and fake vendors that under present conditions we are able to control. This will be particularly harmful during the times of large gatherings, such as we are about to have in the city.

"It is in my judgment an attempt to prevent competition and interfere with small traders to an extent that will ultimately raise the price to the consumer of certain necessities of life. It is a plan for taxing consumption rather than property, for taxing poverty rather than privilege. It is one of the tricks, so often resorted to by the owners of valuable property and privileges, to avoid burdens which they themselves should bear."

Of another licensing circuses this extraordinary Mayor who has the unique distinction of seeing things as they are, says:

"As a plan for raising revenue it is inadequate. This is an attempt to attack innocent amusement by making it more expensive and to the extent that it does this it seems, in my judgment, harmful, for innocent amusement should be encouraged rather than prevented. If, on the other hand, the amusement is of a character to be harmful, a wiset course, to my mind, would be to prohibit altogether.

"It would be an almost intolerable nuisance if the managers of every little concert or other entertainment, for which a small admission fee is charged, were obliged to secure a license. Many would be liable to punishment for violating the ordinance through ignorance."

Honest men the country over will applaud Mayor Johnson's efforts to make Cleveland the model city in which so far as may be done by the administration of a municipality the doctrine of manhood shall prevail, the rights of property are recognized, and all men should be equal before the law. It is conceivable that men may honestly differ with him as to methods, but it is incredible that any sincere man should accuse him of demagoguery. Yet the *Philadelphia Press*, in an article with the caption, "The Ways of a Demagogue," accuses him of playing to the galleries. Has the sense of civic spirit fallen so low that a mayor of a city who does his duty in a perfectly fearless way, even if that way be his own, who remedies abuses, who demands that tax evasion shall cease, who goes down in his own pocket to pay for services rendered in behalf of the city, who is vigilant in the protection of the rights of the humblest, who exposes pretence and tears away the mask from the pretenders—shall such a man be accused of being a demagogue?

JUSTICE

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