

SINGLE TAX REVIEW.

An illustrated Quarterly Magazine of Single Tax Progress.

Edited and Published by
Joseph Dana Miller, at 62-64 Trinity Place,
New York.

Mrs. George P. Hampton, Associate.

SUBSCRIPTION PRICE.—In the United States, Canada and Mexico, \$1.00 per year. Payable in advance.

Entered at the Post-office, New York, as second-class matter.

SUMMER NUMBER, 1901.

PUBLISHER'S NOTES.

Those who have pledged themselves to take one or more copies of the Review will kindly remit on receipt. This they may do for such copies as are received; or they may remit for as many copies as they desire of each issue for the year, for, if assured of a liberal response, four numbers of the Quarterly will be published. But in all cases it is desired that instant remittance be made, in order that our bills may be promptly met and the labor and expense of other notification than this brief announcement may be saved.

Where only remittance for copies ordered is made, pledges for numbers of copies desired of forthcoming issue, to be published about the first of October, should accompany such remittance. Single subscriptions for the year are \$1; single copies are 25 cents each, or 5 for \$1, 10 for \$1.50, 25 for \$2.50, and 50 for \$5.00.

To a few selected names on the old subscription list of the National Single Taxer this first number of the Review is sent. It is to be hoped that such persons will send in their subscriptions. It must be remembered that the Review does not fill the unexpired subscriptions of the late National Single Taxer. Amounts due on such subscriptions have been cancelled, either by books or in other ways. But the Review is a wholly independent enterprise.

We believe the Review will demonstrate its reason for being; that it is the best propaganda medium now published, and that it is worthy of general support. There are defects in this issue which experience will enable us to correct. We will endeavor to make each number a permanent historical record of the movement, a review of its progress that shall be all-embracing, and that shall mark the successive steps toward the attainment of a just and rational system of taxation and the establishment in our laws of the equal right of all men to the bounties of nature.

Our readers ought not to need any further admonition with regard to the importance of sending in news of the movement from all

sections. There has been a fairly generous response and thanks are due the correspondents who have helped to make this Review what it is. But much remains to be done. Our foreign correspondents especially are urged to keep us in touch with the movement abroad. The plan of the Review can only be successfully carried out with the co-operation of single-taxers everywhere.

JAMES A. HERNE.

"James A. Herne died Sunday, June 2, at his home in Convent avenue, New York city." This simple announcement conveyed to thousands on Monday morning the intelligence of the final departure of the veteran actor and single tax apostle.

James A. Herne was born in Troy, N. Y., in 1839. When a mere boy he had aspirations for the stage. He found employment in a brush factory, where he remained for seven years. But his ambition to be an actor was not stifled and he bought an interest in a play and appeared for the first time as a seneschal in a piece called "The Doge of Montargis."

Mr. Herne was engaged by Mr. Jim Fisk, Jr., as manager of the Grand Opera House, in this city, at a salary of \$10,000 a year, and this salary he received for several seasons until Mr. Fisk's tragic death.

On the advice of David Belasco, Mr. Herne turned his hand to play writing, and the first fruit of his labors, and the play in which he secured his first genuine success as an actor, was written. The play was "The Hearts of Oak." This was followed by other original plays, "Drifting Apart," "The Minute Men of '76" and "Margaret Fleming," all of which achieved some measure of success. "Shore Acres," written in '83, failed at first, but ultimately became one of the greatest popular successes in the annals of the American stage. This play has been in some ways epoch making, since it has influenced dramatic art, and is destined perhaps to influence it more and more. It proved the possibility of appealing successfully to American theatre-goers with a play built upon cleanly and subtle lines, and appealing to the less obviously spectacular and melodramatic. No one play in our generation has done more to uplift the tone of dramatic art and suggest its hitherto hidden possibilities.

A conscientious, painstaking and gifted artist, a humane and loving heart and an American of fine fibre, whose appreciation of the ideals of citizenship were as lofty as his dreams of dramatic art, has left the stage. The curtain is rung down, but as little as individuals count in the great scheme of God, the world is sweeter that this actor and apostle has lived in it; and thousands of those who realize the coming of the reign of justice will long honor the memory of one who helped its coming. It is no time for grieving when such a brave soul dies; with the work well done and the harvest gathered he may fold his arms in rest, serenely happy. After the turmoil,

quiet; after the battle, night with its compassionate stars; after a life well done, the kindly earth folded around him, with the whispered benison of all the conscious disinherited. Thus he died.

A DYING CREED.

The faith curists of the Republican party—in other words, the protectionists—are losing their hold upon the thinking portion of the party leaders. There is a notable tendency to abandon the high protectionist ground, and in no uncertain terms many of the men in high places in the party are advocating freer trade. The President, whose ear is always close to the ground, is indulging in (for him) extraordinary talk of the civilizing influences of commerce and of the importance of foreign markets. Other phrases are dropped which are no less significant. Is the Republican party the party of the free trade of the future? Many stranger things have happened. Chairman Babcock's suggestion that "trusted" articles be placed upon the free list is more radical and revolutionary, and a recent inquiry undertaken by our consuls at the direction of the State Department for the purpose of ascertaining to what extent American manufactured goods are sold more cheaply abroad than at home is another of the many straws in the wind.

It would be a curious though not exceptional instance of partisan ingratitude if the Republican party should now take up the issue in great measure abandoned by their opponents. No doubt a great many Republican protectionists would immediately become Republican free traders, since much of such habits of thought are the fruit rather of partisanship than conviction. It would be a simple matter to argue—and Mr. McKinley could safely do it—that the time had now arrived for a forward movement in the direction of "fair" trade and lower tariffs. No genuine protectionist—of the purely pecuniary, or of the congenial kind—should have been deceived by reciprocity, yet great numbers of protectionists became, under the influence of Mr. Blaine's proposition, "reciprocitarians" at once. It is easier than it looks.

And economic conditions are rapidly making this attitude on the tariff more inviting to the opportunists of the Republican party, who have never yet missed a chance of this kind. The manufacturers are feeling more and more the necessity of cheaper raw materials; the fact that the trusts—just now the *bête noir* of the people—derive much of their power from tariffs, are all circumstances that are urging the leaders forward into untried paths. Meantime the people, or some of them, are thinking, and the number of those who do their own thinking are increasing. And this may safely be predicted—the high-water mark of protective tariff legislation has been reached—it is now the ebb tide. The next Republican tariff will include a substantial reduction of duties.

THE ARMY AND NAVY JOURNAL ON THE RIGHT OF THE USE OF THE EARTH.

While it is true that a people have a certain right to say what shall be done in a practical way on their own soil, it is equally true that a narrow-minded race have not the right to shut out from use vast natural resources which are as much the right of other peoples to enjoy as their own land is for the native race to govern.—Army and Navy Journal, April 20.

Will Mr. Church carry that reasoning a little farther? A narrow-minded section of the community to-day shut out from use vast natural resources which other people have an equal right to enjoy. The Army and Navy Journal has shown a disposition to discuss public questions in a liberal and fair-minded way, and we do not doubt that if it sees the application of its own reasoning it will not hesitate to avow it.

EDITORIAL NOTES.

Existing systems and methods of taxation are so called on the principle of contraries—because they are not "systems" and are without "method." They are in the state of chaotic disorder and formlessness of the universe before the creation of the world. But for the same reason that a Tory of that day objected to the scheme of creation as an unwarrantable interference with chaos, so the Tories of to-day will oppose every rational attempt to straighten out this abomination of tangles. The only way that will do it is the single tax.

Every intelligent man who has had the time and the opportunity to give the question his earnest consideration is to-day a single taxer. The intelligent are converted—it remains now only to convert those to whom thinking is a task of great difficulty, because of the struggle for existence or the weariness of the body, or prejudice, or habits of thought. But we shall win; we are winning now. We are coming nearer and nearer to the goal. Man's economic freedom is assured.

"DR." GUNTON, WHO FREELY TRADES WITH HIS GROCER AND BUTCHER, IS "A SAVAGE."

Dr. Gunton devoted himself especially to replying to an argument recently made before the commission by Edward Atkinson for freer trade. Dr. Gunton said that the freedom contended for by opponents of the tariff was analagous to the freedom of the savage—a freedom which, if indulged in too freely, not only brings injury to others, but ruin to himself.—News Note.

William L. Alden is London literary correspondent of the Saturday Review of the New York Times. The personal pronoun figures largely in Mr. Alden's communications—that is a measure of his egotism. The following is a measure of his intellectual and moral stature: "In point of fact I have always wondered at the clemency of the Russian government in tolerating Tolstoi and permitting him to teach his pestilent theories unmolested." The pestilent theories of Jesus were as objectionable to the Roman powers as those of Tolstoi to the powers of to-day. And in the better time to come Mr. Alden's descendants will be denied the gratification of defending their ancestor by quoting Pilate's self-exculpation. Mr. Alden cries "Crucify him" in the mob spirit of Pilate's day, and is utterly incapable of rising to Pilate's greatness of soul.

A number of eminent persons in order to have something to occupy their minds have been giving answers to the question: "What is the greatest present evil?" Andrew Carnegie writes: "The killing of men by men under the guise of war." Mr. Carnegie is mistaken. It is the killing of men, women and little children in the guise of peace.

Omaha, Neb., has a tax collector whose methods are drastic and courageous, whatever else may be said of them. He drives around in a furniture van with a half dozen deputies, visiting the homes of those who have neglected or refused to pay their taxes, and seizes their personal effects when they continue to refuse payment. He collected \$1,000 in the first six hours of his first trip. As an instance of practically applied municipal brigandage Mr. Henning's example is unique.

Commenting upon the election of Johnson the Brooklyn Citizen says:

"The friends of municipal ownership, the followers of Henry George, and the disciples of Prudhon, Fourier and Lasalle, have every reason to be satisfied this morning."

Why not add a few other names, say Karl Marx and Bakunin, Bebel and Tucker, and to make the list complete:

"Moses and Aaron,
Paul Jones and Old Charon?"

This kind of combination, if not strictly accurate, has the appearance of great learning and is vastly impressive. Between the economic systems of Fourier and Henry George, for example, there yawns what the novelists of the old school used to call a "great gulf," but the difference is not nearly so abyssmal as the editorial vacuum—at times.

The Citizen concludes its comment with the words: "The only durable, permanent force in life is conservatism." It isn't life the editor of the Citizen has in mind—it is a graveyard he is thinking of.

The Cincinnati Enquirer is authority for the statement that a young lady in Paris has established a journal for thieves. Its contributors are clandestine, but it is said to have a large subscription list. It will vastly increase its circulation if it will appeal to those whose larcenies are not included in the common or statute law.

PERSONALS.

Too much praise cannot be given Mr. Henry George for his weekly letters in the Philadelphia North American, a paper of sterling ability and independence. Mr. George's correspondence does not possess the quality that can be dignified as "style," but it is strong, sober, finely intelligent writing, such as your trained journalist learns to know and appreciate by instinct as well as practice. It must not be forgotten that Mr. George has served his pupilage in this school, on the Standard, in Washington, and lately as managing editor in the South. And his splendid sanity is the quality that he inherits or acquired through companionship with the most luminously sane man of his time, to whom it was his privilege to stand in an especially favored relation.

Louis F. Post on April 29 delivered an address on the single tax in Crescent Hall, New Orleans. The Picayune gave a fairly adequate report of Mr. Post's several lectures in that city.

Rev. John M. Polen, the well-known single tax lecturer, has recovered from an attack of nervous prostration.

James R. Brown, whose energy never flags, spoke at Nutley, N. J., May 9, on "The Philosophy of the Single Tax;" on May 16 at Paterson, N. J., with John S. Crosby and George L. Rusby.

Frank Peltret, who has been for some time past an editorial writer on the Topeka (Kas.) Advance, has resigned to do missionary work in Colorado for the single tax.

A good story is told of Whidden Graham, of the firm of Allan Comstock & Co., through whose efforts the tax on export bills of lading has just been declared unconstitutional by the Supreme Court of the United States. Mr. Graham was explaining to an exporter the unconstitutionality of this act, and the exporter said: "Why, I've gone on paying this for years, and no one has ever questioned its legality."

"Ah, well, you see," said Mr. Graham, "I was in Nova Scotia during all that time."

William F. Sherlock, of Typographical Union No. 6, is dead. Mr. Sherlock was at one time editor of the Unionist, a paper devoted to the allied interests of the printing

trades. The New York Sun secured his conviction and imprisonment on a charge of criminal libel, but he was pardoned by Gov. Odell. He was a brave soldier in the war for human freedom. Stephen Bell in the Unionist for May 23 says of him:

"He was one of those who perceived as clearly as he comprehended the multiplication table the great truth that this earth is nobody's property, but belongs in usufruct to all humanity through all generations, and foresaw the ultimate fulfilment of the prophecy: 'They shall build houses and inhabit them; they shall plant vineyards and eat the fruit of them. They shall not build and another inhabit; they shall not plant and another eat.'"

Our old friend, Rev. Henry Ancketill, formerly of New York city, now of Durban, has been nominated for the Borough of Durban. A free breakfast table and the taxation of land values are planks in the platform set forth in his address to the voters.

Prof. Laughlin of the University of Chicago, recently said: "No speaker whom I have ever heard produced on me so great an impression as the Rev. Herbert S. Bigelow. He was scholarly, eloquent, forceful and as keen as a rapier."

The Peoria (Ill.) Star published an address of Robert L. Cumming on Tom Johnson, delivered before a large audience at the Sunday Lyceum, giving three columns to the report.

Our readers will sympathize with our faithful and devoted worker, Rabbi J. L. Stern, of Cumberland, Md., in the loss of his wife, who died on April 30. Mrs. Stern was a single taxer and a self-sacrificing co-worker of her distinguished husband.

ENGLAND'S TAXES.

Commenting on the increased burden placed upon the British subject by the budget, the London Daily Mail says that he should feel greatly comforted when he learns that he is not taxed anything like so heavily as other Europeans. Take the Italians, for example, it explains. Their accumulated taxes are a positive nightmare. An Italian pays away in taxes 22 per cent. of his earnings, compared with the Englishman's 9.3. The population of Italy is 10,000,000 less than that of Great Britain, and yet the income tax in the former country is made to produce as much as in the United Kingdom. An even more striking comparison is that between Russia and Italy. Russia has a population of 93,000,000; Italy has 30,000,000, and yet the total amount of the income tax is the same in both countries. Italy has a debt of £500,000,000, which is growing at the rate of £14,000,000 a year. The only way the Italians can escape the taxation is to emigrate, and this they are doing in con-

siderable numbers. France has £20,000,000 more taxes than the United Kingdom. Each inhabitant pays 11s. a year more than anyone lucky enough to be living in the United Kingdom. Moreover, an Englishman's earnings are greater than those of a Frenchman. The latter devotes 15.6 per cent. of his income to maintaining his country. The German is much better off than his Gallic neighbor. He pays in taxes nearly 30s. a year less, or only 10.4 of his earnings. Another proof of the prosperity of Great Britain is that, whereas each subject of the Fatherland contributes £1 a year less to the revenue than an Englishman, he really parts with 1 per cent. more of his wages. Hollanders are more heavily taxed than Englishmen are. Substantial taxes are imposed on such necessaries as sugar, salt, soap and beef. The result is that each resident in the country of canals must needs set aside 15.1 per cent. of his income to meet the requirements of the national expenditure. Although Austria only requires about £1 10s. a year, this modest sum works out a higher percentage of the people's earnings than is the case in England.

THE FUNERAL OF JAMES A. HERNE.

The funeral services of James A. Herne were held on Tuesday, June 4, at his home on Convent avenue. Flowers and floral ornaments sent by personal friends and professional associates were placed around the parlors, and an orchestra of three pieces played some of the dead actor's favorite airs. The spirit of the dead man dominated the observances to a marked degree; the most untheatrical of actors, the services held over his remains were unique in their simplicity. His well-known aversion to conventional mourning was reflected in the entire absence of black, both in the decorations of the house and in the garb of his sorrowing family, and his dislike of conventional religion in the absence of the ministers of any recognized denomination. The same devotion to truth as he saw it which characterized "Shore Acres" and "Griffith Davenport" marked the closing scene, and this very fidelity to truth made the occasion more genuinely dramatic than it is easy to describe in words.

Mrs. Julia Draper sang a simple hymn, "Through the Night," with a pathos which caused the deep sorrow of many present to find visible expression.

Promptly at 1 o'clock Mr. Augustus Thomas advanced to the head of the coffin and pronounced a most beautiful eulogy. It was followed by John S. Crosby, whose words delivered in a most impressive style recalled to the mourners' minds the reason why single taxers delighted to do honor to James A. Herne. He was followed by Milton Nobles, who from the fullness of a friendship of forty years spoke of the deceased as he had known him as friend and actor; the members of the lodge to which Mr. Herne belonged then took for-

mal farewell of him; the mourners, one by one, advanced to take a final look at the well-remembered face, which bore a look of health and strength in strange variance with the idea of dissolution. After the family had taken their farewell the coffin was closed and was borne to the hearse through the line of pallbearers, who were:

In compliance with Mr. Herne's oft-expressed desire, the remains were then taken to the crematory at Mount Olivet, L. I., the deceased having been for many years an ardent advocate of that disposition of the dead.

So closed the tangible existence of a man who in every relation of life tried to realize the highest ideals which it was given to him to comprehend, and of whom it may well be said in contradiction of the Shakesperian dictum:

"The good that men do lives after them;
The evil's oft interred with their bones."

THE TRIBUTE OF A CONTEMPORARY.

The stage and manhood lost a noble exemplar when James A. Herne died the other day. Mr. Herne was not only an actor, but a thinker. Although the conjunction of names has not often been made, it is a fact that Mr. Herne was the only actor we had who dignified the profession of acting as Sir Henry Irving does in England. Mr. Herne believed in realism on the stage, but realism did not mean for him, as for so many, dirt. Mr. Herne's plays were sometimes over-simplified, but they always forwarded the right. Mr. Herne believed in the gospel of Henry George and he had the courage to declare it, fearless of its possible effect upon the box-office. He was deeply interested in politics and, upon occasion, he took the stump for his party. He had a height, breadth and depth that no other American actor has had—not even Mr. Jefferson. He was a man of simple manner and the actoresque pose never captured his fancy. He was a citizen of his country, not a vain, simulating vagabond of art, as so many actors pretend to be in these days. He was an intense family man and a sort of semi-agnostic religionist. He was never the fashion, but he never complained; not even when the public would not have his naturalism in the play he deemed his masterpiece, "Margaret Fleming." He stood always for the best thing in art, in citizenship, in life—individuality. Other actors, his contemporaries, have had a louder if not a greater and wider fame. No other mummer of note commanded so sincere a respect.—St. Louis Mirror.

Suppose you went to heaven and found Peter and Paul in the real estate business, and that you couldn't get any "land" unless you paid for it. I think you would say, "Naked I came into the world and naked I came out, and at neither time was I in shape to become a party to a real estate deal."—From a recent address of John S. Crosby.

OREGON THE FIRST STATE TO ADOPT THE PURDY PLAN OF APPORTIONMENT.

The plan of apportioning State taxes, advocated by Mr. Purdy in his address to the business men of Detroit, was substantially adopted by the State of Oregon at the last session of the Legislature.

The section of the law referred to is printed at page 175 of the General Laws of Oregon of 1901. The paragraph of the law which stated the method of apportionment is as follows:

Section 5, paragraph 4: In order to ascertain the proportion of such taxes to be paid by the several counties said State officers shall ascertain from the reports of expenditures of the several counties on file in the office of the Secretary of State the average amount of expenditure in each county during a period of five years; and each county shall pay such proportion of said State taxes as the average amount of expenditure for said period bears to the total amount of expenditures in all of the counties of the State, such computations to be made by said State officers in January, 1905, and in January in each fifth year thereafter. Until the January, 1905, computation the proportion of the State taxes to be paid by the several counties shall be set out in the following table, which is based on the assessments of the several counties for the past five years.

THE M'GLYNN MONUMENT FUND.

The McGlynn Monument Fund is being rapidly augmented by the contributions of those who loved the doctor and desire that some lasting testimonial to his memory shall be erected in some prominent part of the city where he spent so many years of his ministry. The Memorial Association has received \$4,300 to date; but of this sum \$1,785 has been used to pay the debts of the doctor, the funeral memorial services, rent of Academy of Music and other expenses. The contributions have come from labor unions, many of the parishioners of St. Stephen's and numbers of single taxers. Hon. Tom L. Johnson incloses \$50 in the following letter to Sylvester Malone, president-treasurer of the Monument Association, who may be addressed at 220 Broadway, New York city:

"My Dear Mr. Malone:

"I loved Dr. McGlynn during his life and revere his memory. He was truly the priest of our great movement. We who follow in the footsteps of our leader can but get new strength and courage from the contemplation of the lives and sacrifices of Henry George and Dr. McGlynn. Success to your undertaking is the prayer of one who is proud to call himself the friend of Edward McGlynn.

"TOM L. JOHNSON."

The experiment of imposing special taxation upon department stores in Prussia has developed some results which the advocates of the law passed in June, 1900, did not foresee. The law was framed as a measure of protection to the middle-class merchants, who found themselves overshadowed and undersold by the great bazaars which buy their supplies at every advantage and sell everything needed in an ordinary household, from canned fruit to a bridal trousseau, at prices with which the smaller merchant cannot compete. But it is now found that the new law strikes a great many firms of the middle class, for whose special protection it was enacted. This is because many of these firms who do a yearly business far exceeding the taxable limit sell articles which under the law are grouped in separate categories. Meanwhile, a large and superbly appointed new department store, equipped and managed in American style, was opened in Berlin December last, and the original and principal establishment of that class, against which the new law was especially aimed, has doubled its capacity and put forth greatly increased efforts and attractions during the past winter.

Charity uncovers a multitude of sins.—
Smart Set.

NOT ALL FOOLS IN THE FOOLS' PARADISE.

The good times will go as quickly as they came. If you have a good job make yourself indispensable, for in a day that is coming you will find there will be a general reduction of men. Conduct yourself now in such a manner that when a smaller force is demanded the old man will conclude he can't get along without you.—New York World.

Policeman Clarence Routh, of New Orleans, has been offered \$1,500,000 for land which he owns in the Texas oil region. He refused the offer and stays on the force—but keeps his eye on his hundred acres.—New York World.

Aristocrat and plebeian are only comparative terms. Some years ago Prof. Geddes of Edinburgh moved his family into a slum district, where they hoped to do friendly work among the poor. One evening he asked a distinguished statesman to dine with two local guests, a chimney-sweep and a scavenger. The statesman accepted with unfeigned pleasure, the scavenger said he would come; but the chimney-sweep refused to sit down with the scavenger. At another time the family on the first floor of the decrepit tenement they inhabited told Prof. Geddes that if he continued to speak to the family in the garret he must drop their acquaintance. "If the angels have any fun in them," wrote Horace Walpole, "how our distinctions must divert them!"—Kansas Standard.

COLLECTING "GROUND RENT" FROM AN OCEAN STEAMER.

An over-inquisitive student of the single tax theory is anxious to discover what the probabilities would amount to of getting any tax for "ground rent" out of the owners of an ocean steamer, unless it was run ashore.—Clinton (Mass.) Item.

MORE'S THE PITY.

The Democratic idea of taxation is something quite different from the single tax theory evolved by Henry George.—South Bend (Ind.) Times.

FEWER OPPORTUNITIES FOR YOUNG MEN.

Being asked if a young man of ability, integrity and industry could now do what he had done, Justice Brewer of the United States Supreme Court said:

"I do not believe he would get the opportunity, for all the conditions are so changed. I could not have got such a start in any eastern city then. There are no frontier towns like Leavenworth now. I was a raw youth, with a very inadequate legal education, even though I had had a year in my Uncle David Dudley Field's office, and another year at the Albany law school, and I had been admitted to the bar at Albany without examination and before I was quite twenty-one. I could not have been elected to so important a judgeship as that of probate and criminal jurisdiction in the East, and I suppose there is no place in the West where a similar young man could be elected now to a similar position. Opportunities, at least in my profession, are not so numerous now, and the conditions of success are much harder. Of course, if a young man with the necessary qualifications has influential friends to get him a place with one of the great law firms in our largest cities and he is pushed along, he may succeed rapidly; but as a rule success even to the most favored comes slowly. No one can succeed without ability, attainments and persistent, concentrated hard work; but opportunity is equally essential."

HOW TO BUILD UP A CITY.

One indirect result of extreme taxes in Austria is the present magnificence of Vienna, says a correspondent in the New York Tribune. Thirty-five years ago the city was full of very poor old wooden houses. The emperor caused a law to be passed that all buildings erected within a certain length of time and of a certain valuation should be free from impost for twenty years. This was such an inducement that an incredible number of owners at once pulled down their old structures and built the stately affairs that do much to give Vienna its unusually handsome squares and streets.—Chicago Record-Herald.

NEWS—DOMESTIC.

PROGRESS OF THE MOVEMENT BY STATES.

CALIFORNIA.—On the 27th of April, at Oakland, an interesting debate on the Single Tax occurred between the rival High Schools, Oakland and Berkeley. The boys were in fine fettle. The judges gave the palm for argumentation to Berkeley (anti-Single Tax) and to Oakland (Single Tax) the palm "for team work and delivery." At Berkeley meetings are held at the residence of J. G. Wright, Shattuck avenue.

(Special Correspondence. Edwin N. Burdick.)

COLORADO.—For the last twenty years the fiscal conditions of the State have been getting worse in all its departments, until we are nearly on the verge of bankruptcy as a State; many of the counties and towns are in the same deplorable condition, and the last two or three of our Governors have mentioned the fact in their messages to the Legislature. This has aroused the whole people and at the same time furnished a splendid field for propoganda work by our agitators, who were in favor of the bill Senator Bucklin has three times introduced in the Legislature.

About six or seven years ago the Democratic party was almost disrupted by internal dissension, and at that time Single Taxers got together and began to be known as a power in the political field, gradually getting hold of some of the offices and in the committees. We elected avowed Single Taxers to city, county and State offices, and in this we were helped very much by the Populists, who had a clear and distinct declaration for the Single Tax in their State platform. They fused with the Democrats, and of course we got as many of the Single Taxers in on the deals as we could, controlling the committees and delegations.

Nearly twenty years ago Senator Bucklin got a very strong resolution in the platform of his party in Mesa County and he has hammered away ever since. When the fusion came he took advantage of his opportunity, and got strong effects in the district declaration of principles, and through this and his friends' efforts the plank was inserted in the State platform of the People's Party.

Senator Bucklin introduced a similar measure to the one before the people to-day, in the lower house of the eleventh General Assembly, and succeeded in getting it passed by that body, but it was killed in the Senate. He was then elected to the Senate from his district, and four years ago introduced another bill in that body, but on account of an amendment providing for the submission of amendments to six articles of the Constitution at one time, he did not make a struggle for the measure, but introduced a resolution approved March 27th, 1899, providing for the appointment of a commission, called a tax commission, of which he was made the chairman, and had as associates Senators Ehrhart and Hill.

Pursuant to such appointment and commission he at his own expense, during the winter and spring of 1899 and 1900, made a trip to the

Australian colonies, and reported the facts as he found them to the committee, with his conclusions, to which a majority of the committee concurred, reported the same to the thirteenth General Assembly, and introduced a bill similar to the ones he had formerly introduced, which amended three sections of Article X of the Constitution of Colorado. On second reading of the bill in the Senate the amendment to Section 6 was stricken out, and the other two with some slight alterations were passed and went to the House. There as a sponsor we had Representative Peter Gorman, a strong trades unionist and ardent Single Taxer. After some parleying with the politicians we succeeded in getting a vote on the bill and it passed that body with a large majority. It requires a two-thirds vote in each branch of the Legislature to pass an amendment to the Constitution, and in the Senate we had to have at least twenty-four; on vote we had twenty-eight, with four to spare. In the House we had to have forty-four, and had fifty, six to spare. Several days after the passage of the bill the Governor signed it, although that was not necessary, as a veto would not be possible on a bill which had passed by two-thirds majority.

All of the trades unions of the State had endorsed the measure and while it was pending sent strong resolutions in its favor. Many of the women's organizations also sent resolutions in its favor, and we had a strong lobby of earnest workers at the members all the time until its final passage.

Governor Thomas, the retiring Governor, endorsed the measure in his message, and Governor Orman, the new Governor, recommended a careful consideration of the report and the recommendations.

The *Rocky Mountain News* published in a series article the whole report as rendered by Senator Bucklin, and the *Post* gave some very good editorials of the measure as it was recommended. Senator Patterson is the owner and editor of the *Rocky Mountain News*, and the publication of the report pledged him in a way for the measure. Thus by hard work we succeeded in putting before the people of Colorado for their approval one of the greatest propositions they have ever had to vote upon.

The bill has been called a Single Tax measure. I am sorry to say that even some Single Taxers call it such. It is not a bill for taxation at all, but is solely a local option matter in taxation. Single Tax is a philosophy and advocates taking all of the unearned increment for the payment of the expense of government, while this bill simply allows a *taxation* of the unearned increment, and then only by the endorsement of a majority of the people of a county.

Following are the three main provisions of the Bucklin Bill:

1. The General Assembly shall have power by law to exempt any or all personal property and improvements on land from any or all taxation. All laws exempting from taxation the whole or 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 void, except as otherwise provided by

this Constitution. Any part or parts of this article of the Constitution conflicting with the provisions of this section shall be and the same hereby amended so as to conform hereto and harmonize herewith.

2. 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 lands, exclusive of the improvements thereon, shall be so exempted; provided, however, that such question be submitted to the voters by virtue of a petition therefor, signed and sworn to by not less than 100 voters of such county, and filed with the county clerk and recorder not less than thirty nor more than ninety days before the day of election.

3. The rate of taxation on property for State purposes shall never exceed four mills on each \$1 of valuation; but the provisions of this section shall not apply to rights of way, franchises in public ways or land, the full cash value of which may be taxed at such additional rate as shall be provided by law, after exempting all personal property and improvements thereon from such additional rate of taxation.

J. B. McGauran, referring to the prospect in Colorado, writes:

"I wish Single Tax newspaper men, writers and speakers of Eastern cities could locate in this State. We need them. There is a great field for work here, and I fear that our Eastern friends do not begin to realize it. I think we will win.

"We should take early steps to organize outside co-operation and I hope you will be in a position to assist us in this matter. Inform all our friends that more is at stake than ever before. The Colorado law, if ratified, will be superior to anything they have in Australia. We can raise so much more revenue locally than is possible in Australia that land speculators will learn what it means before we have proceeded very far."

Rev. W. A. Hunter, on April 15th, delivered an address on the Single Tax before the Presbyterian Pastors' Association, at Denver.

DELAWARE.—The Single Taxers of Wilmington have organized a Jeffersonian Democratic Club, and have adopted a declaration of principles. They have decided not to put a ticket in the field.

GEORGIA.—We have in Atlanta no organization of Single Taxers, and though our press is not hostile it seldom refers to the question. But as "All roads lead to Rome" so it must become a living issue, as men realize the need for just equitable taxation, here and here alone lies the remedy for the ills of the ignorant taxpayer.

The Single Tax applied would enable us to solve our ever present race question, as it would tend to draw from our cities the surplus element which here finds no legitimate occupation, or source of living, and so becomes criminal, not because it is evil, but for the

reason that it is ignorant, and easily overcome by temptation, and so crime increases.

The negro is a valuable agricultural worker; here is his best field, and our doctrine would encourage him to return to the land, where he would be able to proceed along the line of least resistance, instead of competing with skilled labor in the workshop, causing friction and increasing race hatred.

INDIANA.—The Indianapolis Single Tax Club of which John Messler is president, and Conrad Rusk secretary, on Johnson's election to Cleveland's mayoralty, immediately adopted resolutions setting forth his eligibility for the Presidential nomination. It was a good advertisement. Some one thousand papers throughout the country called attention to the boom. But Mr. Johnson, on being notified, said: "I would like to telegraph them not to. I am not a candidate for the Presidency."

IOWA.—The Sioux City Single Taxers were first in the field with a badge, bearing the legend, "Why Not Johnson?" That staunch champion of our principles, J. R. Herman, defended the Single Tax against Socialism in a joint debate in this city on the afternoon of April 14th, at Fourth and Douglas streets.

(Special Correspondence.)

KANSAS.—Though rather quiet, the Single Tax movement is by no means dead in the "Jayhawker" State. The number of earnest men devoted to the cause is too great for that. Our three leading Single Tax papers—*The Kansas Standard*, Mound City; *The Kansan*, Pittsburg, and *The Journal*, Newton, continue to spread the light, and many other papers publish occasional articles and are friendly to the cause.

W. H. T. Wakefield, of Mound City, has again been invited to address the Teachers' Normal Institute of Linn County on the Single Tax question. He spoke to the same body last year with lasting results among the teachers.

A legislative committee of three (all Republicans) are now engaged on a revision of our tax system. While there is no hope that they will take any progressive steps in taxation, yet Single Taxers, both in and outside the State, should write them and forward literature. Address Emil Grosser, Tax Revision Commission, Topeka.

Correspondence with Democrats of influence in this State leads to the hope that that party will endorse local option in its State platform in 1902, also the referendum. I believe all Single Tax people should advocate the referendum on direct legislation, both because it is to politics what the Single Tax is to economics, and because it is the shortest road to economic reform.

We seem to be in the first stage of a new speculative era in real estate—a disease from which we have suffered sorely in the past.

MAINE.—John Lawson, secretary of the Maine Single Tax Association, has a letter in the *Calais (Me.) Times*, of April 11th, thus replying to the *Bangor Daily News*, which asserted that only landless men advocated the Single Tax. "Even if it were true that none

but landless men advocated the Single Tax would that invalidate a sound argument? Shall men, wronged and defrauded of their natural rights, forever suffer in silence, or have their protests answered with a sneer that they own little or no land?"

MARYLAND.—A number of Single Taxers have recently addressed letters to the Bureau of Labor, asking that body to make an investigation into the workings of the Australian Land Value Taxation System, with a view of reporting upon the same at the next session of the Legislature. The chief of the bureau has consented to do this, and the necessary investigations are now under way. We suggest that a similar course be taken in other States of the Union.

Mr. Alfred S. Niles, of Baltimore, has recently addressed a representative gathering of the business men of Detroit, Mich., advocating especially exemption of manufacturing plants from taxation, and pointing out advantages which have accrued to the city of Baltimore resultant upon the making of such exemptions.

MASSACHUSETTS.—A petition for authority to put into operation the Single Tax theory came into the House lately from the selectmen of Whitman, and was referred to the Committee on Rules. It read as follows:

"The undersigned respectfully represent that dissatisfaction exists in various parts of the Commonwealth with the methods of taxation for the State, county and city or town purposes now established by law; that different changes in such methods are now advocated by different persons and associations; that it would be to the advantage of the Commonwealth if different methods of taxation could be tried in different localities, as thus by actual trial some method might be ascertained, the establishment of which would be to the general advantage of all parts of the Commonwealth; that about 80 per cent. of all sums raised by taxation for all said purposes are required for city or town, or in one word, local purposes; that the inhabitants of any city or town can have no reasonable cause of complaint if the inhabitants of some other desire and are accorded the opportunity to raise sums which must be expended within their own borders by some method different from that required by existing law."

The petition was signed by the three selectmen of Whitman, under instruction to the selectmen of the town by vote of the citizens in town meeting assembled on March 4, 1901.

The bill which is desired by the petitioners is as follows: "Every city by ordinance and every town by by-law, may, from time to time, determine and provide that all taxes required to be levied or assessed by the Board of Assessors other than for State taxes and county taxes shall be assessed upon the value of land only, excluding buildings and other improvements, or upon real estate only, or, in addition to either such value of land or real estate, upon any one or more class or classes of personal property, instead of by the method at any time required by existing law."

MICHIGAN.—The Second National Social and Political Conference will be held at Detroit, Mich., on June 28 to July 4th. Hon. Tom L. Johnson will be present and will address the Conference. Over 1,200 have already notified the committee, of which Darwin J. Meserole, of Brooklyn, is secretary, of their intention to be present.

Tom Bowden defended the Single Tax in a public debate with William Driever, the well-known Socialist, at the Labor Lyceum Trades Council, on April 21st.

MISSOURI.—The late campaign for the mayoralty in St. Louis resulted in 43,000 votes for Wells, 35,000 for the Republican candidate, and 29,566 for Meriwether, running on an independent Democratic platform, with the dominant issue the public ownership of franchises. It is clear that this result was not accomplished without flagrant frauds at the ballot box, and Mr. Meriwether is contesting the returns that have seated Mr. Rolla Wells. In one case it appears that ninety-five voters were registered from a small rooming house at 1226 Broadway, with rooms for not more than thirty persons, and in this ward Wells polled 239 more votes than Bryan did in November. In another ward, where eighty-five men say they voted for Meriwether, not one vote was counted for him. Other similar and equally startling discrepancies appear on the face of the returns. Mr. Meriwether contends that 18,000 of the 43,000 votes counted for Wells are fraudulent, and that an honest vote and count would have left the latter a bad third in the race.

Mr. Meriwether does not propose to stop by merely contesting the election. He and his friends have taken measures to reorganize the State Democracy, and the proposed platform will include public ownership of public utilities and local option in taxation. To this work our old friend, Martin Williams, will contribute with voice and pen. A paper has been started at St. Louis to aid the movement, the name of which is the *Public Ownership Leader*.

The Kansas City Single Tax Association has offered three prizes for essays on the Single Tax, to be written by the High School pupils.

A memorial meeting in honor of Thomas G. Shearman, the great advocate of the Single Tax theory, who died in New York, September 20, 1900, was held last month at the First Congregational Church. The local believers in reform taxation had the pleasure of listening to an entertaining and instructive programme.

R. T. Snedeker acted as chairman. He made a brief address, telling how Shearman came to accept the Single Tax theory.

Having bought a lot, Shearman built a house on it. When he filed his plans his assessment was trebled. The conviction came to him that he was being punished for his improvement and that our present form of taxation worked a hardship on the poor.

From that time he favored the direct tax, and his work in that direction, though more obscure, was not less productive of results than that of Henry George.

Rev. W. P. George spoke of the lives and characters of Shearman and George. He related many interesting incidents connected with

the two men, both of whom he knew, and dwelt especially on the remarkable memory and fund of information of which Shearman was the possessor. Shearman was never more in his element, he said, than when on the platform answering questions that were hurled at him from the opposition in the audience. He was never confused and had quotations and dates, facts and figures at his fingers' ends. Henry George used to refer to Shearman as "the walking encyclopedia."

Father William J. Dalton, pastor of the Church of the Annunciation, paid a high tribute to Father McGlynn, who was excommunicated, and only restored after an eight years' fight, on account of his Single Tax belief. Father McGlynn and Shearman were warm friends and co-workers. The excommunication of Father McGlynn, said Father Dalton, was sought for private ends and his theories on taxation were only seized on as a subterfuge.

Charles A. Towne, of Minnesota, and Jerry Simpson were expected to address the meeting, but the former was compelled to leave the city during the day, and Mr. Simpson was prevented by sickness from being present.

A direct legislation bill passed the last Missouri House of Representatives by a large majority, but it lacked two votes of going through the Senate, owing to the absence of several supporters. The Missouri Single Tax League is fostering that reform as the quickest means to the Single Tax.

The Kansas City Club has sent the Australian Tax League, 312 Jackson Building, Denver, some 500 copies of the January number of the *Quarterly Economist*, the 90-page Kansas City special edition, to be sold by Lecturer J. R. Herman towards his expenses in campaigning Colorado.

The Kansas City Single Tax Association has sent out over 5,000 *Why?* magazines this past year, and several thousand "Direct Taxation" speeches of Judge Maguire. It has distributed 6,500 of the 90-page Kansas City booklet, 3,000 going to our business people, 2,500 to the High School pupils, 500 to the legislators and newspapers of Missouri, Kansas and Colorado, and 400 to the Australian Tax League of Colorado, to help along the campaign for local option in taxation, to be decided there in 1902. R. T. Snedeker is president of the association, J. C. Fuller is secretary and treasurer, and M. McKay is librarian.

The Single Tax Association has offered prizes of \$25, \$15 and \$10 for the best three essays on the subject of "Single Tax and How It Would Promote the Prosperity of Kansas City," written by High School pupils of Jackson and Wyandotte counties. Essays were sent to M. McKay, Single Tax librarian, 22 East Eighth street. The association held a celebration on July 4, and the prizes were awarded at that time.

Arrangements will probably be made in the near future for discussions on Single Tax at the First Congregational Church. At the meeting of Congregational ministers yesterday Dr. Henry Hopkins announced that he had under consideration a proposition to open the church for such discussion and asked the advice of the

ministers present. They were unanimous in urging him to do so.

NEW JERSEY.—In place of the regular meeting of the Nutley Single Tax Club, scheduled for Thursday evening, April 11th, it was decided to have a debate upon the question: "Resolved, that Single Taxation of land according to value should be substituted for present taxation methods."

The club was at first unable to secure any one to take the negative, but after advertising in the newspapers of Newark and other adjoining cities, Mr. P. M. Van Riper, of Belleville, offered to speak on that side of the question.

The Park Hall was secured for the occasion, and an audience of 400 people was present when the meeting was called to order at 8:30 p. m. by Frank H. Bishop, vice-president of the club. George L. Rusby, president of the club, was the speaker in the affirmative, and in opening the debate stated that he had received many expressions of sympathy, many of his friends assuring him that upon this occasion he would "see his finish."

Mr. Rusby presented a clear and logical argument in favor of the Single Tax as a substitute for the present unjust system. His address in part was as follows:

"The paramount question of the day is that of how to make a living, and there are only three ways of accomplishing that object—by theft, by begging or by earning it. In years gone by it was much easier for a person to make a living than it is to-day in spite of the fact that the invention of labor-saving machinery has made it possible for one man, in many cases, to do work which formerly required ten."

The speaker here introduced a series of charts showing the changes which have occurred in the country since much of the land was common. It was shown how the iron, coal and oil lands were gradually all fenced in, and the trusts thus given power to impose upon the people.

Continuing, Mr. Rusby said: "There have been five stages of development in the history of this country. During the first stage labor received 88 per cent. of its product and capital received 12 per cent. During the present stage it is divided as follows: Labor, 20 per cent.; capital, 3 per cent., and landlord, 77 per cent."

"A snapshot of Nutley" was here shown, representing eleven building lots, one of which had a house upon it, the others being unimproved. Under the present system the vacant lots are taxed \$6 each, the improved lot being taxed \$50, making a total of \$110. Under the proposed system each lot would be taxed \$10, the total being the same.

It was stated that the same system would be applied to oil fields and other monopolies, taxing people according to their opportunities. The moral side of the question was touched upon, the speaker showing clearly that the proposed reform was in the interests of justice.

Mr. Van Riper, in opening his address, said that he had undertooed that the debate was to be upon the question of land taxation, but that Mr. Rusby had been "talking about everything in creation." He contended that man to-day

gets better wages and lives better than he ever did in the history of this country. He ridiculed the idea that labor received such a small percentage of its product as his opponent had claimed. He said that a manufacturer had recently stated to him that labor received 70 per cent. and capital 7 per cent.

Single Taxers, says he, propose to tax Mother Earth, which is the source of everything and which will, in consequence, enhance the price of every commodity. If you wish to bring about a reform in taxation only two things are feasible: You must either reduce taxes by spending less or else tax everything.

Mr. Van Riper caused much merriment by his humorous sallies and, in spite of the weakness of his arguments, gained considerable applause.

These resolutions were adopted by a unanimous vote of the citizens of Franklin Township, Essex County, N. J., at their annual meeting, March 6th, 1901:

Resolved, That we recognize the importance of securing the adoption of improved taxation methods, and that, as steps in the desired direction, we favor the recommendations made by our Township Committee in its report for year ending February 20, 1901, pages 60-61.

Following is that portion of the report referred to:

Your committee recognizes the impossibility of assessing taxes according to present laws, with fairness or satisfaction to the majority of our taxpayers. Recognizing also the extreme difficulty of framing tax laws suitable alike to all the different communities of our State, we heartily endorse the resolutions adopted at your mass meeting on July 10th, 1900, petitioning our Legislature for the privilege of local option in taxation. Such privilege would permit the taxpayers of each taxing district to decide for themselves which class or classes of property should be taxed, and would make it possible to grant any desired exemption for the purpose of attracting capital and business enterprises. The advantages of this proposed method of securing tax reform are becoming universally recognized, the same having recently received the endorsement of the New York Chamber of Commerce, the League of American Municipalities (at its convention in Charleston, December, 1900), the New York State Commerce Convention (Syracuse, June 6th, 1900), and the Governor of Colorado in his message to the Legislature. The benefits which will flow to the States first to adopt this proposed improvement will, in the opinion of your committee, be very great, and our people should not be the last in the race.

We would also indorse the proposition, at present widely discussed, that State and county taxes be apportioned among the various taxing districts according to the amount of local revenue collected in each instead of, as at present, according to the value of the property assessed; each taxing district would thus bear such percentage of the total State and county taxes, as the local revenue of each taxing district might bear to the total of local revenue collected in all of the taxing districts. This change would make it possible for each assessor to follow the mandate of the law, that property be as-

essed "at its full value," without fear that neighboring assessors would assess at a lower range and thus force the taxpayers of his own district to pay more than their just share of State and county taxes.

NEW YORK.—Preparations are being made in a number of the larger cities for the usual celebration of Henry George's birthday, on September 2d. It falls this year on Labor Day. On Thursday evening, June 7th, the Manhattan Single Tax Club of New York City appointed a committee of arrangements.

In another column will be found a report of the National Conference on Taxation, held at Buffalo on the 23d and 24th of May. It must be noted that this conference represented the conservative thought of the country on the subject of taxation—the conservative thought of *to-day*, which was the radical thought of *yesterday*. The single tax was very much in evidence—in principle if not in name—and the conference is a gratifying evidence of the growth of the great movement toward the attainment of a scientific basis of taxation.

Warren Worth Bailey, editor of the *Johnstown, Pa., Daily Democrat*, in an interview concerning the work of the Tax Conference at Buffalo, said:

"The thing that was funny to me was the effort of distinguished gentlemen to lift themselves over an awkward fence by their bootstraps. They were talking of the personal property tax and the general property tax, and all of them, without exception, confessed that the effort to tax either equally or with approximate fairness had never been successful. The more it is tried, the worse the results. Yet most of them, even Prof. Seligman included, seemed to think that the task shouldn't be given up—that fresh ingenuity and effort should be devoted to the impossible.

"It was apparent to-day that most of the speakers were in a receptive mood. They were in the confessional and owned up that existing systems were abortive, unjust, and infamously destructive of morals. They are therefore in no position to shut their minds against a system that has the merit of perfect simplicity added to the fundamental characteristic of design in nature. They need only to understand that natural taxation is just taxation to accept it as the final solvent of the problem; and when they have done this, as I assume most of them will, as men of high intelligence and lofty purpose, they will be able to appreciate the rich humors of the discussion in which they have participated to-day."

The subject of assessments has been vigorously discussed by the press and business men's associations during the twelvemonth past, and bids fair to figure prominently in the campaign next fall, when an assessor is to be chosen for a term of six years.

Municipal ownership seems also to be booming up as a coming issue in politics—probably to be passed on next fall. The service rendered and prices charged by the gas company and

Bell Telephone Company are special grievances.

On the evening of April 17th, Rev. Herbert S. Bigelow delighted the single taxers of Buffalo with a masterly speech on "Stealing as a Fine Art." We hope to have Crosby and other prominent Single Taxers here in the near future.

OHIO.—(Special correspondence, J. V. Freon):—B. A. Roloson has a strong letter in the Lima, Ohio, *News* favoring the new method of apportionment.

In the *Enquirer* of March 28th, S. Danziger makes a careful reply to some strictures on the Single Tax from Dr. Hussey of that city. Thomas Hunt replies to another critic in the same issue.

During the last winter and spring, the Cincinnati Single Tax Club has been engaged in active work in the Single Tax field at Cincinnati. For many months we engaged the large hall of the Odd Fellows' Temple, and lectures on Single Tax were delivered each Saturday night before audiences composed of bankers, lawyers, ministers, merchants and people of all classes. Many questions were asked by those who were skeptical, but in all cases they admitted that their questions had been fully and satisfactorily answered. The writer particularly remembers a banker who attended the meetings and who was inclined to ridicule the single tax. This particular gentleman finally became interested, then inquisitive and then converted. The audiences, while not always large, were composed of men who were in earnest, and were there to learn a solution of the enigma of equitable taxation.

Cincinnati at this present time, during the adjustments of valuations for the next ten years, presents a fine field for single tax work. Many sales of improved real estate are being made here at much less than the appraised value of the properties as fixed by the Decennial Board of Equalization. As regards *improved* property, it is no uncommon thing to find cases where the taxes take from twenty-five to forty per cent. of the gross revenue, thus resulting in gradual confiscation. A remarkable contrast is found in the valuation of *unimproved* properties. Sales are frequently made of unimproved lots at four, five and even six times the taxable valuation as fixed by this same Board of Equalization. The system of taxation is so manifestly unjust that many are looking for a solution and find it in Single Tax. The presentation of the tax situation at Cincinnati as an evil and single tax as a remedy have resulted in the conversion of many leading citizens.

As Cincinnati has spread out and taken in land formerly farms, new streets have been laid out and improved, gas or electric lights, new cement side-walks and city improvements have taken the place of former country roads. Here we find an object lesson in taxation. These streets, sidewalks, sewers and public improvements in general are built with money raised on the *general tax* duplicate; but the owners of the lots, formerly farms, ask the public prices many times exceeding the value of the property, estimated upon an acreage basis,

while the tax valuation is ridiculously low. I will give one example of the shrewdness of our tax assessors. In the eastern part of our city a street was cut through, sidewalks made and property greatly enhanced in value, and yet a property owner was allowed heavy *damages* (?) for change of grade. This particular lot owner raised the price of his lots five dollars per front foot, and received from the city money as damages. Could anything be more inequitable?

We also have in Cincinnati a tax inquisitor, who is paid twenty-five per cent. on all personal property he places on the tax duplicate. Would it not be interesting if the city of Cincinnati would constitute a board of reputable citizens for the purpose of showing what relation the taxation of improved property sustains to unimproved; how much those who improve are penalized, and how much those who do not improve take from the public that which they do not earn?

Prizes were offered by the Cincinnati Single Tax Club for first, second and third best essays on the single tax. This was confined to scholars of the public, parochial and private schools of Hamilton County. Fifty thousand circulars were distributed among the scholars. These prizes will shortly be awarded. The prizes were \$25.00, \$15.00 and \$10.00.

When we report progress of the single tax work in Cincinnati and vicinity, we must not forget the noble efforts of our deceased brother, Dr. B. F. Longstreet. The doctor converted many to single tax in his talks at the Garfield statue, in the Odd Fellows' Temple and other places. He was peculiarly fitted to reach the masses of the people, and many of our most earnest workers are his converts.

It is only fair that we should say something about the courtesy of our local papers. The Cincinnati newspapers are uniformly polite, and give us space at any time. Mr. Augspurger, of Trenton, O., who is of the press committee of the Cincinnati Single Tax Club, is presenting single tax to the farmers, orally and through the newspapers. We could not have a more able and energetic worker in this field than Brother Augspurger.

(Special correspondence, Harvey Skinner, Field Lecturer, Single Tax League).—I have visited a number of colleges of this State, and find that with some expense and a little judicious work a great deal of propaganda work can be done through them. The old prejudice against Henry George's teachings is fast dying out. The newspapers present another enticing field for labor, but it should be systematic, judicious and persistent.

I have recently entered into an arrangement with the *Press-Post*, the leading Democratic paper of Columbus, to send it "specials" from the different places I visit.

At Marion a call for the formation of a Single Tax club has been issued, signed by the following names: George B. Scofield, Charles E. Lukens, Emily C. Lukins, P. J. Monahan, J. W. Jacoby, A. A. Gottschall, W. T. Smith, H. W. Donithan, Geo. Sauer, Henry Keller, Henry Weber and A. C. Court. The Marion *Mirror* publishes Henry George's

"Single Tax, What it Is and Why We Urge It" in full.

Single Taxers in Ohio are urged to organize in their respective localities, wherever that is possible, in order to carry on effective propaganda. Where this cannot be done, they should become members of such organizations as they may consistently join, and which they may hope to use in spreading knowledge of single tax principles. They should, furthermore, make every effort to exercise some influence in the nominations and election of members of the next Legislature, in order that that body contain a greater number of the friends of the movement than has hitherto been the case. Particular attention should be paid to the attitude of legislative candidates on the question of submitting a home rule in taxation amendment to the Constitution to a popular vote.

It is also desirable that Single Taxers in every locality be prepared, so that at the proper time petitions from every part of the State in favor of home rule in taxation may be presented to the Legislature.

It is hoped that every locality in the State will be represented at the next State conference in Columbus, which will be called as soon after the first of May as a cheap railroad fare to that city from all over the State can be secured.

The energetic application of intelligent effort, in every city and county, will in a short time bear fruit, and result in making this State one of the first to adopt the single tax and lead the way to industrial freedom. We hope that every single taxer will do his duty by aiding to the extent of his ability in hastening the accomplishment of this grand result.

It is also the wish of the officers of the league that all single taxers in the State send their name and post office address, with the names and post office address of other single taxers in their locality, to S. Danziger, 3596 Wilson avenue, Cincinnati, that they may be enrolled and all notified of the work being done and be in touch for quick action when necessary. Contributions to the league fund, from 10 cents up, may be sent to the same address, and they will be duly acknowledged by return mail.

OHIO, MARIETTA.—The people here are generally awakened to some interest in the single tax. The Polen Single Tax Lecture Bureau has kept Rev. John M. Polen at single tax propaganda work and lecturing mostly among farmers in this and neighboring counties in Ohio and West Virginia since September 1st.

He is distributing much literature and talking much with individuals, besides holding meetings in school houses, blacksmith shops, country stores, etc., as he can arrange for them. Much visible progress is being made here.

The Polen Single Tax Lecture Bureau needs more funds to make its work more efficient. Any one who would like to make subscriptions of twenty-five cents per month or at that rate may send them to Edna M. Hyde, Secretary, Marietta, Ohio.

PENNSYLVANIA.—Since the close of the indoor meetings at Odd Fellows' Temple, Phila-

delphia, open-air meetings have been held in various parks of the city. The wet weather has interfered more or less with our success, but some well attended and effective meetings have been held. At the City Hall Plaza Messrs. Kavanaugh, Stevens, Harry Hetzel, E. S. Ross, Brennan and others have spoken. At Broad street and Fairmount avenue, Broad and Federal, Twentieth and Federal, Fourth street and Snyder avenue meetings will be opened when the weather permits.

At the Philadelphia Single Tax Society, Thursday evening, May 23d, Mr. Franklin H. Wentworth, of Chicago, spoke on the "Leisure Class—The Crime of Indolence." Thursday evening, May 30th, Mr. G. Frank Stephens and Arthur C. Plydell will debate on "Government."

A Tax Reform Club has been organized at Pittsburg with Nathaniel Green as president and James A. Warren as corresponding secretary.

RHODE ISLAND.—Special correspondence, Lucius F. C. Garvin. A local option single tax bill was presented at the recent session of the General Assembly of the State. It was considered somewhat perfunctorily by the committee, reported adversely, damned with faint praise by the chairman, and voted down overwhelmingly in the House of Representatives. Another local option measure, which originated with Lawson Purdy, and provides that any city or town may exempt all of the same class of property from taxation, is now pending before a joint special committee on taxation. The committee is to report next November at an adjourned session of the Legislature. Meanwhile the single taxers of the State will ask for a public hearing upon the bill.

For several years the Henry George Club, located in Providence, but including single taxers outside that city, has been a live organization, holding monthly suppers with well-known speakers from Boston and elsewhere.

At the closing meeting of the session in April, Bolton Hall charmed us with an ethical view of the great cause, presented in a simple but scholarly manner.

It has been the custom of the club to have no meetings during the summer season, with the exception of an August outing with a shore dinner on Narragansett Bay. This year, however, it is our intention to emulate the Single Taxers of other cities by holding open-air meetings in the city of Providence. Beginning June 12, they are to be held every Wednesday evening at the corner of Smith and Common streets, not far from the new State House. This location is selected as the best in the city, because it is in the midst of the modest homes of a large number of skilled mechanics and other householders of moderate means. It is preferred to a noisier centre, in the hope that by the attendance of the same thoughtful persons at successive meetings the saving doctrine may take permanent root in some minds.

The Single Taxers of Rhode Island have never thought it advisable to form a party or even to nominate candidates for office. It is our intention, however, at the next State

election, which occurs in November, to unite with other reform clubs and labor organizations in support of one candidate for a non-partisan State office, who is to stand upon a single issue—the Constitutional Initiative. By pursuing this course we hope to escape the antagonism created by the minor parties when putting up full tickets, to gain all their advantages of organization, agitation and education, to secure a larger and more representative vote on election day, and at the same time be in a position to bring pressure to bear upon the two major parties to grant our demand. The Single Taxers, Woman Suffragists, Constitutional reformers and labor leaders regard the Constitutional Initiative as the best, if not the sole, method of obtaining their several ends. On this ground only they give it their support and do not ask the candidate whom they name to commit himself to any of their reforms, but to be heartily in favor of the Constitutional Initiative.

Following is the proposed amendment, the two sentences of which furnish the plank upon which our candidate is to stand:

"Five thousand, or more, of the electors of the State, qualified to vote for general officers may propose specific and particular amendments to this Constitution by filing with the Secretary of State, not less than three months, and not more than nine months, prior to any general election, a petition that the electors may, at such general election, cast their ballots for or against such amendments. * * * Any proposition thus made shall be submitted to the electors by the Secretary of State at said annual meeting, and if then approved by a majority of the electors of the State present and voting thereon in town, district and ward meetings, it shall, ninety days thereafter, become a part of the Constitution of the State.

TEXAS.—*The Weekly Times* of Houston, Tex., republished from the *New Orleans Times-Democrat* a two-column article, "Henry George—A Wonderful Life," by Prof. J. H. Dillard, of Tulane University.

WASHINGTON.—At Seattle weekly meetings have been held on Tuesday evenings at the Acme Business College, at which questions were answered. These will be discontinued during the summer months.

WEST VIRGINIA.—(Special, Editor *Piedmont Herald*.)—Last February the Legislature of this State passed a resolution directing the appointment of a commission to investigate and report what changes are necessary in the tax assessment or revenue laws to equalize taxation in the State. The Governor has appointed that commission, and they have just sent out a circular asking that those who care to do so make suggestions in writing to said commission of any changes that are considered necessary in the laws concerning taxation, but the members of that commission are men not likely to make any radical changes in the laws. One of them, ex-Senator Henry G. Davis, a nice gentleman, is interested in thousands upon thousands of acres of coal lands, in the West Virginia Central and Pittsburg Railway, and

president and director of several national banks.

There is a Single Tax Club, I believe, in Parkersburg, which is about 200 miles from here. Mr. W. I. Boreman is the president.

I have been a follower of Henry George for about twenty years. I came to this town fifteen years ago and have talked Single Tax on the streets and in my paper ever since. At first I was laughed at, but they do not laugh now. There are about 5,000 people in this community (Piedmont, W. Va., Westernport and Luke, Md.), about 200 of whom profess to believe in the doctrine. A few of my friends in Keyser, the county seat of this (Mineral) county, five miles away, are talking of organizing a club there and we hope to get some people here to join with them.

LATER COMMUNICATIONS.

NEW JERSEY.—On Saturday evening, June 15th, a meeting was held at Belleville, N. J., to form a New Jersey Tax Reform Association. Lawson Purdy addressed the meeting. George L. Rusby, of Nutley, was elected president, and G. M. Hart, of Passaic, secretary. Following is the platform adopted, and on which the fight will be made in New Jersey:

We indorse the report (1897, pages 75-76) of the State Tax Commission appointed by Gov. Griggs, condemning our present tax laws and declaring that "the evils and abuses in New Jersey taxation call for due and early remedy." We believe that improvement in taxation must be uniform throughout the State, because our legislature cannot frame tax laws agreeable to a majority of our citizens, who believe that the varied necessities of different localities demand different treatment. We therefore demand legislation which shall grant to the citizens of each individual taxing district the right of choice as to the adoption of any desired method of assessing taxes for local purposes. Such right of "Local Option," or "Home Rule" in taxation would (1) permit the citizens of each locality to decide for themselves which class or classes of property should be taxed or exempted; would (2) permit any desired exemption from taxation for the purpose of attracting or encouraging business enterprises; would (3) encourage our citizens to take an interest in the study of true taxation principles; and would (4) permit the adoption, in a limited territory, of any proposed change with a minimum of risk, as desirable changes only would be permanently retained, while neighboring localities would naturally follow in adopting such reforms as might prove successful, avoiding any that might prove otherwise.

In thus demanding the privilege of Local Option in taxation, we stand for a principle which has received the indorsement of the New York Chamber of Commerce, New York Tax Reform Association, New York State Commerce Convention, League of American Municipalities, the Buffalo Merchants' Ex-

change. Rochester Chamber of Commerce, N. Y. Tribune, N. Y. Times, N. Y. Evening Post, N. Y. Journal, N. Y. Commercial Advertiser, and many other prominent authorities Bills granting this desired reform have passed the Lower Houses of four of our State Legislatures and the Colorado Revenue Commission Report (1901) at the close of a thorough history of the successful operation of this system in New Zealand, states: "We do not know how any one who believes in a government by and for the people can oppose such a change in the powers of our Local Government."

We urgently indorse the proposition also, that such State and County taxes as are collected from the different taxing districts, be apportioned according to the amount of local revenue collected in each, instead of, as at present, according to the amount of property assessed; each taxing district would thus pay such percentage of the total State and County taxes as the local revenue collected in each district might bear to the total local revenues collected in all of the taxing districts. This change would (1) insure a just apportionment of our State and County taxes, regardless of whether the tax rate in any given taxing district might be 3 per cent. upon a 50 per cent. basis of valuation, or 1½ per cent. upon a 100 per cent. basis of valuation; would (2) abolish the present necessity of vesting in State and County Officers the arbitrary power to revise assessments made by local assessors, and to thus dictate the portion of State and County taxes to be paid by each district; and would (3) make it possible for each assessor to follow the mandate of the law, that property be assessed "at its full value," without fear that neighboring assessors would assess at a lower range and thus force the taxpayers of his own district to pay more than their just share of State and County taxes.

A condition bordering upon an incipient rebellion may be truly said to exist in Ohio, where the officials of railroads and other corporations insist upon violating the plain letter of the law governing the assessment of property, and county auditors all over the State refuse to enforce the law. The result of all this is that farmers and home owners and business men all over the State are compelled to pay taxes on from 60 to 90 per cent. of the values of their property, while the corporations pay on from 10-15 per cent. of their property. It is known that fully \$500,000,000 worth of taxable property escapes the burden which the law of the State intends to place upon it and exempted by its owners and not listed by public officials. It is to correct this outrageous injustice, this robbery of the farmers and laborers, that Tom L. Johnson has inaugurated his great fight. His position is so unassailable that any Democrat who dares to oppose will get his fingers badly burned.—Argus (Clinton, Ind.).

NEWS—FOREIGN.

INDICATIONS OF THE WORLD-WIDE PROGRESS OF THE MOVEMENT.

SCOTLAND.

(Special Correspondence John Paul.)

Outside our own organization the most important happening at present on our question is a conference being called by the Scottish Liberal Association to discuss the question of how best to apply the principle of the taxation of land values. The conference takes place on Thursday, 30th inst., at 2.30 p. m., and I enclose you the recommendations of the Executive, which, in all probability, will be unanimously adopted. The conference will be composed of accredited delegates from the local liberal associations throughout Scotland. About 1,000 are entitled to be present. It is a striking testimony to the strength and continued growth of our movement here in Scotland to have the official Scottish Liberal Party organizing such a conference and advocating such a thorough radical scheme. The terms of the recommendations, as you will notice, might have been drafted by a Committee composed of Louis Post, Tom L. Johnson, and Henry George, Jr. That is to say, it is genuine Single Tax.

Over the border the National Liberal Federation annual meeting, held at Bradford on the 12th inst., has again unanimously declared for the just taxation of land values. The adjective just looks like 20s. in the £ to begin with!

Along with these political movements, or movements of the Liberal Party in Scotland and England, we regard with great satisfaction the victory secured at Liverpool last month (see full report in the current issue (May) of the Single Tax, where the City Council, after a thorough and interesting discussion, resolved by 38 to 21, "That the Council petition Parliament, requesting them to introduce a bill as early as possible, dealing with the rating of ground values." The Liverpool City Council is Conservative to the extent of 65 per cent. of its members. Only ten Liberals voted in the division. This victory is due undoubtedly to the splendid efforts of Mr. Thomas Burke and Edward McHugh. Mr. Burke pledged himself at the Glasgow conference, in October, 1899, that he would endeavor to bring Liverpool Town Council up alongside of Glasgow on the question of taxation of land values. He has kept his word, and Liverpool Town Council now stands in line with the numerous band of Local Rating Authorities asking Parliament for powers to tax land values.

The Executive of the Scottish Single Tax League have resolved to hold a bazaar in the spring of next year, for the purpose of raising funds to enable them to cope with some of the many opportunities to enlightenment on the Single Tax that are lying around these parts, waste. The Hon. The Lord Provost

Samuel Chisholm (Glasgow), and Hon. Tom L. Johnson are among the patrons.

The bazaar will be held in Glasgow in the early part of next year, and all interested, especially the ladies, are cordially invited to join in making this effort a decided success.

The patrons include: The Hon. Lord Provost Samuel Chisholm, Glasgow; Hon Tom L. Johnson, Mayor of Cleveland, Ohio; D. V. Pirie, M. P., Thomas Shaw, M. P., Edmund Robertson, M. P., Alex. Ure, M. P., Charles Trevelyan, M. P., J. H. Dalziel, M. P., Alex. H. Black, M. P., H. Broadhurst, M. P., J. Wilson, M. P., A. W. Soames, M. P., J. H. Whitley, M. P., W. H. Holland, M. P., Wm. McKillop, M. P., T. Burt, M. P., Richard McGhee, ex-M. P., W. P. Byles, ex-M. P. (Shipley), Alfred Billson, ex-M. P. (Halifax), Arthur Dewar, ex-M. P.

The Executive invites and will receive with pleasure the names and addresses of those willing to assist in any way. Subscribers outside Glasgow and abroad, whose confidence we have and enjoy, are specially invited to give the bazaar their enthusiastic support.

Special Council Meeting of the Scottish Liberal Association to Receive and Consider Report of Executive Council on How Best to Apply the Principle of the Taxation of Land Values.

The findings of the Committee were as follows:

1. The term land value, or the value of land, shall be held to mean that value which attaches to land as land, irrespective of its use or improvement, and not the value due to the expenditure of capital or labor of the owner or his tenants.

2. Such value shall be estimated to be the sum the said land would bring if offered in the open market free of all burdens and restrictions (unless such restrictions as are imposed by public authority).

3. Every owner of land shall be bound when making his annual return to the Assessor under the Lands Valuation Acts, to make in addition a correct return of the extent and value of his land, as land, apart from improvement.

4. The value so returned, if satisfactory to the Assessor or adjusted according to procedure under the Lands Valuation Acts, shall form a basis of taxation and have an annual tax imposed upon said value whether the land is in use or not.

5. Any proprietor so assessed, whose land is subject to an annual or periodical payment, shall be entitled to deduct from such annual or periodical payment made by him the proportion of the tax equal to what would be levied upon said annual or periodical payment if it had been returned as a separate value.

GERMANY.

Special Correspondence Berlin, Germany.

The following is a translation of the German land reformers' platform, recently adopted:

I. The Society of German Land Reformers sees in the land question the social and industrial question.

It maintains that the land, the foundation of all national existence, should be put under one right, that will extend its use for homesteads and workshops, that will exclude all misuse, and will take the increased value which it receives without the labor of the individual, for the benefit of the whole community.

From this point of view the society makes the following demands:

I. To convey all the credits on realty into public hands.

II. Prevention of all monopoly in the use of the natural resources.

III. Maintenance and systematic extension of the public domain.

2. Enactment of a housing law, that will prevent speculation in land and exclude such living rooms as are detrimental to the health and the morals of the community.

3. Taxation of vacant city lots according to value, to be appraised by the owner, the community to have the right to buy the property at such appraisal.

4. All increase in value due to public improvement (bridges, schools, museums, street railways, parks) to be paid by the land owners, in proportion as their property has increased in value through such improvements.

From this you will see that the land movement in Germany differs in detail from the single tax as you in America understand it. It has a much stronger leaning towards what is known as nationalization.

The most important move of recent times in Germany has been the canal question, a pet scheme of the Emperor. This has for its object the connecting of some of the main rivers by a system of canals, thus affording a cheaper means of transportation. Of course the German landlords opposed this, fearing a strong competition from American food-stuffs. But it was not on this ground they objected; but actually opposed it in the interest of the already overtaxed workingmen, who, they feared, could not stand the new additional burden! This had the wished for effect; it defeated the Emperor and his canal schemes.

Meanwhile there has appeared a splendid article by A. Pohlman, a very able and intelligent land reformer, who showed by an array of figures how the landlords' objection could be easily overcome, and how the Emperor could build the canals without a penny of taxation, by simply taxing the increased value of the land through which the canals would run; that this was entirely just, for the value thus created was not due to the labor of any of the landowners, but to the presence of the whole German population.

We may look forward, therefore, with some interest for the next move the German Gov-

ernment will make. The press informs us that the German Emperor will fight, whether on the line suggested by A. Pohlman remains to be seen. If he does, it means new life to the land movement here..

NEW ZEALAND.

New Zealand.—The vote for single tax by local option in New Zealand towns, taken in March, is an indication of the way the great cause goes marching on. Sydenham borough, 353 for single tax to 163 against; Onslow borough, 140 to 8; Linn borough, 140 to 71. The first borough is a conservative one, where little agitation has been made, and Onslow, a suburb of Wellington, has had the advantage of witnessing nearly two years' working operation of the land-value tax; hence the few dissenting votes. "Nothing succeeds like success." Labor is scarce, and wages for any kind of work are eight shillings a day for eight hours' labor.

ONTARIO.

Toronto (Special Julian Sale).—We have been quite active here recently, and have just concluded a series of lectures by Messrs. Tom L. Johnson, H. S. Bigelow, and John S. Crosby, which have started a great many people thinking. We have also had the privilege of hearings before the Ontario Tax Commission, and these we availed ourselves of at every opportunity, setting forth our ideas in juxtaposition to those of the varied interests represented. These have been published verbatim, and will be mailed upon application to Hon. G. W. Ross, Toronto. We are gratified by the abundant evidence of progress manifested in the rapidly growing demand for the municipalization of franchises and the attitude of people generally toward the advocates of tax reform.

MONTREAL.

(Special—J. C. Allum.)

Montreal, May 28, 1901.

The past few months have been prolific of events which, uninteresting as they might be to those who dwell near the world centres, are of considerable importance to the coterie of proselytizers living on the northern fringe of civilization and known as the Single Tax Association of Montreal.

Two years ago this association came into existence, as the result of a visit of the Hon. John S. Crosby. The second annual meeting was held on April 18 and showed a not unsatisfactory condition of affairs. The membership, while still under forty, had increased during the year by half a dozen, exclusive of an equal number who were struck off, so that the total number taken on was equal to 30 per cent. of the previous year's membership. Thus the ratio of members taken on the previous year was maintained.

During the year a considerable amount of work had been accomplished by the association. The regular monthly meetings had been

well attended by both members and visitors and the papers read at these meetings and the discussions resulting from them had proved so interesting that towards the close of the year the attendance of visitors was even greater than that of the members. Challenges to debate the subject of single tax had been issued to various clubs, and though the stalwarts have not yet ranged up opposite each other they will doubtless do so during the coming season. A few informal lectures had also been given by the members before some of the organizations of young men throughout the city, apparently with good results. Some ten thousand circulars dealing with various aspects of the single tax, and having special reference to the municipalization of the lighting plants of the city, were printed in English and French and distributed. Notwithstanding these and various other good works the treasury showed a small balance in hand.

It is not the intention to excite the envy of our good brothers over our deep and overflowing money coffers. Ours are the shallowest of the shallow. We have no stated membership fee, every one gives as the spirit moves him, according to his limits, and yet we manage to get the needful when it is required.

This was the case when, in order to bring our little campaign for the municipal ownership of the lighting plant to a dignified halt, it became advisable to bring on the Hon. John S. Crosby, who was billed to speak in the king's domains about the end of April. At the same time we induced M. F. F. Ingram, president of the Public Lighting Commission of Detroit, to come over and refute some of the representations of those who were more interested in saving their stock than in exactness of speech. Mr. Ingram was out of pocket on the trip, but then we made him an honorary member of our association.

The "Crosby-Ingram" lecture was a complete success so far as the lecturers were concerned. Municipal lighting had been forced before the people for some months previous by the combining of several of the companies and the approaching termination of the lighting contract. Mr. Ingram confined himself to the lighting question, while Mr. Crosby took the single tax end, and both were thoroughly at home with their subjects. On the platform were senators, mayors and aldermen, besides those who aspire to these positions. All had a few words to say at the close of the lecture, some indorsing the single tax, and all indorsing the municipal lighting proposition. In fact, as a result of Mr. Ingram's visit, the Mayor of one of the suburbs, who was on the platform, is moving strongly in the direction of municipalization.

The association is about to lose one of its most prominent members, the Rev. Robert Hopkin. Mr. Hopkin has been president since the association was formed, and during that time has done his utmost to assist it in its work. He has never lost an opportunity of bringing the single tax before his listeners and he has done his best to break through the tough crust of his ministerial associates.

He removes to Kent, Ohio, and it is safe to assume that sooner or later there will be a growing sentiment in favor of single tax in that town.

BRITISH COLUMBIA.

Kamloops.—Mr. J. Dean, our well-known single tax worker here, is at present engaged in the performance of his duties as secretary of the Royal Commission appointed by the Government of Canada, to inquire into the effect of Chinese and Japanese labor in competition with white labor, in the province of British Columbia.

Workingmen in this province expect good results from the work of this commission, as the evidence goes to show that under present conditions in British Columbia the white man is handicapped in his struggle for a living, and that our Government must unlock the natural resources of this province and thus create opportunities for labor, or pass a prohibitive law against the stream of Oriental immigration that has been pouring into this province for the last ten years.

Single tax sentiment is growing steadily in this district. Our Provincial Government recently gave us an opportunity to discuss the question of taxation at a public meeting held in this city.

The Government introduced a measure in the Legislature for the purpose of raising the "head tax," or what is known here as the provincial revenue tax, from three to five dollars on all male citizens between the ages of 18 and 60. Public meetings were held in all the large centres of population to protest against this, but the Government, at the head of which is the Hon. James Dunsmuir, the largest individual land grabber in this province, owning, as he does, one-third of Vancouver Island, or about two million acres of land ignored the expressed wishes of the people in this matter and passed the law, in spite of the protests that were raised against it. But the day of reckoning is coming. Our legislators, who were instrumental in raising this tax, which falls mainly on the back of labor, also raised their own sessional indemnity from six to eight hundred dollars, a fact that will not be forgotten by the victims of this pernicious piece of legislation.

A branch of the Dominion Trades and Labor Congress was recently formed in this city. The president, Mr. A. Thompson, and the Secretary, Mr. Joseph Magee, are both Single Taxers. The seventh clause in the platform of principles of this association reads as follows: "Tax reform by lessening taxation on industry and increasing it on land values." Our friends can be depended upon to keep this principle to the front in and out of season.

TAXES HARD TO REPEAL.

Some kind of taxes die hard. Once imposed they go on year after year, simply because money is wanted, and political econo-

mists do not know where to raise a new tax to replace the one abolished. For instance, the tax on doors and windows in France was voted in what is known in Republican circles as the year VII. It was a war tax, and intended to be temporary, but once imposed it has remained. Even in the city, which prides itself on being the "Light of the World," taxes are paid on doors and windows. Air and light are the two essentials for health. God gives them free, but people in France cannot enjoy them to the full without having to pay for them—without having to pay a door and window tax. A movement is in progress in the centre of France asking for the suppression of the tax on doors and windows.—Paris Messenger.

CLOSE TO UTOPIA.

One Swedish Town Where Taxes Are Unknown.

Orsa, in Sweden, seems to be the nearest thing to Utopia that can be found on earth at the present time, says the Chicago Record-Herald. The inhabitants of Orsa have in the course of a generation sold \$4,600,000 worth of trees, and, by means of judicious replanting, provided for a similar income every thirty or forty years. The money from the sale of trees has made it possible for the people of Orsa to get along without taxing themselves. Railways, telephones and schools are absolutely free. There are no monthly gas bills, and no semi-annual water rents to pay, and whenever the Orsaites think they need them they build city halls and court houses and such things without reaching into their pockets. Their trees do the business. Of course, it must be remembered that the people of Orsa have no collector's office to keep supplied with such funds as the collector and his friends may desire to make use of, and there are no elaborate spoils system for their mayors or their bosses to manipulate for the purpose of wiping out private political debts; but still, on the face of the returns there seems to be an indication that tree planting is a good thing.

WRIT SARCASTIC.

There is no office within the gift of the people to tempt me to give up the position I now hold.—THREE-CENT TOM JOHNSON.

There's virtue for you! Heroic, self-sacrificing Tom! The people have made him Mayor of Cleveland and he will not leave Cleveland in the lurch. He will do his best to make that town a single taxers' paradise, a three-cent Cockayne. To be sure, there is no prospect of his getting any other office within the gift of the people in the next two years. Thus he is seen to be a sage as well as a hero.—N. Y. Sun.

ROBBING THE CITY.

How the Wealth of the Workers is Confiscated—If Every Land Owner Should Follow this Plan the Industry of the City Would Come to a Full Stop—But Its Inevitable Results are Partial Congestion of Business, Crowded Tenements and Poverty for the Workers.

(From the Evening Journal, May 20.)

If Hetty Green does not know Miss Mary G. Pinkney she has a great pleasure in store for her when she makes that lady's acquaintance. Miss Pinkney is declared by the officials of the Department of Collection of Assessments and Arrears to be the "champion all-round fighter against taxes" of America.

Miss Pinkney is eighty-two years old and lives at the Hotel Buckingham, in Fifth avenue. In the summer she occupies a pleasant house at Seventh avenue and One Hundred and Thirty-ninth street.

The tax officials estimate her wealth at something like \$10,000,000.

It is Miss Pinkney's proud boast that she has never cheated the city out of a cent honestly due it, but the tax officials declare that she has certainly profited by making the city her banker.

LONG LIST OF UNPAID TAXES.

In the book containing the printed names of those whose property is advertised for sale for failure to pay taxes Miss Pinkney's name occupies page after page, and carried out to the dollars and cents column are figures in various sums, ranging all the way from \$7 to \$3,000.

Within the last ten years the records in the Arrears Bureau show that not less than one thousand different parcels of real estate belonging to Miss Pinkney have been advertised for sale because their owner wouldn't pay the taxes assessed against them for sewers, flagging, paving, street widening, grading and a lot of other things.

Miss Pinkney never allows any of her property to be sold for taxes, however. On the last day of grace, or perhaps a little before, her agent, Curtis B. Pierce, or her lawyer, John C. Shaw, is always on hand with a check.

PAYS INTEREST CHEERFULLY.

According to Miss Pinkney's system, it is a good thing to make the city wait. Of late years she has quite cheerfully paid 7 per cent. in-

terest on unpaid taxes, knowing that her property was rising in value from 25 to 50 per cent. a year.

Generally speaking, that is what has been happening for thirty years, until now, the tax officials say, Miss Pinkney is one of the half dozen wealthiest women in Manhattan.

The city has, in a sense, been her banker. She has owed the city hundreds of thousands of dollars in taxes. There have been suits by the dozen, compromises, more suits and more compromises, until the clerks in the Arrears Department have come to regard Miss Pinkney as a near neighbor, with a plentiful supply of the American quality called "grit."

MADE RICH BY HARLEM FARM.

Sixty years ago her father, Col. John N. Pinkney, of Maryland, of the Revolutionary family of that name, died leaving her \$40,000. Her mother married Archibald Watt, of Harlem, who owned a farm of 200 or 300 acres right across Manhattan Island, between One Hundred and Fifth and One Hundred and Fortieth street.

This farm was transferred to her in 1843.

MILLIONS AT HER COMMAND.

"I've been in this office about thirty years," said Edward Gillon, Collector of Assessments and Arrears. "Ever since I've been here Miss Pinkney has been in the habit of taking her time in paying her taxes. She owns more than a thousand lots, and it wouldn't be much out of the way to estimate the value of these at \$10,000 apiece.

"The city has awarded her \$1,128,000 for land needed for a part of St. Nicholas Park. "Whenever Miss Pinkney sells a big plot the new buildings go up on it so rapidly that what is left of the parcel frequently is worth more than the whole parcel before building began. That's the way it goes. The more she sells the more valuable the remainder becomes."

Years ago Miss Pinkney was assessed nearly \$1,000,000 for sewers along Seventh, Eighth and St. Nicholas avenues. Her lawyer, John C. Shaw, resisted payment, and the sewer contracts finally were adjudged invalid. She saved \$500,000 in taxes by the litigation.

HOW MISS PINKNEY ACQUIRED MILLIONS

Owns a thousand lots in Harlem.

Average value, \$10,000 apiece.

Estimated wealth, \$10,000,000.

Is eighty-two years old and single.

Lets property be advertised for sale for unpaid taxes.

Pays up on the last day.

Pays 7 per cent. interest to city.

Property meantime increasing in value 30 to 50 per cent.

THE NEEDLE'S EYE SOCIETY.

BY T. L. MCCREADY.

We will publish in each number of the *REVIEW* a story having some special bearing upon social conditions. The following from the old *Standard* is in its way a classic. To many, of course, it will be familiar, but to a greater number of the readers of the *REVIEW* it will be entirely new. The author was one of the associate editors of the *Standard*, whose writings did much to make that paper what it was. He left the *Standard* to go with Rev. Hugh O. Pentecost, at that time editor of the *Twentieth Century*, to improve upon what was termed "Henry George's plan" by a wonderful scheme in which rent was made to disappear, and with it, of course, the need of a single or any other tax. Mr. McCready's later writings in defense of this theory lost their wonderful logical grasp and charm of style, and exhibited a mental poverty which must have grieved the friends who admired him in the days of his splendid mental vigor.

"Dear Mrs. Titlow," said the archdeacon blandly, "you must not be discouraged. Such experiences come every day to those who work among the poor. They are providentially intended for our guidance, and not for our discouragement."

And the archdeacon sipped his tea. It was 5 o'clock in the afternoon, the tea drinkers' sacred hour, and Mrs. Titlow's tea was excellent.

"But, doctor," said the lady, half querulously, "it does seem so impossible to do anything for the poor creatures. It's so hard to do anything with them. Don't you know, when I go on one of my visiting rounds I feel just as though I were looking at something through a plate-glass window. I can see everything plainly enough, but when I reach out my hand to touch anything I find I can't get at it."

The archdeacon smiled benevolently. "You will get over that feeling after awhile," he said. "It probably comes from self-consciousness on your part. Keep on saying to yourself, 'These people are my friends,' and after a time you'll feel that they really are your friends. Then everything will be easy for you."

"Yes, but they're not my friends—that's just the trouble. I don't know why. I'm sure I feel interested enough in them, and friendly enough toward them. But when I give them good advice I can see that they haven't the slightest idea of following it. And I know they often tell me lies in answer to my questions. Now you know, doctor, that's not being friendly."

The archdeacon smiled again and finished his cup of tea before he spoke. "We must recognize the situation," he said, "and not expect too much. The poor are often very hard to deal with. They are prone to rebel against

the decrees of Providence. They are not always as contented as they should be in the station to which it has pleased God to call them. They are often ignorant and thriftless. And as a rule they are sadly lacking in truthfulness. But all this, dear Mrs. Titlow' only makes it the more necessary that we should labor earnestly among them. In this scheme of God's wise providence, we have been set apart to be the stewards of his bounty. He might have so arranged the world that there should be no poor. But he knew better. 'The poor,' he tells us, 'ye have always with you.' They stimulate our benevolence. They keep our sympathies alive. And we, in turn, if we do our duty by them, will develop in them the virtues of thrift and temperance, and teach them to look with gratitude, not to us, but to the Father who loves all His children equally, and has appointed the wiser and better educated to dispense His bounty among the simple and untaught. Think how objectless your life would be if there were no poor for whose improvement you could labor. Think how wretched the lives of the poor would be if there were no people like you to visit and assist them. Keep up your district visiting, then, and let your poorer brothers and sisters see that, while you are not blind to their faults, you love them still, and want to be their friend."

The archdeacon put down his cup and rose to go. Mrs. Titlow was conscious of a sense of moral exaltation, as though she had just been to church.

"If you please, ma'am," said the housemaid, "there's a woman in the hall that wants to speak to you."

"A woman, Mary?" said Mrs. Titlow. "What woman? Didn't she give any name?"

"No, ma'am. I asked her what her name was, and what she wanted to see you for; and she said you wouldn't know her name, but she know you'd be glad to see her. I'd ha' sent her off, but I thought she might be one of them charity society women, and you might want to see her after all."

"Good gracious! Mary, you mustn't leave strange women sitting in the hall like that. Why, she may be robbing the drawing room at this moment! Run downstairs and say I'll be there in a minute, and don't leave her alone until I come."

When Mrs. Titlow descended she found the visitor seated on one of the straight-backed comfortless chairs that flanked the hatrack, while Mary, the housemaid, lingered near, making a pretense of doing something with a duster. Mrs. Titlow gave a gasp of relief. Not a thief after all. Probably some poor person come a-begging. That was the worst of this charitable work—that it led to unauthorized intrusions of this kind. Mrs. Titlow mentally decided to refer the woman to the office of the Good Samaritan Society, where the secretary could investigate her case. It would never do to encourage visits from people of that kind.

As Mrs. Titlow drew near, the visitor rose and extended her hand. Mrs. Titlow involun-

tarily put out her own. The stranger grasped it, and held it with a gentle pressure. "You are the lady of the house?" she said.

"I am Mrs. Titlow." She made a slight effort to withdraw her hand, but without avail.

"Dear Mrs. Titlow, I am delighted to know you," said the other sweetly. "I am making my first round of visits this morning, and I am so glad to have commenced with you. But come," this strange woman went on, with a final pressure of the lady's unresponsive hand, "we must not stand here like two strangers. Take me into the parlor, where we can sit down together, as dear friends ought to do."

Take her into the parlor, indeed? What could the woman mean? Mrs. Titlow could do nothing but stare at her. The stranger walked deliberately into the drawing room, and seated herself in the most comfortable easy chair. Mrs. Titlow followed in bewilderment, and remained standing.

"What a delightful chair," said the visitor. "So restful for the back. I could almost go to sleep in it. Ah! my dear, you rich people have a great deal to be thankful for, after all. Of course, it's sad that you should be so helpless and need so many people to work for you and wait on you. But you must fight against that sort of degradation, and think, meantime, how good God is to provide you with all these pleasant things. How much more of a burden your helplessness would be to you if you had no nice spacious house and no comfortable furniture in it. Have you ever thought of that, my dear, in your moments of discontent?"

Mrs. Titlow drew herself up. She was half afraid of this extraordinary female, but she felt it would never do to show her trepidation. "Did you want to see me about anything special?" she said. "If it's any charity business you can leave me your address, and I will see that a visitor calls on you. Or, perhaps, you had better go direct to the Good Samaritan office and see the secretary." Mrs. Titlow made this last suggestion with a faint hope that the stranger might take the hint and go at once. But the hope was disappointed. The stranger only settled herself more comfortably in the easy chair, and answered:

"See you about anything special? Why, of course it's something special, or I shouldn't intrude on you in this unceremonious fashion. And it is charity business, too, however you happened to guess it. You must know, I am a member of the Needle's Eye Society."

Mrs. Titlow felt more comfortable. Some sewing women's organization, no doubt, that had sent this queer delegate to solicit her patronage. "Yes," she said encouragingly, "and what sort of work is it you want to do?"

"Oh!" said the stranger, "I'm coming to that in a minute. But do sit down, won't you? Now I insist upon it"—as Mrs. Titlow remained standing—"you must sit down. I want you to feel that I am your friend; and how can I think you feel that, or talk to you as a friend should talk, if you persist in standing while I'm sitting in this comfortable chair. Now sit right down, or I won't say another word."

Mrs. Titlow sat down. As she did so, her suppressed indignation at the stranger's impertinence hardened into a resolution that the Needle's Eye Society should get mighty little sewing from her. Then the visitor went on:

"There! Now we can have a comfortable talk together. Do you know"—with a little laugh—"it just occurs to me that I haven't introduced myself. That was stupid of me, wasn't it? How could I expect you to look on me as a friend when you didn't even know my name? I am Mrs. Jones—Sophronia Jones. I hope you will learn to call me Sophy. And what shall I learn to call you?"

"I don't think we need go into that, Mrs. Jones," said Mrs. Titlow, with mild haughtiness. "If you will be kind enough to state your business in as few words as possible I will be obliged."

"Dear, dear!" said Mrs. Jones, "how unsympathetic you rich folks are. I suppose it's one of the evils of your lot in life. If you only knew how much good it would do you to look on me as your friend, and to call me Sophy. But you'll do it by and by. God meant the rich and poor to be brothers and sisters, you know."

Mrs. Titlow felt a chill run down her backbone. This was the sort of thing she had brought upon herself by engaging in charitable work. She felt as though she would never want to go district visiting again.

"You see, dear," Mrs. Jones went on, "you must not think the poor are altogether selfish and heartless. Many of them are so, I know, but not all. Some of us have a keen sympathy for the rich, and long to do them good. It is dreadful, I know, to have all your pleasure in this world, and nothing to look forward to but hell fire in the next. It makes my heart—"

"Good God, woman!" cried Mrs. Titlow, fairly shocked into profanity, "whatever do you mean?"

"Is it possible," said Mrs. Jones, "that you haven't read your Bible? Don't you know that it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God? You know Christ said that—the same Christ that promised you should always have the poor with you. But, my dear, we must not take the text too literally. It cannot mean that all the rich people will go to hell, but only that most of them must go there. There must be room for some of them in heaven. Oh, dear, dear Mrs. Titlow, how happy shall I be if I can bring you comfort, and make the future less terrible to you. Let me be your friend. I want to be your sister. Now, can't you call me Sophy?"

And really for a moment Mrs. Titlow almost felt as if she could call her Sophy, and find relief in doing it. For the woman's strength of earnestness carried conviction with it. She so evidently believed what she said, she was so full of tender sympathy and pity, that the rich woman's heart went out toward her for a space as to a refuge from an impending awful doom. Then Mrs. Titlow remembered the archdeacon, and her soul regained its balance. If the text about the needle's eye were to be so strictly interpreted, surely the archdeacon would have told her about it before this. So

she said nothing, though she looked at Mrs. Jones with a plainly startled glance.

"Ah, well," said Mrs. Jones, "we'll be friends some day. And now I must tell you about our society. Its objects are to induce the poor to cast the mantle of their charity over the rich, and to teach the rich that the poor want to be their friends and to divide their inheritance of eternal glory with them. We poor folks don't want to keep the promise of heaven all to ourselves. We feel as if we were, after a fashion, only stewards of God's bounty, because we want to widen the needle's eye to make it possible for the camel to pass through, and for the rich man to enter the kingdom. And we have arranged to visit among the rich, each one of us in a certain district—to listen to their stories, to investigate the manner of their lives, to find out those among them who are deserving of charity, and to show them that we are indeed their brothers and sisters, more lucky than they are, to be sure, but just the same flesh and blood. And now that you know just what brings me here, try and confide in me. Tell me all about yourself and your family. What is your husband's business? Is he honest in it? Does he treat you kindly? What are your own besetting faults? You see I'm ready to hear your whole story."

"Archdeacon Ramsay-Brown!" announced Mary, throwing wide the drawing room door. Mrs. Titlow gave a great gasp of thankfulness. To her surprise Mrs. Jones rose up and greeted the newcomer with effusion. "My dear archdeacon," she said, "I've been studying the texts, and I understand them all. It's just as you said—the rich and poor are brothers and sisters, and meant to be each other's dearest friends. Look at me and Mrs. Titlow. We love each other dearly. And we've organized our society——"

"Yes, yes, I know," said the archdeacon. Then, with a movement of apology to Mrs. Titlow, he led the representative of the Needle's Eye Society apart and spoke to her earnestly for a few minutes. "You really think so, doctor?" said Mrs. Jones aloud, at last.

"I really do. You know you must not force your friendship upon your richer sisters. They might think you were inclined to patronize them."

"All right," said Mrs. Jones. "Then I'll say good-by to Mrs. Titlow for the present. But, remember, dear, that I want to be your friend, and if you find yourself in need of charity don't hesitate to send for me."

The archdeacon showed the visitor to the door and returned. "A sad case," he said in pitying tone, "a truly sad case. Of course you saw that she was crazy. I'll have her sent to the asylum on Blackwell's Island tomorrow."

A WRONG WAY TO DO A RIGHT THING.

A mortgage tax law enacted in Wisconsin reduces the taxation of mortgaged real estate to the owner's equity in it, and provides that the mortgagor and the mortgagee may agree as to who shall pay the taxes on the mortgage.

DEATH OF ALBERT L. JOHNSON.

As we go to press the sad news reaches us of the death of Albert L. Johnson, brother of Tom L., and late head of the Nassau Electric Railroad, of Brooklyn. Mr. Johnson was a prominent figure in the railroad world, and possessed many of the qualities that have made his brother a man of national prominence. He was pushing, energetic, and brave as a lion. That he shared the same theories of social reform that his brother holds there was no doubt, but he was a man of business affairs, and not given to speculation as to the future of social reform. What he saw he saw with great clearness, and it was not easy to deceive him.

The progressive street railway interests suffer a distinct loss in his death. His plans would have revolutionized freight and passenger rates, and would have compelled the reorganization of half the railroad companies in the country. But his plans will certainly be carried out by others, for he has pointed the way, and he has done so with wonderful clearness and directness.

Mayor Johnson was with him when the end came, as was also his mother, his wife, and his four children. From every part of the world single taxers will extend their sympathy to the sorrowing group beside the waters at Fort Hamilton, where lies all that is mortal of the late railroad magnate.

(Nashville *American*, June 16, 1901.)

REV. HARRIS R. COOLEY.

The most interesting appointment by Mayor Johnson thus far is that of Rev. Harris R. Cooley, his pastor for many years, to be director of charities. Few men are better fitted for such a place in a great city with a large foreign and indigent population. Since his student days Mr. Cooley has made a special study of sociological questions and he is considered an authority on the subject of municipal government. His investigations in this line began during his father's superintendency of the Bethel, one of Cleveland's oldest and most useful charities, which gave him an opportunity to become acquainted with the city's charitable work. Since that time Mr. Cooley has made several trips abroad with the especial object of observing social conditions. On one of those trips he spent some time in Oxford and London investigating social settlement and Salvation Army work. Mr. Cooley is now president of the Cleveland Council of Sociology. During his investigation he has become an advocate of municipal ownership and the principle of the single tax and has published two addresses in advocacy of the latter. He is sure to be a strong factor for good and one upon whose judgment the Mayor will largely depend.

INTERVIEW WITH FRANK H.
WARREN, OF DETROIT.

HIS PLAN FOR A SINGLE TAX COLONY FOR MEN
OF HIS RACE IN THE HEART OF AFRICA.

Frank H. Warren is a barber of Detroit, Mich., who has a dream of a great Single Tax colony in the heart of Africa. He is an Afro-American, and besides attending to his business in Detroit, has valuable property in Mackinac Island, a great summer resort in Northern Michigan, with a large population each year from the South. Besides his other duties, Mr. Warren is a student in the Detroit Law School, and hopes to graduate in due time. It was this that brought him to Detroit. Besides being a single taxer, he is also a Democrat.

"It is about ten years ago since I first began to think of this emigration scheme," said Mr. Warren, to a representative of the REVIEW. "I went through the grammar schools of Saginaw, Mich., and got as far as the ninth grade. Then I was obliged to leave to earn my own living. As the scheme, and the possibilities wrapped in it, came to me, I saw that a knowledge of law would be a great help, and so I have begun this study.

"There is an organization in this country called the African Colonization Society, headed by Bishop H. M. Turner, with headquarters in Atlanta, Ga. With this movement I have decided to cast my lot, risking my \$10,000 worth of property. The purpose of the colony is really three-fold: It will be an outlet for the negroes in this country, and a solution in a way of the race problem in the South; and it will tend to civilize the natives of the continent, and it will also be a practical test of the single tax theory in which I have the most implicit faith. The single tax will be one of the fundamental principles of the government.

"My idea is to start to Africa with not less than 1,000 American negroes and their families. My choice of country is about 300 miles southeast of Liberia and north of the Congo. It is in the heart of the wilderness, but communication can be easily opened with the coast and the coast trade. The question of what flag flies over the country is of little importance. In every way possible we would retain American customs and methods, and possibly the American flag.

"That part of the continent has been selected because of its favorable climate and fertile soil. The temperature never falls below 70 degrees, nor rises above 90. Two crops a year can be grown. England will offer a ready market for the proper kind of crops, and with such a fiscal system that all the crop will belong to the producer, and the community's expenses will come out of the community values alone, there is no reason why the colony should not be a success from the start."

Mr. Warren proposes to take the lecture platform to exploit his single tax colony. He is also at work on a booklet, "Is It Our Duty to Go Back to Africa?" for circulation among negroes, some of whom seem to think that it is just a scheme to get rid of them.

THE SOON-ER AND THE MAN FROM
YES-TER-DAY.

(BOLTON HALL in *Life*.)

The Man from Yes-ter-day had learn-ed the old-fash-ion-ed vir-tues. So he work-ed in-dust-ri-ous-ly. But the Soon-er, having pre-empt-ed the land on which the Man from Yes-ter-day must work, charg-ed him rent every time he was in-dust-ri-ous.

E-vent-u-al-ly, when the Man from Yes-ter-day had raised all the po-ta-to-es the Soon-er could eat, the Soon-er gave him no-tice to quit.

The Man from Yes-ter-day took up ed-u-ca-tion in order to in-crease his op-portun-i-ties; where-up-on the Soon-er bought up all the land a-round him and held it for a rise, which he in-tend-ed to take out of the Man from Yes-ter-day.

The Man from Yes-ter-day, see-ing that the Soon-er was get-ting more pos-ses-sions than he could man-age, rea-son-ed with him-self that if he could show his de-vo-tion to his em-ploy-er's in-ter-est, he would be more val-u-able; so he be-came very hon-est. This de-creased the Soon-er's ex-pense of man-ag-ing his prop-er-ty, so it in-creas-ed in val-ue, and he took up more land.

Seeing that his share of his own pro-duct would bare-ly keep him, the Man from Yes-ter-day stud-ied e-con-omy, where-up-on, seeing that he could live cheap-er than be-fore, the Soon-er cut down his wages; and when the Man from Yes-ter-day ob-ject-ed, the Soon-er told him that if he was not sat-is-fied he could quit work—and quit living.

The Soon-er en-dow-ed a coll-ege to teach the Man from Yesterday that it was all right, and when the Pro-fess-ors said that Hon-es-ty, In-dus-try and Per-sev-er-ance were the ways to raise the rents, they were dis-miss-ed for in-sub-ord-in-a-tion.

Then the Soon-er, see-ing that the Man from Yes-ter-day was be-com-ing rest-less, en-gag-ed a clergyman to point him to the sky for the sat-is-faction of his wants.

The real inspiration of "Shore Acres" was "Progress and Poverty." If the latter had never been written the former could not have been. It is true that as the play was finally given much of the "preaching" was eliminated; but enough remained in it to give it a quality and a force which have singled it out for universal acceptance.—*Johnstown Democrat*.

UNCONSCIOUS SINGLE TAXERS.

"A majority of the people of this country," remarked the mayor to a friend, the other day, "are single taxers, but they don't know it. But they're coming to a knowledge of the fact, and it's for us who have studied the matter and are a little in advance of them, to point out the way."

MORE THAN LANDWORKERS INTERESTED.

(WM. CAMM in *Farmers' Voice*.)

Editor *Farmers' Voice*—Many men who are not land workers say the land question is of no interest to them, as they want and use so little of it. Of course such men never read Henry George's assertion that whether a man toils in a garret ten stories above the street or moils in a mine a thousand feet below the surface of the earth, it is the price that labor pays to get at the soil that determines how much of the products of his labor shall be his. But if such men could see what landlordism is doing even on the richest prairie lands of Illinois they would soon discover that they were vitally interested as the men who actually follow the plow.

Here is an eighty that was once in a fair state of improvement. It was hedged all round and had some cross hedge. The house was good and the outbuildings fair. A mortgage took it before it could be tiled, but it was drained by open ditches. The new landlord rented it out, and at rock rent, of course, for we have no other kind of rent here; and though he made more out of his tenants than if he had owned them as chattle slaves, he added nothing to the improvements, and ordinary wear and tear has reduced them till it is a shame to see such land in such a condition. No tile has been put in; the house is leaky; the plaster and window panes broken. There is no wind pump. The well platforms are dilapidated and dangerous, and all stock water has to be pumped, or drawn, by hand. There being no drainage, the wells are now full; while the horse lot nearby is half leg-deep in manure and mud. This is nothing to the landlord, because the children, the renter and his wife cannot look to him for their doctor's bills; and if they die it is not ten cents out of his pocket. There is no garden, and the orchard of young trees has been neglected, and is open to the small pasture. Even the yard and fence would not keep pigs out; and beyond the small and now dilapidated barn there is no shed or shelter for stock of any kind except a small chicken shed that a tenant put up for his hens to roost in. There is no meat house, no cellar, no storm pit, and not a gate on the place. This eighty acres rents for \$4.50 per acre, and is for sale at \$70 an acre, so that only a rich man could afford to buy it.

All the rented farms are not so badly improved as this, but some of them are worse; for "anything is good enough for a renter;" so this place may be counted an average. Now, aside from the labor required for the cultivation of the land this farm is sadly in need of a considerable amount of labor by the carpenter, the painter, glazier, the mason, the ditcher, and of the labor of all the men who make or manufacture all the material which these tradesmen use in repairs and new improvements, and they are interested as well as the farmer. If the land was held under conditions that encourage instead of discouraging improvement, we have not now tradesmen, nor artisans enough to supply the demands that would come from the farms alone; for even

the best improved farms are lacking now in much that they would get then; and such farms as the one I have described would require the expenditure of an amount nearly or quite equal to the price the land is held at now. If others than farmers would look into this matter they would find in it something bigger and better than pensions, for there are the social and moral effects of such changes still to be considered.

I do not cite this particular case because the landlord, or perhaps I should say the landlady, is a hard or bad woman, for I am told she is not; but if the opposite were really true, it is the system, and not the individuals, that must be condemned, and the large majority of working people who suffer are more to blame for the existence of such a system than the small minority of landlords who profit by it, for in this country the majority is supposed to rule, and can if it will.

But there is no hope of anything better so long as we sacrifice to one god the almighty dollar. Our prayers and protestations are only lip service and mockeries.

Morgan County, Illinois.

CONDITIONS IN SERVIA.

"We are a nation of peasants," says M. S. M. Lorsanitch, the Servian Minister to the Court of St. James in an interview published in the *Humanitarian*. "We have scarcely any aristocracy. On the other hand, we have no proletariat, the plague of your great cities; no paupers, no 'submerged tenth.' We have, therefore, no need of work-houses and asylums. As for our industries, agriculture and cattle-raising are our principal occupations.

"All our peasants are landed proprietors. Some of them are rich, while others are poor, but to prevent entire pauperization the law guarantees to each peasant five acres of land and the necessary number of agricultural implements. They are inalienable property. The living together of families and relations in community of goods—a custom dating from time immemorial—acts in the same direction; it promotes social equality between the members of the clan. In the next place, each commune is bound by a law, which was first promulgated by King Milan, to have a general central storehouse; each member is bound to contribute to it annually five kilogrammes of wheat maize. The object is to keep in reserve certain quantities of food—we have at present 40,000,000 kilogrammes stored up—so as to prevent the possibility of famine. Should a local magazine, either through a bad or deficient harvest, or for some causes pertaining to a particular place, run short, it obtains a temporary loan from a store more favorably circumstanced.

FREE TRADE BENEFITS.

The recent census of Australia shows that while the free trade colony of New South Wales has largely increased its population, the colony of Victoria, which is protectionist, has lost 50,000 souls.—*Nashville American*, June 16, 1901.

COMPETITION.

BOLTON HALL IN THE RAM'S HORN.

I have a letter from my friend Singh Duhlee saying that my accounts of the Black Hole of Calcutta labeled, "Competition," are censored reports (he called them "lies," but this word looks like a reflection upon General Otis, so I strike it out). He says that the Indian war of Independence, which we dub the "Mutiny," was really an uprising against English landlordism. He says that when the Rajah put the English into the great round room that we think of as a prison, the first comers at once re-established private land owning, and marked off all the space that they thought they could "hold," so that when the Rajah sent others into their little world, there was no place for them.

All the breathing holes had been pre-empted, and the rents demanded for space near them were so enormous that the pioneers actually piled their countrymen on top of one another, in what was called "the poor quarter." Of course, great misery ensued, and "the poor," whose all had been taken for space in which to stand, became a discontented and criminal class. The upper classes, therefore, paid a few of the poor to suppress rioting among the rest. These were called "the regular army." They contributed generously, also, to other poor people to allay discontent by promises of future comfort.

Still other prisoners arrived, and the pressure upon this class became so great that the death rate almost equaled that of our American slums.

These degenerate types acquired unnatural and disgusting habits of drinking, which the better classes regarded as the chief cause of their turbulence and crime.

Nor were the aristocracy themselves exempt from the sufferings and vices incident to their organization of society. Notwithstanding all their luxury, they too caught the diseases due to unnatural food and to overcrowding, and they lived also in continual fear of attacks upon property and vested rights by the abject and submerged nine-tenths.

The upper class organized a fresh air fund, and occasionally dragged some of the children of the poor from their degraded surroundings and took them for two minutes to the open spaces. This unfortunate interference with natural law, however, by saving the lives of some, really increased the over-population, and it was finally abandoned, because it made the children dissatisfied with their lot in life.

All the food that the Rajah threw into the prison belonged, of course, under the law, to the owners of the spaces where it fell, and these owners either refused it entrance except at prohibitive prices, or charged high prices for permission to gather it; all in the community, therefore, were driven either to eat one another, or to live upon the food that was necessary to prevent the rest from eating each other.

A curious feature of the case was that the eaters and the eaten, the payers of the rent

and the collectors of it, all considered themselves guiltless, and charged the cannibalism to "society," and to "the system" which they themselves supported and lived upon.

Naturally the heat in the principal centers of population became intense, so that the main sources of employment were speculating in standing room or fanning the prudent and well-to-do people, who by foresight and economy had established positions of advantage.

Some of the industrious poor proved themselves ingenious in devising means of serving their fellows, and acquired such wealth as enabled them in their turn to become space owners, for they bought the rights of those whose hereditary failings or imprudence had reduced them to want.

It is to be regretted, however, that most of the proletariats either sank into hopeless pauperism or else pandered to the baser appetites of their superiors. This led to the formation of a "Society for the Suppression of Vice" among the poor.

Many of them also, being unable to pay rent even for a place to work, became a burden upon their fellows, and necessitated an "Association for Improving the Condition of Poor Tenants."

The better classes, however, did all that they could to alleviate suffering by organizing an "Anti-Sweating Association," and by making a "white list" of those who sucked the blood of the tenants quietly and gently, and would not eat the bodies of their employees until after they had died.

My friend Singh, who is a very reverent man, complains bitterly that I charge all this misery to the Rajah. He says that there were only seventy million (he probably meant to write seventy persons), and that the Rajah had provided ample room for a hundred times as many. I will write Singh and tell him that he is mistaken; that some people, like me, are better than the rest, but that "The poor in a lump are bad."

THE QUEEREST TAXES.

Saddened taxpayers may be interested to know that some of the most peculiar of taxation records are to be found in the archives of Holland. In 1791, for instance, there was in existence a tax imposed on all passengers travelling in Holland, and it had been in force since 1666. In 1674 a duty of 2d. was levied on each person who entered a tavern before noon, on those who entered a place of entertainment, on marriages and deaths, and on many other things. If a person was buried out of the district to which he belonged the tax was payable twice over. Even boots and shoes were not exempt, for in 1675 a scheming government put a price on leather footwear, regulated by the size of the articles. So, we imagine, arose the feminine ambition for small feet.—London Chronicle.

THE LEADVILLE EXPERIMENT.

Leadville, Col., is perhaps the first city in the United States to be able to conduct its municipal government without taxation and to pay a dividend to the people who live there.

This remarkable condition of affairs comes from the fact that the streets are underlaid with silver ore. By a recent decision of the Supreme Court the city will derive from this property \$2,000,000 annual royalty, for the ore extracted from the streets and alleys. A private corporation had first made claim to the ore because it held adjacent rights, but the courts have decided that it belongs to the people of Leadville.

This immense sum will enable the citizens to revel in free lighting, free water, free paving and many other city conveniences. After all normal needs have been satisfied there will remain from \$200,000 to \$500,000 to distribute among taxpayers every year.

How this distribution will be made has not been explained. If it is divided among the property owners, the non-property class to receive nothing, it will be manifestly unfair, as all the people of Leadville give added value to the streets, and a natural product like silver ore is no more the heritage of those who happen to own real estate and personalty than those who pay rent or their board. All of the people pay taxes in some form, directly or indirectly, hence are entitled to dividends from the riches found underneath the streets.

Not all cities have ore under their streets, but all public streets have an increased value which is as substantial as ore or any other raw material. This value is known as franchise value. This value, strange to say, is given away to private corporations, and by them made an asset, as if it were a part of their real capital.

These corporations have escaped taxation on franchises because they are intangible, but since the people have come to see that a franchise is the most important part of what goes to make a public service corporation, they are insisting upon some return for it.

This popular awakening has been manifested to some extent through the Taxation Conference now in session in Buffalo. The special purpose of many of the delegates appears to be to devise some practical plan by which corporations, holding special privileges, shall be made to pay their equitable share of taxes.

Municipal ownership advocates would summarily solve the question by requiring the people to manage these privileges for the public good. Franchises would not then have to be taxed. As the streets belong to the people this would seem to be the common sense method of dealing with them.—*Buffalo Enquirer*.

NO ROOM AT THE BOTTOM.

(Chicago Tribune.)

"And I want you to remember, men," said the distinguished visitor, who was addressing the crowd, "that there's plenty of room at the top."

"That won't do me no good!" spoke up a shock-headed man in the audience. "What I want is plenty of room here at the bottom!"

EXTRACT FROM LETTER JUST RECEIVED FROM SYDNEY.

"I think they are far ahead of us here in thinking in the right direction. I do not hear such remarks as I grew accustomed to in New York, such as, 'well, if I had a chance to make money out of my political influence or my vote as a legislator I would do it.' People here have a much higher political ideal.

"Single taxers haven't a large organization, but there are several who are doing great work. One man by the name of Fisher, another named O'Riley, speak Saturday nights, just outside of one of the markets here, to big crowds. They also speak Sunday afternoons. They also hold forth in the Domain, in Hyde Park.

"Next week the Duke of Cornwall will be here, and there is a grumbling discontent at the great cost of the public decorations, which will become more outspoken after our visitors depart.

"The signs so familiar in the parks of New York, 'Keep off the grass,' are unknown here. Here the grass is free, and children and their attendants lie at will upon the public green, sometimes bringing their little oil or alcohol stoves to cook their dinner. And there is no lack of parks; everywhere you go you find them, and they are often very beautiful, for the liberties allowed are not abused. How rarely such liberties are abused anywhere, indeed!

"The Government owns and controls all the railroads and street car lines, but when the Government wants to take any strip of the parks for its roads a protest goes up, and the Government backs down. So different from the custom in New York! On the water front one may stroll for hours without seeing any sign, 'This is private property!' How different from Coney Island, where all the shore front is privately owned. The people here are far more jealous of their privileges than we.

"Before I left New York I heard that the single taxers here were protectionists. But this is not so—all are free traders and helped the free trade party to win its splendid victory. Even Victoria, strongly protectionist under the influence of the example of New South Wales, held its protectionist ground only by a reduced majority. The belief is general that the free traders of Victoria are on the eve of a great victory.

"Coming back to the street car lines or tramways, they charge a fare of one penny for about every two miles, and the government makes a big profit, the employees working eight hours a day."

Brooklyn Workingman's Wife (in 1901)—
What's happened, Danny?

Her Husband (desperately)—Well, I've been fired by J. P. Morgan and there's nobody else in the world to work for!—*Brooklyn Eagle*.

THE NEW YORK TIMES NO LONGER
FOR THE SYSTEM IT ONCE DE-
CLARED TO BE THE IDEAL
ONE.

ITS LIMPING INCONSISTENCY.

Tyrannies of a revolution are often worse and more permanent than those of tyrants, as the readers of certain conservative Parisian journals are frequently reminded. And a few of these particular tyrannies have remained in France since '93, but, in many cases, have been so covered up or diverted as to be unnoticed by the average taxpayer. To be sure, the obnoxious octrol which is levied upon certain products and provisions as they enter French cities, is as palpable to foreign visitors as it is to natives. Not so the door and window tax, however, which in some cities is so incorporated in the building tax as to mean no more than the water tax does in some American cities.

Nevertheless, it is there, a relic of the year seven of the Republic, and it is likely to remain there unless the movement which is now growing in the center of France can cause its annihilation. The Deputies from St. Etienne have made against it an argument founded upon the Rights of Man. It is that light and air are heritages of the human race, and therefore are not taxable. The Socialists, who from the first have favored the abolition of the door and window tax, now go a step further and apply the same argument to land. It is high time, however, that some readjustment of taxation should be made, not only in France, but also in Italy, particularly in Calabria, where the donkey and donkey cart of the peasant are taxed, as they are wealth-producing factors, while the span and carriages of the noblemen escape because they bring their owners no return.—*N. Y. Times*.

Means no more than the "water tax!" Does the water tax then mean nothing? "The span and carriages of the nobleman escape because they bring their owners no return." In this country the little homesteads as well as the tenements of the poor are heavily taxed, while the vacant lands of wealthy speculators escape because they bring their owners no return. Can the *New York Times* apply this logic to conditions here, as once it was able to apply it in its own case when the old Times Building was replaced by the present substantial structure? At that time, by reason of a largely increased assessment, the paper that Raymond, a journalist, founded had its eyes suddenly opened to the injustice of present modes of taxation, and was forced to utter in its agony of spirit, "Undoubtedly the ideal system is Henry George's single tax upon land values." Undoubtedly. But the *Times* soon forgot all about it, and went on its way defending most of the present incongruities in taxation and doing all it could to postpone the ideal system.

HENRY ANCKETILL'S BRAVE FIGHT
IN NATAL.

THE SPEECH ON THE NIGHT OF HIS DEFEAT.

The report from Natal just received as the REVIEW goes to press brings news of the defeat of Henry Ancketill as nominee for member of the Durban borough by 152 votes in a total vote of 2,00. The *Natal Advertiser* gives a report of the tumultuous scene at the Town Hall when Mr. Ancketill and his successful opponent, Mr. Maydon, made addresses to the people. That of our standard-bearer follows: "I do not classify this as a defeat. (Laughter and cheers.) It is a great moral victory. (Applause.) It has shaken the foundation of the present political order in this Colony, and I say this that there has not been an alteration—(interruption)—and I will tell you why. I am far more concerned in the question of getting the views that I hold put before the electorate in this election than I am in getting myself in. (Cheers and "Question.") It is no question. I don't care how men vote, I do care how they think. For if a man thinks right, he will vote right, and if you can manage to alter the trend of political thought of the people, you will have plenty of able men to send to Parliament to represent you, but the battle is to make the people think right. (Cheers.) Six years ago I came to this Colony, and landed here a poor man, and I am still a poor man, and proud of my poverty. (Applause.) From the day I set foot in Natal I made a vow to myself that I would not rest day or night till I had told the people what I knew, and what I thought would be of value for them. In season and out of season I have used my endeavors, by my pen and my voice, to put before them for consideration these views, and it is for them to say they are of value or otherwise. I am more than pleased with the result of this election, but I think you have not acted as generously to-night as you ought to have done toward my opponent, Mr. Maydon. (Applause.) Remember this: Mr. Maydon came before this constituency under peculiarly hard circumstances. He did not know he was going to be opposed when he was first asked to come forward and stand as a candidate, and he had no idea that there was such a raging roaring lion as myself against him. (Laughter and applause.) I like the man's frankness, though I cannot agree with his political opinions."

At this stage a soldier in the middle of the hall kept shouting, and Inspector Alexander had to forcibly eject him.

Mr. Ancketill, continuing, said: And therefore he is entitled to your greatest sympathy. I merely want to say, standing in the presence of this large audience to-night, that we have inaugurated a new age in Natal politics, and we have obtained a splendid result in the direction of the principles I stand for. I thank one and all for the magnificent way in which you have helped me, and if you wish me to come forward at any other time, I shall always hold myself at your service, and be pleased to represent you. (Loud and prolonged cheers.)

FRANCHISES TAXABLE AS REAL ESTATE.

It must seem strange to New Yorkers that there should be a question in New Jersey whether a company operating a trolley line has such an interest in the highway over which it passes as is taxable as real estate. Still more strange does it seem that the question should only just now have come up for judicial decision. Seeing that New Jersey is covered with a network of trolley lines, it appears that their representatives must have found the local authorities with which they had to deal singularly tractable that they have not raised the question before.

It has come up now on the attempt of the municipality of Newark to tax the right of way of the lines as real estate, and involves about \$1,000,000. On the face of the question, there seems to be only one reason why the right of way of a trolley line should not be as taxable as that of a railroad operated by steam, and that is that the use of the highway by the trolleys is not exclusive. That was, in fact, the only point raised by the counsel for the roads. On the reason of the thing, there does not seem to be much in the point, since the trolley line is allowed to excavate the soil of the street for its substructure, to lay rails on the surface, and to exclude from these rails all other persons who might desire to run cars over them, and who would have a perfect right to do so if they were not the property, and therefore the taxable property, of the corporation which excavated the soil and laid the rails.

This is exactly what the court has decided and what the appellate tribunal may be expected to confirm in deciding. In this State we are not left to apply general principles to the question. The statute of 1899 distinctly sets forth that the terms "land," "real estate," and "real property," as used in this chapter, include:

All surface, underground, or elevated railroads, including the value of all franchises, rights, or permission to construct, maintain, or operate the same in, under, above, on, or through streets or highways or public places, all railroad structures, substructures, or superstructures, tracks, and the iron thereon.

The New Jersey decision is in effect a decision that most of the things enumerated would be real estate, for the purposes of taxation, without any express enactment to that effect. Still, if New Jersey had had a like statute an expensive lawsuit would have been avoided, and "it concerns the Commonwealth that there be an end of litigation."—N. Y. *Times*.

Johnson's ancestors were among the pioneers of Kentucky. He is the son of the late Col. Albert W. Johnson, who was a wealthy planter in Arkansas before the war. His father threw his fortunes on the side of the South when the war came, and sent his wife and three sons to Milledgeville, Ga.

FROM A LONDON CORRESPONDENT.

True is it that some would be glad to get rid of royalty and all the privileges for which it stands.

Those brainy, large-headed reformers would, whose meeting I attended just before I saw the King return from his memorable visit to Sir Thomas Lipton. They were discussing the chance of getting back from the Crown and the nobles all the land of these islands, so that its products might be shared by rich and poor alike and the expense of the Government be drawn from a single tax on land values. The dream of that great and good man Henry George, and this meeting was one of the results of the large circulation in England of his first and best book. But how little likely of fulfilment is this dream can be judged from a single remark of the chairman. "We celebrate this year," he said, "the coming of age of 'progress and poverty' (twenty-one years), and the grip of monopoly is tighter on our throats than ever."

What reaction from recent conditions is at all perceptible in this country is not against royalty, but in its favor; for the change of rulers seems to have given it a new hold on the popular fancy. And, of course, with the stronger entrenchment of royalty itself there has naturally come a new lease of influence to the class which stands next to royalty. This is apparent in many ways, but in none so fully as in the subsidence of what was once a very strong antagonism to the upper branch of His Majesty's Parliament. One hears little talk now of abolishing the House of Lords, and the practical signs of such a change are even more of an absent quality than the talk about it.—London Correspondence. Rev. Henry Tuckley, in Nashville *American*.

THE STRANAHAN BILL TO TAX MORTGAGES, DEFEATED BY PRESS OPPOSITION.

The Stranahan Bill was beaten. It was justified by the unthinking as a measure designed to strike at the prosperous mortgage holders. It was of that class of legislation favored with fatuous persistence by those who desire to reach capital through the taxing power—a delusion quite popular with the rural communities, which are said to have favored this bill. Of course its effect would have been the reverse, as any student of the subject could tell them.

It had received the support of the Republican caucus, though by a close vote, and it is said that the Governor would have signed it had it reached him. It was vicious in that it exempted a certain class of insurance and other corporations expressly designated from its provisions, thus tending to give them a monopoly of money lending. It was defeated largely by consistent and intelligent newspaper opposition, and it was deservedly beaten.

NOAH FROM HIS ARK.

"The fame of Henry George has passed its highest point. The book that created so much discussion no longer occupies a conspicuous place, and the economic theories it expounded are gaining no headway."—N. Y. *Tribune*.

In the tall tower of the paper founded by Horace Greeley and confounded by his successors, there is a legend that once in a while a dove pokes his bill into the ark with news from the outside world, and by some accident such news gets printed in the next day's issue. But this is an occurrence so unusual that when it is discovered next morning Whitelaw Reid promptly discharges, or displaces every man on the editorial force. For it is an unwritten law in the *Tribune* office that respectability requires a week's lapse of time for the verification of any important bit of news. What is printed is therefore accurate as to facts, like most ancient history when it is purged of fable. But if the single tax were the law of any State it would take the *Tribune* at least two years to find it out.

JUMPING ON THE EDITOR.

The *Times-Star* is evidently as destitute of sound logic to use in arguing against municipal ownership as in arguing against free trade. It brings in an alleged high tax rate in Glasgow in order to show how burdensome municipal ownership would be.

After seeing how reliable its statements are in regard to the American Woolen Company, one may be pardoned for doubting the accuracy of the information it dispenses regarding taxation in Glasgow.

But let us assume that it is telling the truth in this matter. "It is easier to assume it than to prove it," as was said concerning the honesty of a judge on the bench by Clarence S. Darrow, of Chicago.

A high tax rate in Glasgow would show nothing against the expediency of municipal ownership, for the street railway lines, the gas plant and other public utilities controlled by that city are self-sustaining and require no aid from taxation. So, even if it should be true that taxes are high in Glasgow, it must be due to causes entirely independent of the ownership by the municipality of natural monopolies.

Such deliberate misrepresentation, I make bold to say, shows how dangerous to good government the so-called "molder of public opinion," a journal of the *Times-Star* type, can be.—Daniel Kiefer, in Cincinnati *Enquirer*.

THE POLITICIAN.

L. S. BEDFORD,

8 Clarkson Street, NEW YORK.

"The modern Machiavelli is here. He knows a whole lot about politics, and is not disposed to keep his knowledge under cover. He has the "gift of penetration" to a remarkable degree. He is not a man to make himself loved by the powers that be, for he is not on their side. He is poor, and, so far as the general public is concerned, obscure. But politicians know him—and some of them fear him. His name is L. S. Bedford, one-time publisher of the *Bryan Democrat*, of whom I have had occasion to speak before. He has "jarred loose" again, and is out with another paper, *The Politician*. There is certainly method in Bedford's alleged madness. He has made some of the most remarkable political predictions, and they have been fulfilled. I am forced to believe that he can see a long distance into our modern Machiavellian politics."

—STEPHEN BELL, in *Justice*.

While its editor is a politician it filters between the lines that he is a single-taxer. The paper is sent to all politicians of both parties in New York, whether they pay for it or not. The revelations are astounding, and are naturally defeating the plans of the great monopolists. The most remarkable publication of this century. To all new subscribers to *The Politician* will be sent the first numbers, which are wholly devoted to the history of Henry George's last campaign of 1897, in the midst of which Henry George died.

ONE DOLLAR A YEAR.

AN ELOQUENT TRIBUTE.

The New Orleans *Democrat* gives room in its issue of May 5 to an article of much length and equal clearness on the "Political Economy of Henry George" from the pen of Jos. Faidy. We quote the concluding paragraph:

Of Henry George, the man, it is not the purpose here to speak. History shows that men of larger mold are seldom measured while they live; but thought travels fast and far in these days, and the name of Henry George is already an inspiration and a joy to men and women in all corners of the earth; even while he lived thousands and tens of thousands already looked upon him as a man to whom future generations will vainly strive to do sufficient honor, whose name little children will be taught to lisp with loving fondness, and whom all men will bless with a tear of thanks for a fuller and nobler life.