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THE

SINGLE TAX REVIEW

A Record of the Progress of Single
Tax and Tax Reform Through-
out the World



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SINGLE TAX REVIEW,
JOSEPH DANA MILLER, Editor and Publisher.



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EDWARD OSGOOD BROWN.
(See page 31.)

THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform
Throughout the World.

THE RECURRING ANTHRACITE COAL PROBLEM; WHAT IS ITS SOLUTION?

(Expressly for the Review).

BY HON. ROBERT BAKER, M. C.

SOME LESSONS FROM THE COAL STRIKE.

Although the mere number of the men engaged in the Anthracite Coal Strike of 1902, would of itself insure that contest having a noteworthy place in the annals of the great industrial disturbances that have marked the latter part of the 19th, and the commencement of the 20th centuries, it is probably destined to stand out conspicuously for other and different reasons.

While the last ten years have witnessed some mammoth labor struggles, notably those at "Homestead," at "Chicago," and at "Buffalo;" yet none has had the influence upon the politico-economic affairs of the country, that the anthracite coal struggle will surely have. It is possible that a few thousands of people may have had their eyes opened to the hypocrisy of the great beneficiaries of "protection?" in their pretence that a tariff of \$6.76 a ton was necessary to "enable" them to pay high wages to the steel workers of Pittsburgh and vicinity (when an official report recently disclosed the fact that sixteen men sleep, in two shifts of eight each, in a room less than 20 feet square); but if that were so, the lesson was soon lost. It is also possible, that a few more students of economics may have recognized, as a result of the action of a President—elected as a democrat—in sending Federal troops into the State of Illinois, at the demands of the railroads, but against the protest of the executive of the state, that "government by railroads" is the inevitable corollary of permitting those governmental functions to be farmed out to private individuals. But even if that were so, the number so educated was at the time inappreciable.

But unless all signs fail, the Titanic struggle carried on by 140,000—in the main—half-starved miners, of the "protected" State of Pennsylvania, against the most complete, and probably the most heartless monopoly in the United States, is to have an influence—economically—far and beyond any effect that has followed any previous contest that labor has waged with monopoly.

It is true, that most of the so-called "leading" citizens, (among them at least one who regards himself as Presidential timber) have sneered at that plank in the Democratic State Platform of New York—which called for National ownership and operation of the anthracite coal mines—as "a piece of political charlatanry," declaring that the man who dominated that convention was in-

sincere, and that he inserted the plank simply to catch votes. But this very disclaimer is the strongest tribute they could offer, to the increasing intensity of the demand that the "Gordian knot" of anthracite coal monopoly, should be cut with the sword of "government ownership." That this demand was not confined to the great "unwashed," whom the superior people—the "better element"—assert, constitute the bulk of the democracy, is shown in the demands, unanimously adopted, of the convention of mayors and other representatives of the cities of the middle west which met at Detroit in October, 1902, and which called upon the Federal Government to exercise the right of eminent domain, condemn the mines, and operate them and the necessary connecting railroads in the public interest.

While Congress did not convene until six weeks after the strike terminated, yet the American people—usually so short memoried as to everything which does not directly affect their daily lives—expressed so general and vigorous complaint against the exactions of the gentlemen who are the "divinely appointed guardians of the property interests of the country," that even the influence of the masterful Pierrepont Morgan—the real head of the coal trust—was not sufficient to prevent the putting of anthracite, permanently and bituminous, temporarily—until January 1st, 1904,—on the "free list." These insistent demands for relief from the outrageous exactions of the anthracite monopoly, compelled even the tools of the protected interests in Congress to vote to place coal on the free list, from which, according to the present Secretary of the Navy, it was taken and smuggled into the Dingley law in a "sneaking and cowardly manner."

"FREE COAL : " A PROBABLE FIRST STEP.

Although bituminous was only placed on the free list until January 1st, it may well be, that the "Iowa idea" will have grown strong enough among Western republicans, even though officially emasculated by Sen. Allison, by the time the 58th Congress convenes, as to prevent a re-imposition of the duty of 67 cents, or any other rate.

The manufacturers and consumers generally, of the region of the great lakes and the border land of the Northwest, having had a taste of the beneficial effects which flow from the obliteration of tariff barriers, even when but one article of commerce—coal—is involved, may make it plain to their representatives in the House, that it will be the part of political wisdom to place the desires of their constituents above party regularity, to stand for free coal, rather than listen to the siren songs of Pittsburg's bloated beneficiaries of protection.

No one who has followed the revealed history of tariff legislation, (to say nothing of its subterranean transactions) can doubt, that the divinely appointed gentlemen, who relieve the American people of the worry and bother of attending to these matters, must have been profoundly impressed with the extent of the demand of the people for relief, or they would never have passed the word to their agents on the floor of Congress to yield "temporarily" to "popular clamor" and put coal on the free list. They have a vivid conception of the permanent danger to "business interests" that may follow the driving of a wedge into that sacred institution—the tariff—no matter how small the wedge, so long as it relates to an article of general consumption. To permit this, is in their judgment, to court disaster to the whole robbing system—to run the risk of having the whole house of cards topple about their ears. Even a strenuous President, whose pet phrase is, "words do not count unless backed up by deeds," will have some difficulty in convincing those who have obtained coal cheaper, because of its being on the free list, that it is only "wild-eyed dreamers" who desire reductions in the schedules and who would thus upset

the country's prosperity, by making a hole in that sacred institution which he declares produced it.

There is another aspect of the anthracite coal question that has been forced upon public attention by the very man who should be most concerned for its suppression.

BAER'S ANTI-SPOLIATION THREAT!

On the occasion of the recent investigation by the Interstate Commerce Commission of the charge of conspiracy, made by Wm. R. Hearst, that the coal carrying railroads constituted a "Trust," the high priest of the anthracite coal monopoly—George F. Baer—gave utterance to an implied threat that may well have far reaching consequences.

I quote from the official verbatim report:

Commissioner Prouty: You think then that the freight rate if reduced would have the effect of reducing the price of coal?

Mr. Baer: Why I think it probably would, that ought to be the natural effect. I am not prophesying as to what might be done. For example, we might take the position, that so far as the interstate traffic went, we sold so little outside of the State of Pennsylvania, that it would be more profitable for these great Pennsylvania railroad corporations to encourage manufacturers to settle in Pennsylvania and to keep this coal in Pennsylvania; things of that kind might happen if the rate were made so that it would be unprofitable for the Railway Company to transport beyond the boundaries of the State. I do not think that would happen—but this will not happen: that the great State of Pennsylvania is going to allow her great corporations and her great coal and mineral deposits to be spoliated for the benefit of the rest of the United States; we want to deal fairly and justly in the reduction.

GOVERNMENT BY RAILROADS.

Of course we thoroughly understand that when the great Baer uses the phrase: "the great State of Pennsylvania," he does not refer to its seven millions of inhabitants. Although he is Vice-Regent of the Almighty and therefore abstains from mirth, which mere mortals occasionally indulge in to relieve the monotony of ceaselessly paying tribute to the "Baers," big and little, yet even he would find it difficult to keep a straight countenance, were it seriously suggested that the "commonwealth" of that State, meant its seven millions of people. The "great" State of Pennsylvania, in his mind, is composed of those who control its transportation systems. No one knows better than Mr. Baer, although by this time it should be known of all, that in paraphrase of Louis XIV. the railroads of that State, say: "the State? it is we." They direct its policies; they make its laws; they choose its officials. But like us mere mortals, even they at times lapse, or else why did these "Christian gentlemen" put upon the statute books of that State, laws which explicitly prohibit that which notoriously they are habitually doing. Were they at the moment in a mirthful mood, or were their legislative servants asleep, that laws were permitted to be enacted which prohibit railroads from mining coal. It is comprehensible that their control of the State may not have been complete and absolute at the time the State constitution was framed. And we have no doubt that over their cups, the railroad magnates frequently, in the language of a distinguished New York East-side statesman, say: "What's the constitution between friends?" and laugh at that section of the Pennsylvania constitution, which says:

"No incorporated company doing business as a common carrier, shall directly or indirectly, prosecute or engage in mining or manufacturing articles for transportation over its tracks; nor shall such company directly or indirectly, engage in any other business than that of common carriers."

But why repeat language so obsolete, so entirely out of harmony with our modern "government by railroads," in the laws of the State? Is there not danger that the uninitiated heathen, lacking comprehension of the real state of affairs, or rather, as to who constitute the "real" State of Pennsylvania, may flippantly suggest, that the first duty of Christian men, is to obey the laws and abide by the constitution. It would make the task of the pastors of these "Christian" gentlemen easier, if such obsolete sections of the constitution of the State were expurgated, and those statutes which infringe upon the sacred right of the railroads to do as seems best, repealed. Or a better and simpler plan would be for the railroads to amend the State's constitution, as follows:

"Those sections of the constitution and all statute laws which limit, restrain, or in any way interfere with the railroads of this State, are hereby annulled."

SPOLIATION! YES, BUT BY WHOM?

The threat of Mr. Baer is however not directed against the State which he and his associates control, but against the United States, which are not to be permitted to "spoliate" its coal and mineral deposits. He is evidently fearful that the game of spoliation which these "Christian gentlemen" have engaged in, may have opened the eyes of people in other States as to the extent they have been robbed. If two-thirds of the 60,000,000 anthracite tons annually produced are sold outside the State, and if the spoliation only amounts to \$1.50 a ton—a low estimate—then \$60,000,000 is the annual tribute paid by the people of other States to the coal trust for an absolute necessity of life; anthracite coal being as truly a necessity in large cities as are bath-tubs. In fact the general use of bituminous coal in our large cities is more unsanitary than would be the abolition, or non-use of bath-tubs by their inhabitants. For not merely would outward cleanliness of the individual—especially the toilers—be made impossible, but the very atmosphere we breathe would be polluted, our buildings, public and private, would soon become begrimed, our parks would suffer in loss of beauty and attractiveness; while the little that is artistically pleasing in our architecture and statuary, would be well nigh obliterated.

A PECULIAR FEATURE OF THE COMMISSION'S REPORT.

One wonders whether it is, that "one touch of nature makes the whole world kin!" or, "a fellow feeling makes us wondrous kind!" or, "the concern of one is the concern of all!" or some other aphorism, that expresses the reason why the leading newspapers—nearly all controlled by monopolists—have almost entirely ignored one of the most peculiar features of the settlement (?) affected by the anthracite strike commission. It certainly seems that there must have been some common underlying motive to account for the glossing over of that feature of the report which provides, that "For each increase of five cents in the average price of white ash above \$4.50 in the vicinity of New York the miners are to secure an addition of 1 per cent. in their pay."

If there were any doubt from any other feature of the report, that the anthracite monopolists were able to exert an hypnotic influence over that commission, this "shrewd" provision must dissipate it. It certainly displays great shrewdness from the standpoint of the operators, but it is the "devilish-shrewdness" of a highwayman or a buccaneer. If Captain Kidd had offered to divide with the captains of the ships he looted, on the basis of 5 per cent. to

them and 95 per cent. to himself, provided they agreed to bring other merchantmen within the "sphere of his influence," he would not have displayed as great cunning, nor have affected a more one-sided bargain, than that the operators have "dished" the miners with in this clause.

Observe the cool effrontery of the proposition! The miners are to reap no advantage, so far as this proposition is concerned, there is to be no amelioration of the insufferable conditions that were the cause of their striking, until when? Not until their oppressors have secured a price for the product of these very miners, which gives the operators at least \$1.50 a ton, over and above what would yield large dividends on the actual capital invested. Monopoly is to receive at least four times as much profit as will pay a high rate of dividend on actual capital—two dollars and a half per ton would suffice for that—before those who risk their lives in digging the coal are to derive any benefit from this clause.

But even this does not disclose the real malignity of the "agreement!" Realizing that while the great American public gave no concrete evidence of their sympathy for the miners in the shape of financial assistance, yet there was a strong feeling among the people generally that they were not receiving an adequate, or even fair wage, and that a slight rise in the price of anthracite should be endured, *if there was no other way to insure the miners receiving decent wages*, the "shrewd" gentlemen who exploit the public through monopolizing the anthracite deposits, use this very sympathy of the people for the further undoing of the poor. They say, in effect, you ought not to complain if anthracite at tidewater does cost more than \$4.50 a ton, you yourselves expressed sympathy for the miners in the wages we were "enabled?" to pay them when coal was low, surely you will not complain of paying a trifle more, now that you know that for every five cents increase in price the miners are to receive an increased wage.

So far as the public yields to any such specious pleading it is tantamount to an admission that \$4.50 is a fair price, and operates as an estoppel of complaint against that figure as an outrageously high one. But note the devilish cunning of the proposition from another point of view. None appreciate better than the men who dominate the anthracite "gentlemen's agreement," that the high prices of commodities of the past four or five years have reached their zenith, and that prices are bound to fall very generally—the sloughing off of prices of Mr. Morgan's "undigested securities" is pretty strong evidence that they are tired of holding them until the "lambs take them off their hands—for some time to come. Therefore possessing as they do an almost absolute monopoly, and being able to fix the price anywhere they please (short of driving consumers to the use of bituminous) the coal trust will be in a position where they can, in the era of low prices which will surely soon come for all articles not monopolized, continue to charge even so extortionate a price as \$4.50 without the people doing much "squawking," the same public having in effect admitted that that price was "fair"—or else why use it as the *minimum* price from which any increase in the wages of the miners must count. On the other hand the miners will find their hands tied, should they again protest against the prices and conditions under which they are employed. They will be told "why you agreed that all demands for an increase of wages shall count from \$4.50, that was an admission that that figure is a low one. You see that we are now operating our mines at a loss as we are selling coal for less than \$4.50 a ton, how is it possible for us to pay a higher rate, when even the rate we now pay results in our being compelled to sell at a loss. If the operators feel themselves equal to keeping their countenance while doing so, they will probably gravely suggest, that the miners accept a sliding reduction in wages until such time as the price of coal shall again reach \$4.50.

I can think of nothing that so aptly illustrates the value of this concession? by the coal barons as the story of the boy, who, munching an apple, is asked by a smaller boy standing by, to "save me the core!" to which modest request comes the rejoinder: "There aint going to be no core."

And how can the public complain of any price less than \$4.50 when a quasi-judicial body, really extra-judicial in effect, put the seal of their approval on the operators contention that \$4.50 is a low price, for surely so eminently respectable a body as the anthracite commission will not contend that any "divvy" in which the miners were to share, could only be had after the trust had received an extortionate price.

ONE OF THE LESSONS OF THE STRIKE !

The lesson to be drawn from all this should be clear to the American people, but it is questionable whether they have really learnt it yet. That lesson is, that while it is right and proper for them to express their sympathy with any class of toilers who are shown to be the direct victims of monopoly, in fact it would be cowardice to do less, yet they must not expect that these victims will take the interests of the people as a whole into consideration, in any settlement they make with their oppressors. Why should they? Did the American people in this or in any similiar case, express any sympathy, or even interest in the condition of the oppressed toilers, prior to the differences between monopoly and its employees bringing about some derangement of the established order—or rather lack of "order"—which either increased prices of commodities, or, as in surface railroad disputes, suspended temporarily facilities theretofore available. Nor is it to be expected that a body of men made up in the main of illiterate foreigners, brought to this country by the coal operators so as to insure an unfailing supply of cheap labor, ignorant as most of them naturally must be of the genesis of American institutions, would consider the public interest in any arrangement they might enter into with their employers. No, they are not to be blamed if the public interest suffers. If the public is unable, as it certainly has shown itself to be, to look after its interests, why should these men be blamed.

MUST THE PROBLEM BE LEFT TO PENNSYLVANIANS ?

The existence of this, as of other trusts, being due to stupid methods of taxation (the mere fact that a trust exists implying either that it has been relieved of natural—and therefore just—taxation, or that wrongful taxes have been levied, or both) at first thought it would seem that we must leave it to be dealt with by the people of Pennsylvania; that we must await an awakened public intelligence there, before relief can be had for the people of the rest of the country—more particularly of the Eastern and Middle States. But is this really so? Are the people of other States, of right, estopped from taking such action as will terminate this monopoly? Does not the very fact that anthracite is a necessity, together with the further fact that it is practically all situated in one State—Pennsylvania—necessitate and even justify, the treatment of this question on lines different from that by which other mineral deposits are treated.

So far as I am aware there is no parallel case. There is no other one thing, that is a necessity to millions of people, which is entirely contained within the confines of one political sub-division of a country. But even if an analogy could be found in some other country, it would not affect the problem for the American people, for we can only deal with our own domestic problems, no matter how much the people of other countries emulate our stupid methods of taxation. Does anyone doubt, that if gold, or silver, were to be found

exclusively in one State of the Union, and if civilization, under such circumstances, as now, regarded its or their use as currency as a necessity, that the American people would permit the residents of that one State to decide how, when, and under what terms and conditions, production should take place! Is it not as certain as anything hypothetical can be, that the Federal Government would long ago have been called on to exercise its right of eminent domain, and take over the control of those deposits. It is no answer to this proposition to say, that the nation does leave to the several States the power to regulate and tax the mines containing the precious minerals. Gold and silver, like bituminous coal are found in a majority of the States. Even if this were not so, they are found in so many and widely scattered places in so many different countries, that an effective combination to restrain production or advance prices is inconceivable, while no tariff impedes their inflow or outgo.

The American people, inside as well as outside of Pennsylvania, are "held up" by the anthracite coal barons to the tune of at least One Hundred and Twenty millions of dollars annually. It is as truly a "hold up" as was ever any act of a highwayman, for no equivalent is given for this immense tribute. Part of it is levied as royalty, but the greater part is squeezed out of manufacturers, merchants and other consumers by the coal trust in treble and quadruple freight rates.

It may appear a matter of indifference to people outside the state, whether they are taxed by the few men who now own the anthracite deposits—railroads principally—or whether the \$60,000,000, or more, taken from them in excessive prices goes into the state treasury of Pennsylvania. But is this so? Assuming the people of Pennsylvania should become sufficiently enlightened to say; "These exceedingly useful and unique deposits were placed by the Creator in the ground for the benefit of mankind and not for the exclusive benefit of coal monopolists; we therefore decree: "That all coal lands shall be placed on the assessment rolls at their full value, their owners shall pay into the treasury of the state—in taxation—the full annual value thereof, the same as if each parcel, or holding, was rented to the highest bidder and by him paid direct into the state treasury; that no taxes of any kind or nature, shall be levied on any other property whatever in the state." Then having so decreed, they should find, as they undoubtedly would, that the revenue thus obtained was in excess of all their present expenditures—state, county, municipal or township—and should proceed to abolish all taxes now levied, collecting nothing from any other kind of property whatsoever, exempting houses, stores, factories, farm buildings and implements; all horses, cattle, sheep and hogs; exempting all machinery and stocks of goods, all bonds, stocks, mortgages or other debts, all cash and all credits; collecting no road, school or dog tax; levying no liquor, hotel or saloon taxes; but confining the tax levy entirely and exclusively to the annual raising of this One hundred, or One hundred and twenty millions of dollars that now goes into the pockets of a few monopolists.

EFFECT UNDER PRESENT SYSTEMS OF TAXATION !

Supposing they should do this and then stop, what would then happen? They would simply have decreed, that a present should be given to all owners of land within the state—other than "coal land" owners. That present would amount to many millions of dollars, just how much could only be determined if the exact amount now raised from land values were known. What the result would be is not difficult to foretell. The beneficial results that would follow from relieving all industry of the numerous petty taxes now levied—which in the aggregate are large—would be great. But great as they would be, they would be almost entirely offset by an immense increase in the value of all

land—other than coal land. That increase in the cities, Philadelphia^r and Pittsburg particularly, would probably be not less than thirty per cent, assuming that city lots now pay one and a half per cent in taxation. The merchant and the manufacturer would find themselves relieved of the present annoying and injurious taxes upon their buildings; their machinery; their stocks; their assets and their credits; only to discover, that the value of the land they rented had enormously increased, and they would have to pay the entire saving, either in increased rent for the land now occupied or in an augmented price should they desire to purchase.

EFFECT, IF THE SINGLE TAX IS APPLIED.

But if instead of confining land value taxation to anthracite coal deposits, Pennsylvania should extend the system so as to collect from all land, having value, its full annual rental, what would then be its relation (so far as these unique coal deposits are concerned) to the rest of the people of the United States? Is it not clear, that so long as any large part of the anthracite production was shipped without the state, that Pennsylvania would be levying a tribute on the people of other states. This is seen when it is considered, that the value of the anthracite coal deposits in the state is not depending upon, nor largely determined by, the demand for use within the state. Were there no demand from without there is no doubt that the price would be largely reduced, it might almost be cut in half. This however would not result so long as the present system of state taxation continued, as a larger proportion than now would be held out of use, thus tending to maintain to the full present monopoly prices, but it would result, if the entire rental value of these lands were annually taken in taxation and there were then no demand for anthracite from without the state.

Because of the limited supply, and because the natural increase of population in adjacent states will almost certainly increase the demand, even full rental value taxation would but for a time, (until the demand caught up with the increased production induced by so much higher taxation) reduce the aggregate tribute levied by the state on the people of other states. For the state could if it choose adopt the policy now followed by the coal trust; viz. it could charge all the traffic would bear, which in this case is the maximum that manufacturers, merchants and other consumers will pay rather than use bituminous. While there may be a divergence of opinion among equally intelligent "single taxers," as to whether taking the full annual rental value of land in taxation would decrease or increase the present presumed aggregate of rental values, there can I assume be no disagreement in this: That owing to an ever diminishing supply, accompanied probably with an ever augmented demand, the rental value of the anthracite deposits, even with full rental value taxation in force, will tend to rise rather than fall. There is but one way in which the people of the other states can be relieved of their present tribute to the anthracite monopoly, whether taken by individuals or by the state, short of the carrying out of Mr. Baer's threat of keeping it for the use of those within the state.

FEDERAL TAXATION IMPERATIVE.

Federal taxation, is the only means through which the people of other states can participate in the benefits of those unique deposits, i. e. by a reduction in the National taxes they now bear to the extent that revenue is collected by the Federal government from this source. Of course the whole case for Federal taxation rests upon the fact, that anthracite is a necessity for a large part of the people without that state, and it is situated entirely within it



DEPARTMENT STORE OF HENRY S. MORGAN & CO., MONTREAL.
(By courtesy of the Dry Goods Economist. See Story of a Department Store, page 9.)

Not only is it situated entirely within the state of Pennsylvania, but it is comprised within the boundaries of five counties which form but about one-fourteenth of the area of the state. Now if there is any natural reason why these extremely useful, highly valuable, and unique deposits, should be monopolized by the people residing within the artificial boundaries of what constitute the state of Pennsylvania, then that same natural reason would apply if the Creator had placed these deposits in the soil of Rhode Island, the smallest state of the Union, having an area less than that of the five counties containing the anthracite deposits. As Rhode Island had a population of but 428,500 in 1900, if these deposits had been discovered within that state instead of Pennsylvania, then, if the state of Pennsylvania has a moral title to monopolize these great values, it follows that Rhode Island would be entitled to retain them. We should then be treated to the spectacle of a political subdivision containing about one-half of one per cent of the population of the United States, acting as ground landlords to the remaining 99 and $\frac{1}{2}$ per cent and exacting a tribute amounting to over \$200 per capita for every man woman and child in the state, a tribute be it understood twice as great as the average income of its toilers. This may seem a fanciful idea, but it is not. Supposing, and this is by no means inconceivable, that the political exigencies of the time should have required when the Union was formed, that the five counties which contain the anthracite, should be formed into a separate state (if Rhode Island, then why not an area larger in extent—these five counties) and this had been done, and supposing that the population of that state should be no larger than that of the five anthracite counties, who is there that will contend that the people who constitute its population shall derive in taxation—as I have shown they easily could do—a fund in excess of what they now receive as wages, which would be sufficient to maintain the whole population without toil, and which would be contributed by the remainder of the country. There is no doubt than when the time shall come that the people of any state, as a whole, are sufficiently intelligent to take in taxation the entire rental value of land, that intelligence in all other states will be quickened to the point of refusing to permit so small a population as half a million—merely because it constituted a state—to monopolize such great natural resources as we are considering, and would insist that this immense fund, its rental value, shall be appropriated by the nation. The same reason which would compel such a solution of the question under those conditions, is applicable and of equal force when the seven millions of the state of Pennsylvania is concerned.

Certainly no one who advocates, or approves, of internal revenue taxes on tobacco; on malt and spirituous liquors; on oleomargarine; all of which are the result of the employment of labor and capital, can object to a Federal tax upon a natural deposit, especially as that deposit is a necessity to millions of people.



THE STORY OF A MONTREAL DEPARTMENT STORE.

(Expressly for the Review.)

BY T. C. ALLUM.

There stands in the up-town business section of the City of Montreal a splendid red sandstone building with polished granite columns, which for the past twelve years has been a source of pride to the Canadian metropolis and a sight to which the eyes of practically all visitors to the city have sooner or later been directed. Its walls are very massive, yet not too much so either for appearance or utility, when the large area of plate glass and the spacious windows

are taken into consideration. It is situated on St. Catherine Street and its frontage is equal to S. Phillips Square which it faces.

Within the four walls of this building is located a department store, doing one of the largest and finest trades in the Dominion of Canada. Both building and store are owned by Messrs. Henry Morgan & Co., a firm of over half a century's standing in the community.

In a year hence, Montrealers will look in vain for the splendid building which they viewed with so much pleasure as they crossed the square on their various pursuits. Instead they will see a plain brick shell upon which not a cent more will be spent than will serve to insure its safety. This unsightly structure will be a fitting monument to the worse than stupidity of a system of taxation which fines a man for beautifying the city; yet it will nobly serve society if it but cause a few of the passers-by to seriously ask themselves if such a system of taxation is beneficial, and if there is no better method of raising revenue than by taxing buildings.

The Morgan Building, ever since its completion, and even during its erection, has been a fruitful source of revenue to the city. The property has been assessed at \$1 in every \$300 of the total assessment of Montreal, and it was partly the discovery of this which led Mr. James Morgan to investigate and make comparisons. As may be surmised he soon discovered some remarkable inconsistencies in valuation; and the result was that he appealed from his assessment.

He was offered a compromise which was too insignificant to be accepted and he is now carrying the matter to the Superior Court.

So much for the past; and now for the future.

Owing to the requirements of their business, the Morgans had meditated increasing the height of their present building by two stories, making it six in all. In seeking to avoid the \$50,000 additional assessment which this would entail, Mr. James Morgan evolved a plan by which he will secure the required space and a reduced assessment as well.

Around the present building he has decided to erect a six story, plain brick casing, the cost of which would have been considerably exceeded by the contemplated two additional stories of red sandstone and granite. He is enabled to pursue this course because of the fact that the present building stands six to ten feet back from the street lines. The additional space thus brought in will equal an extra story. Valuation being estimated from exterior appearance, Mr. Morgan expects that when the casing is completed the company will be assessed on \$200,000 less than formerly—a saving of about \$4,000 a year in taxation.

It would be difficult to find a clearer object lesson on the monumental folly and stupidity of taxing buildings and other products of industry while obstinately ignoring land, of which there are many millions of dollars worth held idle and out of use in this and every other city on the continent.

The Morgan Building, as it is and as it will be, will supply a much needed standard by which the public may gather some slight idea of the extent to which industry is being discouraged by taxes or fines; and it may perhaps dawn upon some that the world might soon become a beautiful spot were people not fined for improving it.

The city now finds itself in the absurd position of offering the Morgans \$4,000 a year to hide their handsome building behind a plain, six-story brick wall with windows in it. The handsome building will remain the same as before only hidden within the walls.

What a culmination to the centuries of experience in practical administra-

tion! Yet there are men in this as well as in other city councils who uphold this system and who give public talks upon economics—and they get audiences.

Let us form a kindergarten night school for worthy aspirants for public positions and while not expecting too much of them let us try to lead them up by easy stages to a knowledge of a better way. First, by illustrations like the above let us break down their faith in the present system of taxation, showing them that it is both objectionable and difficult, in fact impossible, to properly value buildings, stock, machinery and possessions of like nature, because they can be, and are, hidden away and misrepresented. Show that this leads to injustice, the honest man paying the higher taxes, other things being equal. When the students become capable of valuing a reason, show them that disrespect of ownership is the essence of theft; that taxation of the products of industry is disrespect of ownership and its collection is barefaced robbery. In this, avoid all ambiguous terms; they perpetuate lies. Then insist that robbery is either good or it is bad.

When you have thoroughly shaken the candidate's faith explain what taxation is for, and then give a lesson in bookkeeping. The person or thing receiving the benefit of a certain expenditure is charged with it—becomes a debtor to the extent of the benefit. Debtors should always pay their debts.

Third book. Show that good government makes the country so governed a desirable place to live in—that this is reflected in the land values of that country, state or city. That this good government in no way increases values of the products of industry. That houses do not become more valuable because of good streets, etc. Proof: it costs no more, but rather less, to build them. That all government goes to benefit land and increase its value. Repeat this many times. Then show that in proportion as streets, protection and public services improve, the value of the land immediately alongside increases. Take your ledger and charge the land, (only), with cost of government and see that the owner gets the bill and pays it. Then expatiate, ad finitum.

The Morgan matter has excited the greatest interest throughout the city and the newspapers have devoted columns to it. Among the editorials were many which hit straight out from the shoulder against the present system.

The Montreal Daily Star, by all odds the most widely circulated newspaper in Canada, contained the following:

“The Morgan assessment case will not have disturbed the city for nothing if it opens the eyes of the authorities to the monumental stupidity of the present system of levying taxation.

It is a commonplace with legislators that one of the effects of taxation is to discourage the thing taxed. We tax dogs because we do not want to be overrun with them. The temperance people favor the taxation of saloons because they wish to decrease the number.

But who wants to lessen the amount of money which may be put in shop, office and house building in the city? Who would gain if our merchants put up cheaper stores and our people erected meaner houses?

Would the building trades be more prosperous if they had less work to do? Would the owners of real estate in the city find the value of their property enhanced if less attractive looking structures were going up around it and on it? Would the many classes of workingmen, who are affected directly or indirectly by the building of fine stores and thoroughly equipped houses, be the better off if the amount of this kind of work were decreased? Would the merchants be the gainers if the working people and the architects and the sellers of building supplies earned less money and hence had fewer dollars to spend?

What class is it in the community that clamors to see less building going on? Is there one?

If there is, we confess we have never heard of it.

Yet we tax the business of building. We meet a man who has just bought a lot and we say to him—"How much money are you going to spend on that?" And when he tells us, we say to him—"Well, that will cost you just so much on the hundred dollars."

If he wants to save money in taxes he must cut down his building estimates.

Yet he will occupy just as much room on the street with his eye-sickening barn as he would with a palace of trade. He takes up just as much space of the common business area and makes the rest far less valuable. He has the same effect upon neighboring property for commercial purposes as if he had started a slaughter-house in a residence district.

Still the city pays him a cash bonus to confine himself to an ugly barn!

And if he has pride enough and civic patriotism enough to erect a splendid building which will add hundreds of dollars to the value of neighboring real estate and give work to hundreds of workingmen and attract capital to the city, we impose a fine on him, and make him pay it!

Take some concrete cases.

Did the Morgans damage the neighborhood of Phillips Square by putting up their magnificent buildings? Are these splendid office buildings on St. James Street depressing the value of the down-town districts? Are the building operations in Westmount ruining that suburb?

Take another side of the question. One of the curses of poverty is that the very poor often live in unhealthy, cramped, airless and badly equipped houses. Yet every one of these hovels pays taxes; and any effort to build better calls down on its head more taxation. Ald. Ames himself was certainly fined for his philanthropic decision to build a model tenement. We protest against privy pits, and yet we mulct the man who puts modern improvements in his little homes for the poor.

Why not have common sense?

Why not levy all our taxation upon the land which a man uses, and thus leave him absolutely free to spend all that he will upon the buildings he proposes to put on it? This will give the poor man a better tenement, the street better stores and office buildings, the city better homes, the workingman more work, the merchants more trade, and real estate higher value.

It will not "fine" anything but the land which cannot get away. It will make the assessment easier and more just; for land cannot be hidden or disputed over. It lies right out doors where everybody can see it.

It will settle the Morgan question at a stroke; for he could not then reduce his taxes by burning down his store and growing potatoes on his lot."



ECONOMICS OUT OF SCHOOL.

(Expressly for the Review).

BY JAMES LOVE, AUTHOR OF JAPANESE NOTIONS OF POLITICAL ECONOMY.

After reading Professor Clark's replies to Post, in the last number of the Review, I feel that if they are to be envied who have no teeth left to be pulled out, they are still more to be envied who have no more Economics to read. However, a society that encourages physical rather than mental excellence, and that inspires the young men of our schools to present their bare backs and shoulders to a camera in order that their muscular development may be half-toned in the newspapers, cannot be other than a thoughtless society. A society of "Economics" developed in accord with "Modern scientific methods" by Seligmans and Clarks!

"The devil take modern scientific methods!" exclaims a testy naturalist at my side. "The devil take them, I say. Zoology that once aroused us to the beauty of butterflies, the cunning ways of squirrels, the plumage, nests and notes of birds, and all the instructive romance of woods and wilds, is now nothing but chapters on protoplasm, bacteria, and comparative anatomy. Giving us fragments only, and talking learnedly of bones, stomachs, and intestinal tracts, they turn the study of 'Animated nature' into a science of guts." These strictures, too severe, of course, upon recent Zoologists, would however, be wholly justified if applied to recent Economists. The earlier writers—Adam Smith, Say, and even Mill, earnest and thoughtful men, though not satisfactory, to be sure, could at least be read with some degree of pleasure. But the late writers—Walker, Marshall, Nicholson, and the rest, who present nothing but paradox, over-population, and evolution; present what they call "Economic science" as a science without principles; a "Science" in which, as one of their number tells us, voicing the teachings of all, "There are no physical or moral laws to be applied without regard to time and circumstance which will save the statesman the labor of working out each case on its own merits." A science which presents a social state where every man is for himself while the devil takes the hindmost as one necessary to "Survival" and growth; these later writers, I say, "Men who are skilled in little more than the trick of concealing the direst poverty of thought under a farrago of never ending chatter," cannot be spoken of justly in words that would not assume the form of malediction.

"In my judgment," says Prof. Clark in his reply, "If Mr. Henry George had been solely an Economist all his life without special devotion to the Single Tax, he would have accomplished in the scientific field results for which every Economist in the world would have delighted to honor him." This bit of characteristic scholastic assurance, disclosing the notion of the "Schools" that George has presented nothing of scientific value, also betrays their ignorance of what he really did present. For the Single Tax notion—the notion that man's rights to land are equal and inalienable (a truth often noted before, but by Henry George alone rigidly demonstrated and related to all other truth), the notion that "Land"—the world, the universe, the very foundation of existence, without which man would be a disembodied spirit—is one of the two essential factors (Land and Labor), in the production of wealth and not in itself "Wealth," is the underlying support of his whole system, without which, his life work being as incoherent as their own, "Every Economist in the world" consistently might have delighted to honor him.

The indolent author of the *Castle of Indolence*, who would not rise before ten, there being as he said "Nae motive," is, I think, a type of Clark and Economists generally, who also lack incentive to rise. For knowing that what they now teach brings them the approbation, "Degrees," and pay, that new views, though true, might endanger, they prudently avoid new views. "Adopt new views? No indeed! There's nae motive."

Notwithstanding that the subject for discussion on that February night was the theory that the whole revenue of a State should be derived from a tax on land values, and notwithstanding, as he said, theories composed his whole stock in trade, Prof. Clark evidently felt that it would be safer to abandon theory, and using the ways of a politician rest his objection upon vulgar beliefs. So, using politician Cleveland's words, he "Recognizes that it is not a theory but a condition that confronts us," and proceeds to discuss the matter much in the style of a stump speech. The particular "Condition" that he notes first is, that the "Working people of the United States have almost been forced to put their savings" into land, "Whether land * * * was or was not originally a subject for private ownership is a question for theoretic discussion." But prac-

tically if you take land value away from these men "You take their savings which they have put into it." An argument to assure Single Taxers that Economics has been be-scienced to its dotage. For a long time supported by tonics, porous plasters, stimulants, it has taken at last to crutches significant of its end. The argument of course being nothing more than the re-resurrection of "The widow and orphan," a boggy that we thought had been finally laid,

"The times have been,
That when their brains were out the bugbears died,
And there an end ; but now they rise again,
Despite the mortal critiques on their crowns,
To harp this woe-worn tune."

The workingman does not put his savings into land. He may exchange his savings for land. The other man then would have the "Savings," the working man would have the "Land," but with no higher moral title than the vendor had. "Exchange transfers, it does not create." The last holder of a stolen horse possesses no better title than the thief possessed. Professor Clark has thus shifted the discussion from property in land to the inviolability of property in things that are the product of labor—property in "Wealth"—true property—no part of which can be seized by the State as taxation without violating the moral law "Thou shalt not steal."

Where land has no rental value (for, speculation ceasing, much land would be free of rent) this rent might be taken from the occupier, leaving him in full possession of the land and in full possession of all that is produced upon it in excess of rent, no part of his capital or other wealth being taxed—is a very different statement from Clark's. "If we (the community), take from a man the rent of his land we practically take his land." For like nearly all Economists, unable to grasp the idea "Rent" he holds this to be equivalent to the propositions—"You may keep your cow, but I will take the milk." "You may keep your mill, but I will take the cloth and pay the operatives." "You may keep your whale ship, but I will take the oil." "You may keep your pocket book, but I will take the coin." All of which assures us that he sees no distinction between "Rent" and "Interest," no distinction between property in "Land" and property in "Wealth," no distinction between the commercial appropriation of what has been produced by and thus belongs to the community, and the appropriation by one individual of what has been produced by and belongs to another individual. His propositions really being equivalent to, "You may keep your land, but I will take the entire produce of your labor and capital on the land—not only Rent, but your Wages and Interest. Thus he ignores the true definition of Rent, the share of the wealth produced which the exclusive right to the use of land gives to the owner of the land, saying "It has been customary to define Rent as the income derived from land."

"The American people," he says, "Have been very chary about direct seizure of private property." "Taking a kind of property from the people who now have it is something the American people are unwilling to do. It doesn't seem right." That depends. How about custom-house, excise, and creditors' seizures? While his colleague, Seligman—(In his "Finance"), objecting to any appeal to "Rights" assures him that modern science has "Incontestably disproved this assumption of natural rights." Besides the Professor here chooses to use the term "Private property" in place of "Land." The terms are not co-terminous and such illogical use of them leads him from truth. Since the Professor is confronting not "Theories" but conditions, I will remind him of a condition he may have overlooked. The condition that our private land titles are clearly in contravention both of Divine and civil law. The first declaring that "The land shall not be sold in perpetuity for the land is Mine."

The second (vide the Code of Iowa, and with small variations the law of all the States) reading "Every disposition of property (meaning land) is void which suspends the absolute power of controlling the same for a longer period than during the lives of persons then in being and for twenty-one years thereafter." While in "Washburn on Real Property" we find that "To give validity to a partition of land all persons interested should be made parties to the proceedings. Such parties and none others would be bound by the judgment." Though "Higher Criticism" may have exploded the idea of moral law and set aside the Bible en masse, how can we make these clear declarations of statutory and common law, when justly interpreted to include the first disposition—the first partition—sustain any of our private titles to land? Sustain grants to John Doe, his heirs and assigns forever? Uphold partitions of land against the deeply interested coming generations whom it was not possible to notify and who therefore cannot "Be bound by the judgment"? And the deeds set aside—where continuous millions of minors and married women are interested—can "Adverse possession" be appealed to?

To get back to the debate. "It is the fate of the homes of half our people," he said, "That is now under consideration." "The men who have worked and saved their wages and have invested them in homes which they occupy and love are * * about the last class to single out for a seizure of property." Here in discussing Land he makes the terms Homes and Property, and even Saved Wages, coterminous with it. For the intimation is that Single Tax will "Single out" these poor men and seize their "Savings." It would be a work of supererogation to point out the absurdities of this statement—to show that he knows absolutely nothing of the Single Tax theory, and violates the most elementary rules of logic. It will—by and by—be hard to believe that this statement was uttered in New York City, by a Professor of Economics in the greatest of its schools. Uttered in a city where the census of 1900 showed that over ninety-three families in a hundred are tenants; the larger part of them crowded into uncomfortable and unsanitary tenements!

He cites Minnesota settlers flocking there encouraged by the State. "Settlers have never been attracted to come and pay rent." They flocked into Minnesota at an early day because they knew that the rapidly increasing numbers would shortly enable them to appropriate rent. By the census of 1890 about 69 per cent. of Minneapolis families, and over 15 per cent. of Minnesota farmers were tenants. (The percentages are greater now.) But this indicates but a small part of what is properly "Rent." Men who own land pay rent—the interest of the purchase money or value, added to the land tax, is really rent.

"I do not see what enormous difference it makes if I pay rent at all whether the man who comes to collect is a government official or the * * agent of an owner. I will have to pay in any case." In the first case—as all Single Taxers know—he and all other land users would pay Rent to their own agents for the equal benefit of all. And when the people as a whole thus collect Rent individuals cannot. So, that land or rent speculation will cease, while at the same time the taxation of houses and all other forms of "Wealth" will cease. It seems absurd that twenty-four years after the appearance of Progress and Poverty a professor, assuming to know all about it, needs thus to be "Crammed." But when it comes to really, thoughtful books, Economists generally, adopting Swift's suggestions, either serve them as some men do lords, learn their titles exactly and then brag of their acquaintance, or (which is a profounder and politer way), get a thorough insight into the index, by which the whole book is governed and turned, like fishes by the tail."

"Rent paying" he says, "Has never been popular," citing France where

"Land somehow has got into the hands of the cultivator, and France has been covered all over with a new peasantry." "It is a prosperous country to-day under this peasant ownership of land. In North Germany much of the soil is held in bits by peasants free from rent." "This year there is a fair prospect that Ireland will be free from rent paying." In these passages "Land" and "Soil" are used as synonyms, and the implication is that Land—the world—is used only by peasant cultivators, and to produce food. "Rent" is treated, not as something that occurs in the order of nature, but as something that may be avoided by owning the land. "It is a very easy thing for the government to seize the rent from peasant landlords and make tenants pay to the end of time." "But the government wont do it, and the Irish people would vote against it." This again shows the same confusion; one very general among Economic writers, in spite of their definitions, that Rent exists only when one man owns the land and another uses it. Not only will Rent continue after the British government has bought out the great landlords, but it will, I think, be more intense, for the demand for land will not be lessened and the new small landlords can sell out their rights or sub-let them. As to peasant proprietors generally, Professor Volcher, a high authority, says that in Germany and France they are in a much worse condition than English farm-laborers; and Lady Varney, who purposely visited these countries, tells us that in France and Italy they are in a "Pitiable condition." In Italy the women work like squaws, and sometimes as many as forty families live together in the utmost squalor. In Brittany and elsewhere some of the peasants live in a way that "English agriculturalists would not allow their beasts to live." It is the same in Switzerland, Belgium, and other countries where many of these peasants are tenants to other peasants and are rack-rented more mercilessly than in Ireland. Besides the question is not "Would the people vote against it?" But "Ought they to vote against it?"

How grateful should be those Economists who are not rendered reckless by an uncontrollable gift of gab—their teachings are not impeached, their tempers are unruffled, and they quietly draw their pay. As prudent as "Dorcas Fysche, a visiting Friend, who craving to know whether Friends not being members were permitted to speak, and being informed yea, thereupon held her peace."

"If any man can see a parallel between owning a piece of land and owning a man, he looks at the problem through different glasses from those (with) which I view it." The professor surely looks through a glass darkly. The physiocrats, and many others before and since, have found such a parallel. I can cite only Herbert Spencer. "To deprive men of their rights to the free use of the earth is to commit a crime inferior only in wickedness to the crime of taking away their lives or personal liberties." And Harriet Martineau, "The old practice of man holding man as property is nearly exploded among civilized nations; and the analogous barbarism of man holding the surface of the globe as property cannot long survive." Surely the professor will admit that if another man had a legal title, that he could enforce, to the professor's arms or legs, the professor would be a slave to that other man. Now "Land" is more essential to the professor's existence than his arms or legs. Men do live without arms or legs. But no one can live without land. If the professor had to make terms with the owner of his legs he would feel himself a slave. But he has to make terms with the owner of what is more essential than his legs—the land. But as in most cases rent is not paid so direct—the enormous land values of cities, railroads, mines, etc., are not by the masses (including the economists who pander to them), related to the difficulties of life. And this praedial slavery of our time becomes even more severe than chattel

slavery. Inducing Madam De Stael's feeling remark that her "Faith is weakened rather by the cold indifference of civilized people than by the doings of savages."

That one so wretchedly equipped for the discussion should have ventured to meet Post seems to me like audacity itself, and could I believe that he had ever read so thoughtful a writer as the woman just quoted, I should say, that misinterpreting a passage in her "Germany," he had assumed that such audacity would be thought a quality of genius.

A post-graduate, about to enter upon the study of biology under Agassiz, would be placed before a table on which the professor had placed a lot of corals, or perhaps crinoids, and be asked to "Study" them. But what text book shall I use? Oh! no text book. Simply study these forms. Note their differences and resemblances. Group them into species and genera, and if you can, into families also. This real study of the things themselves, instead of memorizing from text books what others had studied, or at least written, would usually baffle "Students," some of whom, their thinking powers atrophied by long lack of exercise, would abandon the effort in despair. But in Economics, the post-graduate—there being no Agassiz available—usually goes abroad to some German university, there to continue his undergraduate thought deadening ways. But—the course brings him the degree of Ph. D., enables him to quote from Karl Menger, or Wiesser, or Bohm-Bawerk, have his articles accepted by Economic Quarterlies edited by similar men, brings him invitations to chairs of Political Economy, and enables him to write text books which, though nobody can comprehend them, may become stated text books in schools.

A student of Richmond (Va.) college wrote to me in regard to Japanese Notions, "I rejoicingly concur with you in your criticism of Hadley's Economics." Neither he nor any of his class could understand it, but bowing to authority had thought that the difficulty was with them. But, I guess he was the only one who read the criticism. For as he said, "Going to college primarily for a degree, and only secondarily to learn, they usually read nothing but what they had to."

"Uneducated" Lincoln, so Mrs. Tarbell tells us, said "When I was a mere child I used to get irritated when anybody talked to me in a way I could not understand. I do not think that I ever got angry at anything else. But that always disturbed my temper and has ever since." It was well for his peace of mind that "Economics" was never thrust upon him. The Distribution of Wealth, for instance, by John Bates Clark, Professor of Political Economy in Columbia University; which book, the author says, is an orderly arrangement of articles that have appeared in various Economic Quarterlies since 1881.

In this book "Land" is ignored as a factor in producing wealth, and "Rent" as a factor in its "Distribution." The distribution being into Wages, Interest, and Profits. But—Profits—Heaven help us!—he tells us are composed of Compensation for Risk—Interest and Wages.

The distinction between "Capital" and "Capital" goods is the great work of the author. One has a herd of cattle, let us say. The cattle themselves are capital goods—they come and go—are reared and consumed. But the value of the herd \$20,000, let us say, must be maintained, or society would be endangered. "The most distinctive single fact about what we have termed capital is the fact of its permanence. It lasts; and it must last, if industry is to be successful. Trench upon it—destroy any of it, and you have suffered a disaster. Destroy all you have of it, and you must begin empty handed to earn a living by labor alone. Yet you must destroy Capital Goods in order not to fail. Try to preserve capital goods from destruction and you

bring yourselves the same disaster that you suffer when you allow a bit of capital to be destroyed."

"Capital is perfectly mobile, but capital goods are far from being so. It is possible to take a million dollars out of one industry and put them in another. * * It is however, quite impossible to take bodily out of one industry the tools that belong to it and put them into another." I should think that my child could see that the "Million dollars" are not in an industry and cannot be taken out. The industry might be exchanged for a million dollars.

"Ground rent we will study as the earnings of one kind of capital goods—as merely a part of interest." A foot note says "It will be seen that this is not calling land capital," etc. He can only see interest as the return for the use of money. "Five per cent. of itself per annum is something that a building cannot earn, although the money invested in the building may." But, the money is not in or about the building. It was exchanged for the building and some one else has it.

At the end of the fourth volume of the autobiography of Tristram Shandy, we learn at least that Tristram was born. But at the end of the voluminous "Distribution of Wealth" we learn nothing. His suggestions, never resting on logical truth, are invariably wrong, like a neighboring church weather arrow, that from its feathered end having rusted away has lost direction and balance. It points directly away from the quarter it should, and downward, and may be something of a guide only as one remembers this. The great distinction between capital and capital goods does not even seem to be the distinction between a thing and the value of the thing. It is on a par with Seligman's idea that one can lose the value of a thing and the thing besides—lose the value of a cow and all the milk and calves it might have yielded besides. Passing from "Static Economics" to "Dynamic," Clark says at the close of his book "There is in mundane affairs little of importance for humanity that does not fall within its scope. But the task of developing it * * will occupy generations of workers * * and will lure them to a work that for difficulty and for fruitfulness will surpass any which has thus far been undertaken." This rhetorical flourish announcing an Economic New Jerusalem in which the Clarks, Van Thunens, and Marshalls of the future are to cover the whole field of human science, human effort, and human aspirations—Economics becoming all in all—might cause a ripple of laughter to pass over the face of a cat.

But so it has always been. The power to think exists outside, not in the schools, whose authorities represent merely popular beliefs. So far back as four centuries before our era Plato had cause to exclaim—"They teach nothing but those dogmas of the vulgar which they approve in their assemblies and call 'Wisdom,' just as if one were to learn the temper and desires of a great and strong animal; how it is sometimes gentle, or savage, then calling this wisdom, apply himself to the teaching thereof. And define the good, or beautiful, or true, or just, with no knowledge of them at all, or how they differ from each other except the opinions of that animal. Do you not, by Zeus, think him a ridiculous teacher?"

There is no good reason why a direct State tax is not as desirable as a direct local tax. In fact, all the interests of good and safe government are served by the people knowing how the government is maintained, and feeling the burdens which the temptation to multiply departments, increase officials and maintain sinecures entails.

The Defender, (N. Y.)

CITY LIGHTING.

ADDRESS BY FREDERICK F. INGRAM, COMMISSIONER OF PUBLIC LIGHTING,
DETROIT, AT ANNUAL MEETING OF THE LEAGUE OF MICHIGAN MU-
NICIPALITIES, ADRIAN, MICHIGAN, JUNE 17, 1903.

The supplying of light from central stations by distributing conductors radiating over the territory supplied, is a public service that involves the use of public property and requires the exercise of public functions.

The community itself may perform this communal service or give to a private company the right to do so, clothing it with certain special and exclusive privileges and the necessary authority to exercise them. In other words, grant to a private corporation use of public property and the authority to exploit the public for private profit.

Electric lighting from central stations is now clearly recognized by the general public as a monopolistic industry not subject to the laws of competition. We hear no more about its abuses being righted in time by competition. Everywhere and always, pretended competition results in combination and increased charges for the service much greater than the naturally increased cost of same that results from duplication of plants and lines.

Neither do we now hear from intelligent opponents of municipal ownership the query once so common, why not have municipal butcher shops, municipal groceries, etc. The butcher or grocer does not require special privileges and has none. Monopolies would be equally as objectionable in those lines. Extortion, incivility or incapacity in such competitive businesses meet swift and certain punishment, while good will and gain is dependent upon ability, industry and fair dealing.

The burden of proof is upon those who insist that public property shall be used by a privileged few for private profit. Naturally, public property should be used for public purposes and be controlled by the people through officials accountable to them for their public acts.

The building up of a privileged class by alienating community rights, concentrating such rights into the hands of a few, is unAmerican. It is a revival of similar practices that for a time prevailed in the colonial days, until condemned along with involuntary servitude, public lotteries and other public evils imposed upon the struggling colonists by Charles the second and his profligate favorites, in their effort to replace the growing democracy with an aristocratic system. It was "A sort of Renaissance of feudalism," as the Rev. Edward Everett Hale expresses it.

The reactionary movement was stoutly resisted, franchises of every kind carefully guarded, communal interests sacredly treasured and public utilities operated for public profit, the exceptions being few and usually taken back after a brief experience with a private corporation.

Thus over a century had elapsed, when New York City granted the then political boss, Aaron Burr, a franchise for supplying water. Finally in 1811 steam as a motive power came into use in transportation, and the beginning of the present era of private monopoly domination over public utilities, may be said to have begun with the 25 year exclusive franchise granted Robert Fulton and Wm. Cutting for a steam ferry between New York and Brooklyn. Simultaneously corruption in New York City politics and complaints and petitions regarding such public services as had fallen into the hands of private corporations also began, and the end is not yet.

For many years and previous to the advent of private corporations as the grantees of franchises, no direct taxes were levied in New York City. The fees from ferries, rents, fishing rights, etc., were ample in lieu thereof. When

in 1684 money was needed to defend New York City, 200 pounds was raised by mortgaging the ferry for three years.

What I believe was the first direct tax levied, was a tax on vacant lots. The ordinance stating "That as many large and spacious lots lay vacant and unimproved, being held in reserve by parties for their pleasure or profit who would not build thereon, that a yearly tax be imposed upon the owners of all lots which should remain unimproved."

Thus did our ancestors tax forstallers for the same reason as we now tax dogs—to get rid of them.

It appears the first franchise granted a private corporation in New England was for building a bridge between Boston and Charlestown, charters for other bridges, turnpikes, etc., followed until the conditions became unbearable to such a democracy as was New England in those days, a wave of reform swept the colonies, ordinances were passed abolishing such private control of public utilities, the law establishing a lottery for the benefit of Harvard College was repealed, followed by the extinction of the system of legal white slavery then in vogue, the victims being known as bond servants and probationers.

I have delved into ancient history to illuminate two points,—The first is; that, to adopt municipal ownership for any public utility is not new or radical. It is simply following in the footsteps of our forefathers whose wisdom has been verified during the intervening years by the injustice and corruption that have resulted from reversing the policy and granting to private corporations, powers and privileges that belong to communities. As the late Gov. Pingree once said, "The corporations are responsible for nearly all the thieving and boodling from which our cities suffer."

My second point is; A glance at the past shows that so soon as a community is convinced that a certain policy is best, that policy will be adopted.

Public ownership and control was resumed when private monopoly became unbearable, lotteries were suppressed when their evils were seen, slavery abolished when its degradation was felt.

Should municipalities return to first principles and retain in their own hands the administration of municipal functions and, more specifically, should public lighting be done by public officials or private corporations?

We were told in Detroit, that the corporations controlled the sale of the material and the machinery, which could not be bought by a city plant or if at all at such extortionate prices as to make the cost of lights from a public plant unbearable to the tax payers.

Detroit's public plant has now lighted the city eight years. The 1st year the cost was less than the lowest price ever secured from a private company or ever offered by a private company.

The lowest contract price was \$128.87, the lowest contract price offered was \$102.20 per 2,000 C. P. arc light per year on a 10 years contract.

The cost from the public plant the 1st year was \$100.50. It has steadily declined since to \$63.82 last year, adding depreciation, lost taxes and interest on the investment to cash cost.

This is my sixth year on the lighting commission, and I can say, speaking from that experience, that the dangers and obstacles alleged to beset such a municipal undertaking and that are portrayed with such energy by those interested in concealing the real cost of electric lights, are mere fancies. We have not felt them or seen them.

The city will have gained in ten years operation more than the entire value of the plant (at least \$800,000) as a clear profit over what its lights would have cost on the lowest ten years bid from a private company.

Under the ten years contract the cost to the city would have been \$2,414,-785.14 while from the city plant the total outlay for plant and operation, add-

ing lost taxes, will not exceed \$2,250,000 (actual figures are given to 1903, 1903 and 1904 are based on average increase of lamps and cost of preceding years). The benefits are not alone to the tax payer, for we give the union scale of wages and run on the 8 hour day. Also, once a year, every employee of the Commission gets a ten days vacation at full pay.

We were told that a public plant could not give decent service, because it would be run by city politicians.

The number of lamp hours reported out the last year of contract lighting was 86,426 while last year under municipal lighting with 50 per cent. more burning it was but 6,825.

The average city politician like the average man in any employment, holds his position by serving his master. If public utilities are in private hands, private interests are served. These private interests then run the politicians. The politicians can never run them.

The lessened cost and improved service alone, vindicate Detroit's experiment in municipal ownership; they are not, however, the most important results. Removing this public utility from private exploitation has shown our citizens that natural monopolies are harmless in the hands of their natural owners, the community, but demoralizing and corrupting in civic affairs if surrendered to private corporations.

At the "National Convention upon Municipal Ownership and Public Franchises" last February, in New York City, I heard much about private operation and public control, from the representatives of the franchise holding corporations and others.

The old argument that cities can't operate a lighting plant or can't make it pay, is no longer listened to when hundreds of cities are doing it and are making it pay.

Commissioner of Labor, Carroll D. Wright's report of four years ago, has data from 952 plants, 320 of which are municipally owned. It shows that the average cost is less from the municipal than from the private plants.

Edw. M. Shepard, Counsel for the Rapid Transit Commission of New York, explained to us the plan recently adopted in that city, the city owning the property and leasing to a private corporation.

Boiled down it amounts to this: The city gives the private companies the funds, as well as the franchise and depends upon the Rapid Transit Commission to enforce a series of requirements regarding the size of the cars, how they are to be run, etc. The company failing to meet the requirements, the commission may take legal action, the grievance in the meantime to continue, while the litigants are chasing the action from court to court for a generation or so.

Why are these corporations now so anxious to be controlled? Is it because their experience with municipalities teaches them that they are beyond control? Where has control, however earnestly sought, been effective?

The quality and quantity of light is frequently a subject of dispute between a city and a contracting company. If the current is cut or a light is out the saving goes to the city from a public plant. In contract lighting it goes to the contractor unless there is an accurate account made of the reduced output.

Many stations make a practice of lowering the amperage at or about midnight. This results in a saving in fuel and carbons and is generally considered good economy. Does the city under contract lighting always benefit by this economy.

It is difficult for the city to secure definite and indisputable evidence as to the facts in disputes between a city and contracting company, regarding the wattage of the lights furnished.

For example, recently two Michigan cities, Saginaw and Rochester, lighted under contract, made the claim that the lights were under the quality called for.

The claim was disputed by the contracting companies. The contract called for a 2000 C. P. arc .450 watts at the lamp terminals. Careful tests by experts hired for the purpose by the city, who connected watt meters to the circuits without the companies knowledge, found the average of 12 readings in one case to be 340 watts, a little over 75 per cent. of what was contracted for, the average of 13 readings in the other showed 400 watts, 89 per cent. of what was contracted for, the contract price was rebated for the 25 per cent. shortage, but not for the 11 per cent.

A city must have an accurate record of the light furnished at all times as a basis for enforcement of contract—this necessitates the employment of a competent city electrician not affiliated with the public utility companies. He should be provided with an office and one wire of each circuit connected with a recording watt meter therein. This will show the time of starting, shutting down and current supplied.

In closing I wish to say : The farming out of public functions may have an excuse in Turkey and the more despotic Oriental countries, but it is contrary to the spirit of our democratic institutions.

If our government is not to be democratic—a government by the people, placing public utilities in its hands does not establish public ownership. It might be machine ownership, class ownership. A coterie of machine politicians would be as undesirable if direct owners as are the private companies. Small choice for the people in owners, if it must be between machine bosses and the private corporations that control the machine bosses.

As Professor Parsons has said, "Public ownership of the government is essential to any real public ownership of anything else."

The public in order to control the government must themselves by direct methods nominate their officials ; the people must also secure to themselves their natural right to veto measures and to propose measures—the initiative and referendum.

Not until then will officers reflect the aspirations and desires of the people.



THE MOVEMENT IN DENMARK.

LETTER FROM S. BERTHELSEN, OF HONG, DENMARK, PRESIDENT OF DANISH
HENRY GEORGE LEAGUE.

(Letter written to be read at Jefferson Dinner of Manhattan Single Tax Club, arrived just one day late.)

(Translated for the Review by Grace Isabel Colbron.)

To The Manhattan Single Tax Club of New York :

As President of the Danish Henry George League, I have the honor of sending our brotherly greetings to our comrades in faith of the Manhattan Single Tax Club on the occasion of its celebration in honor of the great Democrat, Thomas Jefferson.

The Danish Henry George League was founded the 2nd of March, 1902. But as far back as 1889 we find the first Danish-Norwegian "Association for Social Reform," which had the taxing of land values on its programme, and which did much in speeches and writings for the propaganda of Henry George's teachings in Denmark, Norway and Sweden. But the movement could not at that time gain any practical importance for the public life of these countries, owing to peculiar political conditions, which, in Denmark at least, were most unfavorable for the discussion of questions of practical political economy. It

was not until 1902 that parliamentary power gained sufficient strength in Denmark to admit of the existence of a Ministry of the Opposition. All Democrats then looked forward to a period of liberal reform, but their hopes were doomed to disappointment. We did nothing however until the so-called "democratic government," in a compromise with the Conservatives, endeavored to introduce a line of new tax laws, which should do away with the old important land tax owned until then by the people of Denmark.

The endeavor to prevent this, and to spread the knowledge of the Single Tax theory, its use and effect, was the immediate cause of the founding of our Club in March, 1902. The movement is progressing favorably. During the past year we have published fifteen pamphlets, have held more than fifty lectures, and have had over one hundred articles inserted in important daily newspapers. We can plainly mark a growing comprehension among all classes of society, of the great social importance of our doctrines, and we hope that our Danish fatherland, with its enlightened population, will be among the first nations to introduce Single Tax into the civil code.

It is a great encouragement and aid to our work, as well as a joy to us, to receive greetings from our comrades in belief all over the world, and to hear news of the movement everywhere. Particularly do we look with confidence to news from Henry George's fatherland, the United States of America, the country whose proud duty it is to raise the banner of Progress in the vanguard of the nations of the world.

The Danish Henry George League asks that the Manhattan Single Tax Club will kindly forward to Mr. Henry George, Jr., and to the other members of our great Master's family, our sincere and respectful greetings. We pledge ourselves to be true to his memory!

We also send greetings to Senator J. W. Bucklin, of Colorado, whose admirable book on Australia has been translated into Danish, and is of great value to our work. We send also brotherly greetings to Mayor Tom Johnson.

And finally we send hearty brotherly greetings to all the members of the Manhattan Single Tax Club and their guests, with our thanks for all that has been done for the cause of progress in the spirit of Thomas Jefferson and Henry George.

Holding in mind the words of the great Democrat, "The Earth belongs to the Living," we drink to the toasts:

" Long life to the memory of Thomas Jefferson !
Long life to the memory of Henry George !
Success to the Brotherhood of the Nations !"

THE DANISH HENRY GEORGE LEAGUE,
S. BERTHELSEN, President,

HONG, March, 30th, 1903.

NOTE.—The Danish Single Taxers appear to have, among all the Continental European nations, the clearest plan of campaign, entirely in the spirit of Henry George's teachings. Among their writings on the subject there is no hint of the nationalization or communalization of land advocated in England, Germany and elsewhere. The Danish Henry George League preaches a reform in taxation first and foremost, seeing in this question of taxation the fundamental principle of all social problems. All the Scandinavian countries, and most particularly Denmark, have been nations of free men, of farmers living on and working their own farms; the life of the individual, of the family, taking the place of the strong communal instinct seen in the history of the German nation, for instance. So that the theory of communalization of land, familiar to English and German minds, and therefore the easiest opening wedge for the introduction of Single Tax doctrine, is not necessary for Denmark. The feudal lord, the municipality or commune has never been a factor of importance in Denmark; it was the free individual, the gatherings of such individuals that have made up the sum of the nation's history and politics. Therefore, Denmark, with its independent agricultural population, and its high measure of culture and knowledge among the intellectually trained, as well as its freedom of coalition for man or woman, is a country where the Single Tax theory and the teachings of Henry George should be sure of an intelligent comprehension and a rapid and effective spread. The high intelligence, and intimate comprehension shown in the writings of the leaders, notably of the President of the League, the lawyer Sophus Berthelsen, and of Mr. Jacob Lange, of all that Henry George taught and preached, of the fundamental correctness of his doctrines, argues well for the propaganda of our cause in Denmark. Nowhere else in Europe do we find the gospel of Henry

George taught in such purity. Translations have already been made of "Progress and Poverty," "Social Problems," "The Condition of Labor," "Protection or Free Trade," "The Controversy with the Duke of Argyle," and the shorter articles. A translation of "The Life of Henry George" is being made, and the League has on hand the full English edition of the works of Henry George. A number of works on Henry George and his theories have already been written in Danish, and the literature for propaganda comprises fifteen or twenty pamphlets, among them "Taxation and National Freedom," by Jacob Lange; "The Problem of the Unemployed and the Taxation of Land Values," by S. Berthelsen; "Property Tax or Land Tax," by S. Berthelsen; "Tax Laws and the Problems of the Day," by Johs. Madsen, and many other similar titles. The mental independence which has enabled the little Scandinavian nations to branch out into the new fields in literature and art, an independence which is rapidly gaining for them a first place in the world of Europe, is equally capable of showing itself in politics and experiments can be made and conflicts fought out in those progressive little countries which will be of as great value to political Europe, as their art products already are in the world of the intellect.

—GRACE ISABEL COLBRON.



THE MOVEMENT IN HOLLAND.

EXTRACT FROM LETTER FROM MR. JAN. STOFFEL, DEVENTER, HOLLAND.
WRITTEN FOR AND READ AT THE JEFFERSON DINNER OF MANHATTAN
SINGLE TAX CLUB.

Deventer, March 24, 1903.

In 1884 I translated "Social Problems" into Dutch, and later, "The Condition of Labor." In September, 1884, I received a letter from Henry George, which I am keeping as a treasured relic. In 1889, it was my good fortune to meet our prophet at the Congress in Paris, and he readily followed our invitation to speak in Amsterdam. From the first reading of "Progress and Poverty," I have been a devoted partisan of Henry George's philosophy. This book opens a new era in the history of mankind. It is changing the world in moral and material respect. It is substituting for the reign of tyranny, greed and theft, the reign of liberty, justice and universal love, the reign of true Christianity. Of my own land, I have little good to report for the cause. We have peasant proprietorship—heavily mortgaged—and we have but few and not very large towns, a condition not very favorable for the propaganda of the Single Tax philosophy. There is some movement in that direction, but it is not in the right spirit. What is proposed in this way is not represented as a great moral reform, but as a mere fiscal reform over a substitute for other taxes.

My people are a little backward in advanced thought, they do not comprehend the relation between poverty caused by lack of work and low wages—and private property in land. Their thinking is superficial and they are inclined to listen to the vain promises of state socialism.

It seems to me that only the Anglo-Saxon race, the race which has given us Henry George and many other brave, enlightened men and women in Great Britain and America, approaches the social question in the right spirit, in the religious, the moral spirit.

The foremost right of man is that he may apply his labor to the raw material of the earth, God's free gift to all men. His first duty is to care for himself, for his family, to make himself self-supporting, independent, responsible for his own actions, and then Christianity demands of him personally, love, self-denial, self-sacrifice for others; but it does not propose to shift this burden from man himself to lay it on the State, as Socialism would try to do.

The philosophy of the Single Tax looks to the annihilation of all profit without work, and would give to everyone the full reward of his labor, leaving him full liberty to arrange his life as may best please him, limited only by the equal freedom of others. It gives an equal chance to all; it breaks down monopoly; it is true liberalism, true democracy, true Christianity.

Men and women of the Single Tax movement in America, you are doing God's work; you are clearing the way for the greatest, the most beneficent

revolution the world has ever seen. You are also the true patriots, for the nation which is first to accept this doctrine, will gain the great victory over all other nations, a victory which will be beneficial alike to the victor and the vanquished.

God's speed with your work! This message is sent you by a simple sentinel at a forgotten post, grateful for the blessing which came over him at the revelation of the great Truth laid down by Henry George.

Yours truly,

JAN STOFFEL.

NOTE—Mr Stoffel writes in English and asks that his mistakes be corrected, but they were few indeed. We can be hopeful that a few years more will see a good organization in Holland, headed by such an ardent worker and true Single Taxer. The Hollanders are slow to take up new thought, but when they do take up any plan, they generally carry it to fulfillment. G. I. C.



THE MOVEMENT IN SWITZERLAND.

FROM LETTER WRITTEN BY OSCAR SCHAR, JUDGE OF CRIMINAL COURT,
BASEL, SWITZERLAND.

(Judge Schar is the son of Professor J. Fr. Schar, leader of the Swiss Single Taxers. Letter was read at Jefferson Dinner.)

Basel, March 29th, 1903.

To the Jefferson Dinner Committee, Manhattan Single Tax Club.

As my father, Prof. J. Fr. Schar, is so overburdened with work just at present, he has asked me to answer your request for a letter. In the name of the Swiss Single Taxers, I send to the Manhattan Single Tax Club our best wishes for the success of the Jefferson Dinner as well as in their fight for the doctrines of Henry George. May their efforts be crowned with every success.

Here in Switzerland we are not yet able to report as great a measure of success as we could desire. From 1888 until 1894 we were organized under the name "Free Land Society;" we worked most energetically, and it seemed as if we had succeeded in attracting public attention to our theories. But when the attempt was made to secure practical fulfillment of our plans for reform, no one was willing to side with us against the opposition of the land owners and land speculators. These last, touched in their most vital interest, found us more dangerous even than the Social Democrats, who looked towards an indefinite future for their hopes whereas *our* reform could have been easily and instantaneously put into practice.

Several hard reverses discouraged us so that we let our organization fall to pieces, hoping, however, that economic conditions would of themselves prove in time how true were our doctrines.

And it has come as we hoped. There are few city dwellers to-day—conditions in the country are different—who do not see how many millions might have been saved if the State had adopted our reform ten years before. The truth has been understood, but municipality and citizens alike are still timid of practical introduction of any change, the all-pervading influence of the powerful land owning interests makes itself felt everywhere.

But in spite of this, we Single Taxers believe the movement to have come when an organization can again be of value to us, and our club was formed this winter in Basel.

One of our demands, "State Monopoly of the Water Power," was up before the General Parliament for several years, until defeated in 1895. But it

has been again brought up since 1902 by leading politicians, and is being actively pushed.

Our agitation in 1888-1894 had at least the result of calling the attention of several larger municipalities to the great importance of the question of the unused land about a growing city, and several of them, notably Basel, have largely increased their ownership and control of this land. We are endeavoring to teach the people the importance of the law of "Erbbaurecht" as advocated by the German Single Taxers but we would leave it entirely in the hands of the State, as we also wish to have the State control the water power.

Once more the best wishes of

OSCAR SCHAR,
President of Criminal Court.



THE MOVEMENT IN SCOTLAND.

COMMUNICATION FROM JOHN PAUL.

We are always gratified here at the reports of the progress of the movement contained in the REVIEW and wish you all success in the good work. Here on this side the question for which we stand politically, the taxation of land values, is making headway in all directions. The press of Great Britain as evidenced by the leaders and comments in the recent discussion in the House of Commons on Dr. Macnamara's Bill is much better informed as to the nature and scope of our proposal than two or three years ago. In October last the Municipal Council of Glasgow convened a meeting of the Local Rating Bodies to consider how best to promote the taxation of land values as a question affecting the local government of the country. It was a most satisfactory convention. Resolutions were passed affirming the principle that land values should be rated for local government expenses; most of the speeches in support of the resolutions adopted went to the bed rock of the question exposing the evils of land monopoly in quite a pleasing manner to a Single Taxer.

Part of the proceedings which met with the hearty approval of the meeting was the appointment of a Committee of twenty-five representatives from the various important municipalities to further discuss the matter and report to a subsequent meeting. The proceedings at the Conference were published by the Glasgow Corporation in pamphlet form of forty-six pages. Since that time the special Committee appointed have met in Glasgow, the proceedings of which have been published in pamphlet form of thirty-one pages. The result so far has been the appointment of two sub-committees to deal with a special bill applicable to England and another for Scotland. This work, as you know, is very important and very valuable from our point of view. It is work that no amount of money or effort could secure in political circles. The Municipalities of Great Britain have now taken hold of our question, and will proceed with it until legislative enactment gives power to rate land values for local purposes, and to overthrow the ring of land monopoly around our growing towns and cities which causes so much mischief and disaster everywhere. Most of the supporters in the municipalities have got the view of the economic importance of the taxation of land values as a means to the destruction of land speculation, and that makes them quite safe for us. In political circles the question has given place to Mr. Chamberlain's Preferential Tariff Proposals, which in plain words spells Protection, but that move has only altered the direction in which the energies of those who stand for our question shall take. The League here and in London and our own organization, which as you know

are more educational than political, have taken up the issue and pressed it forward in every direction in the light of Henry George's great work on the subject—"Protection or Free Trade." We have arranged for a special cheap edition of "Protection or Free Trade" by the publishers, Kegan Paul, Trench, Trubner & Co., issued at half price, 6d. We are putting them in the hands of the booksellers at this price, and advertising the book in the newspapers and by placard, circular and handbills. You will, no doubt, see what we are doing in this way in the July issue of "Land Values." Sir Henry Campbell-Bannerman, the leader of the Liberal Party, has stated that the taxation of land values would do for our home trade what the abolition of the corn laws and free imports did for our international commerce, and we are doing our best to show the Liberals that it is along these lines the issue should be fought. We have issued a special manifesto on the subject which we propose to circulate widely. This is the finest opportunity we have yet had on this side to push our ideas to the front. The campaign has not yet started, but we are preparing as best we can. There is so much to do that several thousand pounds could be spent to great advantage at this time by our Leagues here in Great Britain, and I take the liberty, with your permission, of appealing to our co-workers in the United States to consider giving us a hand financially to meet this great work. I do this in the interests of our common movement, as I am quite satisfied that the great volume of sentiment for our question justifies us in doing our very utmost to make the answer to Chamberlain the Taxation of Land Values.

Our question is at the very door of Parliament here, and with the solid approval of the public that the politicians can neither afford to despise or ignore. A move to take advantage of this "new surge" in British politics at this time is going to help you in the States, and all along the line. The Cobden Club will not take this stand, and the official Liberals so far are making for a mere negation. The Scottish Single Tax League and the English League for the Taxation of Land Values are more than well equipped. We have a knowledge of the political situation, know the constituencies, what can be done and what ought to be done. Funds are urgently needed for the campaign. Of course we are doing our best to appeal for special support to our friends here, but we shall be very glad indeed to have the assistance of any of your side who feel like enabling us to take advantage of this good opportunity. Everywhere our speakers go they find the mass of the electors eager and ready to listen to our ideas. This is not in any way ephemeral, because the constituencies understand the taxation of land values. They have heard for years now about the question through the municipalities, in political organizations, and by the continuous distribution of our literature. They have a feeling from conviction that we are right, and listen readily to what I might call the new exposition of the question as the further and final instalment of complete free trade.

We had a very successful class here (Scottish Single Tax League) for the study of Political Economy during the past winter and extending into the Summer months. The class has brought us about 20 new Single Tax recruits, all enthusiastic and well armed to explain and defend our views. We had a good in-door speaking campaign in and around Glasgow, and have been busy at open air work these past two months. The Edinburgh League has also been busy during the past twelve months at similar work in the East of Scotland. At the Glasgow Municipal Elections, held in November last, 11 out of 13 contested seats returned candidates pledged to the taxation of land values. The English League has been active during the past year with splendid results. An important conference on the taxation of land values was held at Newcastle in November last under their auspices. A Branch Association has since been inaugurated for Newcastle and district. The League has also appointed Mr. Fred.

Skirrow, of Keighley, as their resident agent and secretary for Yorkshire and the midland counties of England. Fred Skirrow is known here as a loyal Single Taxer, and one of the very best of missionaries. The change of the name of the League from the English Land Restoration League to that of The English League for the taxation of land values, which took place at their annual meeting a year ago, has been more than justified. They have won many new friends, and got into touch with the politicians who cannot now avoid, even if they would, dealing with the question of land values. The League was behind all the good work accomplished by the introduction into the House of Commons of Dr. Macnamara's Bill on the subject, and the division and subsequent discussion in the press was all that could be desired. The references to the question by the Liberal leaders as one pressing for immediate recognition are now quite frequent and quite emphatic. Speaking recently at Leeds, Sir Henry Campbell-Bannerman, the leader of the party, said, "Let the value of land be assessed independently of the buildings upon it, and upon such valuation let contribution be made to those public services which create the value. This is not to disturb the balance of equity, but to redress it. There is no unfairness in it; the unfairness is in the present state of things. Why should one man reap that which another man sows? We would give to the landowner all that is his, but we would prevent him from taking something which belongs to other people. Here you have perhaps the clearest example in present politics of the cardinal, abiding necessary difference between the Liberal Party and our opponents. It is here that lies the chasm yawning between us athwart almost every public question. The issue is quite clear in the Liberal Party and its leader speaks in the language of "Progress and Poverty." Hitherto we had to meet and cope with abortive and emasculated schemes, such as betterment, future unearned increment, taxation of vacant ground. These are now fairly well out of the way; when they come up, as they occasionally do, they are easily and readily argued out of court by the numerous band growing in numbers everywhere and standing for the better understood and now more popular proposal. But a few years ago we could not look forward with any great degree of confidence to proposed legislation on the taxation of land values because of the too evident lack of knowledge on the part of those entrusted with political power, and the relative weakness as a political force of those who understood the question. Now we do look forward with confidence to the political effort that will be made, feeling sure that any step taken will be on the lines of the principle that guides the political aspirations of all those going intelligently our way. We feel here that we are living in our own day with high hopes for the future. Men and organizations everywhere are helping us in the discussion of social problems. Political parties have now got a knowledge of the question for which we stand, and our own friends all over the country are more sanguine than ever that our ideas are rapidly coming to the front. The taxation of land values with a view to providing revenue and overthrowing land monopoly does not wholly dominate our political life, but it overshadows the whole field. This issue of Preferential Tariffs will help us wonderfully; but indeed there is no reactionary proposal that can be advocated to-day without bringing our question another measure of popular support.

JOHN PAUL.

Glasgow, June 8th.

Remove from mankind the fear of poverty, and ninety per cent. of all the meanness and unkindness and viciousness will disappear instantly.

The Medico-Pharmaceutical Critic and Guide (N. Y.)

THE KINDERGARTEN METHOD IN OUR EDUCATIONAL WORK.

(Expressly for the Review).

BY JANE DEARBORN MILLS.

The Single Tax, at present, is an educational work. How to make our organizations strong for the educating of the world is the vital question, until we can put the system into practical exercise.

There are two great methods of education, as they appear to the observer. In reality, one is only a branch of the other ; but from the prominence given it we must consider it by itself.

This branch is the purely scientific. It uses the technical vocabulary in all its rigidity; it allows no modification of it, even as a means of making itself more clearly understood ; consequently, it addresses only the purely scientific mind, or the purely scientific in the mind of the hearer. It does not understand the kind of intellect which does not understand its definitions, except as one which prejudice has twisted out of shape. But it is firm, courageous and persevering. It will stand for its principles against any force. It is an essential factor in the education of the world.

But it is not the only factor. For the foundation principle of the kindergarten is the basis of all real education, and the scientific—minus its artificial rigidity, which is a weakness of it and not a part of its real power—is only one of its methods. The kindergarten is by no means a baby principle. As an educator of many years' standing, I am ready to take the ground that all real education, from babyhood to college graduation, and on through old age, is based upon the principles of the kindergarten. Everything else which appears like education is either artificial or ineffective. The artificial deforms, the other is sloughed off. My husband used to tell me that Agassiz, the elder, whom he knew so well from being his pupil, assistant and friend, was a true kindergartner.

Now the principal study of the kindergartner is not that of the science to be taught. This study is only his preparation for his work, although he makes this preparation thoroughly. But his principal object of study is the mind of the one to be educated. In dealing with those purely scientific, he gives purely scientific instruction. But he does not turn away from other minds, provided they are honest, for he does not believe them to be twisted. He recognizes that every honest intellect is fitted to comprehend some phase of the eternal truth. If he fails to find the phase for any one, he regards it as a limitation in his own powers of presentation. He works patiently to discover the standing-ground of each, pointing out, as soon as he recognizes it, the next step to be taken by that one. And he talks to him in the language the unlearned can understand. But, in it all, he never loses sight of his own real aim, which is to educate that one, finally, up to the understanding of the science through its technical vocabulary.

We are in the habit of looking upon the scientific mind as the only one possible to the true reformer. And in our admiration for its strength and what it has achieved, we neglect to draw the line between its real power and its weaknesses which hinder and injure. Its courage to stand unflinchingly for its principles, its clear insight, its love of teaching in its own vocabulary and its pure technical knowledge are all admirable. But it loses ground when it denies any other way of teaching. For in truth, it is itself only one branch of the great system of kindergarten education, one of the laws of which is, that methods, to be effective, must be adapted to the mind of the pupil, and that no

fully endowed mind, which is honest, is hopeless ; and that more failures are those of the teacher in presenting the subject, than of the pupil in understanding. In the past, the technical reformer has suffered so much that it was cruelty to notice his mistakes. He bore torture unto death for his faith, and his name has come down to us on the roll of martyrs. His character is a noble one. We cannot give it too high praise. He has roused the world, again and again, from depths of degradation. His magnificent courage has kept his voice clear and his arm strong for the truth, until the flames have silenced and destroyed them. The highest honors we can pay him are but a faint testimony to his greatness. But, even so, he has not done all the work, nor the only essential part of it. His faith would have perished with him, if he had been the only kind of reformer. Those few strong spirits could have been hunted down and stamped out, as their enemies tried to do, if another kind had not been busy perpetuating what the martyr had so well begun. This other worked less noticeably, but with no less fervent zeal. These were the not so aggressive minds, whose labors, unnoticed, leavened the whole lump, until, suddenly, the world found itself, one day, converted.

Now that physical martyrdom is no longer called for, these two different methods might work in unison with great power. The purely scientific, or technical, might give cordial recognition to the other, which is no longer obliged to labor in secrecy as in the old times. The Single Tax is particularly adapted, from its intelligence and general toleration, to bring about a working union of the two. Indeed, we depart from the method of our great leader, Henry George, if we do not prize the one which I have styled the kindergarten method pure and simple ; for he adapted his instruction, and even his mode of address, in a remarkable degree, to the ears of his listeners. This is strikingly shown in his addressing the Pope as, "Your Holiness," a title tabooed by Protestant ideas. But Henry George was wise enough to know that he could, with perfect sincerity, use it as a simple recognition of the Pope's office in his own church. No one misunderstood him in this use of it, and it enabled him to avoid the seeming disrespect which would have been conveyed to the Pope's mind by any other mode of address.

We have, no doubt, among our Single Tax following, much of this kindergarten genius, and it might be still more effective in hastening the day of triumph if it were heartily cultivated. Boston is especially favored with a working example of this adaptation of means to ends in the Massachusetts Single Tax League. Mr. Fillebrown, the President, with the most outspoken honesty of principle combines the ability so much needed everywhere, for approaching the hostile mind and inducing it to listen without antagonizing it. We, of the other sort, too often give the impression to the "Anti," "Uncompromising surrender of your money, no matter what becomes of your life." Our opponent demurs before the vigor of our appeal and objects, "What you want to do is to knock me down and rob me." And we answer, "Well, sir, if you loved the truth you would be glad to be robbed for its sake." And then we are astonished and disgusted that he turns away saying that he doesn't think he cares much for the Single Tax, and reports us as a band of highway-men.

Mr. Fillebrown is working in the Froebel way. He answers to this same inquirer, "Why, no, you will keep your titles if you want to, and you may call the land your own, and your security in it will be the same as now, namely, that you pay your taxes. The essential point will be that you will be taxed for all the land you hold, equitably, and not at all for anything else." And the Anti goes away saying, "There is some sense in it, after all." He speaks to his Anti friend. "I have found out that the Single Tax is not so bad. You

just talk with Mr. Fillebrown. He puts it in a common-sensible way;" and so the leaven works.

What we have here in the way of this Froebel work, is, I hope, only a part of much that is going on everywhere. But it would be well to emphasize its importance more strongly and bring it into the front in all places as of equal value with the purely technical. Mr. Fillebrown has formed audiences out of a large number of the unconverted, by means of banquets, where the guests have Anti minds, but willing ears. If the people can be induced to listen, they will talk further, and there is no doubt that the discussions thus arising will go far toward the final leavening of public opinion.

In these modern times, when martyrdom is out of date, there is every opportunity for the formation of organizations based on a union of differences. The power of such unions will astonish us when we come into the full working of them, and my suggestion is that we do all in our power to form as many of them as possible.

BOSTON, Mass., June 25th.



EDWARD OSGOOD BROWN.

Judge Edward Osgood Brown, who took his seat upon the Illinois Circuit Court Bench at Chicago on the 22nd of June last, is a Single Tax man of fifteen years' standing, and of national reputation.

He was born in sight of salt water at Salem, Mass., in 1847, and received his academic education in the Salem public schools and at Brown University, Rhode Island, graduating from Brown in 1867. He then passed through the Dane law school at Harvard, taking the first honors of his class in 1869. Two years later he was admitted to the bar of Rhode Island, having filled in the intervening time as assistant clerk of the Supreme Court of that State. After practicing a year in Rhode Island, Mr. Brown came to Chicago in 1872, along with his college classmate, Orville Peckham, who has been for many years the attorney of the First National Bank of Chicago, of which Lyman J. Gage was president at the time of his appointment to a place in President McKinley's cabinet.

The two friends began practice in Chicago together as Peckham & Brown, and until Mr. Brown's election to the bench on the 1st of last June, the firm still existed as Peckham, Brown & Packard. Mr. Brown's practice was general during the whole thirty-one years of his professional career, although for twenty-five years of that period he had much to do in connection with the legal business of the bank of which his partner is the attorney and his firm the counsel. His name is identified professionally with several litigations of exceptional importance in which he scored notable triumphs. Among these was one involving the constitutionality of the statute establishing the Probate Court of Cook County, and another in which the constitutionality of the law creating the Chicago Sanitary district was sustained. For several years after 1894 he was counsel for the Lincoln Park Commissioners, and in that capacity had charge of the successful litigation in support of the rights of the State of Illinois to the shallows of Lake Michigan. He acquired a deserved reputation, in this connection, for special knowledge and skill with reference to the laws affecting riparian rights, a subject regarding which he is probably the best equipped lawyer in Illinois, if not in the United States. Mr. Brown was counsel also for the West Park Commissioners in a difficult but successful litigation for the recovery from the National Bank of Illinois of public funds involved in the

famous Dreyer defalcation. Another of his celebrated cases was that of the Monadnock Building of Chicago against the Union Elevated Railway Company, recently decided in his favor by the Supreme Court of Illinois. These and various other important interests which Mr. Brown has represented during the past quarter of a century, amply verify the prophecy of his law-school days when he won the first honors of his class.

Devoted as he has always been to his profession, and must needs have been to secure a place in the front rank at the Chicago bar, whence his recent call to the bench has taken him, Judge Brown has not neglected to gratify his discriminating literary tastes nor to cultivate his marked literary abilities. Although he has never entered the literary field in any professional way, he is an extensive collector and reader of choice literature; and several essays and pamphlets have come from his pen which are delightful alike for their sound sense, their inspiring democratic spirit, and their excellent literary quality. This side of his character is to some extent expressed by his membership in the "Chicago Literary Club," of which he was one of the founders nearly thirty years ago.

Another club which Judge Brown helped to organize and to which he still belongs is the "Iroquois," the leading Democratic club of Chicago, of which Judge Murray F. Tuley is now the president. He belongs also to the "North Chicago Turngemeinde" and the "Chicago Historical Society," and during the World's Fair was president of the "Massachusetts Society."

In 1888, when already well known at the bar and in the political, literary and social life of Chicago, Mr. Brown was given a copy of Henry George's "Protection or Free Trade;" the donor being George A. Schilling, who subsequently became Gov. Altgeld's secretary of the Illinois Bureau of Labor Statistics and worked up the famous taxation report of that bureau. Schilling was not at that time a single tax man, as he is now, but he had been deeply impressed with George's free trade book, and knowing Mr. Brown to be a free trader advised him to read it. The advice was taken reluctantly, but with the effect of interesting Mr. Brown so deeply in George's more fundamental doctrines that he immediately procured and read "Progress and Poverty," concerning which he had had until then but a languid curiosity. A perusal of George's refutation of the Malthusian theory, not only emancipated him from the false economic ideas he had derived from misplaced confidence in this heresy, but also lifted from his mind the dark cloud of pessimism in which it had been enveloped; and he soon became an outright Single Tax man, proclaiming his faith promptly by joining the "Chicago Single Tax Club," of which Warren Worth Bailey, now editor of the Johnstown (Pa.) *Democrat*, was president. As he afterwards said in a public address, from the moment of his release from the pessimism of Malthus, the skies seemed bluer and the grass greener, while the birds sang sweeter than ever before.

In the winter of 1889 Mr. Brown met Wm. T. Croasdale, who was in attendance upon the Free Trade Conference in Chicago. Learning then of Mr. Brown's acceptance of the Single Tax doctrine, Mr. Croasdale urged him to become more active in the general movement. To this appeal Mr. Brown responded favorably, and since that time his work for the Single Tax has been unceasing, judicious and effective.

He was one of the Illinois delegates in 1890 to the first National Single Tax Conference, held at Cooper Union, New York, where he served with Judge Jas. G. Maguire, Tom L. Johnson, Wm. Lloyd Garrison and others on the Committee on Resolutions, of which Henry George was Chairman. He was himself Chairman of the Committee on Resolutions at the second National Conference, held at Chicago in 1893; and upon that occasion he was made National Committeeman for Illinois, a place he still holds. During the



WOMEN OF THE SINGLE TAX CONVENTION

(See page 57.)

presidential campaign of 1900 Mr. Brown was President of the "Henry George, Bryan and Stevenson Campaign Club;" and when the special committee for Illinois to promote the Bucklin amendment movement in Colorado was formed in 1902, he was chosen and served as Chairman and Treasurer. His personal relations with both Henry George and Dr. McGlynn were intimate. He frequently welcomed Dr. McGlynn as a guest at his house, and he was among the sympathetic Catholics to whom Henry George submitted, for suggestion, criticism and advice, the manuscript of his open letter to Pope Leo XIII. on the "Condition of Labor."

Judge Brown is a Democrat by party affiliation, and although not a bimetalist and therefore not a Bryan enthusiast in the campaign of 1896, he is a democratic Democrat, whose Democracy goes to the roots. This has made him active and prominent, nationally as well as locally, in the anti-imperialist movement; and in 1900 it brought him earnestly to Bryan's support.

Once prior to the present year he was a candidate for the same office which he now holds. This was ten years ago, when local feeling against the "anarchists" ran high and struck indiscriminately at all manner of unconventional opinion. Being known as a Single Taxer, and also as a warm friend of Gov. Altgeld, and one who approved, both as a lawyer and citizen, of Altgeld's famous "anarchist" pardon, Mr. Brown drew much of this fire and was defeated at the polls. But no pronounced opposition of that kind gathered against him at the election in June of the present year. Standing as he then did upon his merits as an able lawyer, a fair man and a genuine Democrat, the fact that he was a friend of Governor Altgeld and a follower of Henry George rather helped than hurt him, and he was elected with several thousand votes to spare.

Judge Brown brings to the bench not only profound legal learning and long and wide experience at the bar, but also a judicial spirit of the highest order, together with a modesty that charms and a manifest sense of responsibility that assures. In his judicial career single taxers everywhere may expect to find further evidence of the fact that devotion to their just cause produces public men worthy of public confidence.



The tax, Latin *tangere*, to touch, is generally to touch in a tender spot, and from long before the time long ago when, in obedience to the decree of Cæsar Augustus, all went to be taxed, everyone into his own city, down to the present when so many leave their own city, and go to Rhode Island, taxation has been more or less odious to persons aware of being taxed, and it is ever the aim of government to tax the people in such fashion that no matter how heavily touched, they shall not know what it is that touches them. To this end many taxes are imposed the great burden of which is not borne by those against whom they are assessed, or by whom they are in the first instance paid, but is shifted to and ultimately borne in the main by so-called non-taxpayers who seldom know what it is that burdens them. A house tax paid by a landlord is collected by him from his tenant in what they call rent. Hotel bills and railroad fares are in part made up of taxes. The importer of goods includes the import duty in his bill to the wholesaler, who puts it in his bill to the retailer, who in turn charges it up to his customers. Licenses and excise taxes are eventually paid by the consumers of the goods. It will be seen that there are in reality no non-taxpayers among those who earn their living, and that heavy taxpayers so-called are often really taxed but lightly.—JOHN S. CROSBY, in the *Young Men's Journal*.

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SUMMER NUMBER

PUBLISHER'S NOTES.

Our subscribers will please note the date on the wrapper which marks the expiration of their subscription, and kindly renew.

A few numbers of this issue may be had, in quantities of ten, for ten cents each. It is a number well adapted for propaganda, and our friends can aid the REVIEW by circulating it.

The "New Political Economy," an address delivered before the Young Men's Civic Club of Pittsburg, Pa., by J. B. Sharpe, has been received printed in neat pamphlet form. It is an admirable statement of our principles.

The *Cleveland Recorder* is the one paper in Cleveland that makes a specialty of printing the full reports of the work of Tom L. Johnson and the administration in that city, without caricature or misrepresentation. Its price is \$2.00 a year every day except Sunday.

The *Indianapolis Sun* contains an interesting account of what is being done by the poor of the city in cultivating the vacant lots, a movement which has been three years in operation in Indianapolis. "Two-thirds of the applicants are colored people and take great pride in their work, doing it very carefully and thoroughly."

The *Direct Legislation Record*, edited by Eltwed Pomeroy, at 44 Hill Street, Newark, N. J., continues to keep up the good work in behalf of pure Democracy. It is a record of the work that is being done, and is indispensable for those who would keep in touch with the movement. Mr. Robert Tyson,

our good Single Tax worker in Toronto, continues his department on Proportional Representation in every number.

With its issue of July 4th the *San Francisco Star* begins the twentieth year of its existence. This sterling Democratic weekly of the Pacific coast, edited by James H. Barry, is full of good things. It has been a persistent advocate of the Single Tax and true Democratic doctrine since its foundation. We hope that its career of usefulness may be long continued.

THE SEPARATE ASSESSMENT OF LAND AND IMPROVEMENTS.

That the Single Tax propaganda has greatly influenced public thought in regard to matters of taxation is strikingly evident from recent legislation and discussion. It is not so long ago that the legislator in quest of funds was animated solely by the idea of finding something or somebody to tax who had previously been untaxed, and imposing as much of a burden as would be borne without arousing too much opposition. While this tendency was present in some Legislatures in session last Spring, yet on the whole the tax laws passed showed that some consideration had been given to the incidence and the ultimate effect of the tax laid. This was evident in New York where the Mortgage Tax Bill met with much opposition from borrowers, and was defeated chiefly upon the ground urged by nearly all the newspapers that the taxation of evidence of indebtedness was a double taxation and that a mortgage tax must fall inevitably on the borrower.

But more significant is the manner in which the question of equitable assessment of real estate is coming to the front in many places. The most important, both because of the amounts involved and the radical measures of the steps already taken, is the City of New York. Last Fall the City administration directed the assessors to comply strictly with the law and assess all real property at its full value. Prior to that time the custom had been to assess it at what was said to be 65 per cent., but in reality varied from 25 per cent. to 80 per cent, on some classes of property to 80 per cent. upon others. Manifestly so long as the law required full value and was not complied with, these inequalities could not be corrected by individuals, for the man assessed at 80 per cent. was still escaping the full assessment and would have a hard time to show the exact ratio upon which the 80 per cent. or 40 per cent. properties were assessed. The first assessment under full valuation has just been completed, and it is generally agreed that it is much more equitable than assessments have been for many years. It has added nearly one and a half billion dollars to the real estate assessments.

The tax rate will be decreased from 2.27 to about 1.40. Yet the net result will be that the land values will pay a higher tax, since most of the increases have been upon the land values even of improved properties, as improvements heretofore have been assessed nearer to their full value.

A more important step was the enactment of a bill by the Legislature, which was signed by the Governor May 8th, 1903, and provides for a separate statement of the value of land in assessments of real estate and for the publication of the annual record of the assessed valuation of real property in the City of New York. This bill was prepared by the New York Tax Reform Association in 1896 and its Secretary, Mr. Lawson Purdy, has been working ever since to secure its adoption. Its merits were recognized by the present City Administration which perceived that full valuation was not sufficient to guard against inequalities, and that the separate statement of the land value would greatly aid in the comparison which can readily be made when the lists are published cheaply and are accessible to all interested persons. The separate statement of land values is not a novelty, as it is in operation in several States, but its good effects are greatly minimized on account of the lack of publicity. New York is divided into sections and these in turn into blocks, and the assessment list of each section is to be printed separately. Upon each list will appear the name of owner, size of lot, stories high, street number, lot number, value of land and value of real estate, and this in regular order by blocks, streets and numbers so as to admit of ready comparison. The first assessment under this law will be begun in September for the taxes of the year 1904.

In the City of Buffalo land values have been separately assessed for a number of years, but the values have been shown in one total on the rolls. But this year the assessors have of their own volition made up the list showing the values of land and of improvements in separate columns. The results show that out of a total of \$273,000,000 land values are \$153,000,000, thus being \$33,000,000 more than improvements. But in a few wards which contain principally small homes the land values are considerably less than the improvement values. If the value of special franchises is included, the land value will total \$45,000,000 more than improvements.

Of course, as the *New York Times* remarked editorially, the separate statement of land values is not the Single Tax. But nevertheless it is very acceptable to Single Taxers, for it will make for a more equitable assessment of real estate. Not only will this be more just as between individuals but it will have the tendency to place a larger burden than heretofore upon land values and to exempt improvements to that extent. The investigation of the Illinois

Bureau of Labor of 1894 showed that the unequal assessments in Chicago invariably favored the owners of vacant lots, of partially improved property, and of improved property of which the land value was greater than the improvement value; while the property owners whose improvements were in excess of the land value, being chiefly the owners of small homes or moderate business buildings, were proportionately over-assessed and therefore bore more than their fair share of the taxes.

It is interesting to note that although the assessment of personal property in New York City was increased nearly \$150,000,000, personal property will pay even a smaller percentage (12.5) of the total local taxes than last year. Almost simultaneously with the publication of these figures showing the failure to reach personal property in New York, the Lincoln, Nebraska, *Evening News* detailed some of the results of the assessment in that city. It appears that there are several precincts in which, according to the assessors, there are no clocks, sewing machines, or bicycles; that while one ward in the city has 246 bicycles that there are only nine in the entire county outside of Lincoln; and that there is one precinct which has two pianos but absolutely no household goods. All of which tends to show the breaking down of the attempts to assess personal property. Few people seem to take the personal property tax seriously and its survival appears to be due as much to inertia as to any other cause, and if matters progress as they have been for the past ten or fifteen years it will soon die of inanition.

In a recent number of *Boyce's Weekly A. M. Simons*, probably the ablest of the American Socialist writers, takes a fling at the Single Taxers, who, he says, "Attempt to trace all monopoly back to land." Mr. Simons errs in this statement. Single Taxers recognize that there are two things which create monopoly; one the ownership of land, which includes, of course, land necessary for transportation; second, the possession of a privilege granted and enforced by governmental power. Most of these governmental privileges are nowadays in the form of laws which tax out or threaten competition, as in the case of the tariff laws which shelter the steel trust against foreign competition. Mr. Simons names the tobacco trust as one which does not control land, but that trust would be harmless to oppress the consumer were it not for the internal revenue taxes which by demanding a preliminary outlay of cash for taxes tend to that extent to prevent competition by the man of limited means, and impose vexatious restrictions which also build up a monopoly. That no trust can permanently succeed which has not either a governmental privilege or a land monopoly

is shown by the practical collapse of the shipping trust. Even the affiliated land monopolies by means of which the railroad friends of this trust were enabled to give it advantages through their control of hauling and terminal piers has not sufficed to establish a monopoly. The ship building trust is the latest of these giants to collapse. But the steel trust, for example, continues to do a profitable business, and the coal trust absolutely dictates the price of coal, whilst the coal barons revile the public. These are based upon land monopoly, as must be every trust in order to fleece the consumer, unless it can obtain special privileges from the government.

THE NEW ISSUE IN GREAT BRITAIN.

The issue of protection raised in Great Britain by Joseph Chamberlain, the versatile chameleon of British politics, seems to have come to naught. It is difficult to determine whether "Brummagem Joe" miscalculated this time. After having trapped the country into a disastrous and costly war with two little republics, he may have imagined, in the consciousness of his power that has cost England so dearly, that he could even succeed in overthrowing the dearest economic and fiscal traditions of Englishmen. It was either conceived with conscious deliberation and for some purpose not clearly revealed, or it was the most fatuous move in the records of British statesmanship. But whatever the motive, the movement to reimpose a protective tariff has for the time being been called to a halt.

But Englishmen will do well to reflect. The free trade movement has not yet been won, because it is not yet complete. Commercial free trade has been of enormous benefit but much of such gain has been swallowed up in increased land values. The suggestion to reimpose a tariff on foodstuffs is in the interest of those whose land has been depressed in value by the free importation of agricultural products in their interests only, for all other landlords were benefitted by free trade. But these landlords may be won over to the side of the owners of agricultural soils by the new danger that confronts them, and that is the proposal to tax urban values, a measure which was only narrowly defeated in the House of Commons a few months ago. The forces of conservatism are gathering for the final contest. As the cry demanding the relinquishment of their privileges increases in intensity, it is quite conceivable that what remains of the protection sentiment in England, sedulously cultivated by those whose privileges are threatened by real free trade, will crystalize in such shape that it will have to be reckoned with as a political force of some strength. Therefore, this proposal of the colonial secretary, extraordinary and unprecedented as it seems,

together with the timid and hesitating echo of the Premier's speech, may not be, after all, so ill timed as it appears.

The Henry George number of the *Independent*, of Lincoln, Nebraska, is a notable issue. Its twenty-four pages are filled with articles from representative Single Taxers. It is a number admirably adapted to make converts, for scarcely a phase of the question is left untouched. A mere glance at the names of the contributors will testify to the excellence of this unique number. They include Henry George, Jr., who tells of his father's life and struggles; William Riley Boyd, who contrasts Single Tax and Socialism; Joseph Hall, who under the title of "Habits and Customs," treats of the laws of social development; L. P. Custer, who treats of definitions; J. H. Sheets, who writes of "Compensation;" John Filmer, whose contribution "Land Values Without Labor," gives some instances of the increase of land values on Manhattan Island. Articles appear from A. C. Allison, W. H. T. Wakefield, J. H. Dillard, Bolton Hall, Ralph Hoyt, John R. Waters, W. L. Crossman, William S. Rann, Frank H. Howe, and many others. Copies of this issue were supplied, and perhaps may still be had, at the rate of \$1. per hundred.

THE TRUTH HUMOROUSLY TOLD.

In answer to an inquiry regarding vacant lots in Amarillo, Texas, J. L. Caldwell of that town sent the following letter which was printed in the *Amarillo Evening Star*.

DEAR SIR.—Replying to yours of the 21st, will say that I am still owner of lots—block—. Cannot say they are for sale. Bought them for speculation—to forestall after comers. I have no earthly use for the lots myself, but only waiting for the necessities of the people to force them to pay "all the traffic will bear." If this necessity is still growing it may be wiser to hold them out of use a while longer.

If I knew to what extent your necessities were crowding you it would help my calculations. This you could indicate by making an offer for the land. You are permitted to make such offer on the basis of, say one-third cash, one and two years for balance, with maximum legal interest payable in advance, and vendors lien to cinch.

Or, should you want the land for same reason I do—blackmail—then I may give you a fighting chance for a share in the swag.

Mr. Herbert Spencer, during a visit to this country, told us that in spite of our boasted freedom, we suffer with greater patience than any people in the world a thousand small interferences with liberty. Of such a character is the suppression of

free speech by a superservicable police. The peremptory stopping of a Single Tax meeting in Philadelphia on Sunday night by a policeman who objected to what he termed politics on the Sabbath, is an amusing instance of policetyranny. Everything seems to be out of place in Philadelphia except apathy and loot, but that a uniformed policeman should be armed with the duty of deciding that a few apostles of the new economic faith may be deprived of the liberty of proclaiming their doctrines in a peaceful way on Sunday or any other day, is something that, funny as it seems, could hardly have been amusing to the sufferers from blue-coated and brass-buttoned authority. Philadelphia has yet to pay the penalty of its long toleration of bad government and the undisguised mission of plunder that it calls its "politics."

Philadelphia is not the only place that can furnish an example of this police tyranny. Our Toronto Single Taxers are also in trouble. Ordered to cease speaking by one policeman, they moved to another beat. Here the minion of the law did not interfere, but said that if he had his way he would arrest the "whole bunch." It having been reported that the Police Commissioner had decided to stop the meetings, Mr. Walter Roebuck visited the Mayor, who assured him that he was in favor of allowing the meetings to proceed. Our Toronto friends will fight to the last ditch, and will go before the Commissioners with the demand that their rights be respected.

The *Allied Printing Trades Journal*, of Chicago, Ill., for May contains contributions from W. A. Douglass, and Thomas Rhodus, President of the Chicago Club.

The Rev. Madison C. Peters says: "Until God makes men's brains alike, so long will there be rich and poor in human society." If this is so, the reverend gentleman will die a pauper.

Our bright little contemporary, *Taxation*, of Kilgarlie, West Australia, continues to record the progress of the movement among our brethren under the southern cross. In a recent number it publishes a letter from Max Hirsch, which will interest our readers. In it Mr. Hirsch says: "I have for ten years advocated reforms in our constitution similar to those proposed by this Government (Victoria), with one exception. Not one utterance of mine, private or public, can be produced which is not in favor of them. The accusation of 'trimming' and 'yielding to public clamor' is, therefore, pure and unadulterated slander. No one has thought of accusing me of this in Victoria. I believe the *Bulletin* and Adelaide

Herald have done so. Both are old and unscrupulous opponents on account of free trade and single tax. The new taxation imposed by this Government has made it certain that land value taxation will be introduced here next session."

In an article in the *Brooklyn Daily Eagle* on the subject of the Reservation of the Seneca Indians is a picture of a Single Tax community in miniature that is instructive.

The chief who in his civilized life bears the name of William Hoag, and runs a milk route, has this to say:

"We ask no odds of government; only our rights. Some people appear to think that we are receiving charity, or pensions. Why, not at all. We are drawing about \$4.24 a year from government, but that is not a gift; it is merely the interest on money owed for lands that government took away from us and never paid for. We support ourselves by trades and farming. Yes, the rentals from Salamanca help us, but they are only \$7,000 or so a year. We own some oil lands and have royalties from oil leases that bring us from \$200 to \$300 a month. All of this money is distributed equally among the members of my tribe, except \$2,500 a year, which is set apart for salaries of officers, improvements of roads and maintenance of the poor. The State of New York pays for the schools on our reservation and builds the school houses. We merely have to furnish the fuel." And he continues: "No white man can buy land of us. We merely lease it to him."

Mrs. Russell Sage laments that "the united family feeling of old seems to be gone. Take our rich families for example and see how they are scattered over the earth." It would be more to the point if she took some of the poor families as an example. These are scattered all over the earth, chiefly because as the young folks grow up they find themselves unable to earn a living near the old home, though frequently, on their way to some other employment, they pass by thousands of acres of unused land. Still the scattering would not be so bad if the charges for transportation had diminished in proportion to the cost of other commodities. But despite the wonderful improvements in machinery, the cheapening of railroad construction, and the increased economy in other departments, it costs as much to travel a few hundred miles as it did twenty or thirty years ago. This is another form of land monopoly. When the Single Tax gets to work families will not have to scatter in order to earn a living, and if they separate for other reasons they will be able to see each other cheaply and therefore frequently. Incidentally, however, the income of Mrs. Sage's husband is likely to be somewhat reduced.

CEREMONIES AT THE DEDICATION OF THE NEW CLUB HOUSE.

The new home of the Manhattan Single Tax Club was formally opened Monday, June 29th. All members and friends of the club were invited to inspect the building and meet the committee which had purchased and remodelled the building for the club. Commodious as it is, compared with our old quarters, it was utterly inadequate to the task of holding all who attended, many having to remain outside until a portion of the crowd departed.

President Jno. S. Crosby welcomed those present in behalf of the club, and announced that the speeches would probably take the form of a review of the club history, as a number of former presidents had been invited to speak. Before that, however, he desired to introduce Mr. Edward Polak, Chairman of the Club House Committee. Mr. Polak said that the committee had found it necessary to work hard, but had worked ungrudgingly, as it had been a labor of love. Mr. Polak stated that he desired to put the financial part of the committee's labors before the meeting, and did so, saying:

"The purchase price of the house was \$12,500. The committee had intended to spend only about \$300 in making changes in the building, but found it best to remodel to the extent of about \$1,000. About one half of this sum has been subscribed; the remainder we wish to raise to-night. As to the purchase price, about two thousand dollars has been secured. The committee organized a realty company composed of all club members who wished to purchase stock. This stock is guaranteed a dividend, but a dividend lower than the interest on the mortgage, resulting in a large saving in interest charges to the club. The club has the right to purchase all stock at such times as it desires. The club, of course, will from time to time acquire the stock, and in the end own the building free and clear of debt. The Women's League will occupy a part of the building and pay for it, and the revenues derived from the building will suffice to pay all charges, leaving dues from members, initiation fees, etc., to be used for club purposes and for the acquiring of stock in the realty corporation." Mr. Polak thanked the club for its support of the project, and highly commended his co-workers on the committee, Messrs. Doblin, Stimpson and Scully.

Mr. Wm. Faulhaber, first President, was introduced and told of the club's foundation in a basement bowling alley in lower Second Avenue. This was in 1888, and the club grew rapidly in numbers and influence until it finally secured a club house in Lexington Avenue, foolishly, however, renting instead of buying.

Letters were then read by Melvin E. Palliser from a number of former club

presidents, also from Geo. Fred Williams, of Massachusetts, and Congressman Robert Baker. Louis F. Post sent congratulations, Lawson Purdy, exhortations, and W. D. McCracken, blessings.

Judge Samuel Seabury spoke as follows:

MR. PRESIDENT, LADIES AND GENTLEMEN:

"At the opening of this club house it is proper that we should first extend our thanks to those members of the committee whose earnest and energetic efforts have made this occasion possible. We congratulate not only the members of the Manhattan Single Tax Club and the Single Taxers of this city, but all those—no matter where their residence, who believe in Single Tax principles—upon the opening of this club house and the establishment here of a hall and public platform dedicated to the cause of liberty.

"Those of us, who recognize in the writings of Henry George the teachings of the greatest democrat America has produced, rejoice that a platform has been established in New York City upon which the advocates of freedom shall always be welcome.

"Whenever the cause of human liberty shall be in danger, or whenever oppression shall seem to have won a victory, let it be the mission of this hall to sound the note of protest and to proclaim the principles of democracy.

"Let us be uncompromising in our demands. We will accept nothing short of the codification into the laws of our country of the principle of equal rights to all and special privileges to none. We should not be carried away by or waste our energies upon alleged reforms, the purpose of which falls short of the attainment of this end. Let us demand the opening to all, of the natural opportunities of our country, and insist that the laborer shall receive as the measure of his wage the whole product of his labor. To this he is in justice, entitled. To force him to be content with less is to compel him to submit to injustice. As the means of securing equal opportunities to all and preserving to each the full product of his labor we must uncompromisingly demand the taxation only of land values and monopoly privileges, exclusive of improvements, and to the full amount of their value. If the Manhattan Single Tax Club shall be loyal to this principle it will by so doing prove faithful to its highest and best traditions in the past and this hall—to be called the Henry George Memorial Hall—will prove a useful place in which to proclaim the teachings of him in whose memory it is to be appropriately dedicated."

Mr. Crosby said he had no doubt that in time to come men would from all over the world visit the club house as they came to many shrines, and then introduced Henry George, Jr.

Mr. George said in part: "I was one of those who were opposed to this project, thinking that the effort to carry it out

would cripple the club's other work. Fortunately, the committee disregarded me, and others like me, and went ahead. I congratulate those gentlemen and am happy to announce myself converted to their view. For many reasons this is an affecting moment to me."

Mr. Benjamin Doblin said he had always thought the club should own its own home and believed it could have done so any time these last ten years. "The only trouble was, we never had a man like Polak to get a plan in shape and put it into execution."

Mrs. Lora Coope, of Washington, introduced by President Crosby as "one of the most recent but by no means least zealous of Single Taxers," congratulated the club on its "handsome home" and "handsome president," and told of the conference of the Women's National Single Tax League at New Haven. Mrs. Coope said that the women were going to go on working to the best of their ability and would rejoice at all progress made whether through their efforts or the efforts of the men.

Mr. Thos. J. Connery told of his conversion to the Single Tax while crossing the Atlantic. The captain of the ship after vain efforts to convert him to the Single Tax, offered to wager champagne for the party that Mr. Connery, if he read one chapter of "Progress and Poverty," would read the book. Mr. Connery thought it safe and accepted the wager. On going to his cabin that night he read one chapter, then another, and then a third, after which he forgot the wager and read the whole book before morning.

Among other speakers were Congressmen Robert Baker, William E. Hicks and Henry J. Marcus.

Repeated calls for H. C. Stimpson and James R. Brown brought neither. Stimpson was modest, as usual, and Brown was bashful. One fled to the basement, and the other disappeared.

The ladies of the Women's League served refreshments after which a general inspection took place. About a dozen applications for membership were signed.

The house is a brownstone front of three stories and basement; neighborhood excellent; building about 20 by 60 feet, with a yard in the rear which may be used as a summer garden. With the advantage our new quarters will give us and the stimulus that will come to Single Tax work with the separation of the value of land and improvements on the tax rolls, we expect a strenuous Fall and Winter campaign for the club.

WM. F. CASEY.

SYMPOSIUM.

ON THE QUESTION OF INDEPENDENT POLITICAL ACTION.

Following are a number of communications called forth by the letter of Mr. Edward T. Weeks, favoring independent polit-

ical action, published in our Winter number. In a circular since widely circulated Mr. Weeks presented two leading questions, as follows:

1st.—Where Single Taxers are free to organize politically, can they vote with parties which favor the ownership of land, without themselves incurring moral guilt?

2nd.—Should our political work be governed by moral principle, or by mere seeming expediency?

We will continue this Symposium in our Fall number. It is not our fault that the majority of those whose communications are presented herewith, are in agreement with Mr. Weeks. Our friends on the other side have simply failed to respond to our request for letters in reply. Hence it is that if there were not hosts of others to be heard from, Mr. Weeks would seem to have won his case. Our friends will kindly remember, however, that the hearing is not yet closed, and the columns of the next issue of the *Review* are open to their communications.—The EDITOR.

Cincinnati.

Editor *Single Tax Review*:

Replying to your Mr. Week's questions, I would say:

1.—Single Taxers can vote with parties which favor ownership of land, without themselves incurring moral guilt; whenever doing so commends itself to their best judgment, as the quickest way open to bring about the ends for which we are working.

If, for example, a party which has a reasonable chance of success at the polls—should favor local option in taxation, would it not be something akin to treason to our principles for Single Taxers to vote against such a party even though it favored private ownership of land?

The Legislature of Oregon, controlled by such a party, submitted to the people of that State the most progressive direct legislature amendment which has yet been adopted anywhere—a majority of the people approved this amendment and now as a result of this action of a Republican legislature, Oregon Single Taxers need get but eight per cent. of the voters of the State to sign a demand and they can secure a direct vote on the question of local option, or for that matter on a straight out Single Tax proposition.

2.—Our work should be governed by whatever method of procedure seems to us to be the best to get the Single Tax—that is what we are in business for and not for the purpose of making a spectacular display of how straight we can stand for principle; to let an opportunity go by, to hasten the adoption of the Single Tax on the sole ground that moral principle comes before seeming expediency—seems to be anything but the most moral action imaginable.

DANIEL KIEFER.

Perry, La.

Editor *Single Tax Review*:

I desire to express my views upon the article of Mr. Edward T. Weeks upon "Independent Political Action For Single Taxers." I do not know that I thoroughly agree with the details of Mr. Weeks' plan, but wish to state that in my opinion, his position as to the moral guilt of all Single Taxers, who for any cause whatever vote with either of the existing political parties, is unquestionable. There is also no question in my mind but that our political work and attitude should be governed by as high a moral principle as actuates all honest men in any transaction of life, and the question of expediency should not, in my mind, be considered at all unless it absolutely conforms to this high moral standard.

I believe, and have always believed, that we would accomplish more, and would by now have been much further advanced, had we come out in the open years ago and made an absolute fight for the principles we believe to be right by organizing and working in the political field for single tax straight, and refusing to compromise, or be side-tracked by any party on any other issue. Believing this way, I have not voted any party ticket in national or congressional elections for twelve years, and do not expect to until I can have a proposition to vote for with a principle behind it.

WM. P. MILLER.

New Iberia, La.

Editor *Single Tax Review*:

By all means let us have a Single Tax party. It seems clear to me that the advertising obtained and the discussion aroused can be obtained in no other way.

I cannot but believe that had a party, advocating *only the Single Tax*, been organized after the anti-poverty meetings were held, that long ago the fight would have been won.

Since that time we have seen the Populists rise to a respectable vote, and I feel confident that had they a living truth behind them, it would have been held up to the light, and the inevitable discussion have brought it to the consideration of every thinking man and woman and forced one of the old parties to adopt it or perish.

Let us meet at St. Louis in 1904 and organize.

RICHARD S. MCMAHON.

Cleveland, Ohio.

Editor *Single Tax Review*:

Permit me to call Mr. Weeks' attention to the following quotation from "Progress and Poverty."

"It is an axiom of statesmanship, which the successful founders of tyranny have understood and acted upon—that great changes can best be brought about under old forms. We, who would free men, should heed the same truth. It is the nat-

ural method. When nature would make a higher type, she takes a lower one and develops it. This, also, is the law of social growth. Let us work by it. With the current we may glide fast and far. Against it, it is hard pulling and slow progress."

Fifteen years of active Single Tax propaganda makes it very evident to my mind, that here in Ohio, we have but one choice, and that is to support with heart and soul the fight that is now being waged under the leadership of Mayor Johnson.

If I have a buggy and harness, and my friend has a horse, and my destination is Jonesville, and his is Thomasville, fifty miles this side of Jonesville, I do not alter my destination when I say to him "Put your horse in my harness, and hitch him to my buggy, and together we will drive to Thomasville." It is simply a common-sense, every day transaction, in which neither party is deceived.

Here in Ohio, we have an opportunity to raise the whole question of taxation. Because every man with whom we associate politically, has not the same destination in view as ourselves, we do not feel that there is any "Compromise," or that it is a mere matter of "Expediency," when we work with him.

There is always a time to strike, and that is when the iron is hot. That time has arrived in Ohio, and Single Taxers who lose the opportunity, or stop to split hairs, are of no special use, either to themselves or the cause. The world progresses by the acts of men who do things.

J. B. VINING,

Secretary Ohio Single Tax League.

Emporia, Kansas.

Editor *Single Tax Review*:

Ten years ago I was informed that only recruits to the Single Tax desired independent action, but time has confirmed my opinion that we were wrong then and wrong now in not throwing this question into the political arena. If leading Single Taxers refuse to go with us, go without them.

We are striking cowardice into the hearts of the Single Taxers of the future by our inaction. I have never yet found a royal road to success, and this continual hunt for the "Line of least resistance" is a hunt for something that does not exist and never existed. The only way to do anything is to go ahead and do it.

N. A. VYNE.

Fayette, City, Pa.

Editor *Single Tax Review*:

Where there are a number of active workers in a county I would say organize, and through it boldly show the right and capture any organization you can, for the prestige of organization is much.

With me in this monopoly ridden county of Fayette, Penn., where nine out of ten

are after coal land or corner lots for the rent, I am the only one who writes Single Tax articles for our county papers. Two papers have published my articles for ten years quite regularly. But one died two years ago. It had a Single Tax column for six years in nearly every number. I don't know whether that column killed it or not. But the *Genius of Liberty*, the oldest in the county, and one of the leading papers, publishes articles from me in both daily and weekly editions. The Editor assures me that in a short time he will be able to handle more of my matter than he has in the past. He is not afraid of its killing his paper.

My work has been to present our cause boldly to all men and women, regardless of creed, parties, wealth or poverty. The only wealthy man besides Tom L. Johnson, who has written me is the famous coke baron, Henry Clay Frick. He wrote me: "I was much interested in your letter, but don't believe in your conclusions." This was more than I expected.

To the second question: "Moral principle should govern."

Suppose I am opposed to the rum traffic, and the only ship going to my destination is well loaded with rum. My going in that ship will not violate a moral principle. But as an aggressive reformer, I would try to make the rum dealers feel like dumping the stuff overboard.

Then whichever political party we can steer furthest our way let us get aboard and try to induce them to throw overboard all their frauds and follow us.

If I vote that party ticket I vote my principles though they may have planks that I do not approve. Sometimes by not voting we help the party to which we are opposed. A legislator was approached by a briber and he spurned him, he was approached by a briber on the other side and he spurned him and he was approached by an offer of \$500 if he would not vote and he did not know what to do.

Let our plan be to hammer away and the rocks of prejudice and ignorance will fall into a dozen pieces, useful to fill a mud hole where the "red van" can cross in comfort.

Let us get a Single Tax plank into the Democratic platforms where we can, and use them to steer to port.

C. B. POWER.

Amarillo, Texas.

Editor *Single Tax Review*:

Replying to Mr. Weeks' first question, I would say that Single Taxers could vote for the party nearest to their way of thinking, until the time is ripe for some other political action, without incurring moral guilt. And indeed they would incur moral guilt not to do so.

Regarding his second question, it is quite obvious that they should be governed by both "moral principle" and "expediency,"

and that it would be unwise to the extent of immorality to ignore expediency.

This, I think fully answers (omitting argument), his queries; but possibly, for Mr. Weeks' purpose, he has not put his questions well. They savor too much of the frazzled catch-question. "Shouldn't we vote as we pray? A question that could be answered either "yes" or "no" without involving morals—or even without locating in the least the "where we are at."

It is but fair to Mr. Weeks to presume that he simply wants to know if there will ever be a time when the Single Taxers should organize a separate party, and if so, how near to hand is that time?

As for myself, my answer to the first question is, "I don't know." The latter can be answered only when "I do know." It all depends.

One thing certain, I am not looking for the middle of any pig trail road in the woods to stand up in, like the Populists and the Prohibitionists, and at the present like the Socialists.

Henry George, at the Syracuse convention, upon the organization of the United Labor Party by the Single Taxers and Socialists—dominated by the Socialists—strongly opposed a third party movement, but he was overruled, and the organization affected. He yielded under protest, and accepted the nomination for Secretary of State—the highest elective office that year. "But," said he, and I remember almost his very words—"but, my friends, we make a mistake by cutting ourselves off into a third party. We once were listened to, we will not be listened to now. In this campaign of the whole State I will not nearly receive the vote I got in the one City of New York for Mayor." His words were prophetic. He didn't receive half so many votes. Afterward, through his *Standard* he fired his "I told you so!" and slid gracefully back into the Democratic party. His editorials against third party building were the most philosophical and conclusive I have ever read, before or since. Some of them ought to be reproduced.

Times change, it is true, and human conduct must keep up with the procession. But I was too glad to get back home into the Democratic party from my prodigal ninety days with the United Labor Party to be in a hurry again to go astray. As luck had it, no election was held while I was riotously living, and so I have ever since been able to boast of never having voted other than the Democratic ticket.

But we are making history rapidly and few can tell what a year may bring forth. Watch, pray, and read the *Commoner*—and the *Public*—and THE SINGLE TAX REVIEW, and work for and vote with the better of the two old parties—and wait for developments of the Single Tax that are sure to be seen and felt by the persistent and intelligent propaganda efforts.

Mr. Weeks deserves much credit for his earnest endeavor to do something—so many seeming to have “lain down.” We may be able to better know how to do later on, as the campaign approaches. Never were there brighter prospects for re-alignments; never less interest shown, under the Jack o’ lantern prosperity in politics. The financial crisis is due this year, and it will surely culminate this year or early in the next. They have come every ten years since 1833. Many of us remember 1873, ’83, ’93, and 1903 is here. The prime cause is land speculation—fostering stock and bond and credit crazes.

These ten year visitations are as regular as birthdays—and the hard times last seven years. At the end of seven years normal conditions have returned, the people have accumulated some money, then lands begin to rise, and the skinning operations begin again. It takes about three years to go through this skinning process, then seven years for the hide to grow back again—completing the decade—and the beginning of the skinning again—and so on.

The country is now naked—from the most complete skinning known in our history. Hard times are already on, and the crash of the crisis is expected at any time. Wall Street is too shaky to withstand much longer. There has been more extravagance, more wars, more administrative cussedness in this government—and in others—than for many decades past.

Now the point I am after is, the consolation we may get out of a panic. *It is the time for a change of administration, and the revival of interest in reforms.*

Let Bro. Weeks, and all reformers, keep now everlastingly at it—for a closer organization of the democratic Democrats—for aggressive action at the first blast of our Roderick’s bugle horn.

We need, by no means, to be despondent over the outlook. Never did so big a thing as the Single Tax grow so fast. The recent news from the English Parliament—coming within 13 votes of carrying—why it alone is enough to recompense us all for all the hard licks and kicks we have received.

So far as my neighborhood is concerned I am not at all uneasy—when a show down is called for. And, I am sure that the growth of single tax sentiment is much more wide spread than some people know of.

J. L. CALDWELL.

Denver, Colo.

Editor *Single Tax Review*:

Single Taxers in Colorado seem very much unconcerned regarding future political organization and action along the lines suggested by Mr. Weeks. Copies of his article and requests for letters for publication have been mailed direct to eighteen of the prominent Single Taxers of Colorado,

with the result that replies have come from but two.

Personally, I am in full accord with the propositions so ably presented by Mr. Weeks in the January issue of the *REVIEW*. It submits the alternative of a future political freedom, for a past political slavery—of a contest in which the heart can go with the ballot—for one from which our principles continually plead for divorce.

As respects Single Taxers, what argument can be advanced to induce us to remain with the Democratic party, unless we write the platform? Of what avail would be its success otherwise, with its puny reforms and a Republican Congress.

As respects the “making” of Single Taxers can indirect education, hedged about with the confused issues of the present democracy, be equal, in any respect, to direct education, such as the contemplated action would insure?

Do we not rather annul what would otherwise be of permanent benefit, by casting our lot with a party that gains victories or suffers defeat upon indefinite issues? It was so in this State last fall, although Mr. Herman* does us wrong to imply that “We left the track of simple and pure propaganda for the cesspool of place hunting politics.” We were not after office at any time during the movement and our only offense against principles was the support we gave the Democratic party, which, after fathering the amendment in the regular assembly, secretly and openly opposed it throughout the campaign.

It is not the object of this movement to obtain office. Our principles put into practice by Republican, Democratic or Socialist office holders would be entirely acceptable, but as long as we subordinate our principles in the service of any unprincipled party, we will have an empty sack to hold. It is only by education that we can force the issue of Land Value Taxation upon some dominant party and this is to be quickest accomplished when we demonstrate our strength and define our issue.

E. O. BAILEY.

Denver, Colo.

Editor *Single Tax Review*:

In replying to your question concerning an independent Single Tax political organization, I will say; that the plan suggested, namely, that an organization be formed to go to the national Democratic convention and ask for admission, would be unprecedented so far as I know, and I do not see how admission could possibly be obtained and if admission could not be had then the only effect the movement you speak of could possibly have would be that

NOTE.—See letter of Mr. J. R. Herman that follows.

of a new party. As to the advisability of a new party, that is an old thrashed over question, and one that single taxers have been divided on since the movement started, and I can see no reason why the old arguments pertaining to that subject are not as good now as they were twenty years ago, and I fully agree with Post on his theory of political parties as was fully outlined by him in an issue of the *Public* some months ago.

But, I can see arguments on both sides, I can see that political activity may retard or strengthen propaganda work, and I can see that straight propaganda work can retard, at a given point, political work.

It may be said that our agitation in consequence of the political issue in this state, has furthered our cause from a propaganda point view. At the same time we can say that we have retarded the movement in consequence of our failure from a political point of view. We have set many to thinking, it is true, but at what cost? Not financial cost, but the most valuable of all, the moral sacrifice, for the moment our movement left the track of simple and pure propaganda to the cesspool of place hunting politics it degraded it to the dead level of the cheap political grafter from whom it must be wrested by almost a new generation. But, you exclaim, good Single Taxers must not go into politics for office merely, but whether they must or must not does not change the fact that Single Taxers are merely human, and generally poor, and know more about the power of the almighty dollar than most people and are as apt to be influenced by temptation as anybody, and it matters not what form it takes when it enters the arena of politics it lays itself liable to all the vice that power and influence is capable of. I think that our greatest danger is not that the movement will not get into politics soon enough, but that it will get there too soon. It seems to me that it ought not to get into politics until it gets there in spite of the efforts of reformers to keep it out, and then when it does come, it will come as an advance movement, and not as a reactionary movement.

What I would like to see in this country is a propaganda organization which carries on its work in the spirit that the Socialists carry on their work. To be sure, we are too individualistic to make any such united demonstration as they do, but this I heartily believe, that until there is an upheaval or deep awakening, something like the Anti-Corn Law agitation in England, we will not see even the entering wedge of the Single Tax. If any one who has witnessed the desperate opposition to even the remotest application of our theory in this State does not realize the sober task before us, then he must be dreaming indeed.

J. R. HERMAN.

Thebodeaux, La.

Editor *Single Tax Review* :

It seems to me that the policy pursued heretofore by Single Taxers has been one of indecision, as if we were not convinced of the truth of what we advocate. We are begging the endorsement of organizations indifferent, if not hostile to our principles; and our timidity is such that we dare not of ourselves, and without the assistance and guidance of our opponents, expose to the criticism of the public the light of truth which has been intrusted to us. What great reform has ever been accomplished by methods as timid as these? If the Abolitionists had adopted these tactics, negro slavery would still be flourishing; the American Revolution would have failed; the Union troops could never have restored the Union. On every page of history we can see that the prerequisite to success is a principle or a cause for which men will give their labor and if necessary their lives.

And if a great light has been entrusted to us, have we the right to cover it with a bushel? It is true that practically the works of Mr. George are the only means we have of propagating the Single Tax; and one of the great elements of strength of these works, is their fearless and uncompromising honesty. What have Single Taxers done to advance the cause? To how many have we shown the light? And if, through Mr. George, the light has been shown to us, it is our duty and we are morally bound to show it to as many as we can, and we need not fear, for it is of the nature of truth to gain by being investigated. The more intense the light and the more searching, the surer will be the triumph of truth over falsehood. Of all the methods known, that of a political campaign to carry out a political principle, is the one that will bring the issue home to the greatest number, and cause the widest discussion. And after all is said, why should we not have a candidate for Governor, and for President? Failure to elect our candidates can not discredit our party. If our claims are true, if our principles are correct, and if the remedy we propose is morally just, and does not violate, but enforces the Divine command, "Thou shalt not steal," we must come out of a political struggle immensely stronger than we went in whether we elect our candidates or not.

And if our claims are not true, if our principles are not correct, and if the remedy we propose does violate the command, "Thou shalt not steal," we have no right to withhold our position from the searchlight of a political campaign.

JULES LAFOREST.

Chicago, Ill.

Editor *Single Tax Review* :

I favor a straight out Single Tax fight. Nearly all Single Taxers are like women's

church societies, very sincere and God-fearing; but these women interfere with their neighbors, with other people's business, gossip and waste time, and accomplish nothing. If I and my wife (for instance) have strife, why should "Mr. Jones'" family be disturbed? Single Tax clubs preach and pray very little for Single Tax. They are bothered about clothes line fights. They worry because a nigger steals a chicken from the barn yard of a Southern Yankee, and the Yankee shoots the nigger in the heel while he is going over the fence. And again, a barbarian assaults a Southern lady, and they put him where he will do no more harm. And up here, if a Single Taxer insulted another Single Taxer's wife or daughter there would be lead in use. Then a Jew cheats a Russian, and the Russian gets his big brother and they club the Jew so hard he dies; and the Single Taxers worry.

I came from a land which was cursed by British Landlordism; and following the example of Single Taxers who helped Cleveland, the Irish join the British army, and thus help to crush themselves.

Let us leave human society to take care of all obnoxious animals which are being run to death. Let us leave game keeper Cleveland alone; let us avoid stage manager Hearst, and keep away from his graduated income tax show, and if Willie Bryan will not be counselled by us let him alone. He is a good boy and he will be all right when he grows older. All we want is the Single Tax.*

New Orleans, La.

Editor *Single Tax Review*:

I am in receipt of Mr. Weeks' article under caption of "Independent Political Action, Our Duty," together with circular requesting replies, especially to the questions.

"1st.—When Single Taxers are free to organize politically, can they vote with parties which favor the (private) ownership of land, without themselves incurring moral guilt?"

"2nd.—Should our political work be governed by moral principles, or by mere seeming expediency?"

These questions are particularly addressed to Mr. Weeks' critics, and I am not of that number except as the word "critic" may be applied to one who finds reasons for agreement. For I am fully convinced that I should commit moral wrong were I to do either of two things, viz., first, vote for an honest candidate on a platform favoring the present system of taxation of industry and land monopoly as against an honest candidate on a Single Tax platform, or sec-

ond, withhold my name and influence from any proper effort to get the Single Tax contention before the people in the tangible form of an appeal for votes.

In other words, I should answer the first question with an emphatic no.

As to the second question, I can conceive of no excuse in morals, self-respect or decency for shaping any political action by a consideration of expediency unless the expedient itself is fully believed to be the proven moral right. Anything less than that which is entirely right is by so much less than statesmanship and tainted with moral wrong. In politics we are not striving so much for ourselves and our own time as for the generations that are to come after us, and surely no motive of present gain to ourselves or our personal friends, or of temporary alleviations of condition, should for a moment deter us from putting our whole strength into the effort to create for our children and our children's children the transcendent heritage of equal opportunity.

I will add that, as a matter of expediency, I think the time has fully arrived for active labor for the accomplishment of the object of our faith. We have about done all that can be done along academic lines. Our contention has been a school of thought until all political parties are full of men holding our ideas in a sort of unrecognized way. If the matter is put plainly in the form of a platform candidate, and an opportunity to vote, I believe Single Taxers will recognize their place and come to us. In the second or third campaign I believe a President and Congress can be elected if we are only brave according to our faith.

E. H. ADDINGTON.

Chicago, Ill.

Editor *Single Tax Review*:

In the four campaigns of the Single Tax Party, carried on in the City of Chicago during the past two years, a vast amount of effective propaganda work was done and great publicity given to the Single Tax. Formerly the members of the Club were doing practically nothing for the Single Tax, but during these campaigns thousands were asked to sign the Single Tax nominating petitions and if they said that they were against it or did not know what it was they were given an argument or a copy of the Chicago Single Taxer, which is our campaign paper. More than 20,000 men have signed our petitions during a single campaign and, altogether, more than 500,000 copies of the Chicago Single Taxer were distributed and the "conspiracy of silence" which was said to exist among the great newspapers was broken. For the first time in twenty years, the weekly meetings of the Chicago Single Tax Club were deemed of sufficient public importance to merit from five to six inches of space in our daily

* The name of the writer of this unique communication is withheld, because the writer is an office holder, and to publish his name might cost him his position. [THE EDITOR.]

papers the following morning. All this was accomplished through the efforts of a handful of earnest men.

If the Single Taxers of Chicago had gone, heart and soul, into this movement, we would have had the men and the money, and its success would have been gained. By this time the Single Tax party would have been a power in this City. They could now demand almost anything of the Democrats for their support. As it was, the nomination and election of Edward O. Brown, a Single Taxer, as judge of the Circuit Court by the Democrats in the last election, was the direct result of our political movement here.

But the old leaders of the movement in Chicago took no interest in the Single Tax Party except to advise everybody to keep out of it. They wrote against it, made speeches against it, and schemed against it. They would either rule the movement here, or ruin it. One of them told me that he would rather never get the Single Tax than to get it through the Single Tax Party.

Now when you think of starting a Single Tax political movement, you must consider all of these things. The starting of such a movement is the beginning of a War. All of the interests are against it. Wealth is against it; culture is against it; society is against it. For this movement means more to humanity than any war that was ever fought.

Those who will be opposed will be bitterly opposed and bitter personalities will be entered into and wrong motives ascribed. The movement will be laughed at and they will accuse you of being paid by some one of the other political parties.

And then you must remember that a Single Tax Party movement upon a large scale might really make the Single Tax become at once "the burning issue of our times" and that would be bad for very many of us who are getting along pretty well under present conditions. It would not be very pleasant to have our rent income cut down or our land values shrunk up. Many good Christians don't want to be called to Heaven too quickly and there are many theoretical Single Taxers who don't want the Single Tax right away. And then there are those who are honestly against such a movement.

So there will be many who will oppose. Your ranks will be divided. But no great movement was ever unanimous and our experience shows that it takes but few workers and but little money and the harvest will be satisfactory and greater than is possible in any other way.

If there are any who favor such a movement let them start it in their own town and country. As they succeed, the more timid elsewhere will follow. After there are several local organizations in a State, the movement can then very properly broaden until finally it becomes a State and then a National movement.

No one knows the possibilities of the political campaign for spreading the Single Tax until he has tried it.

More Single Taxers can be made in one good political campaign than by years of other kind of work or, more properly speaking, idleness. The political movement is the only thing that will ever give you the Single Tax. Let us look at the logic of it. Is it not the business of the Party Managers to win? And to win don't they need the votes? And is not their every move made with the object to get more votes? Suppose now you ask such a Party Manager to put the Single Tax into the party platform upon the plea that one third of the voters are in favor of the Single Tax. What will he say? "Will it get us any votes?" will be his query. You will have to admit that the party has all the Single Tax voters with it already, and that if the party should come out for the Single Tax, that very act would probably drive away from the party a good many other people who are opposed to the Single Tax. No, it will not get him any votes, it will not help him to win; but it might cause his defeat. So he won't stand for it; but, as a compromise he will give a few of the Single Tax leaders a job here and there, provided they will quit talking Single Tax and not think of a Single Tax Party.

But suppose, on the other hand, that those Single Taxers have formed an independent movement which has grown to be one third the size of his party, and suppose that he knows he cannot win without that Single Tax vote, but he could win if he had it; that same manager would then be willing and anxious to put the Single Tax plank into the party platform and, to your surprise, you would learn that he was one of the old original Single Taxers but that the time had not been ripe until now for him to come out for it.

In such a way as this the Populists forced the Democratic National Party, and in the same way the local Democrats were forced this Spring in Chicago by the Public Ownership and Referendum people. The Single Taxers can do the same almost everywhere, in a very few determined campaigns.

In politics two things are necessary; principle and organization. We are strong in principle, but we lack organization. Our leaders in the past have been those who have been able to expound the principle; the speakers, the writers and the editors. We need them still, but the future belongs to the organizer. Such a man we have in Ohio. Properly organized for political action our principles can not fail to win. Let us organize and vote as we think.

THOMAS RHODUS.

New Orleans, La.

Editor *Single Tax Review*:

Replying to Mr. Weeks' request for the opinion of Single Taxers for independent political action, will say that I am heartily

in favor of Single Taxers forming an independent Single Tax party; go before the country and enunciate the doctrines of Single Tax as outlined by Henry George; make a clean-cut fight in the open, and quit prostituting their ideas of justice and right by voting with parties that stand for Land Monopoly, and for almost everything else that is contrary to the fundamental principles of Single Tax.

This has been our policy in the past, and if continued, we can only expect to be classed as a small body of "Visionary Cranks" that carry no weight and count for nothing. Though we will be defeated time and time again, we will gather more and more strength with each defeat, and even should we never succeed, (which I do not believe) defeat in such a cause is far better, far nobler than any compromise with wrong. History points to the fact that small bodies of resolute thinkers and workers with justice and right on their side, have changed the conditions of nations from the gloom of injustice and suffering, and left humanity freer and better for their unbending, uncompromising stand for right.

ROBT. H. CAGE.

Denver, Col.

Editor *Single Tax Review*:

In reply to Mr. Weeks' request for opinions regarding a National Single Tax party, we the undersigned, are in favor of such political action, not that Single Taxers will win at the polls this time, but because we have always been opportunists and now is the opportunity to contrast pure Democracy with Republican spoils-ism. There is no call for two Republican parties, and if the reorganizers win out in the next National Democratic Convention that is what we will have. The radical element of the Democratic party must find a name somewhere and the Single Taxers should be the nucleus of the Radical Democratic Party.

We will win radicals to our cause from all parties, and find many 38d degree men of whom we know nothing at this time, as they know nothing of us, and many who are skeptical will view the Single Tax through clearer glasses when they are looking for a political name and have to defend their affiliation with the Single Tax party. By all means, let us have it for propaganda, if for no other reason and that we may be well along the road in 1908 for political and presidential preferment. We travel fast in these days, and are not too early in the field.

L. C. LAW,
JOHN HILTS,
SIDNEY HOLMES,
GEO. K. OSBORN,
T. P. LYON,
R. T. WALSH,
J. B. SPURR.

Denver, Colorado.

Editor *Single Tax Review*:

A letter from each of the Single Taxers of the country expressing their views upon the future policy of our cause, at this time would be very opportune, for, it seems to me we are in a "precarious moment" and we could form some idea of the numbers and perhaps cull a program for the future action.

It seems to me that the day for the academic propagandist is past, so far as our cause is concerned, and political action is our only course; as a school we are avowed individualists, we believe, free and equal, and primarily our political tendencies are toward those enunciated by the author of the Declaration of Independence—we believe, almost religiously, that equal rights for all and special privileges for none, would be most likely to effect the happiness and prosperity of all; we have followed the radiant will-o'-the-wisp of a political party, Democratic in name only, dazily dreaming that it would in some way lead us to terra firma, until we are now almost hopelessly foundered in a mire of boggy, soggy, indigent political clap-trap. Like Asiatic devotees, we have annually visited the shrine of the juggernaut though it continued to crush and squeeze us, and now that our political eyes are opened, we in wonderment are looking about us preparing for the coming lightning stroke which will rend asunder the rotten old shell we so long revered.

In the early commencement of the year 1901 a Democratic Legislature of Colorado passed with a two-thirds majority a bill providing for local option in matters of taxation. This measure was indorsed by the outgoing Democratic Governor, and the incoming Democratic Governor in their messages and everything seemed serene and pleasant. The Democratic Senator elected by this same Legislature also endorsed the measure in his paper—the leading Democratic daily West of the Missouri river. In less than a year shuddering convulsions attack some of the owners of special privilege and when a call was issued for an extra session, the way was left open for repealing this measure before action might be had upon it by the people, and by hard and incessant work we were able to defeat this design.

When the conventions were held for nominations for office in the following summer, the Republicans denounced us in scathing terms, and the Democrats never even mentioned our amendment. Each of them declared for the Initiative and Referendum—we know only to catch the votes of the spineless flies.

The State Federation of Labor, and all of the National Labor conventions which meet in this city during the summer passed resolutions in favor of the measure and each of the local bodies of labor in the State

were supposed to be in favor of the amendment; this was the situation at the beginning of the campaign. The leeches on the body politic—the landlords and speculators—organized an "ANTI" League and behold, their President was one of the leading Democrats of the State, their Secretary was the chairman of the bureau of literature of the Democratic party during the former campaign, and all of the leading speakers against us were members of the Democratic party; the party here is the microcosm of the macrocosm. These phlegmatic, pot-house political parasites went into hysterics in their vague mumble-mouthing of our measure, calling us every vile and contemptible epithet that their weird imagination could conceive or their bleared mind could invent; as a result we learned our friends and the friends of mankind, and better yet, we learned ourselves; we were enabled to cull from the rubbish those who are in earnest to remedy the wrongs we suffer from.

Formerly the Democratic party stood for a conceivable principle, and possibly would have attempted to inaugurate a change had they not been led astray by the ponderous stuffed prophet of fishing proclivity, who in the name of Democracy established the virulent aristocracy of privilege and sugar.

We hoped for redemption under the leadership of Altgeld and Bryan; noble statesmen politicians, outnumbered many to one; our hopes are withered and gone; the pendulum is swinging backwards to the mists and fumes of falsehood. A few years ago the growth of radical thought was more than rapid—it seemed that the day was not far distant when true reform would be counted with the deeds of history; now in the gloaming we see nothing but a dismal, direful darkness, a hopeless, rayless void. Look at the kaleidoscopic panorama for a moment. The Republican party advocates privilege and the protection of wild animals, with once in a while a chirp of civilizing the brown man in the distant seas. The Democratic party's only audible yelp is "anti." Like the Irishman, who, when he landed at Castle Garden, inquired whether we had a government here, being told we had, replied: "Well, I'm agin it." Not only are the leaders of "The Eastern Democracy" agin the pseudo doctrines of the Republicans, but the Western wing, so far as we have had any experience is concerned, is against everything that tends for the betterment of the race.

Can we go to the Socialists? No. They do not pretend to be able to do anything for the suffering and disinherited dreamers, designless and hopeful; they offer no remedy and no method. Only a dream; class consciousness, whatever that may mean, is their slogan. Their success would bring upon us a dreariness beside which the dismal swamp would be an Utopian paradise. What are we to do in this chaotic condi-

tion? Volney said that the cupidity of the upper classes and the stupidity of the lower classes had been the cause of the ruin of empires. What words of wisdom. The cupidity of the leaders and the stupidity of the rank and file (in the tin pail procession) not only has crucified the Declaration of Independence, but destroyed every vestige of equality to America or before the law, and we are to become a colonial empire.

We are aware that the lightnings of Jupiter are being gathered, and at the next National Convention of Democracy the bolt will sever the rotten shell that has furnished shade for so long. What are we to do? Were it not for the gallant fight of Hon. Tom L. Johnson in Ohio, there would be no question on this point, but under the situation, it seems to me that the best thing is to be in a thorough organized condition, have our delegates at the place of the convention, knocking, knocking for an entrance, and when the division occurs open our arms to those who feel like going with the democratic Democratic patriots. By so doing, we can gather some help and show that we believe in the principles. Remember that right and justice never get grey headed or bald, like Cupid. They drink from the fountain of perpetual youth. If we can collect together and with concerted action, no doubt we can make ourselves felt, and then we will be on the high road to make the doctrines of our lives a living reality. Only when that day arrives will we be able to say that we have done our duty, we have not lived in vain. My conclusions are therefore to organize, send delegates to the convention, apply for admission, as did the silver forces in St. Louis, and then take the political field for good, never to cease until the day is won and the earth becomes in reality a place for human beings to live upon.

Sincerely and fraternally yours in a common cause.

EDWIN N. BURDICK,
Chairman Australasian Tax Campaign Committee.

News—Domestic.

ALABAMA, DAPHNE.—(Special Correspondence.—E. Q. Norton.)—Of late there has been much interest aroused in this State upon the tax question. Every Legislature, since Alabama became a State, has modified the tax laws and still they are as unsatisfactory as ever; in fact, more so, since the people are getting educated to the idea that there is no possible hope of making our present system (?) of taxation any more effective or less objectionable.

The *Montgomery Journal* has started in with a series of articles, showing some of the inequalities of the present system, more especially the varying returns as made by

the sixty-six counties of the State. The Montgomery *Advertiser* and the Birmingham *Age-Herald* take every opportunity to show up the shortcomings of the system, while other papers either copy from them or hit the system a blow at frequent intervals.

ALABAMA, FAIRHOPE.—(Special Correspondence—E. B. Gaston.)—The attention attracted to "Fairhope" by Prof. Belangee's trip and the numerous newspaper articles about the colony which have recently appeared, have caused a great increase in the inquiries for fuller information received by the Secretary, and many of the inquirers ask for information about the Single Tax generally, as well as its application at Fairhope.

Three recent visitors—all machinists, from Chicago, were members of a club of ten, who had just about closed a bargain to purchase jointly four hundred acres—forty acres apiece, across the bay, in Mobile County, at \$15.00 an acre or \$6,000. After fully investigating our plan, seeing what we had accomplished under it and grasping its promise for the future, they left, expressing their determination to throw up their purchase plan, and get their friends to join with them in coming to Fairhope and taking land of the colony. They declared that the practical application of the principle at Fairhope, as explained to them, had enabled them to understand the Single Tax better than they had ever done before.

The reputation of Fairhoppers as enterprising people—people who do things—was indicated in a recent item in the Mobile *Daily Herald*, referring to a proposed direct road along the bay shore between Fairhope and Montrose, the next village above. Said the *Herald* writer: "The Fairhope people have taken the matter in hand, which is equivalent to saying that it will be carried to a successful conclusion." We had to say to the *Herald*, that the announcement was premature; that the Fairhope people were having about all they could do to attend to their own roads, and that one serious obstacle to our taking the matter up was an appreciation of the fact that the owners of vacant land along the proposed road—and most of it is vacant—would reap an unearned and therefore undeserved advantage in the increase of their land values because of our enterprise. To-day we had an Educational Rally at Fairhope—one of a series of meetings being held throughout the county, by arrangement of our County Superintendent of Education. It was held in our beautiful wooded park, by the water's edge. In a paper the writer attacked the undemocratic school law of this county, which places all the schools of the county in charge of an Educational Board—all the members of which, save one, are appointed by the State Superintendent of Education. He showed how the burden

of maintaining schools could be placed according to benefits enjoyed by putting it on land values for land was the only form of *property* (of course we objected to calling it *property*) which was increased in value by good schools. There were a goodly number of non Single Taxers present, but before the close of the meeting a resolution protesting against the sale of another foot of school land, but insisting that it be held for lease so that the schools might profit by its increasing value, was adopted with enthusiastic unanimity and seemed heartily appreciated by the County Superintendent and the County Attorney, who were present.

At the rate applications for land are coming in, our agricultural land will soon be pretty well exhausted. Help to increase our land area is the one thing we feel entitled to ask Single Tax friends everywhere. Land is so cheap here now that a little money will go a long way in that direction.

CALIFORNIA, LOS ANGELES.—(Special Correspondence.—Ralph Hoyt.)—In May, this season, I had the pleasure of meeting in San Francisco several of the leading and active Single Taxers of the windy city, and learning how the good work progresses thereabouts. I found Judge Maguire, as usual, "up to his eyes" in law business, but still the same ardent, unswerving, warm-hearted advocate of our principles, and hopeful as to the outcome. A more faithful, conscientious champion of human rights than James G. Maguire does not live.

Joseph Leggett, too, is one of God's noblemen, and a tremendous power for the advancement of our principles. His frequent newspaper articles and his occasional public speeches are models of instructiveness, sound logic and thrilling facts that appeal to every candid reader or listener so as to leave a lasting impression on the mind. His thorough knowledge of important historic facts and events is marvelous, and his memory seems to scarcely have any limit.

Among other faithful advocates of the good cause in 'Frisco and on the East Side of the Bay are a score or more of equally good men, of less prominence than the two already mentioned, but earnest, active according to the time they can afford to spare from their business demands, and true as steel when any proposition arises that seems to them a disguised enemy posing under the name of Democracy.

Single Taxers in the North, like those in Southern California, are all enthusiastic admirers of Mayor Tom L. Johnson, the man of many victories, whose achievements in Ohio are astounding the nation. One prominent business man in this city, a sound Single Taxer, who lived in Cleveland years ago, there became acquainted with Johnson. His admiration for the winning Mayor is stronger than words can express. On the

other hand he also knew Mark Hanna, right there in his own city, and he does not hesitate to say what sort of a man Hanna was and is, and how he was regarded by honest citizens of Cleveland. He informs me that all attempts of Republican talkers and newspapers to whitewash Hanna can have no weight with people who know the man as he and other residents of Cleveland know him. They declare him to be tricky, selfish, cold-blooded, unscrupulous.

Whether Johnson becomes the presidential candidate or not, the true democracy of California will insist on a ticket headed by a real Democrat, with a suitable running mate, and a platform that bristles all over with Jeffersonian principles clearly stated.

I must not omit to mention the fact that while in San Francisco I once more had the privilege of a chat with my friend James H. Barry, the well known editor and proprietor of *The Star*, who for more than a year has been suffering from a most painful and dangerous illness. Though still in an enfeebled condition he is putting in several hours of hard work in his office daily, and getting out one of the best and strongest papers ever printed on the American continent. A truer Single Taxer than Barry can be found nowhere; and as a man he is loved and esteemed by all good people who know him.

The inquiries for Single Tax literature among residents and visitors is slowly but steadily increasing. Thus far I have been able to supply all applicants. However, if any of my Single Tax brethren in the East can spare a few packages of good reading on our lines I will be glad to receive it, and it shall be put into the hands of those who are hungering for the truth.

CALIFORNIA, SAN FRANCISCO.—(Special Correspondence.—Stephen Potter.)—On the 2d of May William Lloyd Garrison addressed the Single Tax Society at California Academy of Sciences hall on the subject "The Destruction of Privilege Essential to the Survival of Democracy." The house was crowded to the doors, and the speaker was warmly received. The address was a masterpiece, and will prove of great value as a propaganda document. The society has had ten thousand copies printed for gratuitous distribution, and, while they last, they will be sent to our friends in any part of the country, if they will make application. Address the San Francisco Single Tax Society, Room 5, 7th floor, Mills Building.

An incident worthy of note by Single Taxers is a legal fight that has developed in this city over the privilege of using for advertising purposes the blank wall space on one side of a tall building on Market Street. The wall towers above the adjoining structure, presenting a windowless surface fifty feet high by seventy five feet wide that is plainly in view from the street for a distance of several blocks. An advertising company

has been using this wall for display purposes under a lease from the owners, paying for the privilege a rental of \$75 a month. This lease recently expired, and a short option was granted to the advertising company pending a renewal of the lease. Before the expiration of the option, however, a third party made a higher bid, and the owner refused to renew the lease to the holder of the option unless it met the increase in rental offered by the new bidder. A quarrel ensued, the outcome being that the advertising company secured a lease of the roof of the adjoining low building and of the air above it, relying upon the established rule of law that a property owner owns all from the middle of the earth beneath to the dome of the heavens above the surface area which marks his holding. In the meantime the owner made a contract with the new bidder for the rental of the wall, but the advertising company sued out an injunction restraining any person from suspending any ladders or painters' perches over the rented roof, or in any way trespassing upon the space above it, and thus remained master of the situation. The matter is now pending in the courts.

COLORADO, DENVER.—(Special Correspondence.—E. O. Bailey.) Ex-Senator James W. Bucklin, of Grand Junction, has been suffering since last January with acute inflammatory rheumatism, and at the present time is very seriously ill.

Mrs. Sample, wife of the Rev. S. W. Sample, of Denver, well known to Single Taxers, died June 1st. Mr. Sample's bereavement elicits sincere sympathy from his numerous friends throughout the State. He is a man of exceptional talent, who has sacrificed much for the cause of reform, and his loss becomes, in a great measure, ours also.

Mr. J. R. Herman, foremost Single Tax advocate of Denver, expects to visit his old home in Iowa next Fall. He contemplates making several addresses through Nebraska upon both the monetary question and the Single Tax. His efforts in support of the latter, in Colorado, have been very effective.

J. A. Edgerton, editorial writer for the *Rocky Mountain News*, has issued a call to "Advanced Democrats," "former Republicans," "Populists," "Single Taxers," "Moderate Socialists," and "all other reformers" to attend a convention to be held in Denver, July 27th inst., for the purpose of forming a new political organization, with a platform upon which all earnest reformers may stand, and by means of which a new crusade against social and economic evils may be carried on.

His outline of principles includes "Government ownership of railroads and telegraphs; a government brought nearer the people through direct legislation, and popular election of Senators; and land for occu-

pancy and use, rather than for speculation."

The prospects for a large attendance seem encouraging.

Mr. Edgerton is Secretary of the National Committee of the People's Party, and this creation of a third party takes the place of a proposed revival of the People's Party. All reformers, who feel the guilt attached to their support of either of the dominant parties will do well to assist in making a national movement of this affair. It promises the only avenue through which the fundamental reforms so necessary may be obtained and a set of principles upon which the numerous reform parties and organizations can agree.

This call was published in the June 18th issue of the *Nebraska Independent*.

Colorado Socialists have had an "open battle" with the enemy, that promises to make or destroy them in this State.

Bishop N. C. Matz, of the Catholic Diocese of Denver, made a bitter attack upon Socialism in a recent address from the pulpit, severely arraigning the Western Federation of Miners for adopting Socialism as a political creed. The address was given prominence in the local papers and aroused the fury of Socialists all over the State. They replied to him through the *Rocky Mountain News* and exchanged some heated volleys.

The editor of the *News* took up the controversy and added several half page articles, discussing "Fundamentals," to the detriment, no doubt, of Socialism. The Single Tax was barely referred to by Bishop Matz who classified it as a part of the pernicious policy of the Socialists, but who immediately apologized for the landlordism of the earth by promising the poor and the landless, positions as landlords in heaven. He was taken to task for this and suffered from satire and ridicule.

Undoubtedly the direct effect of this agitation will be to increase the activity of the Socialists and the antagonism of the Catholic Church, to the injury of both.

Chas. R. Burger, Single Taxer, and democratic candidate for representative from Colorado Springs district last fall, visited in New York City the latter part of June.

The Charter Convention of the New Denver City and County has been in session since June 1st. Indications point to adoption of the Initiative and Referendum, the Recall and Ownership by the City of all Public Utilities.

Denver Single Taxers "get into print" frequently, but have no active organization at present.

KENTUCKY, LOUISVILLE.—(Special Correspondence.—Joseph Quigley.)—I have good news for your readers. A constitutional amendment will be voted on in this State giving the cities home rule in taxation. In this city the movement started. The business men want manufacturers exempt from

taxation for a period of years, and if once secured there is little fear that taxes will ever again be reimposed by the voluntary action of the voters. The present law allows five years exemption. November the 3rd is the day on which the vote will be taken. From now on we may expect that there will be much discussion and some consequent education along the lines of true economic reform.

MASSACHUSETTS, WOLLASTON.—(Special Correspondence.—Eliza Stowe Twitchell.)—The growth of the Single Tax principle in Massachusetts is not alone determined by the work of our League; but may, perhaps, be more properly measured by the public addresses of those engaged in maintaining the present order of industrial slavery, and who rely chiefly upon evolution to bring harmony between opposing forces; to discover North Poles; and perfect wireless telegraphy. Behold how great is this new god, Evolution!

It is a matter of much significance that the Hon. Carrol D. Wright took for the subject of his recent Phi Beta Kappa oration, at Harvard, that of "Romantic Socialism," in which he left the modern editorial writer of an independent daily far behind in so arguing both sides of a subject as to leave the reader in doubt which side he was advocating. He so polished his address with wit and learning that when it was ended his hearers were hypnotized into the belief that no one need fear Socialism, since it was harmless, helpful, and hurtful. In brief, his address was more scholarly than Mark Hanna's simple "Let well enough alone," but it answered the same purpose, beguiling the ear and heart with eloquence, sprinkled with choice quotations from the heart of that noble reformer, Whittier. Think of it! Perhaps, in some far off time, some of our periods and fancies may be used to patch together paragraphs that argue for "letting well enough alone."

The eloquence that is now being poured out in Baccalaureate sermons and in class-day orations on such subjects as "friendship," "virtue," and even that of "liberty" and "self-sacrifice," in the abstract, is enough to make saints and heroes of us all; but for a first class, up-to-date speech, no subject is quite so "pat" as the labor question veiled under the bewildering phrase of "Romantic Socialism."

There you have a straw which clearly indicates which way the wind is blowing; and this lively breeze has been set in motion in that direction by the growth of our reform which "has for its chief, a Principle, and for its weapon, an Idea."

The work of our League has already been set forth at length in the *REVIEW*, describing the two banquets given during the winter, one to professional Economists, the other to landlords. But a word or two

might be said regarding some features that were omitted from the printed report.

At the first banquet, the Economists were given the task of describing the nature of ground rent. One gave this as the current, classical definition, "Rent is a differential gain." One declared it impossible to form correct definitions of anything outside the exact science of mathematics. A long discussion followed as to whether the amount of land in market was a fixed quantity or not; and also upon what depended its value. One was sure that its value was affected by population; but whether ground rent was an unearned increment, must be determined by studying each particular case, that "customary ways of looking at things had, and should have, great weight, for such was the price we all must pay for social stability. One professor declared there was no essential difference between rent and interest, that the difference, if any, depended upon the subjective view of the beholder. This discussion seemed likely to go on interminably, while I sat writing nervously to hear someone declare that ground rent is a social product. But they said everything about rent that could be thought of but this. Once or twice they came so near to this great truth, that it flashed into their faces and almost burnt them, and they gracefully drew back.

At length one professor made bold to defend "the surplus—if there were surplus—earnings of private monopoly in franchises," saying, "the masses are desperately afraid somebody will make something." This thought struck fire, touching as it did practical affairs, and to my great joy a professor rose and made a ringing, impromptu speech, one not set down on the programme, and therefore not given in the report. He struck out from the shoulder, in clear, logical, Single Tax fashion. Said "ground rent was a social product," and "society had a right to claim its own, and when the time came that it saw fit so to do, it could and would pass laws to that effect. That the people did object, and had a right to object, to a few individuals enriching themselves at the expense of the public." And this speech, coming from one of their own number, was received by a good round of applause. That applause was the most significant event of the evening. It showed more clearly than anything else, the "possible agreements" among thinking minds upon the important subject of ground rent.

At the next banquet our President delivered to landlords an address upon ground rent, in which he declared again and again, that "ground rent is a social product," that "to the producer belongs the product," that it is not so much the monopoly of land that is oppressing capital and labor, as it is the private appropriation of ground rent—the social product.

Over 5,000 copies of this address together with hundreds of copies of Thomas G. Shear-

man's Natural Taxation have been sent to writers, teachers and colleges, indeed men of high positions in schools and colleges, have asked for them, and have been generously supplied. This address, so startling with its array of facts and figures will be used in class room, and by lecturers.

Surely the heaven is working. Who would disturb the mystery of its growth?

MASSACHUSETTS, BOSTON.—Besides the work done by the League the Boston Single Tax Society holds open-air meetings on Boston Common for two hours every Sunday afternoon from the time the weather is favorable until late in the fall. Often Single Taxers who happen to be in the city over Sunday come around and help out with a speech. Prof. James Bellangee of Fairhope, Ala., spoke and answered questions for an hour and a half on June 14th. Usually Edward Doherty and W. L. Crossman are the only speakers.

Last summer and fall these two men held open-air meetings during week day evenings at Sullivan Square, Charlestown, Central Square, East Boston, Roxbury Crossing and Central Square, Cambridge. They have commenced the same educational work this season. Tracts are distributed and books sold. The crowds usually listen attentively.

MISSOURI, KANSAS CITY.—(Special Correspondence.—A. E. Swearingen.)—The flood is past and Kansas City is assuming her normal conditions.

Much loss was sustained—perhaps 25 to 50 lives—and \$10,000,000 property damage. There is room for reflection here, but this is not news in the sense you perhaps desire.

There is one move in Kansas City that is of vital interest to Single Taxers.

During August next we vote on a bond issue. Kansas City some years since bought a water plant, and this is now in need of funds for betterment and under the tension a general bond scheme has been evolved—one that will provide a fund for improving the grounds already bought by Kansas City for Park and Boulevard purposes. These grounds and boulevards have all been condemned—bought and built during the past seven years without issuing bonds, but by assessing direct Tax Bills on land values in benefit districts. These Tax Bills are payable in twenty installments by the individual land-owners. The plan (as all Single Taxers will believe) has worked admirably, and to-day Kansas City is in possession of and completing the very finest system of Parks and Boulevards—with Walks, Lakes, Facades, Pagoda, Sunken Gardens, Groves, Observation Points, Cliff Drives. It is safe to say no city in the United States has accomplished in a century by the bond system or indirect tax system, what Kansas City has accomplished in seven years by a direct land tax. And now in the coming election we are asked to vote for bonds to

"improve the vast grounds the city has already taken." We Single Taxers are naturally asking why not use the same system for improvement that was used to gain possession of such grounds. All acknowledge that it worked admirably.

MISSOURI, ST. LOUIS.—(Special Correspondence.—L. P. Custer.)—The St. Louis Single Tax League gave a dinner on the evening of the 16th of May which, perhaps, was the most successful ever held under its auspices. Louis F. Post was the principal speaker of the occasion and Dr. William Preston Hill, now of Tucson, Ariz., formerly of St. Louis, and an honored member of the League, was the guest of the evening. Dr. Hill was the first speaker on the programme, his subject being: "Direct Legislation," and he made a most eloquent plea for this great democratic principle. For real eloquence and strength of statement, Dr. Hill's speech was no doubt not only first in delivery but first in merit, but this is no disparagement of the other speakers. Dr. Hill is an orator. His equipment for oratorical utterance is superb in every way. He has the presence, the language, the voice and the force, and the latter feature embodies none of the characteristics of rant in its exercise.

The other speakers besides Messrs. Post and Hill were Dr. Frank G. Tyrrell, of the Mt. Cabanne Christian Church; Col. Richard Dalton of Saverton, Mo., formerly Collector of this Port, under Grover Cleveland's administration; Dr. Wm. F. Peck, of the Spiritual Unity Congregation of this city, and who was associated with Mr. George in an organization formed for the purpose of considering the Land Question in California, when he, (Dr. Peck) was a resident of San Francisco, and George was just emerging into prominence as the author of "Progress and Poverty." Dr. Peck's address dealt with his acquaintanceship with our dead leader, and he spoke most eloquently and interestingly. Mr. N. O. Nelson, the St. Louis manufacturer and a splendid friend of the movement, spoke briefly, and Dr. Abraham Nelson, of the Non-Sectarian Christian Church, opened the proceedings preliminary to the serving of the dinner, by invoking the Divine favor upon our meeting. Prof. F. M. Crunden, of the St. Louis Public Library, was to have acted as Master of Ceremonies, but became indisposed late in the day and we pressed into service Wm. Marion Reedy, Publisher of *The Mirror*, a weekly publication here, devoted to the milder phases of the social and industrial questions of the day and to society doings. Mr. Reedy has been reading Post for a year or two now, has inserted contributions from his pen in special numbers, and has become impressed with our philosophy to some extent, but whether he is wholly converted to our faith yet, it is hard to say. He denies that such is the case, but he has shown some suspicious symptoms that to the

dyed-in-the-wool adherent, who is able to read between the lines, seems almost convincing evidence of conversion. I must not forget to mention that the proceedings wound up by the introduction of a young East St. Louis, Ill., High School student, who is not only young but small of stature, and who is as bright as a new dollar. He made a most felicitous little impromptu speech, incorporating a quotation from an address he had previously made in support of the Single Tax in a debate at the High School in the City at the other end of our big bridge, some time in the early Spring. His name is Master C. P. Webb and he is a promising subject for the Single Tax movement.

Dr. Hill was not only accorded the distinction of being designated our guest for the evening, because he is an honored member of the League and is returning on a visit to the city, but for the reason that he has done monumental work for direct legislation in Missouri. Without his support financially and morally it is doubtful if we would now have pending in this State for vote of the people next year, a Constitutional Amendment incorporating into our organic laws, the best measure for direct legislation, in many respects, that has ever been offered in any State of the Union. There are some restrictive features in the measure that will make it difficult to use it, but the enabling act itself, if adopted by the people, is splendid. For instance, it gives direct legislation, in the best sense of that term. In other words, it confers powers to enact laws without the intervention of the Legislature. Under its provisions a bill can be drawn, a petition for its submission to the people secured, and a vote upon it be had at the following general election without any legislator having anything to do with it. This is a double advantage: It saves two years in time, because the submission of measures by a legislative body must be to the people at the "next general election," which is two years subsequent to its own election, and it prevents the mutilation of bills by corrupt men, who are used by special interests to further their ends in legislative matters and to see that nothing gets through that will enable the people to balk their designs.

Mr. S. L. Moser, who was associated with the late John J. McCann in the "Equal Taxation Committee" of the St. Louis Single Tax League for several years, and through which committee so much was accomplished in bringing about the taxation of franchises in this State, has been the active agent in support of Dr. Hill's work. He spent several weeks at Jefferson City, lining up the members of the Legislature for the measure, and keeping track of the opposition, so as to prevent its being side-tracked or mutilated, and, with the exceptions noted, got it through in good form. He is now conducting a campaign for its adoption,

Dr. Hill still rendering the principal support, financially and morally.

It has been several years since your correspondent has been entirely free of official responsibility in our local League, but at this time he has no official connection with the organization. After the dinner was given and everything squared up he advised adjournment for the summer but the majority of those present at the meeting where the matter was considered, desired to continue the meetings weekly, therefore he stepped aside, and the old stand-by of the League, Stephen M. Ryan, sometimes denominated "the shoemaker philosopher," was chosen as president, and another old member, Melvin H. Palmer, secretary. Mr. Frank K. Ryan, an attorney of prominence in the city, was elected to the important position of financial secretary, and Mr. Henry Priesmeyer remains the treasurer until his successor shall have been chosen.

There is some agitation for the holding of an International Conference during our World's Fair next year, but so far nothing tangible for its realization has been accomplished. There is no doubt it can be made an unqualified success without any great amount of sacrifice, if taken hold of by the proper person.

The Louisiana Purchase Fair is going to be the biggest and best thing of its kind ever held. Double the amount of money and space (ground area) that was used at the Columbian Exposition in Chicago will be utilized here. More than twelve hundred acres will be enclosed within the grounds, and the exhibits are going to be extraordinary as compared with the Chicago Fair.

OHIO, CLEVELAND.—(Special Correspondence.—J. B. Vining.)—Never since my connection with the Single Tax movement in Ohio, now some fifteen years, has there been the activity among "George" men, and also the opportunity to do practical, intelligent work for the cause.

This has been brought about by the advent of Tom L. Johnson in local politics. Through his efforts during the past two years, the question of unequal taxation has been brought to the attention of the voters, as never before. Upon the members of the coming Legislature, will depend the progress of this movement; therefore, nothing will be left undone which will aid in the election of men who have correct, advanced ideas on taxation, and the proper functions of government.

This fight will not be made for the purpose of sending any particular man to the Senate, nor, for that matter, for the sole purpose of defeating Mark Hanna for this office. On this question, the average Single Taxer is quite indifferent.

It should also be understood absolutely that Mayor Johnson does not desire the senatorship. He would not accept the office

under any consideration. He regards it as one where he could practically do nothing along the lines we are all interested in. He may be compelled, from the circumstances which arise, to accept the nomination for governor, but he would prefer not to do that. At any rate, the fight will be made along the line of getting the Legislature, so that such laws as are required may be passed. If the Mayor accepts the nomination for Governor, which it is to be hoped he will not, he will still make his fight on securing the Legislature just the same.

It is pretty generally known that in the last Legislature, there were eight "Democrats" (so called) that ignored their party principles when they voted with the Republicans to give the Cincinnati street car lines a forty-four-year lease. There were eight of these Democrats who furthered the interests of the corporations, and they afterwards were known as the "eight black sheep" of the Ohio Legislature. Johnson notified them that he would do what he could to prevent their ever representing (or misrepresenting) the Democratic party again. He told them that he would oppose their renomination, and if they were renominated, would oppose their election. Six of them were discreet enough not to be candidates. One who aspired to a renomination, afterwards gave it up, and the eighth attempted to make the race. Mayor Johnson lubricated his automobile, and started for the seat of war. He made a canvass of the county, speaking at a number of places, and inviting any friend of the corporation candidate to meet him in debate or ask questions. As a result of his contest, the "black sheep," although supported by the local organization, was defeated.

During this summer and fall, this fight will be carried into every county in the State, where we have a fighting chance. In this work, the Single Tax men, under the direction of the Ohio Single Tax League, propose to take an important part. Mr. Radcliffe has already started on this campaign, and we are now sending out letters to our friends, asking their aid to keep him in the field. Mayor Johnson has promised his help financially and otherwise.

My last letter announced that O. P. Hyde, of Marietta, was a candidate for Mayor. I am glad now to tell your readers that Mr. Hyde was elected. Thus, one by one, the Crosdaler's are getting into public life, and are thus forcing our ideas to the front. Daniel Kiefer, Mr. Bigelow's intimate friend and co-worker, is meeting with great success with the Bigelow Press Bureau. He now has seventy-five papers that are printing each week extracts of Mr. Bigelow's Sunday evening sermon. Of course, they are all full of the "George" philosophy; thus the seeds of truth are ever being sown. He is also doing a great work with the vacant lots in Cincinnati, which are being

cultivated something after the "Pingree Potato Patch" plan.

As a final word: Watch Ohio and Mayor Johnson, and if you have a cent to help in the fight, kindly remember the address of the Secretary of the Ohio Single Tax League, and send the funds that we so much need.

GOOD WORK IN HOUSTON.

The Houston Daily *Post* gives an account of the meeting of the Manufacturers Association of that city last month which appointed a committee to wait upon the Board of Appraisement to discuss with them the question of the taxation of buildings, equipment, and material of the local manufacturers. Messrs. Pastoriza and Dougherty made addresses before the Board of Appraisement, and entered pleas for local option in taxation. Mr. Pastoriza spoke as follows:

"The Manufacturers Association was organized from a desire to have those engaged in manufacturing and commercial pursuits brought into closer affiliation and touch, and thereby advance their individual interest, and at the same time foster and develop the industrial possibilities of our city to the utmost.

We expect to attain our desire in two ways. First, by removing or neutralizing such obstacles of a financial nature as tend to unjustly burden or obstruct the starting or carrying on of manufacturing: secondly, by cultivating in this community and State a public sentiment favorable to demand and use of home made goods of all kinds. Feeling that our interests as citizens of Houston were your interests, and to the extent that they were in your hands as city officials, we had but to make you acquainted with our object to bespeak such assistance as your official obligations would permit. To that end, this committee has been appointed to wait upon and confer with you in regard to such an adjustment of the coming city tax assessment upon factories, as will to some extent advance the first object of our association and the growing interests of the city property holders.

In asking a careful and considerate adjustment on this class of property, it may be said in reply that we are urging an untried novelty—to those so impressed, our committee would like to call their attention to the numerous advertisements of towns North and South, to be seen in manufacturing and commercial journals, offering suitable sites free and exemption from taxation for a term of years, and it is a fact well known that the existence of many of the cotton factory towns in Georgia and the Carolinas are to be attributed to this feature.

The latest object lesson of this kind that presents itself for consideration, is the almost marvelous business expansion tak-

ing place in New Orleans, whose awakening from the Rip Van Winkle lethargy of a half century is credited to the business association piloted by our former citizen, Tom Richardson, and who are using "the exemption of manufacturers from taxation" as the strongest argument to induce capital to locate with them, and help build up their city.

Because of what is being done elsewhere, we do not ask that you exempt our factories from taxation entirely, we know that the constitution of our State would prevent it, however much you might desire to, but we do feel that we are justified in asking that you use the discretion that is vested in you by assessing the plant and buildings of our factories at a low valuation and make up the difference by assessing vacant lots at their full value. Vacant lots give employment to no one, while factories feed and clothe thousands.

Remember that it does not pay to tax heavily that which you desire to retain or secure, and certainly you desire factories. Houston will become a great city if we have a large number of factories, and if you let it be known throughout the United States that it is the policy of Houston to favor manufacturers by assessing their plants and machinery at a nominal figure, it will not be long before those who contemplate starting a factory in Texas will make a bee line for Houston.

If we insist upon assessing the plants and buildings of factories at their full value, we will cripple those already in existence and prevent new ones from being established in our midst.

We trust that you gentlemen will weigh these few remarks with consideration, and when you reach on the assessment roll the name of a manufacturer, you will bear in mind what we have said to you to-day."

Mr. Dougherty's speech was a plea for the adoption of a resolution by the board calling upon the State Legislature to amend the Constitution so as to permit cities to exempt manufacturing plants from taxation for a limited period of years.

News—Foreign.

MONTREAL.

An event has occurred in Montreal during the past quarter which I feel justified in saying has done more for the cause of Single Tax than perhaps all the other meetings which have been held and all the pamphlets which have been distributed since our association was formed.

We have had a practical demonstration of the logical working out of a vicious and unfair system of taxation and of the foolishness of expecting a wrong system to work rightly.

This has been vouchsafed to us through

the instrumentality of Messrs. Henry Morgan & Co., the owners of one of the largest, oldest and best known departmental stores in the city, who some weeks ago announced that they were about to despoil their handsome building because of the taxes they were compelled to pay. They announced that they were about to build a shell around their present building, inasmuch as its splendid appearance has been made the pretext of heavy taxation, or words to that effect. The shell was to be a plain brick one, the plainer and cheaper the better.

Without further delay it had better be said that about the time the Morgans were commencing to carry out the work of deliberately hiding from public view their building, the matter was adjusted by the action of the city council in reducing the assessed value of the building. This was a few days ago, and the Morgans are prepared to accept the compromise.

Although this to some extent spoils a good story, the fact that a settlement was reached in no way lessens the object lesson, at least to the minds of those who are capable of appreciating a lesson.

Columns upon columns of interviews with the Morgans have been published, and columns of editorials have been written, both in French and English, upon the subject, and these have been distributed throughout the length and breadth of the country and eagerly read. Everyone in Montreal discussed the subject, and there is no doubt that Single Taxers wherever they heard of the matter made the best use of it. I am pleased to say the editorials in the leading Canadian English Daily were as straight as could be written.

All this was done without the word "Single Tax" having been used more than a few times. I am not sure but that this is a cause for congratulation. The lesson was taught and learned by those who might possibly have turned away from it had they known that it was simply a practical illustration of what they have disputed with Single Taxers time and time again—that a tax on the product of industry is a robbery, vicious, and in the end impracticable; that people will ever try to avoid it and that in the end they will succeed; that in the meantime it militates against honesty, thrift, against the production of wealth and the beautifying of the city and against the highest interests, financial and otherwise of every individual in the community who can in any true sense be regarded as a producer.

To convince them that the tax should be placed on the land is of course another matter.

The Single Tax Association of Montreal has very little to say for itself. We held our fourth annual meeting on April 16, making it the final for the season. Since that time several of the members have been getting up an excellent circular, in which the question of the public ownership of

street railways is fully gone into. The experience of other cities is related and statistics quoted. The circular is intended for distribution throughout the city this fall and is issued in the hope that it may help to stir up an agitation against the extension of the street railway franchise, the application for which will probably be pressed upon the City Council in a short time.

T. C. ALLUM,
Sec. Single Tax Assn. of Montreal.

PROGRESS IN TORONTO.

There can be no question as to the progress of the Single Tax sentiment in this city during the last three years. The holding of meetings in the largest halls available and with speakers of national reputation enabled us to secure a hearing that otherwise we could not have obtained. In this way we have secured the co-operation of a number of the labor leaders and at the same time we are glad to be able to report that we also secured the sympathy of many of that earnest class with whom moral conviction carries considerable weight.

About a couple of years ago a labor paper called *The Toiler* was started by the Trades and Labor Council of this city. From the first issue it has contained almost every week articles on some phase of the Single Tax question. A year ago a memorial on the immigration policy was issued by this same Council and forwarded to the leading labor organizations of the Dominion and also to the Members of Parliament. This document called attention to the fact that while the employers were protected to the amount of fifty per cent. against foreign competition, labor was not merely subject to the unrestricted competition of the whole world but that that competition was intensified by the expenditure of upwards of half a million dollars yearly to encourage immigration from the cheapest labor centres of the old world. The document then went on to ask who it was who benefitted by this increase of population. Not the industrious classes, but the owners of the land. By this insidious process the laborer was actually taxed to enable the land owner to subject him to a higher tribute.

At the Annual Congress of Labor held at Berlin, Ontario, last September, a resolution was carried calling attention to the fact that the manufacturers had intimated that they intended to ask for an increase of the tariff. The resolution objected to any increase and asked that the tariff be diminished and in case of a deficiency, the shortage be made up by a tax on the value of the land.

When the deputation from this Congress waited on the Government, your correspondent was asked to present this resolution to the members of the Government.

A brief synopsis of the speech is as follows : " If you will read me the items in the tariff I will tell you the rate blindfolded by the following simple rule : Whatever the richest of the rich have to sell and the poorest of the poor have to buy, is always the highest rate, and whatever the poorest of the poor have to sell and the richest of the rich have to buy is always in the lowest rate. The only thing the poor has to sell is his labor, and that is in the free list all the time. Worse than that, you tax the laborers upwards of half a million dollars yearly to employ a number of agents to scour the poorest countries of the old world to inundate the labor market so as to crush down wages to the lowest level. Your nominal rate on the clothing, on the tools of the industrial classes is from thirty to thirty-five per cent. Add to this the profits of the wholesaler and the retailer and it comes to fifty per cent. What does that mean ? It means this : By law you convert the two dollars of the rich man into three dollars and also by the same law you compel the poor man often to carry three dollars to the market to buy two dollars worth of goods. If this gave the slightest encouragement to industry there would be some excuse for it ; but if you want to find who is protected go to the home of the Astors in New York, and if you want to see the manner in which labor is protected, go to the slums and the sweat shops of that city."

I am very glad to be able to report that in spite of tremendous pressure the government refused to make any advance in the tariff. Hitherto enormous grants have been made to assist any new railroad ; but this session of the house that policy has been changed. The government has decided to guarantee the bonds of the Canadian Northern Railroad and to take a first mortgage on the road for their security. That is one step decidedly in advance.

A few months ago our active worker Alan C. Thompson got together a deputation which waited on the local members of parliament urging that the government grant no subsidy to a proposed trans-continental road ; but that the government build the road itself and set aside enough land to pay for the construction. To-day's papers report that a scheme of that kind is likely to be adopted by the government. The world "do" move.

The local government had a tax revision law under consideration which proposed to abolish the personality tax and partly the income tax and to substitute a rental tax on the premises occupied. While this is not all the Single Taxers desired, it is a move in the right direction. The committee will meet again in the fall. We may possibly get a proposal before them to grant a measure of local option ; but it is questionable if the present house would grant it. There are members of the local parliament who acknowledge that we are right in our

effort to get taxes removed from improvements ; but it will take a good deal more than a prayer meeting to stiffen their spines.

The Single Tax Association has opened an office at No. 155 Bay Street where the Secretary, Walter Roebuck will be glad to welcome any visitors.

It was my good fortune to be invited to visit the town of Mount Forest about a hundred miles from here to occupy the pulpit of the Methodist Church morning and evening and to speak in the Opera House on Monday evening. In the pulpit I tried to give them a contrast between the system of Moses and that of William the Conqueror. The former recognized the land as the gift of God while the system of the latter ignored that fact, with the result that in Britain with all its boasted freedom society for centuries has been divided into the contrast between the castle with its leisure and superabundance of wealth on the one hand and the slums and horrors of Whitechapel on the other.

Mr. Arthur Roebuck has organized a number of the younger members to address open air meetings during the present fine weather. Of their success more anon.

Our meetings during the winter were advertised as for Religious and Social Reform and though attended by large and most enthusiastic audiences, their existence was as thoroughly ignored by the religious (?) press and pulpit as though they had never been.

WALTER H. ROEBUCK, Sec'y.

NANKIN, CHINA.

I have a discussion on in our most conservative Shanghai paper (English). One of the other papers publishes all the Single Tax I please to send.

My translation of Dove appears monthly in our leading paper and goes all over the country. I am now translating the commonwealth period from Green's English History. The Chinese need liberty. Viceroy Tin was favorably considering my Single Tax propositions when he died. I presented to him the aspect of foreigners plundering the Chinese of mining, railroad and business sites and advised a lot tax rather than the house tax that was being levied in order to pay the indemnity. I wish you would look at that article on Mencius, it ought to be very interesting to Single Taxers everywhere to find that the great Chinese sage was an earlier Henry George. Also the other reformers show the failure of Socialism.

W. E. MACKLIN.

F. T. Moreland, of Portsmouth, Ohio, has a long article in the May number of the *Iron Moulders' Journal*, on "The Trust and the Workingman," which is an admirable argument for the Single Tax.

CONVENTION OF THE WOMEN'S SINGLE TAX LEAGUE.

The third annual convention of the Women's National Single Tax League was held at New Haven, Conn., June 25, 26 and 27.

Mrs. John Sherwin Crosby, President of the League, presided, and Dr. Mary D. Hussey, of New Jersey, was Secretary.

The sessions were held in the beautiful and commodious Harmonic Hall on Elm St., and the Local League, Mrs. Leo Herz, President, had made every arrangement for the comfort and convenience of the delegates in attendance.

The ladies who took part represented many different sections of the Union, and the exercises showed a high order of talent and a degree of enthusiasm which made the occasion one of great interest and value to all who were privileged to attend. For the most part the sessions were open to the public, which availed itself of the opportunity, and the programme throughout was received with great interest and appreciation. The principal address of the first session was by Miss Eva J. Turner, of Brooklyn, upon Women's Organizations.

Owing to sickness Mrs. Minnie L. Brown, of Fairhope, Ala., was unable to attend or send a paper, and for the same reason Miss Bessie Agnes Dwyer, of Washington, D. C., was not present to respond to the addresses of welcome by the Local League, presented by Mrs. Leo Herz and by Mayor John P. Studley, on behalf of the city. Mrs. Belle De Révera, of New York City, made the response in a very happy and able impromptu address.

The remainder of the programme was carried out as planned.

After the addresses of welcome and the response a poem by Ella Wheeler Wilcox was recited by Miss Anita Trueman, and an address was very ably and pleasantly given by Mrs. Margaret L. Coope, of Washington, D.C., on the subject of the "New Convert."

The evening of the first day closed with a reception of the visiting delegates, among which Mrs. Ella Wheeler Wilcox was the center of attraction.

Friday forenoon was utilized by the visitors in seeing the many places of interest in the city and vicinity.

In the afternoon session Rev. Alexander Irvine, Pastor of the Peoples Church of New Haven, in a strong and impassioned address showed the inconsistencies and evils of our present system of taxation as illustrated in the iniquitous evasions of the law that it induces. Short talks on the Single Tax by Mrs. Jennie L. Monroe and others followed.

Friday evening a fine audience listened with great interest to addresses by Mrs. Wm. Trueman, of New Haven; Miss Grace Isabel Colbron, of New York, who told very interestingly of the work for the Single Tax

in Europe; Prof. J. Bellangee, of Alabama who gave an account of the successful experiment in the application of Single Tax principles at Fairhope, Ala. Mrs. Belle De Révera, of New York City, and the Hon. John Sherwin Crosby, who aroused great enthusiasm.

Saturday morning session was devoted to the election of officers and other business of the League. The officers elected for the ensuing year are as follows:

President, Mrs. John Sherwin Crosby, of New York; Vice-President, Miss Bessie A. Dwyer, of Washington; Recording Secretary, Dr. Mary D. Hussey, of Orange, N. J.; Corresponding Secretary, Dr. Charlotte Dickson, of Philadelphia; Treasurer, Mrs. Jennie L. Munroe, of Washington; additional executive officers, Mrs. Kate E. Freeman, of Brooklyn, and Mrs. Rose E. Holme, of Adrian, Mich.

Arrangements were made to send the President through the country to organize Leagues and in this work she is to have the co-operation of the State Vice-Presidents. Mrs. Ella Wheeler Wilcox and Mrs. Henry George were made honorary members of the League.

The programme was interspersed with music most beautifully rendered on the piano by Miss Gertrude Trueman and Miss Annie Rule, and by vocal solos by Mrs. Louise V. Sheldon and Miss Eva Augusta Vescelius. Master Nathaniel Herz rendered a solo on the flute.

At the close of the Conference the delegates were entertained at the home of Mrs. W. Trueman, 409 Edgewood Ave., where an elegant lunch was served, after which they proceeded by trolley to Short Beach, where Mrs. Ella Wheeler Wilcox received them at her charming summer home, The Bungalow.

Thus ended a very successful and inspiring Conference, from which all felt that a great impetus had been given to the cause of the Single Tax. It is planned to hold the Conference next year at St. Louis during the Exposition.

PROF. BELLANGEE'S TOUR.

I presume your readers will be interested in a short report of the tour I have been making in the interest of the Single Tax in general and Fairhope in particular.

I left Fairhope the middle of February coming by the Steamer San Marcos of the Mallory Line from Mobile to New York.

After visiting a few days in New Jersey, I went to Philadelphia where I had the pleasure of addressing the Friendship Liberal League, the Henry George Club and the Single Tax Society. These societies seem to have a good membership and embrace some strong and influential people among their members. The story of Fairhope aroused

much interest and at two of my meetings my remarks were supplemented by the testimony of Mr. R. F. Powell, who had been in Fairhope two winters. Mr. Powell is Superintendent of the Vacant Lots Cultivation work which is carried on after the model of the Potato Patch enterprise of Gov. Pingree at Detroit.

Besides addressing the above meetings I spent considerable time in personal interviews with Single Taxers of the Quaker City, meeting with very substantial encouragement, financial and otherwise. While in the city I was entertained by Dr. Dickson.

From Philadelphia I went to Baltimore speaking Sunday evening to the congregation of the Rev. J. M. Baedekoff of the Canton Congregational Church. I spent a week in Baltimore, meeting many warm supporters of the Single Tax among which were the old time workers Dr. Wm. Hill, John P. Salzman, and a lawyer by the name of W. J. Ogden, the City Register, G. N. Numsen and the Rev. A. Bilkonsky. Rev. Baedekoff entertained me while in Baltimore.

March 15th I spoke in Dr. Kent's church, the People's Church, from the text, "Am I my brother's keeper?" and at the conclusion of my discourse I told briefly the story of Fairhope with which all were interested. Later in the week I addressed the Single Tax Club and made the acquaintance of these veterans: Ralston, Siddons, Quisenberry, Newberg and many others. I enjoyed the hospitality of Mrs. Jennie L. Monroe while in Washington.

In all of these places I met with appreciative interest in Fairhope and secured substantial contributions to her land fund to enable her to take up some very favorable options which she holds on much needed land contiguous to her village sites.

The greater part of April was spent in visiting and making a tour of the central part of New York State. Meetings were held in Binghamton and Geneva and several other places were visited and the friends were interviewed. At Binghamton with the skillful assistance of J. H. Blakney, one of the old guard, I was able to address the Academy of Sciences, the labor organizations, the ministers and the senior class of the High School. Much interest was here aroused both in the Single Tax and in Fairhope.

May and June were mostly spent in New York and Boston. Various meetings and gatherings were addressed, the most notable of which were the Brooklyn Single Tax League, the McGlynn Memorial Association and the Manhattan Single Tax Club on the dedication of their new club house.

In Boston I held several open air meetings.

June 24th the Rhode Island Single Tax League held a banquet which was presided over by Col. George D. Lidell of the Gov-

ernor's staff, at which, after the supper, the story of Fairhope was listened to with great interest. Gov. Garvin also made a short talk.

June 25th, 26th and 27th at New Haven, Conn. was held the Annual National Conference of the Women's Henry George League. Your correspondent was given a place on the programme for the evening of the 26th. In honor of Fairhope, in which she has taken a great interest, Mrs. Ella Wheeler Wilcox extended an invitation to him to visit the "Bungalow," her summer home at Short Beach near New Haven and spend the Sabbath.

Everywhere I have journeyed I have found disciples of Henry George much interested in our practical application of Single Tax principles at Fairhope and their responses to my appeals for assistance have been both cheerful and generous. To date I have secured in cash and pledges about half the amount needed to clear off the options we hold.

One condition I have found everywhere that has afforded me much satisfaction. Without exception I have found all newspapers and magazines to which I have given an opportunity willing and oftentimes anxious to secure matter for an account of Fairhope progress. All the time I could command has been devoted to the preparation of such matter. Through such means in my judgment the work that Fairhope is doing is the greatest for the propaganda of our faith that is being done in the United States.

As I anticipated I find that the busy striving world is ready to give indulgent credulity to the story of what is being done, while they will listen with unbelief and cynical indifference to an ideal presentation of what might be done.

In a short time I shall resume my tour through the north and west visiting the cities of the Great Lakes and the Mississippi Valley.

J. BELLANGER.

COMMUNICATIONS.

Washington, D. C.

Editor *Single Tax Review*:

To meet the need of more coherence and united action of persons anxious to spread the Single Tax idea, a number of its supporters started about two months ago, a society modeled after the Free Masons, Odd Fellows, Maccabees, K. of P., &c., with a ritual and three degrees giving full instruction in the Single Tax political economy. There is also a financial scheme connected with it, but aimed at giving the living an income, not benefits to survivors. We have accumulated a fund or stock of over \$1000—have something in our expense fund besides, and want to start "councils" elsewhere. Are your readers favorable to such an idea of propaganda, and if so, will our workers here and there, get a number of

persons (male and female) together to whom I can explain the plan of organization and manner of work in full? With a large membership, councils in many places, and the SINGLE TAX REVIEW the official organ of the society, our influence would soon be felt.

I understand that John S. Crosby is in favor of such an organization.

CHARLES NEWBURGH.

N. Y. City.

Editor *Single Tax Review* :

I am tempted to call your attention to a very interesting book I chanced to come across recently, entitled "The Revolutionary Tendencies of the Age," author's name not given, and published by G. P. Putnam & Sons, N. Y. The book, to my mind, is written in such a plain yet forceful style, constantly keeping before one, throughout, the great fundamental wrong, that it occurred to me, that, if the right to publish some of the better chapters could be secured, and used to form the first part of a pamphlet, with the second part containing Chapter II of Book VI of Henry George's "Progress and Poverty," also the following chapters: Book VII, Chapter I; Book VII, Chapter II; Book VII, Chapter III as the remedy, a most concise and attractive work would be offered to the public on the land question; and that at a small price. It would also serve as an introduction to "Progress and Poverty." I beg to submit this suggestion to your better judgment in the interest of the movement and shall be willing to give a contribution for the expense of same, along with my fellows.

JAMES J. DWYER.

(In answer to an inquiry G. P. Putnam & Sons inform us that this book is out of print. Who of our readers has the work? The EDITOR).

Baker City, Oregon.

Editor *Single Tax Review* :

I was somewhat surprised that Mr. Post did not answer Prof. Clark's argument that there should be compensation for the land values with the argument I use in my discussion of the question of compensation, and as I supposed was known to every Single Taxer. I am quite sure Mr. Post has used the same argument many times. My answer to the compensation argument is, that while I give up the right to sell my land every other man does the same thing and I may sell my improvements and buy the improvements again elsewhere and will not sell the land I leave nor buy the land I take. What is the difference if I sell my lots for \$1,000.00 and buy other for \$1,000.00, or sell my improvements for what they are worth and buy improvements? The only difference is that I have handled \$1,000.00. Under Single Tax I would transfer my home

by selling the improvements and not the land, and buying improvements and not the land. The result is the same.

The only man injured by the operation of Single Tax is the owner of vacant unused land and land which the owner never intends to use, but is holding for an advance in the price of raw land. I own vacant lots in Denver, Colorado now and if they introduce Single Tax I will quit paying tax and let them go and it will be a loss of \$2,000 to me, but if the Single Tax would be introduced in Oregon at the same time, it will be no loss at all for I will just take some vacant lots owned by some Denver man, here, and improve them, and he can have mine. It will be a quick and rapid system of land transfer for the good of all concerned.

There is no similarity between the freedom of the negro and the freedom of land. When personal property (and the negro was considered such) is taken away without compensation the former owner has no recourse for other property of like value, unless he has the privilege of catching another negro, which he has not, but with land, take the selling price of my land and you take the selling price of all land, and land is the natural thing, exists always, and I may go to unused land and take a like piece of land free.

I do not wish to trouble you with too much of such arguments as they all are familiar to you, but I do want to say that I have talked, and written for the local papers here, until I have Single Taxers by the score in this County. The Assessor is not only converted but he is putting the principle into effect by bearing down on improvements and bearing up on the value of land. He reduced the valuation on personal property and improvements at least ten per cent. last year and increased the valuation on land more than ten per cent. The people like it and some of the largest property owners in this city are with me on the tax question and are helping to make it available. They are the men who have buildings and improvements, not vacant lots.

O. L. MILLER.

PERSONALS.

N. E. Vyne (formerly Sergeant Vyne of the Rough Riders), whose letter appears in the Symposium on another page, and who was the successful candidate for Police Judge on the Democratic ticket at Emporia, Kansas, was present at the battle of San Juan Hill. He knew Captain "Bucky" O'Neil who was killed in that battle, but was not acquainted with the fact that O'Neil, as Mayor of Prescott, Arizona, tried to make Prescott a Single Tax town, and succeeded so far as the Legislature permitted. Mr. Vyne is now an attorney, and captain of the local company of the Kansas National Guard.

Rev. S. H. Spencer, who was a Single Taxer from the beginning of the agitation,

is still editing and publishing the *New Christianity* at Ithaca, N. Y. It is an organ of the New Church movement, and is full of thoughtful articles. Perhaps it is not too much to say that among the followers of Swedenborg, that strangely inspired genius whose writings contain so much of value, even to the non-Swedenborgian, there are more Single Taxers, relatively to numbers, than in any other Christian denomination.

In our Toronto report in the Spring number, among the names of the lecturers for the past season the name of John J. Murphy was omitted through oversight. Mr. Walter Roebuck, Secretary of the Toronto Association, desires us to correct this omission.

Among the recent lecturers at the meetings of the McGlynn Monument Association have been Messrs. W. E. Barker, James McGregor and Prof. James Bellangee, who talked of the Fairhope Experiment.

Senator James W. Bucklin, of Grand Junction, Colorado, has on hand about one thousand copies of his famous report of the Australasian system of taxation, and will mail them to any one who desires a copy.

W. H. T. Wakefield, of Mound City, Kansas, writes us that in these piping times of prosperity, clerks in stores in his vicinity receive \$20 per month, women \$10 or \$12, all without board. Farm hands get \$16, working twelve hours, and then "choring" two more; section hands on the railroad get \$1.15, carpenters, \$2.00, painters, same. Wheat yield is light and corn prospects are poor. The numbers of people interested in the Single Tax are constantly increasing.

John R. Spenser, who is an old and well known Single Taxer, is publishing a weekly paper in Waco, Texas. Its name is *Justice*. In a recent issue it had this to say of the law lately passed in New York:

"A law relating to the assessment of real estate has just gone into operation in New York. It provides for a statement by the assessor of the sum for which the land would sell if wholly unimproved, and also a separate statement of the sum for which the same parcel of land would sell with the improvements, if any, thereon. This separate valuation will open the eyes of many people to the enormous amount of land rent being extorted for the privilege of living on the earth."

J. B. Vining has accepted a position in the local government of Cleveland as secretary to Mr. Cooley.

Mr. W. I. Boreman, of Parkersburg, West Virginia, writes us that he is engaged in an endless chain scheme to sell Social Problems. He says: "It costs me fifty cents

to get back a dime, but I am having success doing it, and nothing succeeds like success."

Professor Richard T. Ely will write the article on Single Tax for the new International Encyclopedia, published by the Dodd Mead Company of this city. Professor Ely also contemplates preparing a small book on the subject, and our readers can aid him by forwarding any news of the movement to him at Madison, Wis. Prof. Ely's writings possess the merit of being less unintelligible than those of his fellow economists. Indeed much of it would seem to the Clarke-Seligman school as almost painfully clear and understandable. Moreover he is, whatever his predilections, not unfriendly to our movement.

CONGRESSMAN BAKER'S ARTICLE.

Congressman Baker's article on the coal question, which appears in the first part of the REVIEW, will no doubt occasion some controversy. That portion which calls for the Federal taxation of coal mines on the ground that State taxation of the value of mines would leave Pennsylvania in the possession of a monopoly injurious to the interests of the rest of the people, because of the fact that coal is unique, in that it is a general article of consumption, the supply of which is restricted, practically, to the area of the State of Pennsylvania, seems to us a fallacy. Suppose it to be true that the Single Tax, if applied, would leave Pennsylvania in the possession of enormously rich sources of income—what of it? Every consumer in every one of the States would get cheaper coal. This, of course, presupposes taxation upon the land values of the mines, not a tonnage tax.

And a Federal tax has other objections, which to most of us who would bind the power of the general Government within the strictest limits, will seem conclusive.

Swords and Ploughshares.

A new book of verse by Ernest Crosby,
author of
"Captain Jinks, Hero," "Plain
Talk in Psalm and Parable."

"The work of a strong pen and the expression of a strong heart."—Milwaukee Journal.
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