



*The*  
**SINGLE TAX REVIEW**

**A RECORD OF THE PROGRESS OF SINGLE TAX  
AND TAX REFORM THROUGHOUT THE WORLD**

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**AUTUMN NUMBER**

**OCTOBER 15, 1906 X VOLUME 6, NUMBER 2**

*Yearly Subscription, \$1.00    Single Copies, 25 Cents*

**PUBLISHED AT 11 FRANKFORT ST.  
NEW YORK CITY, N. Y.**

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



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TABLE OF CONTENTS.

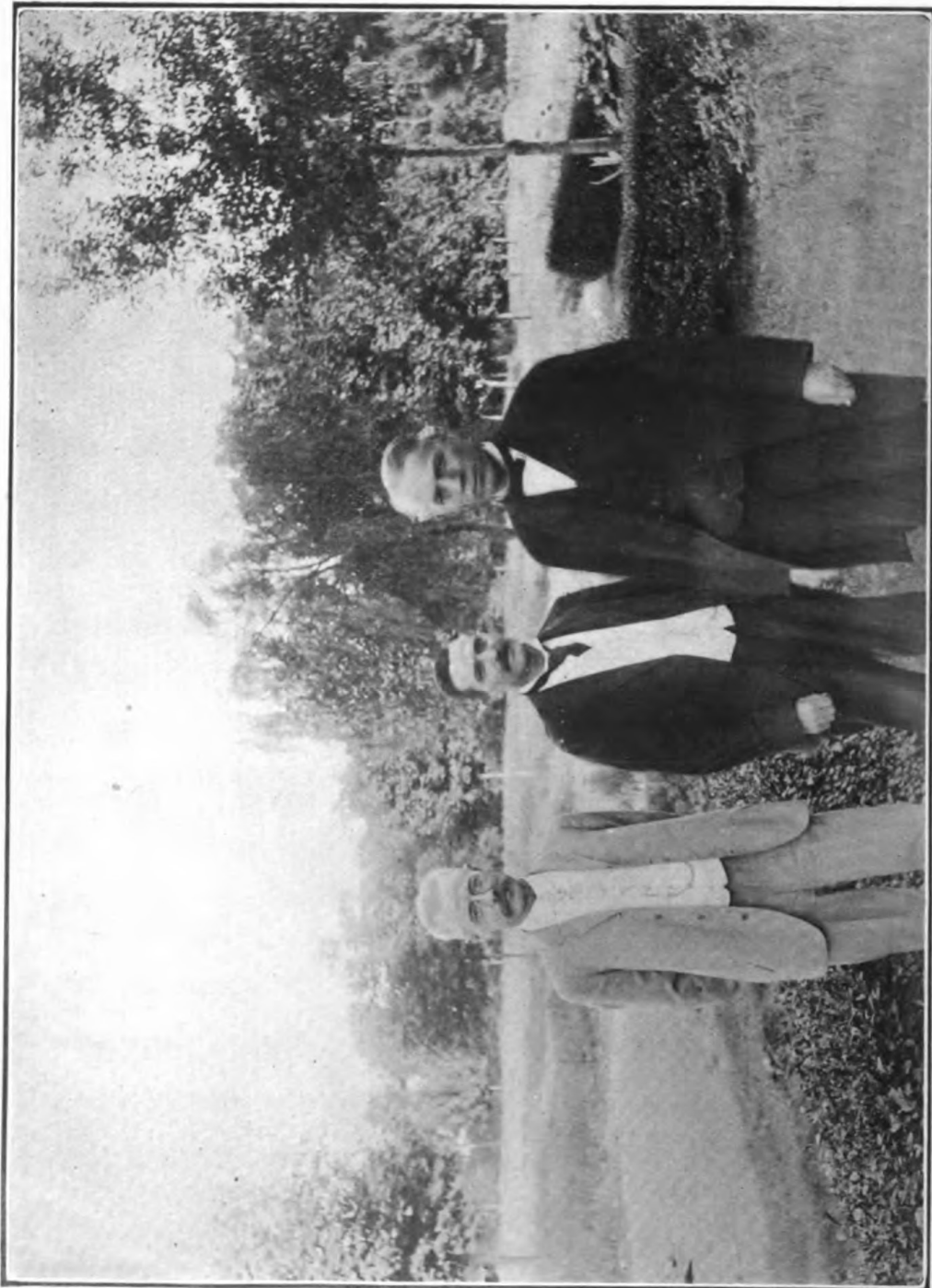
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LAND TAXATION IN NEW ZEALAND . . . . .	<i>P. J. O'Regan</i>	1-10
PUBLIC OWNERSHIP AND THE SINGLE TAX . . . . .	<i>William J. Ogden</i>	10
PHILOSOPHIC ANARCHISM AND THE SINGLE TAX . . . . .	<i>James F. Morton</i>	14
A SINGLE TAX TOWN OF 1867 . . . . .	<i>Judge Edward Osgood Brown</i>	18
IMPRESSIONS OF THE MOVEMENT IN ENGLAND . . . . .	<i>William Lloyd Garrison</i>	20
DISTINCTIONS BETWEEN SINGLE TAX AND SOCIALISM . . . . .	<i>John Z. White</i>	22
SOCIALISM A REVERSION . . . . .	<i>Ernest Crosby</i>	26
UNDER WHAT NAME? . . . . .	<i>Hon. James W. Bucklin</i>	28
SOME VIEWS OF A RECENT GERMAN PAMPHLET . . . . .	<i>Grace Isabel Colbron</i>	30
DEATH OF WELLESLEY BOURKE . . . . .		33
DEATH OF F. P. E. POTTER . . . . .		34
EDITORIALS— <i>Samuel Brazier, Oliver R. Trowbridge, E. J. Shriver, John Harrington</i> . . . . .		35-39
NEWS—FOREIGN . . . . .		44
COMMUNICATIONS . . . . .		47
FREDERICK F. INGRAM . . . . .		55
THE EFFECT OF GOVERNMENT OWNERSHIP OF RAILROADS UPON THE SINGLE TAX . . . . .	<i>J. J. Pastoriza</i>	56
A SOCIALIST'S TRIBUTE TO HENRY GEORGE . . . . .	<i>Chas. Ervin</i>	57
BOOK REVIEWS—HENRY GEORGE, JR.'S, NEW NOVEL . . . . .		58







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# THE SINGLE TAX REVIEW

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

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## THE REAL TRUTH REGARDING LAND TAXATION IN NEW ZEALAND.

What That Country Has Actually Done.—Merits and Defects of Its Tax Laws.

By P. J. O'REGAN.\*

In accordance with my undertaking I now proceed to give the following resume and criticism of the measures under which the modicum of land value taxation in operation here is applied. I will first deal with the taxation of land values for general revenue, and then give a synopsis of the provisions for levying local taxation (in this country called "rating") upon land values. Let me say here that I use the term "land value taxation" advisedly, inasmuch as the term "land tax" is misleading, since it is the *value*, not the *area*, of land that is taxable. I will show later on, what need not be shown to Single Taxers, the vital importance of this distinction.

We have a land value tax of one penny in the pound, capital value minus improvements, but in addition to that we have also a graduated land value tax on the larger properties. Additional taxation of 20 per cent is levied on the lands of absentees. I propose to show the essential unsoundness of both exemptions and graduations, as they obtain with us, in connection with the taxation of land values.

The penny in the pound land tax applies to all properties of an unimproved value not exceeding £5,000, after which the graduated tax applies in *addition* to the ordinary tax of a penny in the pound. But all properties, the unimproved value of which is £500 or less, are totally exempt from the tax, and, in addition to that, a deduction of £500 is allowed in respect of every property the unimproved value of which does not exceed £1,500. Thus, if the unimproved value of my land be £1,500, I am taxable only on the amount of £1,000. After £1,500 the exemption diminishes at the rate of £1 for every £2 of unimproved value, and thus it does not finally disappear until the unimproved value reaches £2,500. If the unimproved value of a piece of land be £2,000, for example, an exemption of £250 is allowed. Between the unimproved value of £2,500 and £5,000 we have, indeed, a land value tax in strict accordance with Henry George's prin-

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\* Mr. P. J. O'Regan, author of this valuable article, for the length of which, considering its importance, we offer no apology, is one of the Single Tax leaders of New Zealand. Elected to his first term in parliament at the early age of twenty-five, he retained his seat for six years. He was twice defeated, and in 1899 entered upon the practice of law. His contributions to the press of New Zealand and his public lectures have made him well known to the intelligent radicals of his adopted country.

ciple—we have neither exemptions nor graduations within the limits mentioned.

As to the £500 exemption: It is unsound and, therefore, inequitable, because:

(a) It enables owners to defraud the revenue. Thus, I know of a case which well illustrates what is being habitually done. A man owned a piece of land, the unimproved value of which was £3,000. On that he had no exemption, and he paid his penny in the pound—that is, £12 10s. per annum—to the Treasury. Then he makes a bogus division, by which he places half the estate in the name of his wife. Though the two properties total £3,000, unimproved value, yet by making them £1,500 each, there are two £500 exemptions, and now the State loses £4 3s. 4d. per year. This illustrates the prevalent practice, and if we increased the land value tax, of course the tendency to make these bogus sub-divisions would be increased.

(b) Though the revenue is systematically defrauded in the manner described, we still have to value all the exempted land, and to bear the expense of so doing. Therefore, if we abolished the exemption, though we would enhance the revenue enormously we would add nothing to the cost of valuation.

(c) The exemption adds to the cost of collecting the land value tax, and it adds greatly to the difficulties of valuers and, therefore, to the cost of valuation.

(d) The object of a land value tax is twofold—to compel the sub-division of estates (in other words, to discourage land monopoly), and to provide revenue. But the latter object must be defeated if we tolerate exemptions, for, according as properties are sub-divided, the revenue must diminish. This is what is actually happening in this country now.

If one desires to realize further the baneful effects of the exemption, I would refer him to page 3 of Parliamentary Paper B,—20A, 1897, a copy of which can be obtained from my friend, Mr. Hayes, our Commissioner of Taxes. The reader will see that there are 92,925 landowners whose holdings individually do not exceed £500 in value. These pay absolutely no land value tax, although their properties in the aggregate have an unimproved value of £11,000,815. The group next enumerated comprises 10,136 landowners whose holdings range between the value of £500 and £1,000. The unimproved value of their lands total £7,102,401, and every one of these holdings gets the benefit of the £500 exemption. Multiplying 10,136 by 500, we find that the total unimproved value which escapes taxation in this group is £5,068,000. Adding the unimproved value in the two groups, we find that the land value tax suffers in consequence of this exemption to the tune of about £70,000 per annum! and this though we have to bear the cost of valuing the very land which is exempted. It is quite impossible with the data available to estimate how much money is lost or how many holders escape taxation in consequence of this wretched exemption; but I am quite certain that out of the 115,713 freeholders in the country at the date of the Parliamentary Paper mentioned (1900) all, except some 12,000 persons, receive benefit by it. Of course, the paper shows quite clearly the 92,925 owners escape taxation entirely in consequence.

Now, let us examine the graduated tax: Recollect that all land liable to the graduated tax is also liable to the ordinary land value tax of one penny in the pound, the graduated tax being simply levied in addition. The graduated tax begins when the unimproved value is £5,000, and from that value to £10,000 the tax, prior to the year 1903, was one-eighth of a penny in the pound, from £10,000 to £15,000 it was two-eighths, and so on, increasing by an eighth of a penny for every advance of £5,000 until at £30,000 it was five-eighths of a penny in the pound; from £30,000 to £40,000 it is six-eighths of a penny, and it increased proportionately until at £70,000 it was a penny in the pound, or twopence, *inclusive* of the ordinary land tax. The graduation then mounted up in a less propor-

tionate scale until we reach the highest value in the country—£210,000, at which point the tax stood at twopence in the pound, or threepence if we reckon the ordinary tax of one penny in the pound. The scale of graduation was, however, considerably “stiffened” in 1903, and since that time the tax has stood at 1-16th of a penny in the pound when the unimproved value ranges from £5,000 to £7,000; from £7,000 to £10,000, 2-16ths, and so on until at £210,000 the tax is threepence in the pound, or fourpence if we include the ordinary land value tax.

According to Henry George’s principles, the graduated tax is unsound, just as the exemption is unsound. The gravest objection to it is that it affords inducements to landholders to make bogus sub-divisions, and the best proof that such is the constant practice in this country is afforded by the fact that, in spite of the increase of the tax in 1903, the revenue from that source has actually diminished since then. For the financial year ending March 31 last the revenue from the graduated tax was less by £4,000 than for the year preceding, and this, too, despite the fact that the unimproved value of land throughout the country has been and is steadily increasing! Surely no better proof could be desired of the futility of the graduated tax, at any rate in connection with the taxation of land values? The closer we look into this question the more convinced we must become that Henry George’s position is simply unassailable—a tax on land values is just because it takes for the community what belongs to the community, and at the same time it asserts and secures the great principle of common rights to land. But, if the unimproved value (commonly called also “the unearned increment”) belongs to the people as a whole, as we contend it does, then every landholder should pay his proportion. For this reason no believer in the principle associated with the name of George can indorse either exemptions or graduations. The experience of both in this country has already proved in practice the absolute correctness of the Georgian theory.

It may be contended that unless we have an exemption we shall inevitably tax the poorer landholders. This is a bogey, however, which can readily be dissipated in the light of rational discussion. If we abolished the exemption, we could cancel customs duties in exact proportion, and the small landholder (whose interests as a worker far exceed his interests as a landholder) would gain in the cancellation of indirect taxation much more than he would lose in direct taxation. Suppose the exemption abolished, at the very most it would not entail more than 500 pence, or £2 1s. 8d., per annum on any landholder. The average small settler would gain more than that in the remission of sugar duty alone. Moreover, it should be remembered that at present very many well-to-do people get the benefit of the exemption. What earthly reason can there be, for example, in allowing a man whose land is worth £1,500, exclusive of improvements, an exemption of £500? Again, take the 92,925 landholders to be entirely exempt from taxation in consequence of the exemption. Dividing the number of landholders into the unimproved value of their holdings, we find that their average unimproved value is about £118 each! In other words, the abolition of the exemption would entail on the average an increase in direct taxation of less than 10s. per annum! The remission of customs would more than repay the landholders affected, while the public would be richly compensated in that there would be no more opportunity to defeat the revenue producing advantages of the land value tax. As I have already pointed out, the abolition of the exemption would not entail the slightest increase in the cost of valuation, while the cost of collecting the tax would be greatly simplified and cheapened.

It is sometimes urged that if the exemption were abolished it would not pay to collect the tax on the smaller properties. There is, however, nothing in this contention. Either of two things could be done—the tax below a certain value could be allowed to accumulate for a number of years, or it could be left to the

local bodies for collection and for their use. This last alternative would perhaps be the best, as the local bodies would be glad to get the increased revenue.

But it may be asked: If we are to have exemptions and graduations under the income tax, how can we escape them under the land value tax? I find no difficulty whatever in answering this question. First, Single Taxers are opposed on principle to an income tax, though we concede that any kind of direct taxation is much better than indirect. Therefore we admit no parity of argument at all as between the taxation of land values and the taxation of incomes. Secondly, the two principles of taxation are fundamentally different. An income tax is necessarily more inquisitorial, and hence more difficult to assess and to collect than a tax on land values. There is, therefore, more temptation to evade it, and hence if we had no exemption in connection therewith it would be impossible to collect the tax below a certain point. Thirdly, the income tax is always more or less a tax upon earnings, for no clear distinction is ever made as between income earned by the practice of one's profession or calling and the profits of mere monopoly. The land value tax is not a tax upon earnings at all, but is a tax on the unearned increment appropriated by private persons who are necessarily monopolists. If we had no exemption in connection with the income tax we would have to tax the wages of the servant girl as well as the income of the doctor, for "income" always means "gross income." No such anomaly could possibly arise under the land value tax, for it is essentially not a tax upon individual earnings at all.

Now I pass on to the absentee tax already alluded to. This tax has been in force since the inception of the land value tax in 1891. There are fewer devices for playing on the public more efficacious than denunciation of the absentee, and hence it is not surprising to find that there was very little opposition to the proposal to make the owners of absentee land pay 20 per centum additional taxation. We then had 1140 absentee properties in this country, and one would have thought that the impost would have produced a substantial revenue. Yet the very reverse is the fact, and since its imposition the absentee tax has not produced on the average more than £600 per annum! Under the act of 1891 an absentee was defined as an owner who had been absent from the country three years or over, and the persons aimed at simply evaded the provision by coming to the country once in every third year—a very simple device, surely, but one that might easily have been foreseen. By the Amending Act of 1900 the term absentee is altered to mean a man who has been absent eighteen months, but the new provision has not been the means of increasing the revenue. Here again we have convincing proof of the soundness of George's theory—tax a man as a landholder, not as an absentee.

Another grave defect in connection with our land value tax is the taxation of mortgages. For the purposes of the law the mortgagee is considered a landlord and the mortgagor as a tenant. The mortgagee accordingly pays the land value tax. This was considered the most equitable way out of what seemed to be a difficulty at the time. In practice, however, it really penalizes the mortgagor, for the mortgagee simply adds the amount of the tax to his interest charge. Obviously it would be much simpler and better to make the mortgagor liable without reference to the mortgagee. I think, however, the ideal way to treat the question would be to regard both parties as partners in the mortgaged property, to reckon the proportion of the unimproved value covered by the interest of each, and to make both pay their share accordingly. The system at present obtaining with us is absolutely wrong, since it necessarily implies the taxation of improvements. Most mortgaged properties are more or less improved, and as the mortgage is held over both improvements and unimproved value, the taxation of mortgages must involve the taxation of improvements to



a greater or less extent. For this reason it is not correct to claim, as some of our politicians do, that we have abolished altogether the taxation of improvements.

Let me now proceed to give some further particulars showing how the revenue derivable from land value tax is diminishing, notwithstanding the fact that the unimproved value is rapidly increasing. In 1892—the first year in which the land value tax was collected—the unimproved value of the private land of this country was, in round figures, £76,000,000; to-day it is fully £102,000,000, an increase of £26,000,000. In 1892 the revenue yielded by the land value tax was £296,000. At that time, however, improvements were not totally exempt, but were taxable if they exceeded £3,000 in value. In 1893 that anomaly was removed and improvements (subject always to the anomaly in respect of the mortgage tax before explained) were altogether exempt. That of course, entailed a shortage of revenue, and hence we need not be surprised the land value tax revenue for 1894 showed a falling off to £267,000. If, however, we make a calculation by simple proportion—if the land tax produced £267,000 when the total unimproved value was £76,000,000, how much should it produce when the unimproved value was £102,000,000?—the answer is, approximately, £360,000. In reality, however, the tax yielded only £296,062. Since then there has been a considerable increase, but that was mainly on account of the increase in the graduated tax, the effect of which is being rapidly nullified by reason of the bogus sub-divisions already explained. Of course, it is only fair that there is another potent cause at work to account for the falling off in the land value tax revenue. I allude to the repurchase of estates for closer settlement. Here let me say that Single Taxers totally disapprove of the purchase of private land for settlement, and surely the depreciation of the land value tax revenue is a good argument against the system, even if we had no other. We have other reasons for opposing it, however, which I shall come to later.

Here let me show the utter fallacy of the contention that the taxation of land values is a tax on farmers. Henry George strenuously contended that the taxation of land values would relieve the farmers, and any one who understands the great principle involved in the system of taxation associated with his name knows that George spoke the truth. Here in this country has been given absolute proof of his theory. Turn to page 5 of the Parliamentary Paper already quoted and you will find that the unimproved value of the country land in New Zealand is (or was in 1897, the year when the return in question was laid on the table of both Houses) £49,680,401, or, let us say, in round figures £50,000,000. At the same time the unimproved value of the urban lands was £20,844,203, or, say, £21,000,000. The significance of these figures will be realized when you understand that the total area of the country land is about 65,000,000 acres, and the total area of the urban land about 190,000 acres. In other words, while the value of the urban land is to the value of the country land as 21 to 50, the area of the urban land is to that of the country as 19 is to 6,500! Comment on these indisputable facts is superfluous. You will find that the same truth holds good everywhere—the unimproved value is greater where population is congregated—that is to say, in the towns. Hence the reason for selling town lots by the foot rather than by the acre, and it is therefore utterly wrong to contend that the taxation of land values implies the taxation of the country at the exemption of the town. That would only be the fact if the tax were levied on *area* instead of *value*.

Now we pass to the taxation of land values for local purposes. In 1896 the Rating on Unimproved Values Act became law. It contains the principle of local option in rating, and has been extensively taken advantage of. The term "unimproved value" is defined by the Government Valuation of Land Act, 1900

(section 3), and the definition given by that Act is used for both purposes—the imposition of the land value tax and the striking of rates where the Act of 1896 has been adopted. A requisition is handed to the Mayor of the borough or chairman of the county or town district in which it is proposed to take a poll, and that requisition can be signed only by those who pay rates. The proportion of signatories required is: Where the number of ratepayers does not exceed 100, 25 per cent; where the number exceeds 100, but does not exceed 300, 20 per cent; and in all other cases, 15 per cent. On receipt of the requisition the Mayor or chairman is bound to have a poll taken within not less than 21 days nor more than 28. The voting paper contains two issues: "I vote for the proposal" and "I vote against the proposal," and a simple majority decides the question. Thereafter the question cannot be again submitted to the ratepayers for three years. If the proposal is carried all rates are thereafter levied on the unimproved value only, but the rates must be so adjusted that the revenue obtained shall equal but not exceed the amount derivable by rating the gross or capital value. To realize the meaning of the new system, it is necessary to apprehend what the old system is. Rates are struck on the gross or capital value—that is to say, on the sum of the value of improvements and the unimproved value. When the Act of 1896 is adopted the former are entirely exempted, and, seeing that the taxable portion of property is thereby diminished to the extent of the value of improvements, it follows that the volume of the rate must be increased on the unimproved value in order to provide the same amount of revenue. The result is that vacant sections are obliged to pay much heavier taxation, generally speaking about twice the amount paid before, for the unimproved value is often about half the gross value. This naturally has a tendency to discourage the holding of land idle and to encourage the beneficial use of land. It requires no prophet to see that the system affirmed by the Act of 1896 is soon to become general, and it is equally certain that once in operation it will never be repealed. According to the Year Book for 1905, 79 polls have been taken under the Act, including three polls on the question of reverting to the old system (for which the Act provided), and the popularity of the new system may be gauged from the fact that it has been adopted at 62 polls. In the Boroughs of Normanby, Hamilton and Devonport, polls were taken on the question of reverting to the old system, but in each case the ratepayers maintained the new by majorities in excess of those by which they adopted it in the first instance. The most important boroughs in which the Act of 1896 has been adopted are Wellington and Christchurch. I am able to assure you that in both cases the citizens are determined to stand by what has been won. There is not the slightest doubt that the building trade and the labor market generally have received a splendid impetus by the adoption of rating on unimproved values.

The Rating on Unimproved Values Act is much preferable to the Land Tax Act from the standpoint of Henry George's principles. There are neither exemptions nor graduations such as I have described in connection with the former, nor are we hampered by the absurd mortgage tax. There is only one defect in the Act—section 20—which exempts certain special rates from the operation of the new system. The rates in question are drainage, lighting, sewage rates and charitable aid rates. It is not in every district, however, wherein these rates are in operation, but they certainly are in Wellington and Christchurch. The practical effect of the section is that rating on improvements is retained in so far as the rates mentioned are concerned, and it necessitates the keeping of two sets of municipal books instead of one. Of course, the section is absurd, and must be repealed before very long. The Wellington City Council has already drawn public attention to the need for repealing the section and thus simplifying the business of collecting the rates. The importance of repealing

the section from a Henry George standpoint may be gauged when we learn that if it were repealed the rate in this city (Wellington) on the unimproved value would be increased by another penny in the pound, and thus still greater (but not too great) disability would be placed on the holder of idle land.

It is a fact worth noting that the cry of "confiscation," raised by the speculators and their friends when it was proposed to bring the Act into force in Wellington (as well as elsewhere), has been entirely falsified. In fact, land values have not sensibly depreciated in consequence of the new system, although doubtless merely speculative value has been moderated. The explanation is that, by enhancing the prosperity of the community, the taxation of land values really tends to react and to enhance the very value which it is supposed to depreciate. Of course, the tax is much too light to bring out the real and permanent effects of the reform, and there is no doubt that if the taxation were increased to a point which would make impossible for any one, no matter how rich, to hold land out of use, land would cease to have any value except for use. In other words, speculative (or anticipative) value would disappear altogether. But, on account of the fact that the reform would give a powerful impetus to the prosperity of the community, land, instead of being confiscated, would be more useful than now to the very owners who fancy that they would be spoiled. This is a theoretical fact which the average man will learn only by experience, and it is not, therefore, a good argument for the platform, perhaps, but it is worthy the attention of all thoughtful people who realize the importance of the question of taxing land values.

Our old property tax—which was in vogue before the imposition of the land value and income tax—was logical, inasmuch as it was levied on the value of land and buildings and their contents. One of the features which served to make that imposition most unpopular was that, if a business man had his stock in hand long enough, he was taxed over and over again on it. In taxing improvements for local revenue, we do not go so far, but we value the buildings as they appear from the outside without regard to their contents. Of course, the fining of a man for erecting a building is too absurd to be seriously defended, and hence you will realize why so little difficulty is experienced in inducing the ratepayers to adopt the rating of unimproved values. It is often argued, however, that it is inequitable to tax the vacant lot of a comparatively poor man while the rich man, who has very valuable buildings, is allowed to escape. This is very easily answered, however, and this is the way to meet it: The advocates of land value taxation contend that a man should be taxed, not with reference to the question whether he is rich or poor, but with reference to the value of the privilege he enjoys. If a guard finds a man in possession of a seat in a first-class railway carriage, he asks for the first-class fare. He would laugh if the traveller objected to pay more than second-class fare on the ground that he was a poor man. So it is with the man who chooses to occupy a piece of land; he should be called upon to compensate the citizens for the value of the exclusive privilege he possesses in owning (or occupying) the land in question. In practice, however, it will be found that the poor man cannot afford the luxury of holding idle land; the poor man buys a section to use it, while the rich man buys it as a mere investment. We propose to relieve the poor man from the burden of taxation on the fruit of his labor and to encourage the rich man to improve his property. Again, it is wrong to say that the owners of valuable land would escape by the exemption of improvements. We propose to tax land values, and valuable buildings invariably stand on valuable land. Therefore, though the owner of valuable land may pay less under our system, he will still pay his quota, based on the unimproved value of his land, which must always be considerable. The fact that he may pay less should alarm no one who realizes that

the man who makes improvements is a constant employer of labor, and hence a land user, while the man who holds land out of use not merely employs no labor, but positively discourages the employment of labor.

I have already referred to the purchase of private land for settlement, and I now propose to make a more extended reference thereto. I am utterly opposed to the system for the reason that it implies the purchase of the unearned increment. But let me enumerate the objections to the system:

(a) The system involves the payment by the State to private persons for the unimproved value of land, which is a community created value, and as such, belongs to the community. Hence no private person should be paid for it, but the value in question should be taken for public purposes by taxation.

(b) The system is really creating another class of land monopolist. The purchase money is borrowed from lenders who are generally non-residential. There is no provision for the repayment of the loans by sinking fund, and hence the debt is perpetual, and the lender in reality a land monopolist who has a permanent interest in the land.

(c) The system places enormous and undue powers of patronage in the hands of the government, and opens the way to endless abuses. For reasons of delicacy I refrain from citing instances in this country, though I could easily prove that there is good ground for this objection.

(d) The system is rapidly impairing the efficacy of the land value tax, and in time bids fair to destroy it altogether. The land value tax, particularly the graduated tax, was imposed for the avowed object of forcing the owners of large estates to subdivide. The enactment of the closer settlement legislation has to a grave extent rendered the tax nugatory in that respect, as owners naturally prefer to hold on to their estates in the hope of bringing pressure to bear on the government to buy them. Herein lies the explanation for the "conversion" of many "squatters" to the government in recent years.

(e) The system must have the effect of placing greater practical difficulty in the way of increasing the tax on land values. When the land was held in very large areas, it was much easier for the land value tax advocates to get a hearing than now, when a large and increasing class of small holders has come into existence, the vast majority of whom look with disfavor on the taxation of land values because of the erroneous impression that it involves undue taxation as against them.

(f) The system is destroying the revenue producing power of the land value tax. Thus, take the following eight estates—Ardgowan, Hatuma, Kume-roa, Forest Gate, Argyll, Matamata, Lindsey and Flaxbourne. These properties, the year before they were purchased, yielded £4,616 in land value tax. Now that they have been acquired, the country, of course, loses that annual and ever increasing revenue. It might be thought that the rent under the perpetual leasing system under which they have been settled by smaller settlers, would more than compensate for the loss in land value tax, but that is not so, as the rent is required to defray the cost of roading and surveying the properties as well as to the payment of interest on the purchase money. After these have been provided there may still be a profit on the lands, but nothing to replace the land value tax.

(g) In connection with paragraph (d), I would direct attention to the fact that the eight estates mentioned were valued (aggregate) for land value tax purposes, at £621,089. Yet the aggregate purchase price was £800,427, or £189,338 in excess of the valuation for the purposes of taxation. Now, if the land value tax valuation be correct, it is quite clear that these squatters have been paid far too much for their land; if, on the other hand, the purchase price represents the real value, then it is equally clear that the squatters have defraud-

ed the country of a large sum in the shape of land value taxation. In either case it is a grave scandal in my estimation that there should be such a difference between the land value tax value and the purchase money.

(h) The system does not satisfy the demand for land by any means, nor does it put land within the reach of the very poor as land value taxation would. If a heavy tax were imposed on land values, instead of seeing this and that estate opened here and there for settlement, we would see all huge areas being opened up simultaneously and automatically, and under conditions that would make a repetition of land monopoly impossible.

(i) Again, when the State acquires an estate, it must necessarily take good and bad land together. It cannot "pick the eyes" out of an estate, and leave the rough and worthless parts in the hands of the owner. Though we hear very little about it, it is a fact that, in the South Island alone, these waste pieces of purchased estates total over 10,000 acres—land which will never be of any use for small settlers.

I might go on multiplying objections to the repurchase of these estates. But I think I have given very good reasons for my objection to the system. Yet I freely admit the repurchase of land for settlement has done much to enhance our prosperity. The opening up of land, quite apart from questions of taxation or tenure, is certain to do good. But I am looking not to the immediate and after all transitory results so much as to the ultimate results—the potentialities of the system. I may add that the tenants who are placed on the acquired estates hold their land under the tenure known as lease-in-perpetuity, that is, a 999 years' lease at the *present valuation!* There is no provision whatever for periodical revaluation, and herein lies one of the gravest objections, though I concede it is not a necessary feature in a system of state acquirement, for we might have a system of state purchase under which the state would retain the acquired land for all time. Such is not, however, a feature of our much lauded and grossly exaggerated system of purchase.

It is a controverted question whether the land so leased is liable to land value tax. Those who contend that it is not cite the fact that no tax has yet been collected from the land in question. The fact is, however, that the land in question is liable to land value tax, but that the application of the tax is hindered by the £500 exemption already alluded to. The truth is that land leased in perpetuity is amenable to the tax when the unimproved value exceeds the value at the date of acquirement by more than £500. Suppose, for instance, I take up a lease in perpetuity valued at £1,200. I pay rent at the rate of 6%, or 5% if I pay promptly, on that amount. Thereafter the unimproved value cannot be taxable until it exceeds a total of £1,700, nor can the rent be collected on any but the £1,200 basis for 999 years! If it were not for the exemption the absence of revaluation would not matter much, for as the land value tax would be increased everything would be righted. It is quite true, however, that so far we have collected no land value tax from the leases in perpetuity; but that is entirely owing to the £500 exemption, the value not yet having had time to exceed the unimproved value at the date of the commencement of the lease by more than £500.

Finally I will give you a résumé of our Government Valuation of Land Act. Under this Act, which is administered by a separate department, the valuation of the land of this country is placed entirely in the hands of the government, and the Valuer-General has power to order a valuation whenever he deems the same to be necessary. The valuation is made the basis upon which the land value tax is levied, as well as the local taxation, or "rating," by the local authorities, and it may also be used as the basis of advances by the state lending departments. Briefly put, the whole of the land and improvements are valued together; then the improvements are valued separately, and their value is de-

ducted from the value of land and improvements, the remainder being the unimproved value. A landowner can thus tell exactly how much land value tax he will have to pay, and the Treasury is able to estimate with equal accuracy the revenue for the year. That, by the way, is one of the great advantages of land value taxation. If you want to find out the value of a certain estate you may do so on the payment of a small fee, and in return you receive a certificate showing in separate columns the gross or capital value, the value of improvements and the unimproved value. Were I a political leader and wanted to have the land value tax applied I would demand first a proper valuation on the lines of our system. I could then tell exactly how much revenue would be derived from a given tax, and such a method would enable me to "floor" the sophists who harp on the "poor farmer" cry. I have no adverse criticism to offer on our Valuation Act, which is an excellent measure in every way. It is important, however, to have competent valuers. In this country I have met more than one valuer who did not know what the term "unimproved value" meant. That, however, was in the early stages of the Act, and much of the dissatisfaction then caused was not on account of the principle of the Act but on account of its improper application in practice. Nowadays we hear very little complaint about the valuations, and what we do hear is generally the exaggerated statement of some land monopolist who wants to see everything taxed except his own broad acres.

"Unimproved value" is thus defined by "The Government Valuation of Land Act, 1900 (section 3):—The sum of the owner's estate or interest therein if unencumbered by any mortgage or other charge thereon, and which, if no improvements existed, that particular piece of land might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to require."

Such is a hastily composed outline of our chief measures embodying the great principle of land value taxation, as well as a criticism of the same. We have undoubtedly done much to apply land value taxation in practice, and our experience has fully borne out the contentions of those who advocate the taxation of land values. But we have made more mistakes than are to my liking, and these rather than the principle itself have caused some dissatisfaction which has enabled unscrupulous critics to attack the principle with some effect. It is certain that no serious attempt will ever be made to repeal the advances we have made, and I am confident that once the Georgian theory has been carried out in all its entirety the question of taxation will be permanently settled.

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## PUBLIC OWNERSHIP OF PUBLIC UTILITIES AND THE SINGLE TAX.

*(For the Review.)*

By WILLIAM J. OGDEN.

The usual method of argument for or against public ownership is based upon statistics, but these are often found to be confusing and unreliable. It is true that figures won't lie, but some one has well said "That liars will figger."

Right is not a question of numbers, or years, or dollars. If it is, then a plausible argument can be made to show that liberty is a total failure, for it can be statistically proven that liberty is more expensive than slavery; that it is

productive of responsibilities that many are not fitted to bear; that it is the nursery of crime and intemperance; that the slave has no cares, is warmly clad in winter, is fed on wholesome food, is restrained from evil associations, and is contented, which last is a boon never enjoyed by freemen. If the blessing of liberty is to be proven by statistics then the penitentiary has the best of the argument, for the average health of the inmates is better than without its walls, the tasks are selected for each according to his ability, and none is overworked. The hours of labor and rest are regular and well proportioned. No cares of daily provision disturb their slumbers; their clothing is comfortable, and even the cells are heated in winter so that they are never afflicted with cold.

If there is no question of right, no danger to personal liberty in private ownership of public utilities, if the argument for public ownership is on the bare question of expediency or economy, then statistics would not only be important, but absolutely necessary to determine the question. But statistics are dangerous props on which to build faith in a theory affecting human rights.

Any question can be seemingly proven by statistics of facts, but who is to prove the facts?

According to opposing statisticians municipal ownership is a grand success in Glasgow and many English municipalities, and at the same time it is a glaring failure in Glasgow and throughout England!

The statisticians will figure it for us to suit their purposes, and if we wait until the truth is proven by "facts" we will relegate it, like the tariff, to the political jugglers of our grand old parties, and it never will be settled until the Judgment Day.

The common error the advocates of municipal ownership make is in failing to rest their case on the fundamental principles that underlie human association, and too often one hears them define public ownership as a mere question of economy.

"Government should do those things which it can do better than individuals" is one of the loose phrases that leads straight to socialism and depends on statistics only for proof.

There is a public function, and there is a private function; and we are not left to "figures" to find which is public and which is private.

An invariable characteristic indicates distinctively public and private business, and happily it is not a debatable theory but is self-evident to the sight. The highway is the visible line that divides public from private business.

The few departments of government perform their functions only on public land, the means of distribution of their services being located or fixed in the land itself, requiring the actual appropriation of a part of the public highway, which they occupy permanently and exclusively for their purposes. Bounded by the same line, the multifarious employments of the individual members of society are as exclusively performed on the blocks of city land and larger sections of country, formed respectively by the intersecting streets and roads—with the use in common of the street and road surface, but without the right of appropriation of any part of the ground forming the bed of the highway, either on its surface, above it, or under it.

One cannot conceive of mankind without some form of government. Association is the natural order of human beings, and all men, in all parts of the earth, live in societies. It is possible for men to live in small societies, or tribes, without building roads; like the nomadic tribes of the desert and savages—but civilization is only possible with established permanent ways of communication. The great profit in association draws men together. Two men working together can do more than by working separately, and this difference is the profit in association, and it increases with the growth and density of population.

The road is therefore the primary function of human association, and more than one-third of city land is appropriated for streets, while the counties take about one-twentieth of the land for roads. Only thus can a population of millions of people live on a few square miles of land. Certainly it requires no argument to prove that the portion of land so appropriated is public land, and that the maintenance of the roads and streets is a purely public function that can not be safely entrusted to individual ownership—otherwise, the very bond of human association, the profit of it, would be absorbed by those whose power of exacting toll would force every other individual in society to surrender at least all that he would give to remain in such association.

For this reason city streets are everywhere public, and only a few toll roads remain in private ownership.

The sole purpose of a system of roads is to give access to the sections of land formed by them.

The paved streets, the street railways and the great railroads are all mere elaborations of the common road, and are peculiarly the basic and absolutely essential condition of human association in cities, in states and over the vast territory comprising the United States of America. And as it is the first law of human association that its very bond—the profit of it—shall be preserved and distributed to each member, equitably and justly, thereby conserving the very purpose of the institution of government, to secure to all men the equal right to life, liberty and the pursuit of happiness, it is impossible to conceive of the continuance of private ownership for private profit of the roads and their contained utilities any longer than the time taken to educate the people as to their rights and the invasion of them.

The street railway is a public function simply because it is a part of the public street and performs the purpose of the streets to give access to the blocks of land formed by them.

The rails are bedded in the surface of the road, and occupy the highway for their purposes to the practical exclusion of any other rails in the same street. The railway therefore appropriates the property of the people and is as purely a monopoly as is the ownership of the street itself, and, as the only monopoly that is possible under free institutions is the monopoly of government, the street and its physical containments of rails, pipes, conduits, subways and overhead structures are each and all necessarily and conclusively public functions. It remains to prove that all the services of government are street services; that is, they are distributed by the street, and, while the jurisdiction of the state is over all the territory within its boundaries, its actual functions are confined to the public highway. There are two exceptions to this rule, viz.: Education and the care of the poor. But both of these are functions that may be said to be both public and private. In each the state is in the field of private endeavor to guarantee to society, first, an educated citizen, and second, that the misfortunes to which all men are liable shall not totally destroy any of them. But in these two exceptions to the rule I have stated the government exercises no exclusive jurisdiction, and its co-operation with private schools and private charity is manifested in liberal appropriations by the state to institutions of learning and charity.

Every other service of government is contained in the road or street—the street surface for travel with the street railway for rapid transit, the water mains for the health of the people and the protection of property from fire the sewers, the wharves and harbors which connect the streets with the channels of navigation, the distribution of gas and heat, of electrical power, light and telephones—these are the actual services of government. The executive, legislative and judicial offices are simply the divisions of the powers of government;



the various departments, such as street cleaning, lighting, fire commissioners, board of health, building inspector, school commissioners, etc., city engineers and police are simply administrative of the services of government contained in the streets. Comprehensively, the road and its elaborations are the exclusive field of public business, and the blocks of ground formed by the streets are the exclusive field of private business.

The line is visible and ineradicable. No experiment is necessary; no "facts," gathered and arranged by professional manipulators, are required to prove that, with the exception of schools and care of the poor, all public functions are confined to the street and its physical containments, and that the inalienable right to liberty for individual initiative and employment can only be exercised on the blocks or sections of ground formed by the intersecting streets and roads, with the use in common with all other individuals of the streets and roads themselves.

But the factor of taxation is an inseparable condition affecting the proper settlement of the question of municipal ownership. It is common knowledge, not from statistics, but within the experience of every man in every community, that the extension of street services, with the railways, the distribution of gas, water, electricity and sewers that follow the construction of streets cause a rise in land value.

That this phenomenon is universal and as natural as human association itself, and the relation between the street services or public business for which the money raised by taxation is expended and the values attaching to the sections of land formed by the roads and streets is so clearly established that the conclusion is irresistible that this very value, occasioned by the expenditure of public money, is the natural fund from which to supply the money needed to maintain public business. The fact that there is a profit in human association is proof positive that the fund of rental value of the land of any community is greater than the annual tax to support the government.

No other value is so related to public business, and the assessment for taxation of buildings and personal property is absolutely unnecessary, and is done to the great injury of mankind in two ways—first, by absorbing in unjust taxes nearly the entire profit of association that should be enjoyed by the active members of society; and, secondly, by conferring gratuitously upon land speculators the great values so occasioned, thus enabling them to hold out of use the land, the very value of which indicates the pressing demand of men who are denied the use of the natural opportunities that the expenditure of their own money taken by taxation has occasioned.

The double effect is higher rents and higher taxes imposed on the active producers of all wealth and, on the other hand, the creation of a small class of "great estates," whose unearned incomes are only a part of the great values annually conferred upon them, the larger part of which they waste by holding out of use the natural source of all wealth.

This condition thwarts the movement for municipal reform.

What profit is it to save a member of society half his gas bill, and half his railroad fare, and half his telephone and electric light and power expenditures—supposing public ownership would reduce the charges for these services so much—if his rent advances enough to cover the reduction, and his taxes advance still further upon his income?

This is the anomalous condition that the expert statistician exploits to prove the failure of benefit from municipal ownership in England and elsewhere.

He finds poverty with high rents and high taxes, crowding of the poor, congested centres of population and discontent—along with "municipal trad-

ing," as they call it—and he cries: "We are better off with private ownership and higher charges, and our people are prosperous." And then he advises that all we need is more laws to prevent "watering," so as to give better values to the issues of stocks and bonds in which the "great estates" are investing their surplus.

Objectors to public ownership warn the people against the politicians, and especially of the dangers of centralization of power, and these they predict will combine to ruin the country.

Political leaders are not necessarily evil. The present vicious type of city boss was unknown forty years ago.

The marvellous growth of public service corporations, and the development of the modern street with its elaborate containments opened the door for legislative abuse of power in the granting of franchises, and the political machine and its boss are the illegitimate offspring of a surrender of public business and property to private control and exploitation. Private ownership of public utilities created the boss and public ownership will destroy his evil influence.

The argument that the enlargement of public business will be dangerous to our liberties overlooks the incongruity of private ownership of public business.

No possible harm can result from government assuming its normal functions. Centralization of power is only dangerous when personal liberty is thereby curtailed, but the opposite is true when personal liberty is enlarged. And it must be remembered that the functions of government are none the less actual and potential when exercised by private corporations; and centralization of power with all its worst effects is revealed to-day in the disclosures of rebates and other forms of direct invasion of the rights of the people by the powers of the general government granted to and exercised by the railroad corporations. Abuse of power is always possible under government ownership and operation, but it can be checked and corrected, while a greater abuse is inevitable under private ownership, and the attempted regulations by Congress and the states of private control of governmental functions is not only theoretically absurd, but these abortive efforts of legislatures and courts have revealed an unmistakable tendency toward the private control of all the powers of government—the very monstrosity of centralization!

The consummation of free government will only be achieved when government shall assume the exclusive performance of all strictly public business and taxes shall be drawn solely from the value of the land comprising the jurisdiction. All men can then become land owners, and the profit of association will be enjoyed by every man and in exact proportion to the measure of each individual's participation in the making of it.

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## PHILOSOPHICAL ANARCHISM AND THE SINGLE TAX.

(*For the Review.*)

By JAMES F. MORTON, Jr.\*

The common notion of the anarchist, sedulously fostered by gross misrepresentation in press and pulpit and on the political rostrum, is that of a deep

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\* The author of the foregoing article is an old friend of the editor of the *Review*. He is, as he tells us, a recent convert to the Single Tax, and we are glad to welcome this earnest minded thinker to our ranks. Certainly none of us will presume to deny that Mr. Morton's conception of the ultimate form of society may not be the true one—these are matters beyond

dyed plotter against social existence or a madman running amuck in a wild propaganda of blind destruction. Few words of disproof are necessary to the intelligent Single Taxer. He has himself sufficiently tasted of venomous misrepresentation to be distrustful of the verdict rendered on *ex parte* testimony by conservatism against all who dare to challenge its pet beliefs. There are several thousand philosophical anarchists in this country, men and women of refinement and intelligence and earnestly devoted to the principle of liberty. They look forward to an ideal society, in which self-government will be law enough to safeguard the rights of all. I venture to say that their argument, once clearly understood, is logically irresistible. It is incapable of theoretical refutation. There can be no higher social state conceivable than one wherein free individuals co-ordinate their private aims with the general welfare through a spontaneous realization of the truth that so alone is a full and joyous self-expression to be attained.

And yet, along with an unavoidable recognition of the inspiring beauty of the ideal, there forces itself upon nearly every mind the unwelcome conviction that so idyllic a state, if ever to be found feasible, is incalculably distant from us in the future, and is only possible after large modifications have taken place in the human nature of to-day. Evolution moves surely, but with slow footsteps. After the many thousands of years which separate us from our simian ancestry we still retain in our anatomy those rudimentary organs which annihilate all intelligent opposition to the fundamental conclusions of modern biology. With equal slowness do the minds of men become gradually modified as the ages pass. While the current argument of conservatism, "You can't change human nature," is demonstrably false, it is equally untrue and scientifically absurd to declare that human nature can be suddenly so changed as to adapt itself to an ideally perfect environment. There is nothing more unscientific than "scientific" Socialism. That we are on the eve of great social changes is apparent from a thousand signs; but that we can with positive certainty announce the nature and extent of such changes is sheer presumption to declare. Tendencies may be clearly perceived, but undercurrents of modifying influences baffle all our calculations.

Hence it is that the philosophical Anarchist, having a magnificent vision of the far-off end, finds still confronting him the problems of the means by which the first steps toward human brotherhood and social justice may be taken to-day. What is the bridge over which the race must pass to the Promised Land?

Socialism is at first presented and is hailed by many sincerely ardent lovers of liberty as the next great step in progress. But alas! the apparent arc light soon betrays itself as a mere will-o'-the-wisp. It boots not to remind Single Taxers of the reasons so patent to all of them why the collectivist programme, despite the earnest good faith and devotedness of many of its advocates, bristles with economic fallacies and involves the death of individuality. There is not a ray of hope in this direction, but rather the direst menace to our dream of a larger freedom.

A few things can and ought to be done, and on these all radicals and reformers, so far as they think clearly and are broad in their aims, ought to unite with zeal. Inasmuch as a higher civilization demands a more fully evolved individuality it is no child's play, but a most essential aspect of our work, be we Socialists, Single Taxers or Anarchists, to make better thinkers out of our

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our ken. But the reasons that impel him to make common cause with Single Taxers ought to have equal weight with those of opposite faith. For, as Mr. Morton says: "To the sincere governmentalist it affords the only certain and efficacious means of purifying government from its present hideous excrescences." It is indeed the only path, and those who walk in it know that Liberty waits at the end—the Liberty that solves all.—Editor *Single Tax Review*.

selves and others. The curse of the world and the stumbling block of progress is that men and women let others do their thinking for them. The fight against superstitions and conventionalities is not a fad nor a minor issue, but of the most fundamental psychological importance, as laying the foundation for that clear-headedness and open-mindedness without which no progressive ideas can hope to make any headway. Race prejudice, as negating the primary object of all our efforts in its contemptuous denial of human brotherhood, is one of our deadliest enemies and deserves to be fought with all the intensity of which we are capable. The man who judges another by the mere color of his skin is unfit to be a leader in any progressive movement. But race prejudice is only one aspect of an unfortunate condition of mind. It is not so much any one particular superstition which needs to be rooted out as the habit of taking for granted the beliefs of our childhood or those current about us, without personal investigation of their truth and a full and unprejudiced examination of all sides, and this evil is incredibly widespread. What hope is there in the order of intelligence which fears to start a journey on Friday or to sit at a table with thirteen, to name only two of the multitude of idiotic signs accepted by a multitude who are far from illiterate? Is it to be supposed that men and women capable of unreasoning silliness of this description will be other than equally stupid in the matter of economic and social beliefs? They have lost or abrogated the power to do their own thinking, and until the whole bent of their minds is changed they are little better than so many cattle despite their technical skill or business capacity. To develop this lacking individuality it is well to reject forms and ceremonies, as far as possible, as mere crutches that tend to induce mental laziness and a blind adherence to the practices of the mob. Such a reform as cremation, from this standpoint, has more than hygiene to recommend it, and is particularly desirable as striking a blow against relic worship. Any belief which has not been well reasoned out by the person professing it is a superstition as far as he is concerned, even though, as a matter of fact, it may be true and accepted by many others in the light of a full demonstration.

The fight for free speech is another enormously important phase of radical work, and none of us can do too much in this respect. Here is the foundation of all freedom, and the enemies of liberty know that the surest mode of destroying all progress is to apply the gag to unpopular ideas. Beware of subtle apologies for allowing the persecution of this or that unpopular class. The attack on one is only the prelude to the attack on all who dare to criticise existing conditions or to point out the need of reform. The anti-Anarchist laws are only the beginning of a general assault on all social reformers. The deportation of John Turner was one of the blackest pages in American history, and the callousness of the people to outrages of this description speaks eloquently of the extreme need of elementary education in the concepts of liberty.

Beyond these obvious lines of work, however, it is clear that other immediate steps are demanded. The work with the individual is of vital importance; but it represents only half the problem. Progress is accomplished through a constant series of reflex actions between the individual and his environment, each acting and reacting on the other. What programme shall we adopt to furnish the slowly improving individual with a social and economic environment which he is in his present state capable of adopting and which will stimulate his further advance to higher forms? Having rejected Socialism, we are compelled to look further. It is reasonably plain that no vast advantages are to be expected from local experiments in the line of co-operation, colonization, labor exchange or mutual banking. All of those are worth trying under right conditions, and some of them have proved reasonably successful within a

limited area. But in the very nature of the case they fail to meet the main issue. We must either try something else or rest on our oars and wait for evolution to destroy the race or to force it into the changes necessary for its survival; and human intelligence has not developed in us for the purpose of any such refusal to make use of it.

If the foregoing reasoning is at all sound it will be obvious why a large number of philosophical Anarchists, without ceasing to cherish their own large ideal, have felt it incumbent on them to join the Single Tax movement and to work faithfully for its success; and among these I am at last prepared to rank myself. They are not traitors in the camp who ally themselves with the Single Tax movement with the secret intent of diverting it from its legitimate course. They accept the logic of the situation as requiring the freedom of the land as an essential prelude to other forms of freedom. The Single Tax is practical at the present day. It takes off burdens from the backs least able to bear them. It is a form of transformation wholly in the direction of a wider liberty. To the sincere governmentalist it affords the only certain and efficacious means of purifying government from its present hideous excrescences. To the sincere Anarchist it offers a long step toward the removal of the worst restraints on liberty and the vantage ground from which to point out, as a then demonstrated fact, that increased freedom brings ever increased happiness and makes men better rather than worse. Even if many of the predictions of enthusiastic Single Taxers prove exaggerated it will at least be found that the Single Tax opens the door to the largest forward movement that the race is ready to take. It does not, like Socialism, entwine us in an elaborate system from which escape is well nigh impossible. Its extreme flexibility renders further social changes attainable with the very minimum of difficulty. This one fact, even if the Single Tax were itself of little real value, would render it a strategic point well worth striving for, since modern industrialism, while differing in all else from Socialism, bears especially hard upon its victims through the fearful complexity of relationships which renders unequivocal improvement difficult almost to the verge of impossibility. The Single Tax, alone of proposed changes, removes this terrible obstacle without substituting a like unwieldiness in its room. It is thoroughly simple in its workings, and of itself eliminates an enormous percentage of the intricacies of the present social structure.

The influence of the Single Tax movement for liberty is already visible in the course of its foremost advocates. Every fight for free speech in recent years has found the Single Taxers in the front ranks. The outrages of imperialism, the abuses of the Postoffice Department, the crimes of race prejudice, the petty tyrannies of the Immigration Bureau, the persecutions of Anarchists and sex reformers and all similar issues of vital concern to American liberty have been fearlessly met by Single Taxers whenever they arose. On these subjects Louis F. Post alone, in his magnificent *Public*, has said more, and said it better, than all the Socialist editors in the country combined—and he is only one. A bitter fight is on between two opposing tendencies. While there is little ground for expecting the triumph of the exact form of Socialism now being widely preached the future holds the distinct threat of a paternalism combining Socialistic bureaucracy with monopolistic robbery and defying all attempts to shake off its yoke by peaceful means. The only strong counter movement, based on a clear cut economic analysis and recognizing the fundamental rights of the individual in society, is that of the Single Tax. A union of libertarian forces seems imperatively demanded. Whatever our ultimate ideal the present need must be met. Wherefore, while remaining a philosophic Anarchist, still looking forward to a human brotherhood of free men and women, I freely and cheerfully accept the logic of the situation and offer a comrade's hand to those

who have preceded me in Single Tax work, and to those to come also. Henceforth their fight is mine.

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## A SINGLE TAX TOWN OF 1867.

Nathan Niles' Attempt to Found Such a City.—Why the Attempt Failed.

(For the Review.)

By JUDGE EDWARD OSGOOD BROWN.

In the memorial issue of *The Johnstown Democrat* on the recent anniversary of the birthday of Henry George there was an admirable history of the Single Tax movement. Therein it was acutely pointed out that the necessary political reform which must be the advance courier of the Single Tax is "Local Option" or "Home Rule" in taxation. Municipalities must be given the right to adopt the Single Tax without waiting for action by the state. All progress toward practical application that the principle has made anywhere in the world has been on that line, and so it must continue to be.

I have thought it might be interesting to the readers of THE SINGLE TAX REVIEW to know of an attempt to put the principle of the Single Tax into practical operation in a developing town of Illinois years before "Progress and Poverty" was written. The attempt was made by the chief law officer of the place. He naturally became afterward an admirer and disciple of Henry George.

The city of Belleville, on the Mississippi River, in St. Clair County, is one of the oldest and best known of the smaller municipalities of Illinois. In it have lived Sydney Breese and Lyman Trumbull, Judges of the Supreme Court of Illinois and Senators of the United States; Governors Koerner and Kinney, and Congressmen Morrison and Baker, all names to conjure with in our state.

In 1867 a charter was granted to it by the Legislature. The City Council was given the power therein to lay out the city into districts for the construction of a system of municipal improvements and to levy and collect a tax on the real estate within any district thus to be improved. This exemption of personal property was in itself somewhat noteworthy and indicated that the true theory of taxation was working itself out in the mind of Nathan Niles, the corporation counsel of the town, who drafted these provisions. It was not, however, unique, for such exemptions had been theretofore made in various places for local or peculiar reasons.

When, however, Mr. Niles came to draw an ordinance for passage by the City Council to carry into effect this power granted by the charter he showed more clearly the principle on which he was acting. He prepared and the City Council passed, some time between 1867 and 1870, an ordinance for improvements in the different districts, levying the authorized tax only on the real estate therein, and expressly exempting all improvements on said real estate from the burden. The value of the land was to be determined without reference to any improvements thereon, and on that land value alone the tax was to be levied.

This Single Tax proposition concerning the payment for levees and sewers and other municipal improvements by the people to whom all their benefit was to accrue, doubtless, by its justice, pleased the majority of the people of Belleville, but it did not please the large land owners.

Mr. Stead has said that in the United States some written "constitution"

was always found standing in the way of anything in the political line worth doing. Certainly in this case the Constitution of Illinois (it was a constitution prior to the present one adopted in 1870) was an obstacle to what was at once justice and expediency. The land speculators disadvantageously affected by the unusual provisions of the ordinance appealed to the Circuit Court of St. Clair County and obtained a preliminary injunction against its enforcement. Afterward, however, on fuller hearing, that court dissolved the injunction and dismissed the bill. From this decree the complainants appealed to the Supreme Court of Illinois, which reversed the decree of the Circuit Court and remanded the cause with directions to make the injunction perpetual.

The opinion of the Supreme Court (59 Illinois Reports, 142) declared that the Constitution of the state, in requiring uniformity in taxation in respect to persons and property, and in providing that every person should pay taxes in proportion to the value of his property, forbade the Legislature to exempt personal property from taxation, and *a fortiori* prohibited the City Council from going further and freeing improvements upon real estate from the levy. Said the Judge: "The ordinance in exempting improvements upon the real estate was a violation of the charter. Fixed and permanent buildings upon land form a part of it and should be estimated in assessing its value. A palatial residence upon a lot greatly enhances its value, and thus improved it should bear a heavier burden of taxation than one with a humbler and less costly building." And again: "It was also beyond the constitutional power of the Legislature to make the discrimination in favor of personal property. \* \* \* The burden must be imposed upon all the property within the limits to be taxed. \* \* \* The term 'property' in the Constitution includes both real and personal estate, and the authority granted to levy taxes for corporate purposes upon one species of property to the exclusion of another transcends the limitation imposed upon the power of taxation.

Mr. Niles argued the case ably for the city, but the Constitution "stood in the way." And so this progressive fiscal plan failed. The Constitution of 1870, shortly afterward adopted, repeated the foolish restrictions of its predecessor, and forbids to-day any genuine improvement in the revenue system of Illinois. Agitation for constitutional reform allowing local option in taxation is the immediate political duty of Single Taxers in our state.

Ten years after this futile attempt in Illinois to substitute a just tax upon land values alone for an unjust tax upon all property "Progress and Poverty" was written, and in ten years more had become a world famous book. In it not only the fiscal advantages and the justice of such a tax as the City Council of Belleville had tried to levy for municipal improvements were demonstrated, but it was shown that the principle universally and drastically applied would revolutionize society and abolish undeserved poverty. Mr. Niles was one of the first Illinoisians to profess faith in the "new political economy." In a kind note to me concerning an address of mine in the early days of the movement he unequivocally declared himself "a disciple of Henry George." Afterward Mr. John Z. White described to me an interesting conversation held with him in Belleville to the same effect. It was not until later, however, that I found in the Illinois Reports and the Supreme Court records the evidence that long before Mr. George's great work had been written Mr. Niles had endeavored in a humble but practical way to carry the theory of the Single Tax into operation. In his modesty he did not refer to it even when communicating and conferring with his fellow Single Taxers.

After I had made this discovery I formed a purpose of using the first opportunity given me to visit Belleville, where Mr. Niles was living at a somewhat advanced age, and of talking with him about his attempt to introduce a

just system of taxation into municipal affairs. Before the opportunity offered itself, however, I heard that he had joined the "silent majority."

His name certainly deserves remembrance as that of one of the advance scouts and pickets of our army.

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## IMPRESSIONS OF THE MOVEMENT IN ENGLAND,

(For the Review.)

By WILLIAM LLOYD GARRISON.

A month in London, while all too short a time to estimate the progress of the Single Tax movement in Great Britain, afforded me an opportunity of meeting many friends of the cause and of comparing views. Last year, in reading Trevelyan's admirable address, the intelligent statements of Sir Henry Campbell-Bannerman during the election excitements, and the repeated enunciation of Henry George's views in editorials of the Liberal press, it was impossible not to indulge high hopes of speedy practical steps in Parliamentary legislation.

After a close range observation I am less expectant on the score of speed. Fervor of speech on the hustings loses heat when the orators are landed in the place of power. The plea of limited possibility and party expediency supersedes the vigorous pre-election promises. Every prominent issue which aroused the interest of the voters is now in the keeping of a responsible ministry rapidly acquiring a conservative crust.

However disappointing this immediate result, it is the normal development of party reform. Caution is a fruit of political success and timid counsels lower the average temper of every Cabinet. Prominent as the land issue was in addresses of Liberal candidates, word now goes forth from the seats of the mighty that so delicate is the question and so great are the interests to be disturbed postponement of action is necessary. If the choice lies between hasty, unconsidered legislation and later but more effective handling of the subject patience is becoming.

I found a multitude of protestants against land monopoly. I heard the formulated expressions of Henry George fall from lips unconscious of their authorship. I met few who, professing to see the underlying evil of our legislation, had any intelligent surmise as to its cure. My first experience in a public meeting in London was at the annual gathering of the Land Nationalization Society, over which Franklin Thomasson, the Editor of *The Daily Tribune*, presided. The audience was reasonably large and enthusiastic. The chairman's address was excellent, and the speakers, mostly members of Parliament, were radical and earnest. Will Crooks, one of the Labor members, in a speech of mingled pathos, argument and humor, was especially cheered.

Yet, with the uniform denunciation of land monopoly and harsher language concerning the monopolists than is common in purely Single Tax meetings, the anticlimax of the speakers was never missing. The robbers who had despoiled the people, who were responsible for the non-employment and suffering of the wage earners, were to be punished by ample compensation, on surrendering their ill gotten gains.

One honest but illogical speaker declared that, in spite of unjust monopoly, the moral sentiment of Great Britain would never countenance the confiscation



of land values, and the government should buy back the land from the spoliators with long-time bonds. Penalty was to be replaced by reward and the over-taxed people of the country and their children were to be still further burdened by taxation to recover their own belongings. Futile and pitiful conclusion!

The real hope of making a substantial advance lies in the able management of the Glasgow Single Taxers, of whom John Paul is the moving spirit. I know no organization so effective as the Scottish League for the Taxation of Land Values. Without abating the just demands for taxing land values at the rate of 20 shillings in the pound, it has been instrumental in sending to Parliament a staunch delegation pledged to the cause, ably led by Mr. Dundas White.

The Scottish bill, ordered to be printed by the House of Commons, February 22, 1906, is now awaiting due legislative consideration.

"A bill to provide for the taxation for local purposes of land values in Scotland and for the compulsory acquisition of land by local authorities in Scotland, and for other purposes," is its comprehensive title. It aims, in brief, to legislate that land and improvements shall be separately valued and assessed; that the rate of the annual tax on land values shall not exceed 2 shillings in the pound, and to give power to local authorities to acquire land by compulsion, the price presumably to be based on the owner's estimate in his tax return.

The real point at issue is to establish the practice of separate land valuation and taxation, the rate being of minor importance, as any measure in the direction indicated is sure of immediate rejection in the House of Lords. Vacant land in Great Britain is untaxed, and when improved the land and buildings are taxed as a unit, thus concealing the value of the land. The Scottish bill will give scope for a full discussion of the principle at stake and will familiarize the public with the subject.

The immense advantage of Great Britain in obtaining the land reform lies in the fact that the obstructive House of Lords is powerless to interfere in revenue measures of the government. Any Chancellor of the Exchequer who decides to include the taxing of land values in his budget is beyond the veto of the Lords. It is only necessary to create a public sentiment, strong enough to support the demand, to have it granted. The rate on land values will naturally tend to increase, while the inequitable devices which burden the people and interfere with the normal distribution of wealth, will be abolished. Consequently the Single Taxers are buoyant with hope for the near future.

Aside from the compact body of genuine Single Taxers pledged to vote on every progressive measure in the House of Commons, there are the Land Naturalizers, Labor members and many Liberal members unidentified with organizations who can be counted upon, when the division is called. What the Prime Minister needs is the popular support which Lincoln watched for when considering the Emancipation Proclamation. Indeed, the parallel favors Great Britain, for, while Lincoln himself was reluctant to perform the act and was forced to it by military necessity, Sir Henry Campbell-Bannerman is a stalwart advocate of the taxation of land values. His Chancellor of the Exchequer will need no urging to frame a proper budget when the people make clear their desire.

I had many conversations with leaders of English sentiment, trained and cultivated men, with influential pens and seeking the noblest ends. On general subjects of vital interest their grasp of principles is masterly, but, as regards the Single Tax philosophy, the crux of all present social progress, they see through a glass darkly. They concede the wrongfulness of land monopoly, the present misappropriation of land values and the expediency of taxing them as an immediate source of revenue.

So far they are our helpers and allies, but they are possessed with the socialistic idea that it is as essential for government to control the tools of in-

dustry as to control free access to the land. They seem unable to separate in thought the product of labor from its source, and have an honest difficulty in seeing that their aim can be accomplished by the law of equal freedom.

One of the most acute and courageous of these thinkers argued for a whole evening that great fortunes can be perpetuated just the same when the land monopoly privilege is destroyed. He is blind to the universal fact that without privilege swollen fortunes everywhere tend to disintegration. Another unselfish reformer and distinguished writer on economic subjects contended that free access to land would not prevent capital from monopolizing opportunity and making self employment difficult. The habit of thought which treats capital and privilege as identical is hard to change, yet to simple minds, unbiassed by academic instruction, a bare statement of the distinction rarely needs the reinforcement of argument.

The cheering consolation of Single Taxers is the obvious fact that no social reform of value can advance until the obstruction of land monopoly is removed. Every worker in the various fields of human advancement sooner or later meets this barrier, and must reckon with it. The sad thing is that so much wasted energy must be expended on palliatives before the cause of the disease is recognized and eradicated.

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## DISTINCTIONS BETWEEN SINGLE TAX AND SOCIALISM.

*(For the Review.)*

By JOHN Z. WHITE.

Some of our friends think the tenor of our arguments is too emphatically individualistic, and that a socialistic flavor would render them more acceptable.

Things are known by their differences, not by their likenesses. A horse has four legs, so has a cow. If I wished to sell my horse to another I should not be at pains to explain the similarity of the horse to a cow. It would seem good policy to reveal the superiority of the horse by emphasizing the differences.

Advocates of individualism are not to be confused with socialists, because each member of the two groups agrees that twice two make four, nor because they are agreed that the State is the proper agency to administer the police power.

The distinctive doctrine of socialism is common ownership of productive property. The distinctive doctrine of individualism is equal opportunity to produce property.

Is the common use (common ownership, if you choose) of the highway an example of socialism? Not at all. It is the only disposition of the highway whereby it is possible to maintain "equal opportunity to produce property." It is therefore an example of individualism.

If one shall urge that it as well expresses socialism, we reply that it is a feature wherein the horse and cow are alike. And historically how was the common highway acquired? Did not the feudal lord hold the bridge and charge his dues for its use? Was not the toll road a privilege? Was not the overthrow of these private monopolies the occasion for establishing the free highway? Or was it achieved through an effort to publicly own "all the means of production and distribution," or to verify the "materialistic interpretation of history?"

The overthrow of tyranny results in freedom. Men do not strive to secure freedom, but to get rid of oppression. Freedom is the normal condition. A few are stimulated by love for the beautiful, but the many because they are annoyed by the ugly.

Jefferson expressed the sentiment that history proves that mankind will endure the ills under which they labor so long as those ills are endurable. It is suffering, and the fear of it, that mostly stimulate to action.

Frankly, I am more concerned for the intellectual integrity of our movement than for its popularity. As for success—why, either the Single Tax will succeed, or the world will “go broke.”

It is easy to bend a little here and a little there until the principle involved is obscured and finally lost. The Democratic party for fifty years shows the result of this course. If we say we are socialists—of a somewhat different variety than the usual run, to be sure, as if there were not varieties enough already—for the purpose of being more agreeable, we will no doubt find it still more agreeable (or expedient) to a widening circle to swear to it—and later at it—when we are brought to a realization that socialism

“is a monster of such frightful mien  
That to be hated needs but to be seen ;  
But seen too oft, familiar with its face,  
We first endure, then pity, then embrace.”

The simple fact is that the protective theory, in which the American people have been pickled and “soaked,” has taught them to lean on the government, and when socialists push the same theory to a wider field, what could be more natural than that a lot of the dupes should swallow this larger bait?

I am a free trader. As a free trader, I am not a socialist. I wish to be a man, not merely a member of society. The principle of socialism is the protective principle. It is the weapon of tyranny. The curse of all time.

I recognize that to the end that each may peacefully occupy and use the earth, sovereign power must be asserted and exercised, but to call such action socialism is to wrench a word of common use from its common meaning—and I would not deprive socialists of anything rightfully theirs, for kind heaven knows their poverty of possessions must excite the sympathy of those less benevolent than myself.

My friend, Oliver R. Trowbridge, is among those who favor the socialistic flavor. And Trowbridge is no light weight. One cannot easily brush him aside. He won't have it.

He admits that “the final goal of the Single Tax movement is distinctly a matter of individualism.” But “the working plan of the movement is socialistic.”

George said, “We may put the proposition into practical form by proposing—to abolish all taxation save that upon land values.”

To me the working plan of the Single Tax movement is here given. It is the same as that by which all advance toward freedom has been achieved. In the destruction of privilege alone shall we find benefit.

Privilege is private law, or sovereign power subsisting in the hands of individuals. Repeal of the laws that maintain privilege will leave the natural order (or individual freedom) in full sway.

Privilege is to-day maintained by grants of right of way and by taxes on the processes and products of industry, the former relatively being of slight importance. The law which chiefly sustains these grants is not the franchise itself, but the doctrine established by the decision in the Dartmouth College case. That doctrine must be repealed, or the decision reversed. Such action would enable

each State to withdraw every franchise it has granted, leaving sovereign power where it naturally rests and rightly belongs—in the hands of the individual citizen.

In such conditions each State would possess complete authority in regard to corporations or other grants of privilege, and could confer on cities the same power regarding street car, telephone, gas companies, etc., that it now does as to hackmen and pedlers.

The vastly more important matter of taxation involves the same process; that is, the repeal of the laws upon which privilege rests. George stated the matter correctly, "Abolish all taxation save that upon land values."

I regard the Single Tax movement as distinctly conservative. It is obviously the next—and may be the final—step in the age long march toward personal freedom, which possibly may be said to have begun with Magna Charta. It does not mark out a divergent path, but urges continued progress along the way that our fathers pursued in their efforts to escape from despotism. That is, again abolish privilege.

In remote times privileged men (lords, and such like) held other men as serfs, etc. Later they grabbed the land and held it by armed force. Later still national necessity centred military power in the crown. Land owners provided the revenue. None else had anything to give. Later still commerce and manufacture grew. Here was the opportunity for the privileged. In the time of Charles II taxes were to a considerable degree shifted to industry by the privileged gentry who controlled legislation.

That form of privilege has been found to be more effective than all others, and therefore has been cultivated, until to-day a majority of our good American fellow citizens actually believe it to be a blessing if it comes to them in the guise of a tariff on imported goods. In the old time the lord held the serf in bondage, but it is not recorded that the serf believed himself thereby benefited. The notion that the burdens imposed by privilege are blessings was reserved for a generation that enjoys free schools, an untrammelled press, manhood suffrage, and various other advantages that seemingly might as well be afforded pigs.

But meanwhile nearly all other forms of privilege have been overthrown, and the hosts gather for the final struggle. To attempt to alter the direction of thought or change the nature of the purpose at this juncture, it seems to me, would be in the highest degree inexpedient, if for no other reason, because it cannot be successful. The whole spirit of our race, its education and its history make for individualism. To describe the Single Tax movement as a sort of socialism would be to yield to the seduction that has flung a self-respecting people into the mire of protection, and nothing would better please our more capable enemies. For twenty years they have endeavored to give us that identity, well knowing that under that name we would more easily be submerged.

If there is one prejudice, or unreasoned belief, stronger than another among the American people, it is faith in private property. That our real enemies appreciate this is shown by the fact that to convince the novice that George was a socialist, they seize upon the same quotation that Mr. Trowbridge says is given in "a separate paragraph in italics," viz.: "*We must make land common property.*" This quotation is accurate, but it is the summing up of a philosophical discussion of economic forces.

When George came to offer a practical proposal, it was also given in a separate paragraph, and also in italics, and is as quoted above, "*Abolish all taxation save that upon land values.*" At a later day, and with fuller experience, he wrote in the platform, "abolish all taxes on labor and the products of labor."

Mr. Trowbridge illustrates the practical difficulties by supposing an inquirer to ask a Single Taxer, "What, then, do they propose?" The Single Taxer replies, "The first great step to be taken is the appropriation by the community of ground rent in taxation and its expenditure for the common good." And it is held that this reply suggests socialism to the inquirer's mind or confirms him in the belief that we are socialists. But suppose the reply were in harmony with the platform, viz.: "The first great step is to abolish taxes on labor and the products of labor." The inquirer would naturally ask for the source of revenue, and would be told that taxes would be increased upon the value of land. There is here no suggestion of socializing anything. The thought emphasized to an inquirer is the abolition of a burden. We take some rent in taxes now. Is this socialism?

Mr. Trowbridge then goes to the second step. We are supposed to explain that Single Taxers favor public ownership of public utilities. In fact, we propose to abolish the legal power of the franchise owner—the private monopoly—the privilege. Upon what other ground can any proposal be made? The platform says public "control." In given instances ownership may or may not be desirable. With the federal usurpation of authority removed, the determination of the matter will be in the hands of the people concerned.

But the point is this, that public ownership of public utilities is no more socialism than is public ownership of the highway. Public control of public functions is necessary to the preservation of individualism, i. e., "equal opportunity to produce property."

I am quoted as saying that I have no objection to "socialism—with a safety valve." Socialism is public ownership of productive property. I have no objection to this, if private ownership on equal terms be permitted. As an example, suppose a publicly owned and operated shoe manufacturing concern. With *all* privilege removed, how long would it last in the face of private competition? Run your machine to your own liking, provided there is a hole through which I can get out. That is the safety valve.

Does our cause move slowly? What proposal to alter fundamental social adjustment moved more rapidly? Can we not see our enemies doing our work? The president is not one of us, yet what is his rate regulation but a step toward abolishing privilege? Very weak and tottering, to be sure, for so strenuous a gentleman, but still in our direction. Silly income tax proposals are at least negative indorsements.

We may agree with Mr. Trowbridge that the marginal theory obtains in all economic relations, but are we thereby compelled to change our complexion?

I would discourage no effort to win socialist sympathizers, and it is evident that Trowbridge found one with unimpaired intellectual process, and that undoubtedly helps some. But I do not think our proposals are socialistic, and therefore do not think "we should avow it openly at all times." I object to being classed with socialists. To assent to such classification is, to my mind, to assent to what is not true.

The Single Tax is the logical conclusion of the doctrine of free trade. That doctrine is surely individualistic. Clear the ways, and then let things alone. To clear the ways is to abolish privilege.

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When the good effects of the land values taxation laws of New Zealand are pointed out to people in this country they say that these things may be all right in a new country. The opponents of the system in New Zealand used to say that it was all very well to try these experiments in an old country!

## SOCIALISM A REVERSION.

*(For the Review.)*

By ERNEST CROSBY.

Socialism is a comparatively new word, and it is usually regarded as signifying a new thing. Men are individuals (so we are told), and hence individualism is the natural state of the uncivilized man; but socialism is the recognition of the claims of a higher entity than the individual, namely the Community or State, and the appearance of this idea on man's horizon is the mark of a distinct advance in evolution.

This is a pretty theory, but it is contradicted by all the facts of history. As every race emerges into the historical period, we find its members altogether devoid of what we call individualism, and completely subject to the dominating idea of Clan, Tribe or State. The individual has no value; the community is everything. Japan gives, perhaps, the best contemporary example of a nation in this state of development—that is, the Japan of fifty years ago. Lafcadio Hearn, who so loved Japan that he became a naturalized citizen and married a Japanese woman, asserts that that country found itself at the time of the arrival of Commodore Perry in the same stage of evolution which the Greek cities had attained six or seven hundred years before Christ, and a study of recent Japan can acquaint us with many of the features of early European civilization. "The individual did not exist—except for punishment," says Hearn, "and from the whole of the producing classes, whether serfs or freemen, the most servile submission was ruthlessly exacted. It is difficult to believe that any intelligent man of modern times could endure such conditions and live." (Japan, An Interpretation, by Lafcadio Hearn, Macmillan & Co., p. 278.) And the author finds the same kind of government in ancient Egypt and Peru, among the early Greeks and Romans, and in the Chinese and Hindoo communities of to-day. "It means a religious communistic despotism—a supreme social tyranny suppressing personality, forbidding enterprise, and making competition a public offence." For centuries a part of the education of high born Japanese men and women was the art of committing suicide in case, with or without reason, their feudal lord should suggest it. Absolute conformity to every custom and opinion was exacted of everybody, and if by any chance a man with a mind of his own appeared (and this seems very rarely to have been the case), he was treated as an outcast. The result of this system had its beauties. "Fortunate indeed," says Hearn, "were those privileged to enter this astonishing fairyland thirty odd years ago, before the period of superficial change, and to observe the unfamiliar aspects of life; the universal urbanity, the smiling silence of crowds, the patient deliberation of toil, the absence of misery and struggle. Even yet, in those remoter districts, where alien influence has wrought but little change, the charm of the old existence lingers and amazes; and the ordinary traveller can little understand what it means. That all are polite, that nobody quarrels, that everybody smiles, that pain and sorrow remain invisible, that the new police have nothing to do, would seem to prove a morally superior humanity. But for the trained sociologist it would prove something different, and suggest something very terrible. It would prove to him that this society had been moulded under immense coercion, and that the coercion must have been exerted uninterruptedly for thousands of years. He would immediately perceive that ethics and custom had not yet become dissociated, and that the conduct of each person was regulated by the will of the rest. He would know that personality could not develop in such a social medium—that no individual superiority dare assert itself,

that no competition would be tolerated. He would understand that the outward charm of this life—its softness, its smiling silence as of dreams—signified the rule of the dead. . . . Even that Greek world, for which our scholars and poets profess such loving admiration, must have been in many ways a world of the same kind, whose daily mental existence no modern mind could share.” (pp. 418-9.) And Mr. Hearn tells us of three kinds of omnipresent pressure in Japan—from a man’s superiors, from his equals, and from his inferiors. “Thus, in every direction, the individual finds himself confronted by the despotism of collective opinion; it is impossible for him to act with safety except as one unit of a combination. The first kind of pressure deprives him of his moral freedom, exacting unlimited obedience to orders; the second kind of pressure denies him the right to use his best faculties in the best way for his own advantage (that is, denies him the right of free competition); the third kind of pressure compels him, in directing the actions of others, to follow tradition, to forbear innovations, to avoid making any changes, however beneficial, which do not find willing acceptance on the part of his inferiors.” (p. 428.)

We have here a picture of the social condition of our own remote ancestors, conditions which still survive to a certain degree in the communities and guilds of the Middle Ages, and which are to be found to-day in the Aryan villages of India and in the mirs of Russia. The patriarchal despotism of the Russian commune presents many of the features which Hearn finds prominent in Japan. Is it a picture attractive to the modern European and American eye? It has taken us a thousand years to escape from this intense socialism and to discover and establish the value of the individual man. Revolution upon revolution has turned upon this issue. The sanctity of the individual, of his life, his person and his property has been learned only after long and painful lessons. The rights of trial by jury, of habeas corpus, of refusing to incriminate one’s self, of free speech, of the ballot, mark stages in the path we have climbed. We have not reached the top yet by a great deal. We are still far from free, and monopoly and custom still oppress us with a heavy hand. But are we for that reason to stop climbing? Are we deliberately to put ourselves back under the awful despotism of an invisible idea of society, a hobgoblin which we have been so long exorcising?

And do not believe the shallow talk that individualism is nothing but egoism. You are an individual just as much as I am, and if I am egoistic in affirming my own individuality, I am altruistic in affirming yours. The altruistic basis of Christian ethics is individualistic—it is to love *your neighbor* as yourself—not the State or the Church, mind you, but the individual neighbor. The advance in humane habits of thought and practice which we have made—our hospitals and asylums—the progress of science in our universities and laboratories, have all been due to a growing respect for the individual body and the individual mind. It is socialism, properly speaking, which is neither altruistic nor egoistic, but which builds up a third imaginary Frankenstein monster which neither hears nor sees nor feels, but on whose altar the individual must be sacrificed. And we see some faint forecasts of the nature of the socialist state in the behavior of the socialist party. The dogmatism, the illiberality, the discipline, the ostracism which prevail in the socialist party press and politics are necessary results of turning away from the cause of the individual at the prompting of an atavistic and reactionary conscience. All praise to the Socialists for their condemnation of current injustice! But when they ascribe it to individualism they make a mistaken diagnosis. It is the denial of true individualism by monopoly and prejudice that lies at the root of our social ills, and the remedy lies in making the individual still more master of himself, and not in enslaving him to an organization raised to life from prehistoric tombs.

Rhinebeck, N. Y.

## UNDER WHAT NAME?

(For the Review.)

By JAMES W. BUCKLIN.

Many, perhaps most, disputes, dissensions and even wars grow out of the erroneous use of words. Men have always been marshalled either toward good or evil under flags, banners and names, the symbols of their passions or ideals. Most people do not think or study deeply. They get a somewhat faint conception of an idea, and are moved by their needs and sentiments, rather than by their knowledge. To such people a name becomes a flag, a moving force, the symbol to follow in business, social life, religion and politics. They may have no single and harmonious philosophy, and consequently may follow many names, even inconsistent ones, still names control and master them.

Nor is the influence of names confined to weak minds. Men of the highest ideals, of the most lofty thought and the purest aspirations, give to their philosophy a name, and such names are used to conjure with. On the other hand, a name has often obscured clear understanding, covered up errors, and given to falsehood the garb of truth.

The protective tariff, so clearly shown to be a fraud and humbug, doubtless owes much of its persistence to its name, "Protection."

The Democratic party, although it became absolutely undemocratic and the servile instrument of slavery in the middle of the last century, most wonderfully survived annihilation against a successful political opponent having the tremendous prestige resulting from the abolition of slavery and the preservation of the Union. Chief perhaps among the causes of survival was the party name, "Democrat."

Socialism as a name appeals to many discontented with our present social system who aspire to something better, but who have no clear conception of what that something better should be.

We who are advocating the greatest forward movement in all human history should not longer ignore these fundamental facts. If we would succeed in the shortest possible time, we must give to our cause a name which will accurately express, not merely our political methods, but also our determination to establish industrial justice and the natural order, thereby abolishing political and social evils. That name should be a single word, short, incapable of misrepresentation, fully descriptive of the ends we seek to achieve, our methods, philosophy and ourselves.

The name "Single Tax" clearly does not suffice. The absolute defects of the name were expressly recognized by Henry George himself, and are clearly seen, I think, by all of us. It is too narrow. It gives to the unthinking an idea of a mere fiscal movement, and the masses have been taught to believe that all fiscal movements are unimportant. It gives to the unknowing the idea that our movement proposes to establish an arbitrary tax in the ordinary meaning of the word, while we are really endeavoring to abolish all taxation in the sense of burdens or arbitrary enactments, and to supply all public needs automatically with funds flowing from public reservoirs, without any burden whatever on private resources. The word tax means an arbitrary enactment. Outside of the followers of George, the best educated and fairest minds have no adequate conception of the economic power of taxation. Our name thus gives to the malicious a tremendous opportunity, never neglected, to misrepresent and minimize our movement.



The name "Single Tax" does not appeal to the full scope of our principles, but merely to a proposed method of putting some of them into operation. It gives but little hint of the full philosophy of George. There is in it no denunciation of a corrupt and rotting civilization, not even condemnation of recognized political, social and industrial evils. It has nothing to do with rights of way and franchises of public utilities, and it omits many other questions in which the public is vitally interested. There is no enthusiasm, no power, in it. It is as uninviting as any name could possibly be. It is not popular, although we have worked to that end for twenty years. How greatly it has retarded organization and growth no one can tell. It has been accepted and used as a rule all over the world, because no name more available appeared. I admit that the name has been useful in some ways. But now I think the time is ripe for advance, and that a better name is here.

That better name is not the splendid word "Democracy," because that word is already appropriated, Democracy meaning political equality only, a thing the laws now pretend to establish, while we also stand for equality of economic opportunity. Our movement includes but is broader than Democracy, proclaiming not merely inalienable and equal political rights, but also inalienable and equal rights to all the opportunities and bounties of nature, to the very earth itself and all its illimitable resources.

History, if we but observe, teaches what the name of our cause should be. When we wish to speak of the highest and best Democracy, we use the name of the greatest Democrat, and call it Jeffersonian Democracy, or Jeffersonianism. We give to Christianity the name of its founder, Christ, and his followers we call Christians. So Mohammedanism and many other great movements have been called after the names of their founders. No other word is so inclusive and exclusive, no other word is so easily and accurately seen by the multitude to express the ideas and teachings of a great philosopher, as the name of such philosopher himself.

But one name naturally designates the followers of Henry George, viz., "George," and its derivatives "Georgian," "Georgite," "Georgist," "Georgism," etc. The name of its advocates is Georgian, or Georgite or Georgist, the name of the philosophy and movement is the Georgian or Georgism, and the name of our political party when organized will be the George or Georgian party. To call one a Georgian is as euphonious as to call him a Democrat or Republican.

Henry George is almost universally recognized not only as one of the world's greatest philosophers and thinkers, but also as one of the greatest and most unselfish souls who ever lived, and as time passes this recognition and respect, both for his personal character and for his philosophy, must increase, and his name continue to grow in power.

We have not heretofore seen clearly the necessity for this change, because of the modesty of George, because his life and teachings were not till recently complete, and because our movement has had no political organization. The very fact of being known as Georgians instead of as Single Taxers would, I think, at once abolish the idea, now quite common among its natural friends, that the movement is merely fiscal and unimportant, and would greatly increase the public respect and appreciation of the cause.

No objection to the name of George can be made because of disagreement on minor matters. Even if admitted that George was wrong in some of the details of his philosophy, such admission does not in the least destroy the force of the fact that, as a whole, the philosophy of George is in harmony with, and an exposition of, the orderly trend of natural social adjustment. To be a Georgian, therefore, is to accept merely the general philosophy of George, and does not imply a claim that George perfectly expressed all his arguments and the complete details thereof. The wonder is that any one could do so much.

The further question arises, how can we succeed in changing the name, now world-wide, from Single Taxers and Single Tax, to Georgians and Georgism? What is to prevent our newspapers, magazines, writers and speakers from using the same methods which brought the present term into use, thus inducing the general public everywhere to gradually and often unconsciously accept the change as the proper thing? It will not be necessary to entirely drop the term Single Tax until the public become familiar with the better word, and perhaps not absolutely even then. An interchangeable use of the words for a time will be better. For illustration, the name of the SINGLE TAX REVIEW could be changed immediately by inserting the two words "or Georgian" just before the word "Review." It will thus be seen that the change can be accomplished by the most conservative methods. All that is required is the united action of Georgians themselves. Is not the time now ripe and most opportune to make this change, and is not the same advisable?

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## SOME VIEWS OF A RECENT PAMPHLET FROM GERMANY.

**An Informal Talk with Single Taxers.**

*(For the Review.)*

By GRACE ISABEL COLBRON.

A little German pamphlet, sent over recently for consideration in Single Tax journals here, while of itself not too important, is calculated to arouse thoughts on the Importance of Being in Earnest. Whether it is better to be in earnest about economic affairs, with a lack of complete proportional understanding of them, than not to be interested at all, is a question. I think that on the whole the world is better for any serious dealing with serious subjects, however much harm a wrong conception of them may do for the time—may appear to do, rather, for a serious belief can never do real harm. Mr. Ernest Frankfurth, who writes a pamphlet on "Unearned Incomes," sets out with the apparent intention of proving certain important and far-reaching fallacies in the teachings of Henry George, with all due respect for Mr. George's intentions and achievements. Involuntarily his little pamphlet is an excellent Single Tax sermon, for where he is most lucid and logical he is refuting his own position by the facts and examples he gives, and at other times he is too contradictory to be of influence. Mr. Frankfurth is trying to show that land monopoly alone is responsible for but a small share of social evils. And also he is trying to prove that a tax on land values only is the tax most ardently desired by the possessing classes, as touching the smallest and least vital of their sources of income. His logic in proof of this rather remarkable assertion is hardly worth considering. He is evidently led to believe this by a fact outside the pale of pure economics, and then he tries to reason it out in terms of economics. The fact that influences his opinions (he betrays it in one sentence) is the make-up of the German Land Reform League, the Single Tax party in Germany. Mr. Frankfurth is not the only Single Taxer who doubts the efficiency of the Single Tax fiscal philosophy because of the elements in the German Single Tax party. He says: "Members of the League of Landed Proprietors, for instance, men whose only aim in life

is the achieving of an unearned living from the land, do not consider it a danger to their principles, or, more important, to their pocket-book, if they announce allegiance to the German Single Taxers." . . . This point is the only part of Mr. Frankfurth's book which would call for consideration here, and that only in that it would lead to a little discussion of foreign methods of propaganda in our work. Otherwise, I will say right here, that a serious radicalism, a sincere desire for justice permeates the little book and impresses itself very agreeably upon the reader in spite of economic fallacies and queer turns of logic.

As to the matter of European Single Tax work. There seems to be, in some countries, combined with a great personal respect and admiration for Mr. George, an inclination to belittle his theory, a desire to claim a previous or a better solution of the problem of just taxation and land ownership. In Denmark alone are the theories of Henry George accepted completely and solely as the keynote of the economic question. The sort of people that one finds in prominent positions in the German Land Reform League, for instance, would astonish an intelligent American Single Taxer. The most hopeless conservatives, wedded to things as they are and stanch supporters of Law and Order, seem to think Single Tax a pleasing sort of philanthropic philosophy, which deals in an interesting, patriotic manner with the old Teutonic land laws and makes them feel that they are The People. Still this, and similar conditions in other countries, need not discourage us. We can see a good deal of the same sort of thing at home here, particularly in women's Single Tax clubs. The women here and the men in Europe are none the less seriously trying to do right. Another reason for some of the queer elements in the German party is the German love for clubs, leagues, etc. It's always easy to win members for a "Verein" of some kind in Germany, even if they don't know what it's all about. As long as nothing is said against the Government they'll join and see what is doing. The German Single Tax leaders believe in the power of numbers and believe that the good the yearly dues can do in serious propaganda work will fully make up for a lack of understanding on the part of the members who have paid the dues. In France and Belgium there is a leader at the head of the land taxing party who asserts that he has a theory which quite supersedes Henry George's plan and is much better. Whether it is or not, time will show, and anyway, he and his followers make people think something about just taxation and land ownership.

Reform work everywhere must move along the lines of least resistance. Conditions in European countries render an active participation in politics a dangerous thing. Therefore, on the continent at least, the leaders of Single Tax parties believe it possible to do their best work by keeping out of politics altogether. This is not so serious a defect as it might be, when it is remembered that in most European countries municipal affairs are not matters of politics at all, and that home rule in communities exists to an extent undreamed of in this land of the free. Therefore, foreign Single Tax leaders can do some excellent and far-reaching work in the matter of land value taxation, while openly announcing that they are absolutely non-politic, and can accept members of any party and any creed. Of course, a great many well-meaning people who like to be there where there is anything doing, will join the clubs, thinking that Single Tax is some sort of a mildly harmless philanthropic scheme that will make them feel awfully virtuous and very much up-to-date. Personally, at one time I disliked that sort of thing very much, and would have rather preferred that such people get out of the movement altogether. But when one studies Single Tax and what it stands for (I mean the principles of true democracy and true ethical and economic reform which Henry George preached), one comes to understand that these principles are so broad and true, so fundamental,

that there is room for many points of view within their walls, as in all true religion.

Let it be treated from what point of view it may, there is a movement all over the world now that has for its base the realization that land cannot be an article of commerce or a something that man can claim for his own to the exclusion of his fellowmen. Also there is a growing realization that in this question of the ownership of the land, or rather of the enjoyment of the revenues from the ownership of land, lies the heart of the economic problem. That it was Henry George who awoke this new thought into life no one denies. His call for justice awoke all serious minds to a realization of the fact that this great truth of land values and land ownership has been at the base of all movements for justice throughout the centuries. The land belongs to all, and the value it bears belongs to the community, because created by the community; this first article of faith, and the second, which follows it close, that the use of the land is the only thing for which the community has a right to levy a tax—these two truths are now recognized widely as axiomatic.

Different conditions in different countries necessitate a different method of teaching self-evident truths. But the Truths remain.

Now, there has been no organized international discussion of Single Tax principles as yet, and it would be a very interesting work to bring some such discussion about. Speakers in various places have told of what was being done in their country, but usually without knowledge of conditions in the country to whose representatives they were talking. Also, they have told of Single Tax work pure and simple, without either time or chance to go into details as to what sort of national conditions require just the methods of propaganda they are advocating. To bring about some sort of an international discussion would, of course, require a sharper organizing and labelling of the movement here than the best minds believe at present to be either useful or wise. But, for the purpose of fraternization only, it might be done. It would be interesting to hear suggestions in the columns of the Review as to what method would be the best to get Single Taxers everywhere into touch with one another, that they might reach hands of fellowship across the seas and across the greater barrier of alien tongues. Besides, much could be said of the practical use of such a movement for propaganda work among the alien population in the United States.

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Does not the situation in San Francisco offer an excellent opportunity to make practical application of the Henry George proposition to restrict the assessment for taxation of real estate to so much of its value as inheres in the land only, exempting altogether the buildings and other improvements? Would not this exemption encourage and accelerate the rebuilding of that unfortunate city and be in large part a solution of the difficulties which seem to forbid its rehabilitation? If not, why not?—*John R. Waters, in New York Times.*

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Single Tax means putting the burdens of government off the workers and on to the shirkers; off the toilers and on to the spoilers; off industry and on to monopoly; off those who use land and develop the country, and on to those who hold land idle, keep neighbors apart, prevent settlement, furnish hiding places for wolves, and rob the bread winners of their crop.—*Plumas (Manitoba) Standard.*

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“The expropriation of the mass of the people from the soil forms the basis of the capitalist mode of production.”—*Karl Marx, final chapter of Capital.*





**FREDERICK F. INGRAM**  
(See page 55)

# SINGLE TAX REVIEW

An Illustrated Quarterly Magazine of  
Single Tax Progress

Edited and Published by

JOSEPH DANA MILLER, at 11 Frankfort St.  
New York.

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

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Entered at the Postoffice, New York, as Second  
Class Matter.

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**AUTUMN NUMBER, 1906.**

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## PUBLISHER'S NOTES.

To anyone sending us twenty-five new subscribers we will present the Anniversary Edition of the works of Henry George, in ten volumes, same as the Memorial Edition, which sold for \$25. Here is an opportunity for anyone possessing a large circle of Single Tax acquaintances and others interested in the movement.

Another offer we make is a year's subscription to the REVIEW and a copy of Henry George, Jr.'s new novel, "The Romance of John Bainbridge," the price of which is \$1.50, for \$2.00, all postage paid. Old subscribers to the REVIEW making renewals are at liberty to take advantage of this offer. See advertising page.

## THE REVIEW FOR 1907.

We shall continue the REVIEW for 1907 if sufficient support can be assured us. This publication has won its place as the organ of the movement, and should be continued until something better can take its place. It is necessary to say that, financially, it has not succeeded—but this is true of all reform publications from the beginning, with the exception of the journals of the socialists, who understand so much better than we the value of organization and the widest circulation of their newspaper organs.

But the REVIEW is doing a good work. It is sent to public libraries and to numbers of newspapers and public men. It is an epitome of our progress, and the only record of our advance to which those in search of information as to its progress can

refer. It is a stimulating and inspiring record, and helps to keep Single Taxers in touch with one another. If we had anything like organization, and were not dissipating our energies and influence in political activities, mostly futile, we would wake to the necessity of aiding and extending the work of the REVIEW, *Land Values*, the Canadian *Single Taxer*, and the Fairhope *Courier*, each doing a work of usefulness in its own particular field.

There is not a prominent worker in the cause anywhere who will not speak a good word for the REVIEW. In addition to the commendations from men recognized as leaders of the movement, almost from the beginning, which are printed upon another page, others might be added. "You are making the REVIEW an indispensable publication to the friends of social justice," writes J. Warren Mills, of Denver, Colo. "Every one of our members highly praised the last quarterly," says Henry Priesmeyer, secretary of the St. Louis Single Tax League. "I am not of an enthusiastic turn of mind, nor have I generally time to say 'nice things,' but I do feel that I must take time to write and tell you that I consider your winter number tip-top and ahead of all its predecessors. May the REVIEW prosper," writes J. R. Firth, of Sydney, Aus.

These are but a few of the complimentary references to the work of the REVIEW. Many more could be added, and it is pleasant to know that the value of the organ is recognized. Letters of another sort have not been lacking, but most of the criticisms have been kindly meant, and in many cases the advice contained in them has been followed. It is the Single Taxers' organ, not ours. We have no personal opinions to inject, no vanity to gratify, no grievances to vent. Our only aim has been to keep the faith, to make a publication which all Single Taxers should recognize as their own peculiar property, and that should chronicle as faithfully as possible each successive step in our world-wide movement for social regeneration. If Single Taxers want such a publication, it is for them to say.

## DEATH OF WELLESLEY BOURKE.

Wellesley Bourke, the leading Single Taxer of Jamaica, West Indies, has passed away at the age of 62. His occasional letters to the REVIEW have made his name known in the States, and he has loyally upheld the banner of our cause in the island, where for many years he was prominent in its public life. He was a lawyer, and had a high reputation in his profession. His activities included many labors for the advancement in Jamaica of Catholic church interests, to which he was a devoted adherent. Thirty years ago he married a daughter of the late president of Hayti. His widow and ten children survive him. Two of his daughters are residents of this coun-

try. The flags of the City Council of Kingston, the Merchants' Exchange, the Royal Mail Co., several of the consulates, and nearly every store, were at half-mast as a mark of respect to the dead, and the bell of Holy Trinity Church was tolled.

The *Daily Telegraph*, of Kingston, had this to say regarding Mr. Bourke's economic faith: "When a change in the system of direct taxation was necessary, Mr. Bourke advocated, in a series of interesting and forcible articles that were published in the columns of this journal, the imposition of a tax on land as land, or what was sometimes called the 'unimproved value.' He objected to the placing of a tax on industry, and the consequent encouragement of laziness. So he proposed (somewhat on the lines of the American economist, Henry George), that improvements should be made exempt from taxation, and that the revenue required by the government should be drawn from the land as land. Mr. Olivier, the then colonial secretary, did not agree with Mr. Bourke, and the total value of property was made the basis of taxation. But once more Mr. Bourke refused to be cast down by failure, and in the last conversation that the writer of this sketch had with him, he expressed his pleasure at the progress which the idea of taxing unimproved values was making in the island—alluding to a number of letters on the subject that recently appeared in the *Daily Telegraph*—and his profound belief in the ultimate triumph of that policy."

The last communication received by the REVIEW from Mr. Bourke was an expression of good wishes and a kindly endorsement of the conduct of the REVIEW. Every earnest effort to advance the cause of human rights found in this accomplished advocate a loyal friend and supporter. His death leaves a great gap in the ranks of those sons of the mother country who in British colonies have made the doctrines of Henry George influential.

#### DEATH OF R. B. HOLLINGSWORTH.

We regret to learn of the death of R. B. Hollingsworth, of Santa Anna, Texas, on July 8d. Mr. Hollingsworth was a devoted Single Taxer, was vice-president of the Texas Single Tax League, and president of the Texas Home Rule in Taxation Association. He was a large landholder, but his trumpery title to thousands of acres did not fetter his mind. "One of the best men it has been my privilege to know," writes A. Freeland, of Mt. Pleasant, Tenn., in a private letter to the REVIEW. Mr. Hollingsworth was born in 1842.

Mr. Henry George, Jr., started for Japan on Sept. 6th. The REVIEW will publish in its January number some of his impressions of that forward little country.

#### DEATH OF F. P. E. POTTER.

Frederick Peel Eldon Potter, editor and publisher of the *Cork County Eagle and Munster Advertiser*, one of the few prominent papers in Ireland that advocate the principles in which we believe, died Tuesday, Sept. 4th. Mr. Potter was 70 years of age, and one of the best known journalists in Ireland. The *Eagle* was founded by Mr. Potter fifty years ago.

Mr. Potter was a warm personal friend of Michael Davitt and Henry George, and was one of the vice-presidents of the Financial Reform Association, which has done much to popularize rational views on the subject of taxation. Though Mr. Potter entertained a warm personal admiration for Davitt, he never hesitated to express his dissent from Davitt's more recent policy of minimizing the importance of the land question. Mr. Potter was a Single Taxer to the end of the chapter. At his own expense he printed and circulated Archbishop Nulty's well known pastoral letter on the land question.

Mr. Potter was an occasional contributor to the REVIEW, and in a private letter received a few months before his death, he expressed his regret that the Irish agitation was not taking the direction that years before he had hoped for. He himself had never wavered. The *Eagle* seized upon every convenient occasion to point out how the land question was at the bottom of all social questions, and how its proper solution meant the curing of those industrial evils that afflict not Ireland only, but every country.

His last illness was a painful one, but he bore it with patience and fortitude. His funeral was attended by many of the notables of Cork county, and all the principal places of business in Skibbereen, where Mr. Potter had lived for many years, and where he had been one of the magistrates for Cork county, were closed in honor of the deceased. Papers in Ireland and England paid high and deserved tributes to the dead journalist.

A recent letter from Frank Vierth informs us that he is recovering some of his former health and vigor, and will actively resume his Single Tax work. He will probably resurrect *Why*. We are sure that our friends will rejoice in this decision. We have received from him copies of "The Shortest Road," which can be sold for 5 cents a copy, plus transportation. Also "The Land Question," 8 cents a copy, plus transportation. These are neatly printed in good readable type.

The Pittsburg *Leader* is printing letters from Single Taxers from far and near. C. B. Power, Eliza Stowe Twitchell, H. W. Noren, W. H. T. Wakefield, Wm. Riley Boyd, W. L. Ross, Geo. D. Liddell and many others have already had letters printed in its columns.



## EDITORIAL DEPARTMENT.

## OUR DWINDLING PUBLIC LANDS.

It is sometimes disputed by people who do not trouble to ascertain the real facts, that the area of our public lands fit for settlement is fast disappearing. That a policy of reckless squandering of the national territory could be continued indefinitely was one of the foolish delusions indulged in by the thoughtless. But recent investigations into the criminal land operations of those high in the favor of the government have caused a rude awakening.

It is, of course, clear to the Single Taxer that the public lands of the nation—deemed inexhaustible—have long been a potent factor in maintaining the high rate of wages prevailing in this country as compared with wages in the older countries of Europe. But the time when this factor will be no longer operative is clearly in sight.

The entire policy in dealing with our public lands has been in accordance with the ethics of border ruffianism. The opening of the Cherokee strip, the last great fertile tract that remained, was a foot-race for the boomers, and when the race was over the honest, peaceable, law-abiding settler, who arrived a little late, found the land taken up by speculators, and the price for securing a spot for settlement a heavy handicap in the months and years to come. It is matter for congratulation that President Roosevelt has indicated a better way of dealing with the public lands that remain, which leads us to believe that there may have been some vague apprehension of true economic principles in the mind of the president when he assured Congressman Baker that he was more of a Single Taxer than we imagine.

The number of acres of land now owned by the nation is 536,000,000, much of which is mountain, desert or swamp. It is quite impossible to fix the proportion that is or can be made adaptable for settlement. It does not seem extravagant to fix the amount so adapted or adaptable at less than half the number of acres given. The maximum number of sales in recent years was reached in 1908, when 23,000,000 acres passed into private hands. The sales for the current year may reach as high a figure, and at this rate the disappearance of the last acre of our public domain is within a measurable distance of time.

To men who do not accept the doctrine that the land of the whole country is the common property of the people of that country, and that this property right may be secured by a simple change in the tax laws, this ought to be a matter for very grave concern. To Single Taxers with a faith in the ultimate awakening to a real perception of man's relation to the earth he

inhabits, it does not greatly matter; indeed, the final disappearance of the last acre of public land, from the small patch in the fertile valley to the last and most desperate spot for a clinging foothold at the top of Pike's Peak, will remind the silly chatterer of the loss of what seemed to him his most conclusive retort to the Single Taxer: "If you want land, why don't you go west and take up public land?" J. D. M.

## WAGES AND INTEREST: THEIR RELATION TO THE TOTAL WEALTH PRODUCTION.

In any civilized and progressive country wealth will always increase at a greater ratio than population. In this nation the population in 1850 was 23,000,000, and the wealth was \$7,000,000,000, which was equal to \$308 per capita. In fifty years (1900) the population had increased to over 76,000,000; but the wealth had increased to \$94,300,000,000, which is given as \$1,285.86 per capita.

What becomes of the enormous amount of wealth produced every year? To whom does it go? There are but two agents engaged in producing wealth, labor and capital. Do labor and capital divide between them all the wealth they produce? They would do so ultimately, and the entire amount of wealth produced would go to them in just proportion, if there were no artificial restrictions, and no statute laws interfering with the just and natural division of wealth. But the most reliable figures that can be obtained lead to the conclusion that the total national income is divided in about three equal portions, one-third going to labor, one-third to capital and one-third to privilege. The one-third which goes to privilege can only do so at the expense of labor and capital. To this extent, therefore, labor and capital are deprived of their full earnings for the enrichment of privileged classes. This unfair division of the total annual wealth production obtains in almost all civilized countries and is the result of laws and institutions dating back to the earliest times. These laws and institutions, however, are none the less unjust and injurious, and must some time in the future come up for examination and judgment at the bar of public opinion.

The official figures just quoted show that while each individual on the average in 1850 was owner of \$308 of wealth, in 1900 the individual wealth was no less than \$1,285.86. This amount of wealth per capita is annually increasing. If the total wealth of the nation were equally divided, which is neither possible nor desirable, each American family would possess upwards of \$5,000. Our political orators, and sometimes even our editors, actually assume that this is so. They loudly glorify the enormous increase

in the wealth of the nation, assuming all the while that this increase goes to the people; whereas the proportion that goes to those who make it all, is very much less than that which goes to those who produce none of it.

The privileged classes that absorb so much of the wealth produced by capital and labor attract popular attention chiefly when they assume the form of trusts and monopolies. But trusts and large corporations are not necessarily evil, and may be beneficial to the general public. They are always beneficial as far as they tend to economize labor and produce by better and cheaper methods the things that the people consume. The evil they do is the result of the unjust legal privilege which underlies so many of them. And the legal privilege which gives them their power for evil consists mostly of monopoly of land or some natural opportunity. The coal trust, the steel trust, the lumber trust and other combinations that work evil do so because they have the power to shut off others from the treasure-house of nature which belongs alike to all. In the last analysis these privileges constitute a monopoly of land. The franchises which are often so valuable are only another form of ground rent. And ground rent is the instrument which deprives capital and labor of their just share of the wealth they produce without returning any equivalent. Ground rent is the key to the problem of wealth distribution.

The institution of ground rent is not a human institution; it was natural as the law of gravitation and as inevitable. Like a large sponge ground rent absorbs one-third of all the wealth annually produced; and this process cannot be prevented. The wrong of it lies in the fact that law and ancient custom permit the recipients of ground rent to retain it for their individual use instead of paying it into the public treasury for public expenses.

The amount of increase in land values every year would be incredible if it were not made evident beyond contradiction by plain figures in public documents. In the city of Boston land values have long been increasing at a rate exceeding 4 per cent. per annum. This increasing wealth is made not by those who enjoy it but by those who trade and do business and live in Boston. The landlord, as landlord, creates not a cent of it. It is all created by the community, and the custom is to make a present of this wealth to the privileged owners of land. The fifteen or sixteen millions of dollars added annually to their wealth does not depend on the will of the owners at all. It does not cost them a moment's care or effort, or a cent of outlay. It is a pure gift from the city at the expense of capital and labor. And the same thing goes on in every city and town in the country. And year by year a larger and larger amount of

wealth goes to increase land values. When the question is asked, What becomes of the tremendous amount of wealth produced every year by American capital and labor? the answer must present as its principal item the diversion of one-third of it to increase ground rents which have not been earned by the beneficiaries.

The astonishing march of improvement and invention which has characterized the past century has neither increased interest nor wages, but it has enormously increased ground rents; and it is only at the expense of ground rents that labor and capital can secure a juster share in the wealth they jointly create. Even while the wages of labor have increased nominally they have declined as a proportion of the increased wealth. Interest has declined with wages as it always must. It requires more capital to-day to earn a dollar than it ever did. Capital and labor are worse paid than they were years ago; and their share is steadily decreasing. On the other hand the tendency of ground rent to increase is constant and universal and inevitable. Bringing the incidence of taxation to bear on land values and relieving capital and labor by decreasing other taxes is the only method by which they can obtain their just share in the wealth they jointly produce.

SAMUEL BRAZIER.

#### THE GOLDEN MEAN.

While Single Taxers class themselves as individualists and are prone to denounce socialism without reserve, a moment's consideration will show that government is impossible without some form and degree of socialism. Every government must have a revenue, and all money collected and spent for the common good is socialized. Every act of government which results in common benefits is socialistic; in fact it is impossible for any government of and for and by the people to perform a single overt act of individualism. Individualism is a term which applies only to things which popular government does *not* do; it involves those rights and doings which are reserved to the people in their individual capacities and activities.

When property, property values and business enterprises are owned and conducted by private persons, the governmental polity which permits and encourages such conditions of private ownership and business activity is individualism. In such cases the only positive function of government in respect to property and business is to protect and encourage them. But when property, property values and business enterprises are owned and administered by the State, for the common use and benefit of all the people, the governmental polity involved is that of socialism; not the socialism of the Socialist party, it is true, but

socialism none the less. Just as individualism suffers reproach because of anarchy, from which, however, it differs fundamentally, so all socialistic doctrines, however widely separated, are erroneously confounded in the minds of some with those of the most extreme paternal type. Speaking of extreme doctrines in each case, anarchy is individualism over ripe; socialism is paternalism run to seed.

The fact is, it seems to me, that there is as much true socialism as individualism involved in the Single tax doctrine, and that the socialistic phase constitutes the active factor of our programme. In order to attain our ideal, we must socialize ground rent and public utilities, and individualize all other forms of property and all other kinds of business. Socialism shows us the way; individualism tells us when and where to stop. We differ from the Socialists in the manner of our going and in having a definite road and a place to stop; but we ought to realize that, at the start, we are all headed in the same general direction. I do not advocate an alliance with the Socialists nor accept their distinctive doctrine of socializing *all* the means of production and distribution; but I believe that, to an extent we do not realize, the socialistic agitation is helping us on our way. I am not sure but that, in the end, their efforts will avail us quite as much as our own. I am sure, however, that their efforts will avail us rather than themselves if we put ourselves in a position to take advantage of the growing socialistic sentiment by directing it into the right channel, and by furnishing it with a rational limitation.

In all the walks of life there are many men, not Socialists, whose minds are tinged more or less with socialistic ideas. There are many others who, while really opposing and even fearing socialism, are of the opinion that nothing short of some socialistic remedy will destroy the trusts and relieve present conditions. In talking with such people, or with Socialists not of the extreme type, it is not difficult to introduce the Single Tax through its socialistic features. In doing this, the subject may be approached in different ways according to circumstances.

For instance, suppose that such a man's conversation shows that he is inclined to emphasize the matter of property. This will permit a Single Taxer to make the well known distinctions as to the origin of property, and to show that property is essentially of two kinds; that which constitutes natural opportunities for the exertion of labor thereon, and that which is the result of the exertion of labor upon these natural opportunities. A chance is here offered to show the points of similarity and of difference between Socialism and Single Tax—

points in which the listener is sure to be interested, and which can be made plain to him without unnecessarily antagonizing him in any way. When we antagonize a man rather than interest him, we usually close his mind to our doctrine.

The Socialists would socialize both forms of property, regardless of their origin, and would ignore the difference between natural opportunities and the products of labor. The Single Taxers would socialize all natural opportunities and individualize all the products of labor. Besides, the socialism of natural opportunities by the Single-Taxers would not be direct as in the case of the Socialists, but indirect through the socialization of ground rent, leaving most natural opportunities themselves in the hands of individuals, subject only to the payment of ground rent to the state in lieu of all taxes.

I do not attempt to give the full discussion possible in such a case, but only an outline. I am trying merely to show the advantage of teaching Single Tax as a phase of Socialism, limited by rational individualism, rather than as individualism *per se*.

Suppose now that the man in question indicates that he views such matters from the standpoint of business rather than of property. Very well, all businesses are essentially of two kinds: those which, in normal conditions, are *not* open to full and free competition among individuals, but require the private use of public property (as the streets for a street railway), or the private exercise of public power (under eminent domain or a franchise grant) to make them effective in private hands; and those businesses which are naturally open to full and free competition among individuals and require no special legal privileges. Businesses of the first kind are distinguished as public utilities.

The Socialists would socialize all kinds of business, regardless of the foregoing distinction; the Single Taxers would socialize all public utilities, because of the impossibility of full and free competition under private ownership, and would individualize all other kinds of business to the extent even of relieving them of all taxes after the payment of ground rent into the public treasury.

Again, suppose the man in question is inclined to discuss economic questions from the standpoint of values. Then it may be shown that certain values accrue from the mere legal possession of natural opportunities or of franchise privileges, and are independent of the labor of any particular persons, be they owners or otherwise; while certain other values accrue only from the expenditure of particular labor or particular capital in industrial or business enterprises. Ground values and franchise values flow from the gifts of nature and the activities of the people as a whole; while labor values

and capital values do not arise except through the labor of particular persons expended directly, or indirectly, by the use of particular capital, upon natural opportunities.

The Socialists would socialize all these values regardless of their origin; the Single Taxers would socialize all ground values and all franchise values, and would individualize all labor values and all capital values. Under the Single Tax the laborer and the business man, as such, would be benefited without the loss of industrial and commercial independence.

In addition to the four values enumerated above there is but one other—monopoly value. This value arises from the possession of a differential legal privilege, as in case of a patent or a protective tariff. It is wholly artificial, having no natural economic basis whatever. Single Taxers would utterly destroy and prevent all monopoly values, having other means, if need be, of conserving the uses of patents and copyrights. Socialists would destroy all monopoly values in private hands; but unlimited socialism would tend to develop governmental monopoly of all things now having any form of value.

It will thus be seen that between that socialism which ignores all economic distinctions and puts itself at once upon an artificial and experimental basis, and that individualism, which is only another name for Bourbonism, the Single Tax (with public ownership of public utilities) is the only logical ground. Whether viewed from the standpoint of property, of business, or of values, it applies the essential virtues of both socialism and individualism, having always a reason for limiting the one with the other. It is socialistic without communism, and individualistic without anarchy. In economics the Single Tax is the golden mean.

OLIVER R. TROWBRIDGE.

[The writer of the foregoing editorial is the well known author of "Bisocialism," the work published by the Public Publishing Company (Chicago, Ill.), which has been favorably received by press and critics and continues to have a gratifying sale. This editorial and the contribution of Mr. Ernest Crosby, on another page, show the points of difference between the two schools of Single Taxers—the bisocialistic wing (if we may so characterize the members of this group), and the ultra individualists among us. It was not so long ago that Mr. Crosby might have been properly classed with the first group, but he now appears to have accepted unreservedly the extreme individualists' position. Mr. Trowbridge, on the contrary, thinks it his duty to lay continued emphasis upon those points on which Socialists and Single Taxers are agreed, and

in this we think he is more in accord with the teachings of Progress and Poverty, in which work there is rather more socialism than has been prominently set forth in the teachings of Mr. George's later day disciples.—Editor SINGLE TAX REVIEW.]

#### PUBLIC OWNERSHIP.

Public ownership of railways is no longer an academic question; it has all at once become one of the definite issues of the day. To one, who can remember the seething indignation of the Granger movement a generation ago, the rapidity with which that died away and was discredited, the present soberer, more steadfast determination to curb the power of the railroad barons over the industries of the country, must come as a revelation. But the seed that was sown, blindly and ignorantly, albeit, in the Granger times, has been germinating all the while; and when George pointed out the radical distinction between railroads and competitive enterprise, he gave the stimulus to the public mind which is aiding it to reach a logical conclusion, so that it was scarcely a matter of surprise that sentiment in favor of municipal operation of local means of transit is probably already dominant in most of our larger communities. It only needed then the pronouncement of a popular leader like Bryan to bring the broader proposition into the field for immediate consideration.

That the undoubted growth of paternalistic tendencies, taking the form of socialism among the moderately poor and of latter day republicanism among the well-to-do, has had much influence in this direction, cannot be denied; but it is a wholesome feature of the current discussion that so much of its motive is the desire to remove the obstacles to individual freedom, rather than to turn over this or any other branch of industry to the government, on the theory that simply because it is the government, it is better able to conduct them. The old distrust of putting anything into public hands that private hands can deal with as well, seems for the most part as strong as ever, and one indication of this is the indifferent contempt with which has been regarded the sop given by the last Congress in the shape of a rate bill—a device that has all the evils of meddling with private enterprise, and none of the good of insuring protection from private monopoly; that is certain to produce only one result—in the power of blackmail which it would confer on the governmental machine, whether or not this should be exercised. Already this power of underhand interference by public officials with railroad management, and its correlated feature of underhand control of political affairs by railroad officials, is one of the worst elements in private ownership.

It is scarcely worth while any longer to spend time in pointing out that true competition in the railroad business is an impossibility. That has come to be almost universally recognized, even though it may be evaded by the advocates of private ownership. Their pet argument now, that public management would not be economical, is of little more force. Whether their contention is correct is extremely doubtful, for very many of the economies most insisted on as illustrations are of the kind that are really extravagant—such as have been practiced by roads like the Baltimore & Ohio or the Long Island, notoriously unprofitable because of their niggardly policy, or like the New York Central, whose enormously valuable franchise alone saves it from similar results. But even if it is true that privately owned roads are managed more cheaply than public ones would be, that is a matter of small consequence to the public at large, so long as all the benefits of economy—that are not absorbed by the managing officials—go to the stockholders and are not enjoyed by the patrons. One feature in this connection is often lost sight of—that the stimulus to good service, to the inventive spirit that leads to improvement, which competition affords, in a business where competition is possible, must be seriously deadened as private monopoly increases, without responsibility to its patrons; while a condition in which railroad officials, high or low, would be public servants, subject to the criticism or approval of those who use the roads, could not but awaken a spirit of eagerness to meet public approval; and in the most conspicuous instance for comparison we have yet had in this country, outside of the postoffice service—the Staten Island ferry—the very men who were most indifferent and overbearing under the old regime are now showing the most eagerness to please the passengers, whom they recognize as their employers.

But, after all, the chief thing to be considered is, the taking out of private hands the enormous power which means of transit have for oppression of those who do not control them. The tribute paid by the public to stock and bondholders of railroads is not in the aggregate so great. It is the opportunity to discriminate which is enjoyed by those in control, and who often actually own only a small part of the capital. It is this which would be destroyed by public ownership, because they could not tell us then, "We will run our business to suit ourselves;" for it would be our business and not theirs.

E. J. SHRIVER.

Frank Stephens was unanimously nominated on Sept. 19th for Congress from Philadelphia, against ex-Congressman John Reyburn, Republican, and is free to make a free trade campaign.

#### A REMARKABLE JUDICIAL OPINION.

An action was recently brought in Wisconsin entitled *Nunnemacher vs. The State*, and was decided June 21st, 1906. The plaintiff sued to recover from the State an inheritance tax which had been paid under protest. The question of law arising was decided in favor of the State, and the complaint was dismissed. We need not go into the precise questions involved. Those with a legal turn of mind who wish to do so may readily find the case for their own perusal. Justice Marshall, in a concurring opinion used the following somewhat remarkable language, which shows that even the bench, the most conservative body in the country, is being impregnated with the great and vital truths set afloat twenty-five years ago by Mr. Henry George; and now slowly but steadily working such a wonderful revolution in social, political and economic conceptions. The language of Justice Marshall follows:

"I concur in all that is said in the opinion of the court written by my Brother Winslow. I choose to add a few words, more by way of emphasis than for any other reason.

It should be cause for much gratification to all who appreciate the principles of constitutional liberty, now so signally vindicated, that, rising above the influence of mere precedent, the court has the courage to cut loose from a judicial error that has been almost universally proclaimed by the courts of this country for many years—again demonstrating that:

'Truth crushed to earth shall rise again;  
The eternal years of God are hers;  
But Error, wounded, writhes with pain,  
And dies amid his worshippers.'

As we face and try to measure the limitless significance and importance of the conception of that great change in civil government from the old order to the one under a written constitution, we are utterly unable to harmonize it with the idea, inconsiderately expressed at first, and followed, thereafter, without original thought upon the subject, as it seems, that the transmission and taking of property through inheritance, blood or by will rests in sovereign grace and not in right, and that it is competent for the law-making power to abolish all regulations on the subject, leaving property upon the circumstance of the death of the owner liable to be seized upon and enjoyed by the first taker or to escheat to the people as a whole. How that relic of a system recognizing a personal, earthly sovereign as the source of all power and opportunity to acquire and enjoy and transmit the fruits of individual energy, could have been regarded as the light to guide judicial footsteps under a system dignifying former so-called privileges or graces, as rights, puzzles the mind. True, it has been affirmed over and over again by judges and courts of the highest respectability. Emi-

ment jurists whose names are written high in the temple of judicial fame have stood sponsors for it. But the greatest errors of the past have had the most distinguished supporters. If it were true that error could be sanctified by mere weight of the number or ability of its advocates, and be given the character of infallible truth by the mere force of repetition, then the error that the constitutional guaranties do not reach the subject we are considering, would have long ago taken such deep root, that the the most courageous could not have hoped to dislodge it. But such, as experience shows, is not the case. Error, though often repeated, is error still, and because it is error, it is mortal and must be swallowed up by immortality. We may well hope that the position of this court, now taken, will mark a return movement to a better appreciation of the great change which the Constitution made from a form of personal government, unrestrained, in the ultimate, except by the conscience of the sovereign, to a government by the people under the restraints of a written constitution setting up the standard necessary to life, liberty, and the pursuit of happiness; and creating a judicial system, independent of all other departments, with supreme power to guard that standard.

The very opening lines of the immortal Declaration mark one of the greatest changes wrought in human affairs. It was not the mere expression of a sentiment; it was the declaration of a fundamental truth, designed to stand for the future as the central object of civil government, and to be a test of the legitimacy of legislative action. 'We hold these truths to be self-evident; that all men are created equal; that they are endowed by the Creator with certain unalienable rights; that among these are life, liberty and the pursuit of happiness.'

In a former case, *Black vs. The State*, 118 Wis., p. 224, the same Judge uses equally strong language in relation to the same question, namely, whether the right to have one's property pass in some way to his successors is wholly a creature of the law and not in any sense a natural right; and refers to this doctrine as a relic of feudalism. He says in the *Black* case, "It is not my purpose to do more at this time than to take issue, most decidedly, with the theory that the right to transmit property by inheritance, and the right of next of kin and the immediate members of one's family to take by inheritance, have no constitutional protection." He refers over and over again, to the right to transmit property, and the right to inherit property, as "natural rights." This is very comforting at a time when so many so-called "best thinkers" are continually denying that there are any natural rights, and basing all governmental action upon expediency and the "greatest good to the greatest number."

To be sure, the learned jurist, at page 229, in the *Black* case runs off into some (to us) erroneous notions as to "landed estates;" but what he said was not material to the case at issue, thus: "There is no basis left for a public proprietary right in private property"—meaning to include "landed estates." It is thought that with his clear conception of "natural rights," and of their importance, if the question came squarely before him, and was properly presented, he would see some conflict between the "natural right" of man to live on and from the land, and its monopoly in the hands of the few. He would also have difficulty in reconciling his very sound ideas of the equal rights of all, with the confiscation by a few of the vast "unearned" land values of a great city. When he considers rightly the great and rapidly growing values of public service franchises that are pouring their annual or semi-annual wealth into a few private pockets, and when he contemplates who creates these values, he will see that there is private property and "private property."

JOHN HARRINGTON.

#### AN ISSUE WORTH POSSESSING

Is that of the Johnstown (Pa.) *Democrat* of Sept. 1st. It is a Henry George Memorial number, and it is filled with contributions from well known Single Taxers and a few prominent public men. Wm. J. Bryan and Joseph W. Folk are among the latter. The former says, "Henry George was a great democrat in the broadest sense of the word," and Mr. Folk writes an eloquent eulogy upon the life and work of our great teacher. Edward Osgood Brown tells, "How Henry George made me an Optimist." Charles R. Eckert writes that, "The Truths of the Declaration can become fact only through the acceptance of George's philosophy." Eugene Wood, author of "The Black Home," in "The Voice of the Forerunner," tells how Henry George changed the world for him, "which looked like a hopeless hell to nine out of ten of my brethren into a purgatory out of which we shortly clamber into heaven." John Z. White contributes a leading editorial, and reviews the progress of the movement. Joseph Leggett, Tom L. Johnson, Wm. Lloyd Garrison, L. F. C. Garvin, John S. Crosby, Ernest Crosby, Bolton Hall and Father Cox are among the contributors. There are liberal extracts from the *SINGLE TAX REVIEW* showing the growth of the movement, and the poetry of the number comprises one on Henry George by J. W. Bengough, and the Commemoration Ode, written by Joseph Dana Miller, and read by James A. Herne at the Grand Central Palace in this city in 1899.

A Single Taxer in the person of Alfred S. Niles, of Baltimore, has just been appointed to the Supreme Court Bench of Maryland.

## News—Domestic.

## MASSACHUSETTS.

## ARGUMENTS BEFORE THE LEGISLATIVE COMMITTEE—SPEECHES MADE BY MESSRS. FILLEBROWN, ISIDOR AND CROSSMAN.

A Joint Special Recess Committee on Taxation, consisting of four senators and eleven members of the lower house, has been holding, during the heated term, two or more hearings weekly, which later may increase in frequency.

The Legislative order originally charged the committee to consider the expediency of legislation within the scope of the following bills: (1) A bill concerning collateral legacies and successions. (2) A bill to provide for the taxation of goods, wares and merchandise, where situated, etc. (3) A bill to impose a tax on legacies, successions and transfers, etc. (4) A bill to provide for taxing the transfer of stocks. Also by amendment "to consider the expediency of any other legislation in amendment of, or in addition to, the general laws of the commonwealth relating to the assessment and collection of taxes."

The session of August 22d was given to the Single Tax. Following is the *Evening Transcript's* report, which was somewhat fuller than that of the *Herald* and other papers.

"Charles B. Fillebrown, of Boston, addressed the committee at length on the Single Tax theory, and sought to demonstrate to them that the landowner of today who has purchased since the present tax was imposed escapes taxation upon his investment, and that the burden of a land tax cannot be made to survive a change of ownership by sale and purchase. For illustration, Mr. Fillebrown assumed to purchase a piece of land worth \$6,000, and a house costing \$6,000. If the piece of land were free from all incumbrances, and assuming the current rate of interest to be 5 per cent., the value of the land for use, or as Mr. Fillebrown termed it, the "ground rent," would be \$300.

But assuming that there was a mortgage of \$2,000 on the land, the purchase price would be \$6,000 less this amount, or \$4,000, and the interest on this amount \$200, plus the interest on the mortgage, \$100, would still make the ground rent \$300. Still further, assuming that the land is taxed for \$100, Mr. Fillebrown contended that this tax reduces the actual selling price of the land, just as the interest on the mortgage does, so that the actual cost of the land is only \$2,000, the value of the equity which remains after both mortgage interest and tax have been paid, and so it follows that under the present system, the selling value of land is an untaxed value, and land

owners who invest to-day are exempt from taxation, not indeed upon their land, but upon its annual use value to them, or, in other words, upon their investments.

In the case of the house, if it were free from tax, but mortgaged for \$2,000, it would cost to buy only \$4,000, and it would cost to use only the interest on the purchase price, \$4,000 at five per cent., plus the interest on the mortgage, \$2,000 at five per cent., or \$300, the same as in the case of the land. But with a tax of \$100 (which the user must pay, either as rental or as a direct tax), the annual cost of the house to the user would be \$400 instead of \$300. The moral of his argument, he said, was that a tax upon land is a part of, is included in and comes out of ground rent, and is no burden to the user; while a tax upon a house is a clear addition to house rent and comes principally out of the user of the house.

His theory is, he said, the Henry George theory, which he admitted has not been adopted anywhere upon a large scale, but claimed that the trend of legislation everywhere is along the lines laid down by George. He denied that the adoption of this method would result in a rise of house rents, and insisted that it would cause a reduction instead, by the amount of the tax on home. He would wipe out the tax upon personal property and levy it upon land instead, as under the present system the landlord escapes taxation entirely.

Continuing Mr. Fillebrown declared that the tenacious pursuit of personal property, by doomsday and other drastic measures, is simply an effort to reach, by hook or by crook, people's incomes. Inasmuch as this effort is, in the majority of cases, ineffectual, the operation of the tax is disproportionate and unequal, and hence unconstitutional.

The Single Tax it is thought would accomplish the same object automatically, and more fairly, by paying public expenses out of an income which the community maintains, same as a farmer lives upon produce of his own raising.

Ground rent does not come out of the "income of wage earners" in the sense of reducing their wages, but all other taxes, local, State and National, except the ten million now taken from rent, do subtract just so much from Boston wages, broadly defined as the profits of industry. If these same taxes were taken from the forty million of Boston rent now privately appropriated, nobody's earnings would be reduced thereby, and the distribution of wealth would be just so much more proportionate and reasonable.

Walter Isidor, of Boston, protested against the inheritance tax, as rich men would leave their property in trust and thus escape the law. He thought it would be wise to allow people to assess their own valuation upon land, with a law that the

city or State could seize the land at any time, at the assessed valuation.

W. B. Crossman, of Boston, said landowners have no right to profit by the increased value of land or of franchises, a value due to the congregation of people."

At a hearing on Sept. 27th on the general subject of taxation, Mr. Fillebrown opened by saying:

"I have heretofore referred to two or three principles which are as necessary to a good system of taxation as a regulator is necessary to a watch.

(1) All taxes are spent upon those things which make and maintain the value of land.

(2) The selling value of land, which in Massachusetts is more than a billion and a quarter dollars, is practically untouched by taxation.

These two principles I have tried to make plain by somewhat elaborate argument and illustration. The question was asked by a member of the committee:

"Could not the owner escape a new tax upon his land by adding it to his tenant's rent?"

The answer was that 'he could not, and the authorities were quoted as overwhelmingly in support of this position, but the reason why was not given you. I would now like to offer in a few words some of the reasons why a tax upon land cannot be shifted upon the tenant.'

The balance of Mr. Fillebrown's remarks are contained in the following report of the hearing taken from the *Boston Herald*:

"Ground rent is fixed by competition, and not by taxation. Ground rent is the gross income from the land; the tax is a charge upon the land just the same as a mortgage interest. Land might be mortgaged for nearly or all its worth, yet the owner could not add such interest charge to his tenant's rent. A tax is in the nature of a mortgage or a lien by the State, and is simply the name of that part of the ground rent which is taken by the State; the other part going to the owner as interest. What ratio these two parts bear to one another has no effect upon the whole total rent figure, which is always the sum of these two parts, and is, as a rule, 'all the traffic will bear.'

'Putting more tax upon land will not make it worth any more for use. Take a piece of land for which the landowner gets \$1,000 rent from the man who uses it. The owner, let us say, now pays over to the city \$100 of this \$1,000 in taxes. Is there any indication that this \$100 has any influence in fixing the present rent at \$1,000? Let us suppose that next year the city should decide to take another \$100 in taxes, could the owner add this to the rent, making it \$1,100? Let us suppose that the following year the tax should be increased by another \$100, and so on by annual increases, until, for extreme illustration, the tax is

\$1,000, or equal to the entire rent, will this make it possible for the owner to raise his tenant's rent to \$2,000? Is the land worth any more after the imposition of each added tax? If the tax could be added to the tenant's rent, why should landowners oppose the tax? Still more conclusively, if the tax can be shifted, why should the selling value of the land be reduced by an increase of the tax? A tax is an incumbrance. Why should it be added to rent any more than mortgage interest, which is an incumbrance of a similar nature?"

Mr. Fillebrown was questioned regarding increases in land values in cities caused by the gradual shifting of business centres from one section to another. He believed that when this occurred the landlord was justified in raising the rents and the assessors were also justified in increasing the values. The assessor came along a year or two behind the growth and found the rents established for a period. The landlord had attended to that without considering the probable tax. The assessors cannot value a piece of property by the amount of income derived from it. Two owners may have equally good locations and one showing better business ability may get a better income from his property. The assessors have to decide what it would bring in the open market."

#### WEST VIRGINIA.

TAX REFORM IN THAT STATE — THE GOVERNOR FIGHTING PRIVILEGE, UNAIDED BY HIS PARTY.

The course of the taxation controversy now going on in our state is well worth the attention of all radicals interested in this subject.

As matters now stand the assessment of land is made separately from the improvements on land; that is number one.

The county takes all the direct taxes after this year, except 5 per cent for state school tax fund. That's number two. The state tax commissioners are now trying to tax the franchises of public utility corporations by basing the value of the roads and other monopolies on their gross earnings. They will fall down there, but it takes the fight into the legislature this winter. Our state constitution permits, and the tax laws also direct, the valuation of intangible values for taxation, but the legislature did not directly say so when framing the last tax law. This means a big fight in that body this winter.

Our governor, a strong Republican, but really of democratic instincts, is leading the fight almost single handed.

I suggested to him that if he offer the masses an exemption clause on personal property and make up the shortage caused by this by a tax on public service franchises it would enlist the ignorant or indifferent



who think the word franchise is some new French nonsense. Our governor is almost alone in his flight, as his own party is in the control of Elkins and his kind, while the Democrats are led by old-time chaps who just knock at everything in which they themselves do not lead.

W. I. BOREMAN.

Parkersburg, W. Va.

#### THE GEORGE BIRTHDAY CELEBRATION IN NEW YORK.

The Manhattan Single Tax Club celebrated the birthday of Henry George by a dinner at Lohbauer's Bay View Villa, Westchester, N. Y., on the evening of Sept. 17th. About sixty were present, President Polak occupying the head of the table as toastmaster.

Dr. M. R. Loverson, seventy-six years young, reviewed the progress of the movement; Richard George humorously related some of his early experiences in California; John J. Murphy delighted the diners with a characteristic talk; and addresses by John S. Crosby and Frank Stephens, the latter looking more youthful than ever, concluded the evening's entertainment. The presence of Miss Flynn, the young Socialist orator, a mere school girl in years and appearance, added to the interest of the occasion. Being called upon by the toastmaster, she addressed the assembled guests in a manner characterized by deep earnestness of conviction. Her confession that she was entirely unacquainted with the economics of the Single Tax school was made with perfect frankness.

#### DELAWARE.

##### GEORGE'S BIRTHDAY IN ARDEN, DELAWARE— A SOCIALIST PAYS HIS TRIBUTE TO OUR GREAT TEACHER.

The Sixth Celebration of the Birthday of Henry George at the Single Tax village of Arden was celebrated Sunday, Sept. 2d, by visitors from New York, Philadelphia, Camden, Wilmington and Washington. Arriving by early morning train they spent the day picnicing in the fields and woods, and promptly at the hour advertised, 3:30 P. M., one hundred and thirty people, including villagers, country neighbors and the visitors assembled in the open air theatre. Frank Stephens presided, and Joseph Garrod led the singers in the familiar songs of the Delaware campaign—the Battle Hymn, "Delaware, My Delaware," and the "Marseillaise"—his wife, the daughter of Herman Hetzel, accompanying on the piano.

The opening speaker was one of the men of Arden, Chas. Ervin, a Socialist, and his brief address—published elsewhere—raised

the tone of speaking at once to a level befitting the occasion.

He was followed by Jackson H. Ralston, of Washington, D. C., who dwelt feelingly on the brave days of the early Delaware campaign and the contest he himself led so successfully at Hyattsville. Richard Chambers, of Camden, then recited a chapter from Henry George, with the force and skill which have made his memorized renderings from "Progress and Poverty" so notable a feature at Single Tax gatherings. After Mr. Chambers Chas. F. Nesbit, of Washington, told the story of his conversion from hopeless fatalism to the faith of the new gospel through George's preaching. It was a simple recital, told with deep feeling and all the earnestness of a man who having found a reason for living would have others find it also. Will Price, of Rose Valley, followed upon the same high plane, taking for his subject "The Temple of Failure," and the closing address by Frank Stephens ended a meeting which was notable, even among Single Tax meetings, for the seriousness and sincerity of the message given.

The San Francisco *Star*, first paper in the United States to advocate the Single Tax, reappears in a new dress and is more attractive than ever. Mr. Barry, whose entire property was lost in the fire that followed the earthquake in the ill-fated city, has got on his feet again. Practically he must begin life anew—no easy task at his age, for he is no longer young. But the same splendid courage that has characterized him throughout his active life will serve him now in this supreme crisis, and the good wishes of all the friends of the movement will go with him. From many, it may be said, came aid more substantial.

*Charities*, the organ of the Charity Organization of the city of New York, announces that "dispossessed mothers" are cared for at East Twelfth street, this city, and 466 helpless mothers and their children were given shelter last year. What crime had those mothers committed that they should be forced to accept charity? Or is the crime ours, not theirs?

Our old friend, Edward Quincy Norton, whom all Single Taxers know, editor of the *Standard*, at Daphne, Ala., tells in a recent issue how he was offered \$100 during the last campaign by a railroad representative, for the use of his editorial columns for three issues preceding election. He was told that he might as well get a share of the money that was going around. Doubtless the sum named was a large one in the eyes of the editor of a small weekly. Sums proportionately greater are at the command of papers of larger circulation and influence. Yet they tell us government ownership of railroads spells political corruption!

## News—Foreign.

## SCOTLAND.

We have received from ex-Bailie Peter Burt, of Glasgow, Scotland, the "Precis of Evidence" containing the testimony given by him before the Select Committee on Land Values Taxation Bill (Scotland) at Westminster. Mr. Burt, whose services to the cause are well known in this country, "said he was in favor of the taxation of land upon its full value irrespective of the use to which it might at present be put."

Mr. Burt went on to state:

"The rating of site values is of special importance in connection with the urgent problem of providing house accommodation for the working classes. The present heavy rates on buildings tended to aggravate these evils, and the rating of site values would help to mitigate them. If more of the burden were thrown on sites the portion left to be borne by buildings would be diminished; and this would weigh with the builder who was hesitating to embark on the erection of new structures. That was a plain statement of the case. Land was being held out of use at monopoly prices, and 60 per cent. of the people were living in houses of one and two apartments. The men who made improvements found their rates continually going up, while landlords, exempt from taxation on their idle land, found its value constantly increasing. In and around the city of Glasgow and all other towns land was held up at famine prices by the owners in expectation of securing the increased value which further industrial extension and public improvements would bring. Land lying idle or rented at from £2 to £3 per acre per annum for agricultural purposes, and rented at this low rental value, rose in price to £30, £40, £60, £100, £200, and more per acre per annum when it was wanted for building or industrial purposes. The price was fixed according to the extent and needs of the community. This condition was a standing obstacle to the better housing of the people and to employment, and was directly responsible for the conditions which so many of our fellow-citizens were compelled to endure. For example, when the Cathcart School Board wanted the use of land on which to erect a public school the price rose from £3, 10s. per acre per annum to £100 per acre per annum. The Glasgow Social Union, who resolved to build houses for the working classes, had to pay the corporation for the ground they occupied at the rate of £4,400 per acre, or over £200 per acre per annum.

The Glasgow Corporation paid £99,000 for 82 acres at Tollcross for a public park. At once 12 acres of adjacent land rose from £350 to £500 per acre. Two years afterwards it was stated in the Town Council that the price of this ground had risen to £1250 per acre. The Corporation paid £48,-

500 (£1,000 per acre) for 48½ acres of swamp land, between the river Clyde and Rutherglen Road, as an addition to the Glasgow Green. The site upon which the Glasgow Municipal Buildings stand changed hands over a hundred years ago for 2s. 8d. per square yard, or some £800 in all. When the Corporation bought this site some twenty years ago, they had to pay for it £175,000—equal to £35, 16s. per square yard. The Corporation paid £8,000 for 70 square yards of ground at the foot of Buchanan Street, for the purpose of widening the pavement there. This is equal to £551,760 per acre. At the time of this purchase a Glasgow newspaper stated that: 'In 1777 this same piece of ground formed part of a plot that was sold at 2s. 6d. per square yard, or at the rate of £600 per acre.' In 120 years this site rose in value from 2s. 6d. to £114 per square yard—from £800 to over a half million pounds per acre. He heartily approved of the first clause of the bill, which provides for the separate valuation of land apart from improvements. Such a measure, if passed into law, would be the means of settling at least two points over which has arisen a great deal of controversy—the possibility, first, of separating the value of the land from the value of improvements; and, secondly, of determining the amount of said values. With these two points settled, the issue becomes a mere matter of the amount of the tax on land values per £1 necessary to raise a certain revenue. It would then be comparatively easy to apply the principle either for national or local purposes, or both.

Many of the opponents of the proposal to tax land values affirm that it is impossible to separate the two values, but in my view this objection is fully and clearly met in the minority report of the Royal Commission on Local Taxation, which says, page 168:

"The value of anything is what it will fetch in the market. A building and its site can only come into the market together, so long as the building stands. It may thus be urged that it is improper to assign a value to one of the elements of the composite whole, since neither element can be the subject of a separate transaction, so long as the whole remains in existence. The reply is that indisputably the site would have a value if clear of buildings, and that this conception of site value is a perfectly clear one, and is necessarily used by surveyors in daily business.

According to the separate valuation of lands and buildings in the city of New York, the value of the land works out 60 per cent. of the total value of land and buildings. The total annual value of land and buildings of Glasgow amounts to about £5,750,000. On the basis of the New York separate assessment, the land value of Glasgow, taken at 60 per cent. of the total value of land and buildings, would be, roughly

speaking, £3,450,000; but take it at only 50 per cent. of the total rateable value, the annual land value of Glasgow would be £3,875,000. A tax of 2s. in the £1 on this value would yield £287,500, and as the total taxation in Glasgow for all purposes is £1,396,000, a tax of 48 per cent. on the land value would produce a sum sufficient to pay the whole of the city's taxation. That is to say, that if all the revenues necessary for the upkeep of the city government were taken from land values, the present owners would still retain 52 per cent. of this value, which, in the language of the Royal Commission of the Housing of the Working Classes, 1885, 'is no recompense for any industry or expenditure on their part, but is the natural result of the industry and activity of the townspeople themselves.'"

Mr. Burt cited the experience of New Zealand, quoted at some length from Senator Bucklin's report, and reviewed some of the land legislation of the past.

#### GERMANY.

##### PRUSSIAN SURVIVAL OF THE FORMS OF COMMON LAND RIGHTS—CONSEQUENCE OF THE LOSS OF SUCH RIGHTS IN MISERY AND SUFFERING — GERMANY AWAKENING TO THE NEED OF LAND REFORM.

In my report, published in the Summer number, two items have been misquoted which I think it right to mention, so as to avoid misconceptions. The one is, that the tax on land values in our towns was started at 3 to 4 *per mille*, and *not per cent.*, and that not only some communities of the old imperial city of Vienna have joined our league, but that city itself as represented by the town council and the mayor.

As I mentioned last, we have in Germany a great many forms of land tenure still reminding us of the time when land was public property. So have some of our mining laws kept that character up to a comparatively late period.

Whilst in some parts the owners of the surface soil are by rights likewise owners of all underlying mineral, coal or salt deposits, in ancient Prussia these were kept under government control, and the great Frederic, who was not only a great warrior, but also a man of enlightened ideas upon political economy, specially insisted upon the prerogative of the crown in disposing of such mineral wealth. Up to the year 1865 the Prussian government had the right to open any mine on anybody's estate by a simple decree, the owner of the soil being simply recompensed for the land necessary to put up the machinery and to work the mine; and, in case the government granted these rights to private persons or corporations, it kept the seignory, and the grant was subjected to a royalty of 1-10 to some-

times 1-5 of the output, besides the strictest state supervision. All mines not properly worked, or abandoned, fell back to the state. Thus it could not happen, as it has done frequently of late, that some mines are kept idle, which it would pay to work, and which yet are closed, so as to limit the output and to enhance the rents of the larger holdings.

In some mining districts a great deal of misery has been caused by this policy of the coal trust. Many small holders, tradespeople and miners, who have founded their homesteads near such laboring centers, in the firm conviction that in reasonable time they would not cease to exist, found their little investments suddenly and almost totally depreciated, with no chance of recovery as long as the self-willed trust is allowed to exercise its sway.

Fortunately, public feeling has been roused pretty strongly on this point, and as the existing mining laws led to other abuses even more glaring, the Prussian Diet has suspended some for two years, during which time a new law is to be prepared.

Hitherto, anybody had the right to prospect on anybody's property for coal, minerals, salt, oil, etc., against a payment of \$12.50 and a stamp duty of 37 cents, and any deposits being discovered, a claim was granted to him of over two millions of square meters in area, subject to no conditions whatever as to exploration. At the time these regulations were made the legislators thought to promote the discovery and increase the output of coal, minerals, etc., trusting to the influence of free competition as a safeguard against any abuse of the powers thus granted.

No wonder that, when competition was killed by the big trusts, they found a splendid opportunity of monopolizing the hidden treasures of national wealth. Powerful boring companies were formed, which prospected wherever there was a chance of discovering anything, and these companies claimed enormous areas underground, so that they now control the bulk of our coal deposits, which are said to be the largest in the world. About a year ago the International Boring Company sold claims to the extent of \$9,000,000 to the coal trust, and distributed a dividend of 500 per cent to its lucky shareholders.

Now the horse is stolen, they try to look the stable. A great many voices throughout the country are raised in favor of nationalizing the whole mining industry, a step that would have been comparatively easy as long as free competition kept values on a normal basis, but which would mean an enormous sacrifice to the public now that a monopoly value has been created. However, something will be done in the direction of checking the power of the trust, and that, we have every reason to hope, will lie in the line advocated by us land reformers. Some of the minor German states have pro-

ceeded already with laudable energy in this direction. Württemberg has declared all salt deposits and mineral springs public property (there being no coal deposits in that part), and Hamburg and Bremen have done the same as to mineral salts, oils, bitumen, etc.

The duchy of Anhalt, where there are large deposits of mineral salts, has passed a law subjecting all grants to a tax of \$1 a year for each claim of 4,000 square meters, and it is hoped that this will stop the monopolist from holding idle their claims, and thus obstructing the development of the country.

In this little duchy we have a splendid example, not only of the direct, but also the indirect value of state ownership. It derives its principal income from a big salt mine, and consequently peoples' incomes there are taxed very lightly, with the effect that from the neighboring parts well-to-do people cross to Dessau, the pretty capital of the state, adding to its prosperity, while the neighborhood is drained and groaning under increasing taxation.

A. POHLMAN.

Potsdam.

#### GERMANY.

##### VALUABLE DATA FROM ADOLPH DAMASCHKE.

How far the revenues from land would suffice to pay all present (and future) public needs is demonstrated by Adolph Damaschke in the August number of *Land and Labor* (London, Eng.).

Mr. Damaschke addressed, in 1892, an inquiry to many German municipalities and districts for information concerning the relation of the revenues derived from lands and utilities publicly owned. Fifty-nine districts answered. Curiously enough those districts from which no reply was received are among the largest and richest. Babenhausen, and Langenseebold in Hesse, Mixstadt in Posen, Martinroda in Thuringia and Ebern in Unterfranken, all districts in which the returns from the public land are said to pay for all local rates and taxes, returned no answer.

The 59 districts which answered belong to fifteen different German provinces—Brandenburg, Pomerania, Schlesia, West Prussia, Westphalia, Hesse, Nassau, the Rhein Province, Hohenzollern, Saxony, Bavaria, Württemberg, the Grand Duchy of Hesse, Baden, Mecklenburg-Schweren, and Alsace.

The number of inhabitants of these districts varies from 800 to 69,000.

The examples of single places obtain increased importance because they may be considered as typical for a large number of districts in their provinces. This is expressed clearly in some answers. The Burgomaster of Treis, on the Moselle, writes: "The Burgomastery of Treis consists of an

area of 25,000 acres. Of these more than 12,500 acres belong to the parishes. All local needs are met from the common purse. Then each burger receives his firing on payment of half or one third of its value and 25 to 30 acres of cultivable land for his lifetime. On this public land the class without means finds work and support through almost the whole year. As the parish only takes from the produce of its possessions as much as it wants for its common needs the laborer gets almost all the produce of his toil. Such are the circumstances of almost all the lower Moselle."

D. W. Kobelt writes from Schwanheim, on the Maine (Hesse-Nassau): "In the region of Wiesbaden, the number of districts which levy no local rates and taxes, or only very low ones, is so large that this arrangement seems to us the normal one."

Philippsburg (Baden) with 2,400 inhabitants, has 1,017½ acres of wood and 1,295 acres of meadow and cultivated fields.

On the other side of the form of inquiry the Burgomaster has made the following instructive note; "Beyond the above-named duty in connection with the public land no taxes are raised here, but all—local rates, state taxes, river and weir dues—is covered by the return from the common property and common undertakings. The total amounts to from £2,350 to £2,450 a year.

From Hagenau (Alsace), a town of about 12,000 inhabitants, I received the following particulars: "In 1891-92, Hagenau obtained £14,256 from its public land. To this add the produce of the water system, £1,075, and the gas, £850. 'Local rates and taxes practically negligible on account of these possessions.'"

Gorlitz (Schlesia) takes the most favorable place of all German towns of over 50,000 inhabitants with regard to local rates and taxes. The total local rates for each inhabitant came, in 1890-91, to 8 marks, 85 pfennigs; in 1891-92, to 8 marks, 2 pfennigs; in 1892-93, to 7 marks, 28 pfennigs.

The reason lies in the circumstance that this town has obtained a landed property of 77,127½ acres, from which, in 1892, £38,028 went to the common chest."

This is a demonstration of how abundant are the sources of revenue to a people, and how much wiser than we these Germans have been in their social economics. Carried to its ultimate application, this principle renders unnecessary all these taxes upon improvements, all creation of bonded indebtedness, and makes it possible for the city to do—as some German cities have begun to do—the things that would give all the people of every self-governing municipality the advantages of leisure, comfort, and art which our one-sided civilization now gives only to the few.

Mr. John Z. White is recovering from his indisposition and will resume his lecture work at an early date.

**A CHRISTIAN SCIENCE BIBLE LESSON.**

The subjoined communication is from an earnest Single Taxer who is at the same time a Christian Scientist, and who believes that there is a possibility of harmonizing what is true in the doctrines of each. It is printed without comment, and without dissent from its conclusions. We are assured that its statement of Christian Science doctrine does not differ from the interpretation of most believers in the doctrine of "Science and Health." That some of these statements to non-Christian Scientists will seem extravagant, and others a wresting of words from their generally accepted meanings, seems to us clear. But Mrs. Golzier is better able than we to speak in the phraseology of Christian Scientists and in terms intelligible to them.

Editor SINGLE TAX REVIEW.

**Editor Single Tax Review:**

Quotations from the Bible and "Science and Health" (the C. S. Text-book) are put into volumes and appear as "The Christian Science Quarterly;" they form the sermons of all the C. S. churches throughout the world.

The following references are from the sermon called "Doctrines of Atonement," dated Oct. 14th, 1906.

"'At-one-ment,' as explained in my book, is a Christian Science word derived from 'atonement.' Believing that the only efficacious atonement is being one with God, Mrs. Eddy wisely divided the word to bring out the thought."

This clearly connects the subject of my propaganda with the sermon in hand.

**GENESIS, CHAPTER 12, VERSE 1:**

Now the Lord said unto Abram, get thee out of thy country and from thy kindred and from thy father's house, unto a land that I will show thee.

Christian Scientists rarely take the literal sense of the Bible but apply to every object a figurative meaning; hence we will interpret Abram as nation, and country as form of government. Figuratively, as otherwise, the Lord must be known as Principle, truth and all good.

So this verse is illuminative. Principle demands that the nation depart from the old form of taxation, government and distribution of wealth—that form which is practiced by neighboring nations and by their and our predecessors. By following justice as Principle a better social system will be revealed.

**Same chapter, verse 4:**

So Abram departed as the Lord had spoken unto him; and Lot went with him; and Abram was seventy and five years old when he departed out of Haran.

According to "Helps to Bible Study," "Haran" means a dry country. Dry countries are unproductive. Even "years" in Christian Science are not divisions of time, but periods of progress; so when it says Abram was seventy-five years old when he left the old country, it should be understood that the nation was far enough advanced to look with discontent on the old unproductive, unjust sociological conditions, and to

believe that decency and morality demanded a departure from them.

Decency and morality are but comprehensible terms for Principle. All Christian Scientists know that there is no Principle without God and no God without Principle.

**ROMANS, CHAPTER 4, VERSE 1:**

What shall we then say that Abraham our father as pertaining to the flesh, hath found?

Of course we say he found that Principle is God. We find that Single Tax is Principle; so then if Principle is God, then is Single Tax from and of God.

**Same chapter, verse 3:**

For what saith the Scripture? Abraham believed God and it was counted unto him for righteousness.

From "SCIENCE AND HEALTH," page 258, beginning with line 32:

The divine demand, "Be ye perfect," is scientific—and the human footsteps leading thereto are indispensable. Mortals are not inconsistent who, watching and praying, can "run and not be weary; \* \* \* walk and not faint"—who gain good rapidly, and hold their position; or attain slowly, and yield not to discouragement. God requires perfection—but not until the battle between the spirit and flesh is fought and the victory won.

No man can be perfect unless he lives under a perfect government; and no government be perfect except it has its foundation in economic justice. My brother Scientist has our Leader's word for it that he cannot jump through the air at perfection, but must get there by footsteps on the ground. Step by step must all taxes be abolished till all things are free to all men; and public utilities are maintained by values created by the public.

The continuation of the above quotation from "Science and Health" reads:

To stop eating, drinking or being clothed materially before the spiritual steps are gained step by step, is not legitimate. When we wait patiently on God, and seek Truth righteously, He directs our path.

The earth is spiritual and not material, say Christian Scientists. But even if there could be such a thing as matter, and by some distortion of the truth the earth could be material, still would we have to use it until we attained the spiritual spheres. And since we need the earth so constantly, it is a most unrighteous dispensation that some few persons should own absolutely, and have unthwarted dominion over it.

Our path is marked out for us and we cannot through sophistical assertions avoid it. Our path is Truth, and if we seek it for its own sake we shall find it; otherwise we will be destroyed; in which case it is not God's doing, but the consequence of our own stubbornness which makes us balk at the right path. Need I say the right path is the Single Tax?

**S. & H., page 239, line 29:**

The perfect Mind sends forth perfection, for Mind is God. Imperfect mortal mind sends forth

its own resemblances of which the wise man said, "All is vanity."

The perfect Mind, God, has conceived and sent forth the Single Tax, the true government, without imperfection on earth as it is in Heaven. The imperfect mortal mind has sent forth its own resemblances in all the various abortive forms of government so productive of widespread overwhelming poverty, resulting in hideous sin, sickness and death. Well did the wise man say of them, "All is vanity."

JULIA GOLDZIER.

#### A COLORADO FAIRHOPE.

*Editor Single Tax Review:*

In the October number of THE SINGLE TAX REVIEW, last year, I made some mention of this place as being a Single Tax colony on the Fairhope plan. In one respect Fairhope is closer to the Single Tax ideal. Here the State and county taxes on personal property are paid by the individual owners and only taxes on real estate paid by the Nucla Town Improvement Co. *in toto*, and apportioned among the lessees according to the value of their holdings.

The people here are mostly socialists, and few have a clear understanding of the Single Tax.

When the lots were to be leased for 99 years to members of the company on conditions of paying the annual tax or rent only (besides the initial membership fee of 5, or 10 dollars per lot, according to location), many were seized by the spirit of speculation and leased lots they had no use for. Now they find that taxes cut off all the "unearned increment" and that the initial payments are useless investments. Some would rather forfeit their leases than to pay the taxes, and they decry the Town Co. organization for having invented this scheme to enrich the town. But this is exactly what may be expected. Under the Single Tax system no one has any business to lease or occupy more ground than he has use for. It is intended to hit land speculation on the head, and hit it hard, and when hit of course there is a howl. But on a small scale like this it is impossible to fully exemplify the Single Tax. In the first place where the land for a town site has to be bought and a membership fee charged, or shares of stock sold for the payment of same, it deviates considerably from the Single Tax idea. Under a strictly Single Tax system the land is really common property, and nothing whatever is paid for except the annual value of the privilege of occupancy, that is, the annual rental value.

Then again, where population is sparse and land values low, the benefits derived from this system are correspondingly small. The Single Tax system will not show its beneficial results to a very great extent before it is applied where population is dense and land values are high.

But whether on a large or small scale the Single Tax is the only solution of the social problems that confront us. To this point our friends, the socialists, are pressed with increasing force.

The Colorado Co-operative Co., which was organized here a few years ago by a number of socialists for the purpose of irrigating the desert lands of this valley, was intended to be a strictly co-operative company on the socialistic plan. But like so many socialistic organizations of the kind, it has proved a failure, both as to practical economy and co-operation, and whatever success the enterprise has attained is really due, not to socialism or to co-operation, but rather to the elimination of those elements and a return to sound business principles. Co-operation that ignores the difference in value of each individual as a producer, and consequently ignores individual rights, runs up against the inherent consciousness of such rights in spite of all theorizing, and hence arise dissensions and the breaking up of such organizations. Co-operation, in order to be successful, must, like other institutions, be based on perfect justice. Under such laws co-operation will come as it were spontaneously and without government interference in private concerns. This is what experience is teaching socialists here and elsewhere as fast as they are able to learn.

GUNNAR NAUMAN.

Nucla, Montrose Co., Colorado.

#### THE GREAT MORAL ISSUE.

*Editor Single Tax Review:*

Is it not possible that the "rank and file" are now abreast of the leaders in our movement? The thought occurs that it may explain the exodus to worship false gods at the shrine of Socialism. I think we are much to blame for this condition because of our failure either to realize the great wrongs in society, or our cowardice in denouncing them.

When I consider the basis of the rights of property and observe the millions upon millions that are going into the pockets of those that do not earn them, the masses robbed of their wages and their patrimony; when I recall that this is many times more than has been stolen by all the thieves in the penitentiaries; when I see all the churches silent on the great evils, and not only tolerate but honor the thieves in their congregations, it appears time to stop splitting hairs over definitions, stop talking about lessening the percentages of theft, and call for its eradication. If we do not recognize this condition as existent we are deficient Single Taxers, and if we do and denounce it not, we are unworthy of trust.

The material issues are great enough, the moral issues are so tremendous as to justify the casting of political parties or the founding of religions. The times demand men,

whether as leaders, or for the ranks, who in the battle to establish justice are willing to sacrifice "their lives, their fortunes, and their sacred honor."

Let us hew to the line of truth, seek to establish the rights of property in securing the rights of man, disregard and denounce "vested interests" where they are vested wrongs, and the command will again be ours. Once the clear sun of reason and of truth shines, the black fogs of present injustice and threatened socialism will disappear.

W. G. SAWIN.

San Anselmo, Cal.

### THE SINGLE TAX IN HAWAII.

*Editor Single Tax Review:*

Land value taxation is commanding more and more attention locally, and its friends take every opportunity that presents itself to show up its advantages in comparison with our present system. The local papers are quite liberal in the amount of space allowed to communications of this nature, and we hope to keep Hawaii in the front rank in these assaults on the stronghold of "Privilege."

JOHN EMMELUTH.

Honolulu.

### A CALL FOR JOHN Z. WHITE.

*Editor Single Tax Review:*

I am now in my seventieth year. I have been a Single Taxer since I first read "Progress and Poverty," 23 years ago. I have been a persistent and avowed Free-Trader since 1854, from studying Wayland's Political Economy as a school text book. Since then I have availed myself of two opportunities to vote for a free-trade candidate for Congress. I am deeply interested in Single Tax reform, being entirely satisfied that much the larger part of our industrial and economic evils are the direct result of the fundamental error—the private ownership and exploitation of the bounties of nature.

Were it not for THE SINGLE TAX REVIEW and *The Public* I would feel desperately lonely; for I rarely meet a man in this section who knows the meaning of Single Tax.

Permit me to say that the July 15th number of THE SINGLE TAX REVIEW is the best I have read. I have read every line in it and wished there were more.

Is it not practicable to send some such lecturer as Mr. John Z. White to—say Atlanta, Ga., as a missionary? A clean cut, popular exposition of the Henry George philosophy would be a revelation to our people. There are a few earnest, faithful disciples in Atlanta, but they need encouragement and organization. Cannot you help us along this line?

Your review of Hon. Thomas E. Watson's sophomoric attack on the Single Tax is

timely and effective. I know the gentleman personally and have long credited him with possessing a logically acute mind. But I must revise my estimate of him and adopt your paragraphic estimate, to wit: "The marvel is that this Georgian \* \* \* should have acquired so little information as to the fundamental principles of economics."

R. J. REDDING.

Experiment, Ga.

### SOME DEFINITIONS.

*Editor Single Tax Review:*

In your Summer Number for 1906 you say: "Certainly the question of private property in land—or rather the terminology involved in our method of treating of property and ownership—the question of compensation, the vulnerable points of Fairhope as a Single Tax colony—even the shortcomings of our advocacy and our alleged failure to rise to the full height of our opportunity—all seem to us legitimate subjects for discussion in THE SINGLE TAX REVIEW." I wish, therefore, to ask some pertinent questions regarding "the terminology involved" in Edward D. Burleigh's article on The Single Tax Philosophy, in the same number, and would like to see replies in THE SINGLE TAX REVIEW from those Single Taxers who feel capable of giving correct answers.

What is the exact meaning of the word "right" as used in the phrases, "the right to control," "equal rights in the land," "equal right of all to life," "a right to the whole earth," etc.?

What is "a non-invasive government?" Webster says that government is "the exercise of authority;" "the ruling power;" and that to "govern is to regulate by authority;" "to direct and control" "either by established laws or by arbitrary will;" "to exercise authority." In other words, to govern is to rule, and government is rulership, as those words are commonly used. How can some persons rule others without assuming greater freedom than they accord those others, and thereby invading the equal freedom of those others? That the Single Tax "includes government" is self-evident, for taxation is appropriation, and appropriation is the exercise of the power to rule, deriving its strength—its "authority"—from the ability to exert the physical force of the soldier and policeman. Is it true that equal freedom must depend upon the exercise of such power? If so, whence comes the "authority?"

Is "utility in exchange" the clearest definition of "value" that Single Taxers can give? In the second paragraph on page 3, I find this statement—after eliminating the unessential intervening words: "The return resulting from the use of the better land is the value of the right to use certain tracts of land." Therefore "the community should take it, all of it." How does that

fit the definition—given in the same paragraph—of value as “utility in exchange?” If “the return” “for the use” “is the value of the right to use,” and “value” is “utility in exchange,” then the return from the use is the utility in exchange of the right to use, and the community is to “take” this “utility” “in the form of a tax.” Is that it?

In the next paragraph friend Burleigh makes “rental value” equate with “rent.” In these two and the next he says that “those who hold valuable land” “owe this value;” “owe to society an equal contribution,” which would be an “equal share of the rental value of land,”—“the rent he owes the community.” Rent, rental value, and value are thus made synonymous terms. In the next to the last paragraph on the same page he says that “the community should take all of the rental value of land, and that it should take only that, leaving all the rest of the products to individuals.” If “rental value” is the same as “value,” and “value” is “utility in exchange,” and to “take only that” would leave “the rest of the products,” then “products” must be “utility in exchange,” and “value” must be a “product.” If not, why not?

In the same paragraph friend Burleigh says that, “if the community has no right to take any part of a man’s property,” etc., and that “It cannot confer the right to take what is not justly public property.” What, then, is “property,” and how does anything become “justly public property?”

On the same page he says: “If the rent collected should exceed the needs of government economically administered, the surplus should, of course, be divided equally among all the inhabitants.” Just before that, on the preceding page, he said that “the thing to do is to observe carefully, learn the laws of nature and conform human laws, customs and institutions thereto.” Is it possible that conformity to “the laws of nature” would require a body politic to collect more rent than necessary for the maintenance of equal freedom—to which function he says the Single Tax would limit government? Do not all things in nature tend to an equilibrium?—a tendency now known as the conservation of energy? If so, ought not there to be some “law of nature” by conformity to which a natural balance can be maintained between rent and the necessary expenses of maintaining equal freedom?

If the rent of land is merely “the difference,” “the excess of its product over that which the same application” of labor “can secure from the least productive land in use,” would it not be well to go more closely into the study of the source of that “excess” “product?” Henry George defined products as the stored up labor of persons. What persons store up the labor which constitutes that “excess” which the exclusive possession of a location yields over what “the same application” of labor

can secure from another location? Does not the “privilege” or exclusive possession necessitate common ways (roads or “highways”?) If the absolutely necessary expenses of maintaining such free common ways were paid for by the holders of the privilege of exclusive possession of locations, in proportion to the advantages of such privileges, would there be anything else necessary to the maintenance of equal freedom in the use of the earth? If rent is used for any other purpose will it not disturb the normal equilibrium of equity?

Since when has “each person” been a “he”? See friend Burleigh’s article, page 5. Does the spirit of freedom accord with this reduction of all persons, individuals, and “ones,” to the masculine gender? If we think in words, as Max Muller says, and carry our thoughts into actions, is it consistent for advocates of freedom to use language which—to say nothing of its grammatical inaccuracy—eliminates women entirely from any part in the equal freedom of persons?

If all wealth is stored up labor, as Henry George said, how could a state of pure communism, “in which each would work for the joy of working, and all would share in the product as need or inclination prompted,” be equitable? How could there be any equity if some produced more than they got while others got more than they produced? And if each person managed—by some unaccountable miracle—to do the impossible and get exactly as much as that person produced, would not the result be that of equivalence in exchange? Is not equivalence in exchange the essence of equity in the distribution of wealth? Can there be any real harmony not resting on equity? If it is “more blessed to give than to receive,” and all persons want to be “blessed,” who will want to be degraded into the position of receiving more than they give? Would a communism in which “any one could help *himself* whenever *he* wanted anything” be better than an equilibrium under which it would be impossible for any person to appropriate the labor or products of another? Can there be any higher condition of human relations—any higher state of society—than that which fully secures each person’s self-government, limits property to products and ownership to producers, and makes every person entirely independent of either private or public gratuities?

Can there be any “Golden Age” worth working for which involves either more or less than equal freedom, in the economic and political relations of persons? Is pure communism the goal of the Single Tax? \*

WARREN EDWIN BROKAW.

Pasadena, Cal.

\* [We print this letter, though the replies to some of its inquiries are obvious. Then, too, conclusive answers to some of the points raised are involved in the Single Tax philosophy as taught since the beginning of the movement.



Among the points to which the replies would seem obvious is the use of the word "he" by Mr. Burleigh. Mr. Burleigh is as good a woman suffragist as Mr. Brokaw, and he used the word "he" as it is used, grammatically enough, unless we revert to Mr. Brokaw's favorite pronoun "ya" to include those of both sexes.

But there are other points raised by Mr. Brokaw which possess difficulties of their own; and these we leave to our readers.

Editor SINGLE TAX REVIEW.]

### FREE CAR SERVICE.

Editor *Single Tax Review* :

In the last REVIEW you refer with approval to Dr. McGlynn's advocacy of free street cars, to be paid for out of ground rent. Elaborating this argument, letters appear occasionally in the newspapers in which the writer tries to draw an exact parallel between an office building and a city, and endeavors to show an analogy between the free elevators and free lighting, which are charged for in office rent, and the running of free street cars and giving of free gas by municipalities, to be paid for by taxes on the value of land.

This free light and free car scheme is socialistic, and has no proper connection with the Single Tax plan of raising revenue. It is unscientific to claim that any such free services are properly measured by increases in the rental value of land. The rent of land is determined by the competition between various sites, and will of course be higher in places that have certain advantages like density of population, well paved and lighted streets, etc. Street paving not only increases the value of abutting land, but also that of land elsewhere in the city, whose owners and occupiers use the paved street as a thoroughfare.

It is impossible to determine the exact benefit derived by each inhabitant from street lighting or paving or policing, but the aggregate of these things does increase the value of land, and this furnishes another argument in favor of raising all revenue from a tax on land values. But such things as street car service and gas benefit the individual user, and should be paid for by everyone in proportion to the use he makes of them.

It is not at all certain that to give free gas and rides would add enough to the total rental values of a city to cover the cost, especially as there would be no check upon waste. It is certain, however, that the advantage received from street car rides or from gas consumed has no specific relation to the value of the land which the rider or consumer of the gas occupies. Two men who occupy adjacent lots of land may make an utterly disproportionate use of both car service and gas service, and if any arbitrary attempt is made to charge the cost of such service as a tax, one man will pay for what the other fellow gets. This is compulsory communism, and should not be advocated under the name of the Single Tax, which is

a philosophy that can be defended logically on ethical and economic grounds, and will progress faster if not encumbered by such unrelated doctrines.

A. C. PLEYDELL.

New York, Sept. 14, 1906.

[The analogy between elevator service and car service in the relation of one to the office rent of a building and of the other to economic rent, is not indeed any part of the Single Tax, which is a method of securing man's equal rights to land. It may be granted, too, that free car service is "communism," "compulsory," too, to the degree that all government is compulsory. It is a "related doctrine" only to this degree:

When economic rent is taken in taxation it cannot be divided *pro rata* among the individuals of a community. It is, therefore, "up" to our extreme individualists to tell us how this money is to be spent. Among the things Mr. George suggested in "Progress and Poverty" were free theatres, which are no more socialistic than free libraries. These things, and free public education as well, are not and cannot be paid for if maintained by taxation, by each individual "in precise proportion to the use he makes of them." It is the aggregate of all these things that makes land values, and some individuals use less or more of one kind of government service than other individuals do.

But free car service has a peculiar relation to land values. Under municipally owned free car service, cities could relieve congested centres by reaching out their trolley lines far into the suburbs. And after we had got the Single Tax, free car service would not only in this way distribute land values, but would actually increase them by attracting population from other points to unoccupied land. Free car service would therefore be the most profitable plan for a city operating its own trolley lines.—Editor SINGLE TAX REVIEW.]

### GOOD WORK IN SCHENECTADY.

Editor *Single Tax Review* :

I presume it will be of interest to your readers to know that for a year or more Single Tax men from far and near have been writing letters to the *Gazette* and the *Star* of Schenectady. Three or four letters a week have appeared, and sometimes as many in one day. The result has been that in accordance with a strong recommendation from the Mayor assessments have been advanced generally about 35 per cent.

Schenectady is well situated as a business center, with a rapidly increasing population, a light tax on idle land, and relatively high taxes upon improvements. We think we have accomplished good results, and the thanks of the community are due to the Single Taxers who have by their communications opened, to some extent, the eyes of

our officials. Our business men and toilers are slow to "catch on" to the remedy, but another year of such education may accomplish much.

ANDREW HUTTON,  
Schenectady, N. Y.

#### NEW ZEALAND'S NEW MINISTER OF EDUCATION A FAMOUS SINGLE TAXER.

*Editor Single Tax Review:*

The chief event of interest to land reformers in this colony is the advent of the new Liberal Government, with Sir Joseph Ward as Premier and Hon. G. Fowlds, Minister for Education and Public Health. Mr. Fowlds had not been home from America more than a week when he was appointed to the above-mentioned high position. The land policy of the new Government is very progressive. Their land bill now before the House provides for the cessation of the sale of Crown lands and for the limitation of the value of land that any one person can hold. It also provides that all Crown lands are to be set aside as an endowment for education, charitable aid, and old age pensions. This land bill is welcomed by Single Taxers not altogether because they agree with every clause of it, but because it shows that the new Government is prepared to introduce important land reforms in the interests of people as against the land speculators. Only one victory I have to report for the rating on unimproved values. The Borough of Eastbourne on August 8th carried the proposal by 78 votes to 24.

Disappointment is expressed among Single Taxers here that Mr. Bryan has decided not to come to New Zealand. We would be pleased to see him here.

G. STEVENSON,  
Auckland, New Zealand.

#### MR. FLURSCHEIM QUESTIONS MR. WAKEFIELD'S STATEMENTS.

*Editor of Single Tax Review:*

As you do your best to make your magazine a high class production, I think you owe it to the cause and to the paper's reputation to correct the statements of Mr. W. H. T. Wakefield on page 11 and 12 of the July number. I expect the gentleman will not take cover under the dramatized form in which he gives his ideas as those of a drummer at a railroad station, thus perhaps excusing himself with the unfortunately deserved bad reputation of many belonging to this otherwise respectable class, as far as exact truthfulness is concerned. I hope he will stand up for the figures he gives us and which are absolutely surprising. In the interest of the cause I ask him for the proof of the following statements:

1. "Farmers own only about ten per cent. of the nation's land values.

2. "The greatest land values are in the cities and towns.

3. "Mining lands alone are worth more than farm lands and yield a much larger net revenue.

4. "The land values of Chicago alone are greater than all the farms in Illinois.

5. "You can not buy enough land for a lettuce bed, or a seat for a dog kennel for five thousand dollars without going fifteen miles from the City Hall of Chicago.

6. "In Massachusetts, New York and Pennsylvania the bare land values of cities are twenty times the farm values; in Ohio ten times, and so on. Even in Kansas you have four or five cities in which land values exceed those of all your farms, as I find in your State auditor's reports."

And as a conclusion from this all:

7. "The farmers would pay under the Single Tax less than one-fifth or sixth of the proportion of tax they now pay."

Point 1.—As the statistics of 1900 are still incomplete I have to take those of 1890 and there the valuation of farms with improvements is 18.3 billions, while the value of the whole real estate of the country is 35.7 billions, which gives the farms 27 and not 10 per cent. of the total. But as the proportion of improvements is smaller on farm land than on city land the relation of the land alone is far greater, probably at least one-third.

Ad. 2 and 3.—As mining lands are only 1.3 billions in the same year they are only one-tenth of farm values and not more than these. If we add the 8.7 railroad values and deduct them together with farm lands from the total, leaving all other items out of account, which would reduce the remainder left for town and city lands still more, we only find 12.4 billions for this item which is less than the farms; but if we take account of the relative values of land and improvements, the city land figures far below the farm land, not above.

4, 5 and 6 are so evidently untrue that it would be wasting time to enter into them and the conclusion under 7 falls absolutely with the grounds it is built upon.

The worst of such articles is that they injure our cause more than anything else, for it is human nature to judge the whole by its parts, and if one fraction only of our arguments is based on such gross misstatements the whole of them will be so estimated, and this is hard, for our main faith that the land belongs to the people by divine right and that all our evils find their principal root in our existing land laws are gospel truth.

MICHAEL FLURSCHEIM.

#### MR. WAKEFIELD REPLIES.

*Editor Single Tax Review:*

Like other socialists, Mr. Flurschheim depends more on his feelings than his knowledge of economic facts for his principles, hence he uses expressions not demanded by

the occasion. Nevertheless he shall have a courteous reply.

He quotes the thoroughly discredited census of 1890 as giving farm land values at 37 per cent. of total land values, though I am unable to find in it any statement for more than 20 per cent. Nevertheless, he may be right, even though the census figures are wrong, for that so-called census is a fearful and wonderous thing for any man to say he understands.

Certainly no careful writer can quote that census as even approximate authority. Not only was it carelessly taken by incompetent men on a faulty plan, so that comparisons with previous ones is impossible, but we have from different sources evidence that its economic conclusions were tampered with for partisan purposes.

Prof. Waite, in charge of the true wealth bureau and a statistician of ability and high character, states that he was compelled to resign rather than arbitrarily change his figures. In a letter to his personal friend he said: "After deducting buildings and other improvements, mineral and forest values and suburban lands valuable as building sites, I found the true farm land values to be rather less than ten per cent. of total land values. The commissioner, Mr. Porter, said the party managers thought this would cause dissatisfaction among farmers and that I must raise this to at least twenty per cent. Declining to do so my resignation was asked for and given."

Though not intended for publication the receiver of this letter was indignant enough to secure its publication in *The Craftsman*, where I first saw it. I was in the newspaper business at the time and in my large exchange list I saw the letter often copied in Democratic and Reform or Labor papers, but not often in Republican organs. I have never seen any denial of its correctness or authenticity, and as it is in accord with much other evidence to the same effect I believe it reliable.

Mayor Tom L. Johnson, of Cleveland, has been extensively quoted as placing farm land values as ten per cent. of total land values, and Congressman Pierce, of Ohio, has said that this estimate is too high rather than too low.

How utterly worthless are the census figures Mr. F. quotes for mine land values is seen in the sworn testimony of C. M. Schwab, when president of the steel trust, before a Congressional committee. In accounting for the trust's large capitalization he said it owned 60,000 acres Connellsville coking coal land, worth \$60,000 an acre, and that its iron ore lands were equally valuable. It is known that nearly all these coal lands were assessed and returned as farm lands to keep down taxation and the same was probably true of the iron ore lands, as it is of mining land generally. In the north part of Crawford county, Kansas, a company owns several thousand acres which the diamond drill shows to contain \$30,000

of coal per acre, but because they are now used only for farming are assessed at only the usual farm value, and this is true of all coal and other mines generally where not actually worked. What is the value of the Pennsylvania anthracite lands, gauged by the incomes derived from them. Certainly more than the one and one-third billions which Mr. F. thinks the total of the nation.

In only six of the 106 counties of Kansas is coal mined in commercial quantities, yet it is questionable if the mines do not yield more net revenues than farms. If we add the lead, zinc, oil and gas to the coal—all in a dozen counties—there can be no question. How many Missouri farms will it take to equal the \$300,000 weekly output of lead and zinc in Jasper county alone? Did the several thousand Pennsylvania millionaires get it farming her rocky hills or in coal and iron—plus tariff?

What a horse laugh Mr. F. would hear if he should try to buy one-half the American copper mines for one and one-third billions. What does he think all our gold and silver mines are worth when they make so many millionaires?

If Mr. F. will consult reliable commercial statistics in relation to the annual values of coal and other minerals produced and capitalize their source, then reflect that only the infinitesimally small proportion of mines actually in productive use are assessed other than as farm lands, he will himself laugh at the billion and a third idea as a good joke. If he will compare this annual output of wealth with that of agricultural produce he will find that the latter gives less than mechanics' wages to the ones engaged in its production and the former leaves enough net profit to add largely to our crop of new millionaires.

That one should question the relative values of city and town and of farm land values in the way Mr. F. does is astonishing. Certainly our cause needs the aid of exact and exhaustive statistics on these points when even the author of "Rent, Interest, and Wages" goes so far astray. No better work can be done for the cause than the creation of a commission to examine and report on the several classes of land values and the relative net incomes derived from them. Facts are more convincing than argument.

If Mr. F. will consult Schilling's Illinois Labor Bureau Report for 1896 he will find official figures for what he calls a gross misstatement. If he will multiply the 300,000 acres on which Chicago is built by only \$250,000 per acre—certainly a conservative estimate of values—but I forgot, Socialists do not figure, they only feel. Supposing he did figure, if he will add the land values of the hundreds of other cities and towns of the State and to these the undeveloped but monopolized value of her vast coal area, then deduct the value of lands used exclusively for farming, he will see a light.

Mr. F. erre—at least differs from all others

—in saying the proportion of improvement value to land value is less on farms than in towns and cities. Both my reading and observation is the reverse of this. Also, farmers own a vastly greater proportion of personal property in live stock, teams, implements, grain and produce on hand, etc., on which they are taxed, than owners of city lands. I personally know the most costly buildings in Chicago, in Kansas City and in several others to stand on land more valuable than the buildings. In Kansas and Missouri (I live near State line) a fairly improved farm is assessed about double vacant land adjoining of same quality.

I fear I have already exceeded my space, but in reference to proportion of taxes paid by farmers under present and Single Tax systems I will say that I took into consideration not merely the sums paid into public treasuries but the incidence of taxation also, as one must to give his conclusions any value. To study the land question without reference to taxation, or the reverse, as Mr. F. seems to have done, is a waste of time, as they are not two questions, but one. Under the present system practically all National, State and local taxation ultimately falls upon either producer or consumer of products and farmers are both. Others can pass taxes on as cost of doing business, really paying nothing, but workers and consumers cannot. It is safe to say that it costs farmers ten dollars in tribute to monopolies to put one dollar in the National treasury, possibly much more, and in direct or local taxes he pays in higher prices tax assessed against merchants, manufacturers, professional men, etc.

On the other hand, farmers derive little if any benefit from expenditure of public funds. The American farmer and his family work hard, live hard, feed half the world, and remains poor.

The fact that the three poorest farming States (least productive soil) Massachusetts, New York and Pennsylvania, absorb more than one-half the entire annual increase of the nation's wealth—that is, a small per cent. of their inhabitants do, is irrefutable evidence of the small earning power and value of farm land as compared with the tribute exacting power of the mines, city lots, railways, etc., owned by the few wealthy persons residing in these three States.

The fact that five per cent. of the American people receive more of the yearly increment of wealth than the other ninety-five per cent. is evidence of the low earning power of farms for farmers, notwithstanding farm products are the basis of our prosperity and largest item of exports.

The average wealth per family of the nation is about \$7,000. The average for farmers is about \$1,500, not counting farm tenants and laborers. See census of '80, '90, 1900, and U. S. statistical abstracts.

W. H. T. WAKEFIELD.

Mound City, Kas.

#### GEORGE BIRTHDAY CELEBRATION IN DES MOINES.

Henry George's birthday was celebrated in Des Moines at the home of Lona L. Robinson under the trees on the lawn. "Henry George, the Man," was the subject of the address of Hon. Walter H. Butler, ex-Congressman (Dem.). Mr. Harvey H. Ingham spoke on the Land Question. Mr. Ingham is the editor of the *Register and Leader*, Republican paper of Des Moines. Mr. William Morphy, Single Taxer and workman, spoke on the Labor Question, and Mr. H. M. Pratt, Single Tax Socialist, spoke on Scientific Taxation. Another of the speakers was Mr. C. O. Holly, who was very nearly elected mayor of Des Moines last Spring. Miss Helen Randall gave vocal selections. There were about fifty guests in attendance.

#### DENMARK.

##### REAL GEOWTH IN DENMARK AND NORWAY OF SINGLE TAX PRINCIPLES.

The Danish Henry George League has just issued the first numbers of its second organ, a little weekly sheet entitled *The Henry George Gazette*. It is published in Aarhus. Two papers, a weekly and a monthly, officially pledged to news and propaganda of the Single Tax movement, is not a bad record for the work of a league only a few years old. The latest number of *The Henry George Gazette* comes to hand, containing the text of a petition addressed by the league to the members of the National Government asking that in the new tax assessments to be undertaken (under changed laws), the assessing of land to be held entirely separate from all other values, whether of buildings or improvements of any kind. The petition explains the eminent justice and practicality of such an assessment in a few clear and simple phrases. Its simplicity of reasoning and the logic of its appeal to common sense are excellent and refreshing.

From September, 1905, until September, 1906, the Danish Henry George League has held two hundred open meetings with Single Tax speeches by forty different speakers. This is an increase of over a hundred meetings as against the record of eighty-three meetings in the year preceding, and seventy meetings in the year before that.

Now that Norway is beginning to recover from the troubles occasioning the separation from Sweden, and is settling down to a practical discussion of internal questions, Single Taxers are awakening to the opportunity this gives them. Judge Viggo Ullmann, the leader of the Norwegian Single Taxers, has made several notable speeches at mass meetings in various communities, which meetings had been called to consider the question of taxation and revenue.

G. I. C.

## FREDERICK F. INGRAM.

*(See Portrait.)*

Frederick F. Ingram is Democratic-Labor candidate for Congress from Detroit, Mich. The present representative from this district is a son of ex-Minister Denby, who was our ambassador to China. There is an adverse majority of about 8,000 to overcome, but Mr. Ingram thinks that he has a fair fighting chance. He will devote his time from now on to the campaign until it closes, and the voters of the city, in which he has long been known and with whose foremost interests he has been prominently identified, will hear some wholesome political and economic truths.

Mr. Ingram was born on a farm in the central part of Michigan in 1856. His first work was as a farmer. As a boy he made some money in addition to working on the farm by buying poultry of the neighbors, fattening it and shipping it to eastern markets. Later he was a telegraph operator in the railroad service, quitting this position in his eighteenth year to become a clerk in a drug store. After occupying different positions in that business he became in 1885 proprietor of a manufacturing business, of which he is still owner and manager.

As far back as he can remember he has been a Single Taxer, even before he heard of Henry George. He first read "Progress and Poverty" in the early 80's. It found a field already well cultivated and prepared through his reading of John Stuart Mill, Bentham and Herbert Spencer.

He was a member of the Detroit Lighting Commission during the period when it had a somewhat strenuous life fighting the corporations. He was elected its president two terms. He has held no elective office and has heretofore declined all suggestions of that kind.

The Michigan *Union Advocate* thus comments on Mr. Ingram's candidacy:

"Mr. Ingram is a man of large affairs with many personal and private interests to attend to, yet somehow he has a knack of managing that enables him to do many things and do them well, and that he will make a thorough and business-like campaign is a foregone conclusion.

The *Detroit Times* has been one of the few papers of Detroit to accord Mr. Ingram's candidacy any degree of prominence, and it was the only one that printed his platform. Such platform declares for ultimate public ownership of railroads, against ship subsidies, for tariff reform and the referendum.

Mr. Wm. F. Casey has started in to help the work of agitation to be carried on by the Manhattan Single Tax Club this winter. Mr. Casey is active and energetic as well as keenly intelligent, and the club is to be congratulated in having secured his services.

## KEEPING THE FAITH.

A question has arisen among the members of the Fairhope colony that involves some considerations vital perhaps to its very existence. The constitution of the Fairhope corporation provides that all needed public services shall be paid for out of the land rentals and that no interest bearing or bonded indebtedness shall be created. Following are the two articles (X and XVII) covering these matters:

"No private franchise for the supplying of its members with such public necessities as water, light, heat, power, transportation facilities, irrigating systems, etc., shall ever be granted by the corporation, but it shall, as soon as practicable, erect and maintain the necessary plants, and perform such services, converting all revenues therefrom into the general treasury of the corporation."

"No bonds, or mortgages, or interest-bearing indebtedness of any kind shall ever be given or assumed by the corporation."

Now this means, if it means anything, that Fairhope must go without such services that cannot be paid for out of the ground rents. But some of the members seem desirous of setting aside this provision, in effect, by securing the passage of the following resolutions:

"Resolved: That the plan of securing public services through the intermediary of trustees, who shall be authorized to incur such indebtedness as may be necessary in installing such services, pledging the services thus secured and their revenues for the payment of such indebtedness and to administer such public services until the obligations assumed by them on account thereof are satisfied, is not in violation of the provisions of the constitution either with regard to the granting of franchises or the incurring of interest-bearing indebtedness and constitutes the most practicable plan and the one which should be pursued in securing needed public services."

It appears that the Water Trustees have incurred a debt, and that it is of course necessary to devise some way to meet it. It is this necessity which has induced the submission of this resolution to a referendum. As it is practically an amendment to the constitution, despite its assertion to the contrary, and as all questions involving changes in the constitution must be voted upon by all the members—resident and non-resident—a vote by the resident members alone would seem clearly illegal, and so the council has ruled. Twice defeated in their efforts to amend the constitution by indirect method, and nullify the provisions of Articles X and XVII the friends of the resolution have not abandoned the proposed departure from strict interpretation, and are looking forward to the adoption of this plan for meeting the cost of the water works, which has amounted to nearly double what the committee estimated at

the beginning. It is clear that to do so would be a failure to keep faith with the people inside and outside the colony.

Readers of the REVIEW know that we have not hesitated to criticize both the Fairhope plan and its management. But in this instance the management in their determination to live up to the requirements of their constitution have our hearty support and sympathy. Indeed any other course would merit the severest condemnation of Single Taxers everywhere.

#### THE EFFECT OF GOVERNMENT OWNERSHIP OF RAILROADS UPON THE ADOPTION OF THE SINGLE TAX.

(For the Review.)

BY J. J. PASTORIZA.

No power on earth can prevent the ultimate adoption of the Single Tax.

The Single Tax means justice; the only power that can prevent the final establishment of justice is the power of God.

God will not intervene to prevent the accomplishment of this purpose, because all the laws which He has established are based upon justice, but the establishment of justice upon earth may be hastened or delayed by the laws of man, and therefore, every lover of justice should carefully consider the effect which Government Ownership of Railroads will have upon the acceptance of the Single Tax. Will it hasten or delay its adoption? If it will hasten we should advocate it; if it will delay, we should oppose.

After mature consideration, I have come to the conclusion that it will hasten, therefore, I shall use what influence I have to bring about Government Ownership of Railroads, and the Municipal Ownership of all public utilities.

Consider first the power of privilege over legislation, study carefully the history of all nations, and show one instance where the power of privilege has been used to pass laws in the interest of humanity. Instead it will be found that its influence has been used to place upon the statute books laws which tend more firmly to intrench it in power and hold the people in subjection.

Its influence has been successfully exerted to pass tax laws which oppress the people, and relieve itself of the financial burdens of Government. If this is not true, I have not read history understandingly.

If we admit that privilege has power over legislation, and agree that that power in the past has been exerted for selfish ends, as well as in opposition to justice, we must then conclude (especially since President Roosevelt's recent failure to combat this power), that the future has no hope for our cause so long as the power of privilege exists; therefore, our only salvation is to de-

stroy it. Government Ownership of Railroads is the surest way of destroying this, for the railroad monopoly is one of the greatest and the most concentrated of the powers of privilege. This done, we have a clear path for the final overthrow of the greatest of all powers of privilege—viz.: Land monopoly. While the adoption of Government Ownership may not directly improve economic conditions, it will remove one of the greatest barriers to the establishment of justice.

We will then find ourselves with but one enemy to combat—the power of landlordism. Not being as thoroughly organized as are the railroads, it will soon give way to our superior organization and arguments, and victory will crown our efforts.

In proof of this, I need only refer my readers to the history of New Zealand. That country owned her railroads and other public utilities for some time, yet economic conditions were bad; but not long after this power of privilege had been removed, she passed a land tax bill and exempted improvements from taxation. This partial establishment of the Single Tax principle made New Zealand the most prosperous nation on earth. The law makers now propose to increase the land tax and gradually abolish all other taxes. This done, and they will have the Single Tax in its fullness. The result will cause such prosperity for New Zealand that other nations will be forced to take notice and do likewise, or fall behind in the race for supremacy.

#### CONFUSIONS OF THE CHICAGO CHRONICLE.

Mr. F. W. Maguire, of Chicago, having written to the *Chicago Chronicle* that capital is a good and useful thing, an enormous aid to labor in producing wealth, and that a tax on capital increases its cost and lessens production, the *Chronicle* replies by admitting this, and goes on to say:

"And the necessary implication is that it might be well if we could exempt capital from taxation and get the revenue required for public purposes from wealth which is not devoted to reproductive uses.

But it is very doubtful, to say the least, whether that can be done."

The *Chronicle* thinks that because taxes must be paid out of the product they are sure to affect the supply "whether they are aimed directly at capital or not." It believes, however, that:

"Probably the best we can do is to lay the taxes on the kinds of wealth that can not be concealed from the assessor and not at all on the kinds that can easily be concealed, and least of all upon written instruments which are not wealth at all but merely evidences that the holder owns an indivisible portion of property which is or ought to be taxed because it is in plain

sight or that he has a contingent claim on property which someone else holds on which that someone else is taxed."

The *Chronicle* has yet to discover that though "taxes are paid out of the product" they may nevertheless be laid upon land value—which is not capital—without diminishing the product. Taxes on capital are a burden upon the community because they increase the cost of producing wealth, but economic rent is an inevitable deduction from the total wealth produced that must be paid anyhow, taxes or no taxes. If the community does not take it the landlord will.

### A SOCIALIST'S TRIBUTE TO HENRY GEORGE.

ADDRESS AT GEORGE BIRTHDAY CELEBRATION  
AT ARDEN BY CHARLES ERVIN, OF PHILADELPHIA, SEPTEMBER 2, 1906.

Many men in many ages have dreamt many dreams. To few if to any has been given the supreme happiness of dreaming true for their own time or generation. A few have dreamed in one generation to find themselves acclaimed the practical minds of the next; some have dreamed in one century and have dreamt true for the succeeding one; but some of the world's greatest dreamers would have had to come back to this old earth of ours, a thousand, yea, thousands of years after to have found even the slightest tissue of their dreams woven in the woof and warp of men's lives. One has only to remember Plato's dream of the "Republic" and Moore's dream of "Utopia" to have this impressed upon the mind. Robert Louis Stevenson in a noble essay, "El Dorado," maintains that true happiness consists not in arriving but in always viewing our El Dorado just beyond the sunset. If this is true then indeed have the great dreamers of every age attained happiness. The man to whose memory we dedicate this day was a dreamer and we believe one of the world's greatest. But it was not given him to dream true for his own day or generation, and it may not be given to you, his followers, or your children to see that he dreamt true for the century following the one in which he lived and dreamed. That George clearly understood this and that it did not for a single instant lessen his holy enthusiasm for the cause of truth, will make the figure of the man loom more grandly through the mists of time than it would had he believed in the early fruition of his hopes for the well being of the race. Henry George believed that the ideal was the only real and no goal short of this could satisfy him. We cannot read too often or dwell too much on these words from "Progress and Poverty."

"The truth that I have tried to make clear will not find ready acceptance. If that

could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends, those that will toil for it, suffer for it, and if need be, die for it. This is the power of truth. Will it at length prevail? Ultimately, yes; but in our times, or in times of which any memory of us remains, who shall say? For the man who seeing the want and misery, the ignorance and brutishness caused by unjust social institutions, sets himself, in so far as he has strength, to right them, there is disappointment and bitterness. So it has been of old times. So it is even now. But the bitterest thought—and it sometimes comes to the best and bravest—is that of the hopelessness of the effort, the futility of the sacrifice. To how few of those who sow the seed is given to see it grow, or even with certainty to know that it will grow. But for those who see truth and would follow her, for those who recognize Justice and would stand for her, success is not the only thing. Success? Why. Falsehood has often that to give; and Injustice often has that to give. Must not Truth and Justice have something to give that is their own by proper right—theirs in essence, and not by accident. That they have, and that here and now everyone, who has felt their exaltation, knows."

We who think the truths which George announced are so clear that not only "he who runs may read," but he *must* read, should find comfort and encouragement for renewed effort in these words of his. The majority of your fellows will continue to call you dreamers, impractical men, but we *know* we are the sane practical minds of the world and should never for a single moment lower our ideals even to accomplish that which might seem progress. Victory means nothing if we negative our principles in the winning of it. I know no finer words to dignify the memory of George with or none which more justly are his proper due, than those which were uttered by himself in summing up the life and death of the Leader of the Children of Israel out of the Land of Bondage to the border of the Promised Land. God grant that Humanity will find a Joshua to lead them into it.

"Leader and Servant of Men. Lawgiver and Benefactor. Toiler toward the Promised Land, seen only by the eye of Faith. Type of the High Souls, who in every age have given to earth its heroes and its martyrs, whose deeds are the precious possession of the race, whose memories are its sacred heritage. With whom among the founders of empire shall we compare him. To dispute about the inspiration of such a man were to dispute about words. From the depths of the unseen such characters must draw their strength; from fountains that flow only from the pure in heart must come their wisdom. Of something more real than matter; of something higher than the stars; of a light that will endure when

suns are dead and dark; of a purpose of which the physical universe is but a passing phase, such lives tell."

### BOOK REVIEWS.

#### A NOVEL BY HENRY GEORGE, JR.\*

This work discloses Mr. Henry George, Jr., in an entirely new role. We have often thought that if the father had turned his attention to novel writing he might have given us something notable in fiction. Perhaps, too, he could have written a great poem—either achievement seems not to have been impossible to the man capable of writing "Progress and Poverty." Imagination he possessed, and humor, too. Constructive ability was not lacking, and sublimity and pathos. As novelist or poet he would have begun his task with a far higher equipment than many of our most successful novelists. But he chose a different instrument for conveying his message—and it is far better that he did so.

This novel of the son, "The Romance of John Bainbridge," reveals ingenuity in the development of the plot, a pleasant little love story runs through it like a thread, and it maintains its interest throughout. It is a decidedly engrossing story. The book is dedicated to Mrs. George. May we hazard the guess that in inscribing this work to his wife the author discharges the debt he owes for some unmistakably feminine touches which, unless we greatly err, were not of Mr. George's creation?

It is an economic story. It is a novel with a purpose—but the purpose is not writ too large. It deals with privilege—privilege in streets. The lesson is not obtrusive, and for such reason is more effective. The characters are fairly drawn, and stand out with sufficient distinctness. But above all it is a story that will be read. The career of John Bainbridge will be followed with interest by the reader, and his example ought to be a splendid civic lesson.

If we were asked to indicate defect we should say it consists in the occasional infelicitous word. But these are infrequent. Now and then there is a quotable passage, which arrests the attention:

"Dr. Goff gave one of those contented little mirthless laughs that your consciously wise man gives when he wants to be sociable with the less wise." (P. 231.)

"Arlington was genuinely making every effort within his nature to unbend and adapt himself to Jessica. And it often happens that when we incline our wills in a good direction, Heaven inclines our hearts in that direction, also." (Page 234).

"Father, the fact that the railroads are in private hands explains why the wrong men are in public office." (Page 53.)

\*"The Romance of John Bainbridge." By Henry George, Jr. Cloth, gilt top; 420 pp. Price, \$1.50. The Macmillan Company, New York.

And this picture of the mind of the street railroad magnate is perhaps a not unfair description of his type:

"But Fenn did not regard himself as a tyrant or a monster. He realized his wider vision, his deeper thought, his surpassing command of ramifying details. With this knowledge he had the will. Why then should he not rule? Why should not the rule belong to the strong? Was not that the inexorable natural law? If opposition was overborne, if individuals were trampled underfoot, was *he* to be called to account? Nature's elements did the same; social progress did as much. Nature in her broader aspects was simply a clash of forces, and human development but the suffering of the mass for the production of the super or over-man. Napoleon in his foolish, theatrical way had not inaptly phrased it, 'The sword to him who can wield it.'" (Page 90).

There is little attempt at "fine writing"—which is well. But there are, here and there, passages which recall the elder George, and might indeed have been written by him. Of such is the following which with perhaps a trifling pruning of its wealth of adjectives stands as an eloquent passage:

"Except that it would not accommodate an extensive retinue, the house might well have been the palace of a proud and powerful monarch. As a matter of fact it was the "town house" of a plain citizen of the republic who had come up out of obscurity and grown to dazzling superabundance through the acquisition and manipulation of public franchise privileges. True, the acquisition, the retention, and the extension of these privileges had occurred through more or less foul politics, but the building and its contents carried no more suggestion of that to the close-at-hand beholder than do stones of the Parthenon, matchless even in their ruins, tell of the unrequited toil of the thousands who, at the direction of Phidias, reared them; or the mountainous pyramids in Egypt's waste of sands reëcho the agonizing cries of enslaved tribes and nations who, at the hiss and sting of whips, with incredible labor fetched huge masses of stone immense distances and raised them into those imperishable monuments of arrogant pride." (Page 107.)

We congratulate Mr. George on his work. He has written a story which deserves to be read, and has shown a somewhat surprising mastery of a kind of composition in which no one suspected him efficient.

J. D. M.

### PERSONAL.

The *Public* for July 28th contains an interesting and appreciative sketch of the life of Alfred J. Boulton, Single Taxer and register of the city of Brooklyn.

Among the recent visitors to this office was Allen Macdonald, of Adelaide, S. Aus.



Some of the ladies of Bayonne, N. J., who are interested in subjects beyond the fall styles in dress goods, have organized a Political Study Club. Mrs. Wm. B. DuBois and Mrs. W. De Bonneville are moving spirits. Mrs. Du Bois will talk on the Single Tax on the night of Nov. 5th.

Judge James G. Maguire is now a frequent contributor to the *San Francisco Star*.

Mrs. Wm. J. Bryan and her daughter, Mrs. Dunlap, at the Chicago meeting where Mr. Bryan spoke, occupied reserved seats with the members of the Henry George Society Auxiliary.

Edmund Yardley, of Pittsburg, writes: "I have been interested in the Single Tax movement for over thirty years, and never have I found so many intelligent and influential men who sympathize with its aims if they do not openly avow a belief in the principles. More and more are they disposed to look upon the Single Tax as a cure for most of our troubles."

Ex-Governor Garvin is busy now with the details of the autumn campaign in Rhode Island. But he writes us that his "head and heart are in the cause as completely as at any time in the past." The REVIEW will publish an article from his pen in the January issue.

The *New Age*, of London, Eng., in its issue of Aug. 30th republishes from the last number of THE SINGLE TAX REVIEW Dr. Burleigh's article on "The Single Tax; its Philosophy and Application."

The largest individual landholder in the world was 75 years old the other day. His wealth is said to be \$200,000,000; his estates comprise 15,000,000 acres of land. His name is General Luis Terrazas, and he celebrated his birthday at his home in Chihuahua, Mexico. When he dies he will leave a little piece of paper that will exclude the landless millions of Mexico from a territory large enough to support them all.

#### NOT TO BE FOOLED BY THE SINGLE TAX NOSTRUM.

From a (doubtless) eminent, but Anonymous Thinker:—

Editor *Single Tax Review*:

Watson puts the finish on the Single Tax nostrum in his aug. mag.

X, a lost disciple of S. T.  
Chicago, Ill.

For Special Premium Offer see back page of cover.

## IF YOU ENJOY A GOOD CIGAR

Kindly look over the following list of brands. NOTE WELL the prices, and if you think it A FAIR PROPOSITION send for a Trial Order. I have no agents, my only salesman being an occasional advertisement in some Good paper or magazine. Quality and a Fair Price does the rest. REMEMBER these prices include postage or expressage.

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"UNION PLANTER."—A Union-made cigar. Retails at 5c. A good smoke. Price \$3.30 per hundred; box of 50, \$1.75; \$25.00 per thousand.

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