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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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S U M M E R N U M B E R

JULY 15, 1906 x VOLUME 6, NUMBER 1

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.



TABLE OF CONTENTS.

THE SINGLE TAX—ITS PHILOSOPHY AND APPLICATION	<i>Edward D. Burleigh</i>	1
GROWTH OF THE MOVEMENT IN DENMARK	<i>Th. Popp</i>	6
SINGLE TAXERS AND SOCIALISTS	<i>Grace Isabel Colbron</i>	8
THE SINGLE TAX A RELIGION	<i>W. H. T. Wakefield</i>	11
THE COLORADO SITUATION	<i>Emellus</i>	13
MORTGAGE TAXATION IN NEW YORK	<i>Lawson Purdy</i>	15
MY DEBT TO HENRY GEORGE	<i>M. P. Stahl</i>	17
TOM WATSON AND THE SINGLE TAX	<i>Wm. Preston Hill</i>	19
ALFRED RUSSELL WALLACE	<i>Joseph Dana Miller</i>	24
SINGLE TAX AND SOCIALISM	<i>O. R. Trowbridge</i>	27
PUBLISHER'S NOTES—DEATH OF DR. GAFFNEY		26
DEATH OF REV. S. H. SPENCER		30
EDITORIALS— <i>Louis F. Post, A. C. Pleydell, Eliza Stowe Twitchell, Joseph Dana Miller</i>		31-37
SINGLE TAX WOMEN IN CONFERENCE		37
NEWS—FOREIGN		38-41
COMMUNICATIONS		42-47
DEATH OF HAMLIN RUSSELL		47
TOUR OF JOHN Z. WHITE		48
ECONOMIC AND SPECULATIVE RENT	<i>C. B. Fillebrown</i>	52
ADDRESS OF FRED C. LEUBUSCHER		53
THE MOVEMENT IN NEW ZEALAND		55
VISIT OF GEORGE FOWLDS		57
BOOK REVIEWS		58
PERSONALS		60





MRS. MINNIE ROGERS RYAN
(See page 51)

THE SINGLE TAX REVIEW

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

THE SINGLE TAX—ITS PHILOSOPHY AND APPLICATION.

(*For the Review.*)

By EDWARD D. BURLEIGH.

The intelligent observer cannot but be impressed with the crying need for some radical change in the relations of men to each other and to the world they live in. The misery, vice and crime which are only too evident in both "high" and "low" circles; the "graft" in high financial centres; the pollution of food; the monopoly in oil and coal and ice and rubber, and many other things; the consequent limiting of production and increase of prices, making it difficult for those of moderate means, and impossible for the poor, to get many things that have become necessary to health and comfort; all these things show that conditions are rapidly becoming intolerable, if they have not already become so, and that there must be a change of some kind. Either society must be put upon a different basis or our civilization will go down; men will relapse into barbarianism, and the long, steep climb from the savage to the civilized state will have to be made over again.

What shall the change be? The anarchist claims that all the trouble comes from government, and maintains that no one person has a right to control another and therefore no number of persons can have, and consequently all government is wrong and must necessarily have evil consequences.

He can point to numerous instances where officials have invaded the rights of the individual, have deprived him of freedom of travel, of speech, of action, have taken away his property and even his life. He makes out a very strong case; but, as soon as he touches the land question (and he cannot long avoid it) he breaks down. Moreover, his first premise is wrong. Every person *has* the right to control every other, to the extent, and *only* to the extent, of preventing aggression, preserving equal freedom. Therefore *all* may do it together, and a non-invasive government is right.

The socialist, on the other hand, would greatly enlarge the powers and functions of government. He would have all production, including transportation, carried on by the people as a whole; that is, he would have it planned and directed and controlled by officers chosen by the whole people. He looks at the fierce struggle now going on among producers and would-be-producers for a chance to produce, mistakes this for free competition and insists that the only way to abolish the evils of to-day is to establish "the coöperative commonwealth," abolish competition (as if that were possible) and make all producers employees of the state. He fails to notice the essential slavery involved in his plan, and cannot see it even when pointed out to him. His scheme, like the an-

archist's, breaks down at the land question, for it would invade the individual's right to the use of land; and it so plainly and flagrantly violates "the law of equal freedom" that no one who has fully accepted the law, can consider, for a moment, the acceptance of socialism as the solution of the problem.

We cannot, then, look to either anarchism or socialism as the cure for our present evils. But we need not, therefore, despair. There is a plan which will accomplish all the good which either of these is expected to accomplish, and will do it without the drawbacks inseparable from them.

This is the plan elaborated and introduced by one of the greatest men (if not the greatest) that this country has produced, Henry George, and known as the Single Tax.

This plan is not "anarchism," for it includes government, though it would limit its functions to establishing and preserving equal freedom.

It is not "socialism," for, though it would recognize common rights to certain things, it would leave all production in private hands.

It is not "land nationalization;" for, while it would establish and maintain the enjoyment of equal rights in the land, it would leave land in individual possession and nominal ownership. It is, essentially, the removal of artificial obstructions, that nature, especially *human* nature, may have free course.

Single Taxers believe that human nature is essentially good; that God, or nature, made no mistake in bringing man into existence; that the evils from which we suffer are not the results of God's laws, but of their violation by men (except in so far as it is His law that any violation of His law must result in evil) and that the thing to do is to observe carefully, learn the laws of nature and conform human laws, customs and institutions thereto.

The foundation of the Single Tax is twofold: 1st—The equal right of all to life, and the consequent equal right to the use of land. 2d—The exclusive right of each person to himself, and consequently to all his earnings.

First. All people have the same right to life. We all come here in the same way, we have the same right, therefore, to be here, and to stay here. But life is impossible without using land. No matter what we do, whether we work or are idle; whether we travel or remain at home; whether we sleep or wake; we must be somewhere; we must use land. Also, whatever we eat or drink or wear or live in, comes from the land. Consequently we must all have the same right to use land, all land, the best as well as the poorest. Each one has a right to the whole earth, limited only by the equal right of every other one.

But we cannot use land, to the best advantage, in common. It is necessary, or at least very desirable, therefore, to have it held and used individually.

How shall we harmonize the common right with the need of individual possession and use?

Before we go any further it will be best to call attention to the difference between "possession" and "ownership," because they are so often carelessly used interchangeably. One hires a farm, a factory, a house, or a vacant lot. He receives "possession" and proceeds to use it; to work the farm, to run the factory, to live in the house, to build upon, or cultivate, the formerly vacant lot; but he does not "own" either. He owns the product of the farm or factory; he owns the improvements he puts on the formerly vacant lot, until his lease expires, when all of them that are attached to the land, become, under our present laws, the property of the owner of the land. And the owner of the farm, the factory, the house or the vacant lot, though he has continued to "own" it all the time, has not had "possession" during the continuance of the lease.

This illustration also makes it clear that "ownership" is not necessary to use.

Let us now see how to harmonize the common right to use all land with the necessity, or desirability, for individual possession and use of land. We cannot divide the land up, for the population is constantly changing, some dying and others being born; and the new-comers have as good a right to land as those who were here before. Then, again, different parcels of land differ in desirability. Some are very productive and some less so. Some are better than others to live on. Those who hold the better places can get something in exchange for them; the better places have value ("utility in exchange"). But, since we all have equal rights to the use of all land, it is manifestly unjust that favored individuals should appropriate the return resulting from the use of the better land. It belongs, justly, to the whole people, since it is the value of that which belongs to them equally, the right to use certain tracts of land. Therefore, those who hold valuable land, the nominal owners, owe this value to the whole community, and the community should take it, all of it, each year, in the form a tax. The community confers a privilege on these people, by securing to them the peaceful possession of superior land (without which they could not keep it) and they should pay for this service all that it is worth.

But to secure people in possession of land and in the enjoyment of equal freedom, involves expense. Society must be organized into a government. Then, as each member of society should enjoy (and, under a just government, *would* enjoy) equal protection of his equal rights, he would owe to society an equal contribution to the public expenses, and this he would pay by resigning to the public his equal share of the rental value of land. If the rent collected should exceed the needs of government economically administered, the surplus should, of course, be divided equally among all the inhabitants.

Second. Each person has an exclusive right to himself, and, consequently, to all his powers of body and mind, and to all the product of those powers exercised upon no more than his share of the land; in other words, his entire product less the rent he owes the community if he uses better land than all can freely get, that is, land that will yield rent.

From this it follows that the community has no right to take from him any of his earnings, either as taxes, fines or licenses. This would seem to need no argument, but it may be as well to state that as no one man would have the right to deprive another of his rightful property, it follows that no number of men could have that right, since zero multiplied by any number, even infinity, would still be nothing.

From the above it is evident that the Single Tax System is not completely defined by its name. From these fundamental principles it follows, as stated above, that the community should take all of the annual rental value of land, and that it should take only that, leaving all the rest of the products to individuals; and consequently that all other taxes, *for any purpose*, should be abolished; for, if the community has no right to take any part of a man's property, then the purpose, or object, for which it might wish to take it, makes no difference. It cannot confer the right to take what is not justly public property.

These fundamental principles require the abolition of all tariffs, whether for protection or revenue, whether levied on imports or exports; as well as of all fines and licenses. The community has no right to license a man to do what is wrong, or to require him to take out a license to do what is right. All franchises, (conferring privileges on some people, necessarily at the expense of the rest) whether for water-works, gas works, electric light plants, telephone

or telegraph lines, pipe lines or roads, (whether dirt roads or railroads) would have to be annulled. These principles require the public ownership and maintenance of all highways, for only in that way can the enjoyment of equal rights in them be secured to all. But the operation of vehicles on them must, logically, be left to private enterprise, since it requires no franchise and involves no monopoly. Of course, all persons using a highway would have to conform to the necessary rules and regulations to avoid accident, and these would have to be both more numerous and more complicated, as well as more strictly enforced on railed roads than on any other, just as is the case now with city streets as compared with country roads.

With legal monopoly thus abolished, and with free access to natural opportunities secured and maintained, mankind would at last be free. There would be no way for anybody to get an injurious monopoly. The only possible way to get a monopoly would be to do something better or cheaper (or both) than anyone else could or would; and such a monopoly would be a blessing; for it would make its product easier to get, and could confer no power to oppress, since, having no artificial buttresses it could only be maintained, as it was established, by superior service. Potential competition would constantly hold it in check and keep it up to its highest point of service, on pain of death.

One of the first effects of the introduction of the Single Tax System, would be the destruction of the speculative value of land and, consequently, of speculation in land. Each landowner would have to pay to the community, each year, the entire annual value of the land he held, therefore, when land changed hands, there would be nothing to sell but the improvements, for no individual would pay another anything for land when he had to pay to the State, every year, its entire annual value. Of course, it might occasionally happen that some land would advance in value between assessments and be sold for a premium before the tax was increased; but such sale would only show, and emphasize, the need for an increase in the tax, which would be made at the next assesment.

Taxing all valuable land up to its full annual value would force all such land into use, since no one would be able to or willing to pay the tax, for any considerable time, without using the land, and if he used it, he would thereby get the means to pay the tax, since the tax could never be more than the land would yield in rent *at that time*.

The present speculation in land causing much valuable land to be wholly or partially unused, compels resort to inferior land, thus raising rent and lowering wages; for both rent and wages are determined by the rent line (the line which bounds land that will yield rent.)

Rent is "wealth or labor received in return for the *use* of land," and according to "Ricardo's law," "the rent of any piece of land is determined by the excess of its product over that which the same application can secure from the least productive land in use." It is, therefore, evident that if the least productive land now in use is abandoned because more productive land has become available, the result must be to decrease the difference between what a given application of labor and capital will produce on the most productive and least productive land in use, and thus reduce rent.

Wages ("wealth or labor received in return for labor") are determined by what men can make working for themselves on the best free land which must always be the least productive land in use, since all land better than that would yield rent. It is evident, then, that if we compel the full use of the better land and thus give enough opportunities for employment, so that the poorest land now used would not be needed and people could get better land free, the re-

sult would be that they could get more wealth with the same labor, or the same wealth with less labor, in other words, wages would be raised. And, while the pressure of increasing population and improvements in production will probably force out the "rent-line," compelling a resort to relatively less productive land again, thus lowering wages as a proportion, it could never lower them as a quantity, since the things which compelled the use of the inferior land would make *all* land more productive and since there could never be any speculative element in rent and it could, therefore, never be more than the land was worth for use at *that* time. The rent tax could, therefore, never be a burden to the adequate user, but it would always automatically insure the best use of all valuable land, since no one could afford to continue paying the tax unless he made the land produce the rent.

It would, also, prevent anyone's holding more land than he could use, and it would thus enable everyone to get what land he needed; for the earth is large enough for its inhabitants and there is no likelihood that it will not always be. The apparent scarcity of land is apparent only, and is caused by speculation in land.

When everyone can get all the land he can use, at exactly what its use is worth at that time, involuntary idleness will be done away and with it will go involuntary poverty and the fear of poverty and their companion, the worship of riches. For who would worship riches if he were always sure of a chance to work and earn, easily, an abundant livelihood? And there would soon be no great riches to worship, for when each person got all he earned, no one could get any more, and no one would be able to earn an immense fortune. The great fortunes of the present day do not indicate the earning or producing ability of their owners, they do not consist chiefly, or even largely, of true wealth ("appropriable labor products having utility") but of the market value of private taxing-privileges by means of which the holders of them can and do appropriate wealth as it is produced, without earning it. As all of these would be abolished by the Single Tax System, the fortunes would shrink to the value of the actual wealth they contain, and this wealth, like all true wealth, would be constantly tending back to its source, land; and could only be preserved by the constant application of labor. It would not be many years before there would be no fortunes but those earned by their owners. Men do not differ in ability as much as present fortunes differ in size, therefore we should see a much more equal, as well as equitable, distribution of wealth. But, since each man would produce all the wealth he accumulated, his accumulating any amount, however large, could hurt no one else. The more wealth anyone produced the better it would be for all, for it would make wealth more abundant and consequently easier to get.

With the abolition of involuntary idleness and involuntary poverty would go the vice, crime and misery which now flow from them, and, in the nature of the case, must always do so, as long as they exist. Who would steal or rob or cheat when an honest living was within easy reach? Who would give bribes or take them, under such conditions? Marriage would be made easy, temptation to immorality would be removed, while, at the same time, no woman would be compelled to sell her virtue for a living.

Intemperance would be greatly decreased, if not entirely destroyed, for no one would be tempted to drink to excess to drown his consciousness of poverty or to stimulate himself to greater exertions in appropriating wealth. Better and more rational ways of enjoyment would soon take the place of social drinking, while the removal of all prohibition and licenses for selling liquor would

take the "liquor interest" out of politics, for it would then have nothing to gain by staying in it.

And finally production would be made so easy and pleasant, by inventions and improvements, that people would produce for the joy of producing, without caring to retain more of the product than they needed to satisfy their immediate wants, and the rest would go into a common stock from which anyone could help himself whenever he wanted anything.

Thus, through the recognition of the absolute right of private property, based on production, and by means of improvements in production resulting from just conditions, we should at length arrive at a pure and voluntary communism, in which each would work for the joy of working and all would share in the product as need or inclination prompted.

Is not this worth working for? What if we do not live to see it; is not the joy of working for and contemplating such a result, in a manner, entering into the realization and enjoyment of the attainment now? Let him that hath ears to hear, hear! All nature will work with us and inspire us, the great and good of all the ages will be with us, the "prisoners of poverty" will some day hail us as deliverers, though to-day they may, and probably will, misunderstand and oppose us. But "the work is the wages" and wages of a kind that no monopolist can take from us."

Help us to bring in the Golden Age of which prophets and seers and poets have dreamed, and which will at last, make actual the glorious possibilities of which our human nature is capable.

THE BEGINNING AND GROWTH OF THE HENRY GEORGE MOVEMENT IN DENMARK.

(For the Review.)

By TH. POPP.

About twenty years ago, a Dane, by name Fernando Linderberg, returned to Denmark from the United States where he had come in contact with friends and disciples of Henry George. Linderberg was a workingman, but well educated, and accustomed to spend all the leisure time he could spare from his work, in reading and studying. He brought home with him many books, among them all that Henry George had written up to that time. He studied these writings with an interest that grew daily stronger and then began to translate some of them for publication in Danish.

But the theories were too new to Denmark, and few would read the books at first. Linderberg began to hold public meetings and travelled about the country preaching the new doctrine. Just about this time the waves of Socialism coming over from Germany, swept through Denmark, arousing the minds of the working-class. But there is a wide difference between Georgeism (as we Danes call Single Tax) and Socialism in the German form, the difference between slavery and tyranny on the one side, and freedom on the other; between the irresistible power of the leaders, and the free will of the people. It can be easily understood that the two doctrines cannot, without difficulty, find

themselves in concord. Linderberg fought alone against the rising power of the Socialists. Their leaders were afraid of him and at last forced him to give up his work and take service with them on their paper, *The Social Democrat*, on the staff of which he is still employed.

But other men took up the work Linderberg had been forced to drop. Several public school, or rather peasant school teachers, among them a man by the name of Lange, began to study the teachings of Henry George with good effect. Lange started discussions in the press, which aroused considerable interest. He translated *Progress and Poverty*, and influenced translations of many others of George's writings. Two years ago a society was formed for the study and propaganda of the theories of Single Tax, with Mr. Sophus Berthelsen as President. Mr. Berthelsen is a prominent lawyer, and a very able man. By his efforts and energy the gospel of Henry George is being widely spread in Denmark. Mr. Berthelsen travels about the country lecturing at his own expense, and gives also of his own money for the publication of many small tracts and pamphlets which he himself or others have written. He is the editor of the monthly paper which is the organ of the Danish Single Taxers *Ret. Landsret og Mandsret*. (Justice. Rights of man and rights of the land.) Mr. Berthelsen has written a very able dissertation on "The Railroads and the Community," which deals ably with the important problem of municipal ownership of steam and street railways.

The Henry George Association in Denmark now numbers 2,000 members, gathered from the most intelligent portion of the population. Lawyers, physicians, teachers, clergymen and artisans of education are among the members. Denmark is only a little country with an entire population of only two and a half million souls. The capital Copenhagen has a half a million inhabitants, the other towns range from 35,000 to 2,000 souls. But almost every town in Denmark has now its branch of the Henry George Association. Meetings are held frequently everywhere, and discussions started in the local press which are followed with interest. There is such devotion to the memory of Henry George that parents believing in his theories show their admiration by giving his name to their children. Throughout Denmark the understanding of Single Tax grows rapidly. The question of taxation was brought to the notice of every candidate for the recent parliamentary elections. The strongest opposition has thus far come from the Socialists. But so noticeable has been the growth of the movement, that socialist Mayor of Copenhagen, Jensen, has begun a plan of taxation on the basis of Single Tax, doctrines in the capital city, where land has already enormously increased in value. I as well as all other Single Taxers in Denmark expect to see our theories adopted as a turning point in Danish politics, a change that would not only benefit us, but would benefit the whole world.

NOTE.—The preceding article was written for the REVIEW by Mr. Popp, a Danish Single Taxer who is in America for a short visit, mainly with the object of studying the question at the fountain-head as it were. Mr. Popp has written the article in English himself, and it is here given in his own words, with some few slight corrections made necessary by his remarkable but still incomplete familiarity with our language.

EDITOR SINGLE TAX REVIEW.

CONCERNING SINGLE TAXERS AND SOCIALISTS.

A WORD TO SINGLE TAXERS.

(For the Review)

By GRACE ISABEL COLBRON.

There is no love lost between a Single Taxer and a socialist. Whenever the twain do meet there is a baiting and debating, an argument and counter-argument. And as a rule, they part each convinced as firmly as ever that he alone sees the Truth. Among Single Taxers there is a charming unanimity of opinion concerning all the many grades of socialists. They are all dumped together as useless. But the many grades of socialists harbor many and varied opinions concerning Single Taxers. From the gentle comradeship of the mild Fabian, with his heartfelt desire to do some good in the world and his vagueness as to just how it is to be done, to the outspoken contempt of the fighting social-democrat for what he terms the wishy-washyness of Single Taxers, there are many degrees of feeling. But almost any degree among them leads to a quarrel, if occasion offers. Those who quarrel for their opinions at least *have* some opinion to quarrel for. And the stronger the belief the more ready is the believer to fight for it. A socialist who thoroughly understands the doctrine in which he believes (I am speaking now of the Marxist socialist, the only kind who has ever accomplished anything in practical politics or public affairs), a socialist who knows what he believes, and why he believes it, and a Single Taxer who also knows what he believes and why he believes it, naturally find their opinions on many subjects absolutely at variance. And each is eager to convince the other, more so than to convince the conservative, because of the very reason that should make them careful how and when they quarrel;—for the reason namely that each knows that the other believes as he does in a certain fundamental truth, and that the difference lies merely in the method of settling a problem which each believes the all important one in the world's life to-day. And it is concerning this very point that I would like to preach a little sermon to both Single Taxers and socialists, but principally to Single Taxers and beg their attention and tolerance. Fight as much as you please, dear brothers, in the one great love of justice on earth. A wholesome quarrel is good for the soul. But never fight in the presence of conservatives; never let conservatives forget that, quibble as you may about minor points, you are one against *them* in that you believe in justice and they do not. Single Taxers and socialists are both radical, and therefore, different as may be their proposed methods of obtaining justice, it is justice that they both seek. Both Single Taxer and socialist start from the idea gained by each through studying life and its problems, that it is not right or just that one-fourth of humanity should live on the labor of the other three-fourths, denying to the other three-fourths all the very first essentials of a decent human existence. The socialist says that a better state of things is to be brought about thus and so. We Single Taxers call his proposition a fallacy, and know that we have discovered a far better remedy, because it is a simpler and more fundamental one. But we must never forget that, wrong as his ideas may seem to us, our socialist is seeking the remedy as we are; in other words, he has seen the wrong as we have, and he wants to remedy it as sincerely as we do. We may look out of widely differing windows, but we have both seen the same Great Light.

Why do we desire the Single Tax? Surely not because some few of us want our personal property taxes reduced, or because we want some millionaires to stop lying about the furniture and jewels they own. We want Single

Tax because we believe that it will bring about a better distribution of wealth; in concrete terms, because we believe that it will stop the spread of heart-rending, embruting and embittering poverty, the gradual degradation of an entire class of human beings. And for this same reason does the socialist preach the common ownership of tools of production; for this same reason does he preach his paternalism that as it seems to us, would bind freedom hand and foot. It is a fallacy, we think, but he believes it the only way to bring about juster saner, healthier conditions. And when he thinks about it, he sees that it is the same with us. In fact the socialist knows this, and his attitude towards us, when it comes to a fronting towards the common enemy, is saner than ours, more sensible and honest, more practical if you will.

This common enemy is the great mass of those who, for want of a more definite word, I will call "conservatives." The great mass of those who do not believe that present conditions of wealth and poverty are wrong; the great mass of those who batten on present conditions and therefore fight against change, or else being kind by nature, grieve over conditions, but accept them piously as "the will of the God." This to me is the meaning of the words:—radical and conservative. The radical believes in fundamental justice, and does not consider present conditions just. The conservative does *not* understand the idea of fundamental justice and considers present conditions sad, perhaps, but all right and proper as they are. He does not see how they can be altered, and when they sadden him, he gives charity. He sometimes even considers it impious to suggest that a change might be possible, and he cites the Saviour's words, "The poor ye have always with you," as a facer for the venturesome radical who endeavors to tell him that all the misery rife in the world to-day is not the will of the God, but the fault of man.

These are the two great divisions of mankind to-day, as Ella Wheeler Willcox puts it, "Those who lift and those who lean." Now the Single Taxer and the socialist are both "lifters" and they should never, for the sake of the great Belief which is at the heart of the theories each fights for, let those who "lean" hear them quarrel. For it gives the conscious conservative, he who deliberately uses present conditions to his own advantage, it gives him a chance to treat them both with contempt and to discredit their teachings in the eyes of the uncertain-minded. And it discourages those who have been 'leaning' and would like to 'lift.' I am a convinced and ardent Single Taxer, and I am also convinced that the doctrine of common property in the tools of production is an absurd fallacy, but if I cannot make a Single Taxer out of a conservative, I would much rather see him become a socialist than remain a conservative. For when he becomes a socialist he is at least a "lifter." He is one less of those who believe that things are right as they are, and that the present shameless exploitation of labor and manifold economic oppression is the will of God. It does not matter so much to me through what window he sees the Truth, providing he does see it. He is then much more my friend than before he saw it.

The conservative is much more far-sighted in this matter than are some radicals. He classes Single Taxers, social-democrats, Fabians, anarchists, scientific or practical, all together under the general term of "socialist." For "socialist" in his eyes is any being who dares to assert that things are not right as they are, and they might and can be changed. He considers them all "cranks," and he pays the social-democrats the compliment of considering them dangerous cranks, whereas, I am sorry to say, he usually classes Single Taxers among the "harmless cranks." This is not good, and Single Taxers themselves have been to blame for it. They have sometimes, more times than I would like to admit, thrown opprobrium on the socialist when talking to a conservative, in the hope of winning the latter. They say, "Oh, we are not like those mad socialists, we are nice respectable people whom one could know socially,

and we merely wanted to bring about a better form of taxation, so that you won't have to lie about your piano or your diamonds." Of course this is an exaggerated case, but are there not many Single Taxers, particularly women, who believe in this method of propaganda? Every man to his taste. Any way of working for the good is good. But I am afraid the Single Taxers won in this way are not those who help on the cause much and they certainly are not those who understand what Henry George really meant.

The socialists are wiser than we in this. They lose no opportunity, when alone with us, of telling us how foolish we are. But they understand that we are radicals as they are, and they are careful what they say about us, when there are conservatives present. They don't do this from any consideration for us, but merely from reasons of practical politics.

Now all I ask of Single Taxers regarding this matter of the socialists is this. When talking with a conservative and trying to interest him in Single Tax, you will often hear him exclaim, when you have reached a certain point in your preaching, "Oh I see, then you are a socialist?" Now, don't reply indignantly that you are not, and don't inveigh against the socialists as quite impossible people. This may set your new convert's mind at rest, but the sort of Single Taxer he will become won't be much worth having. Explain to him that you are not a socialist but a radical; that socialists are merely one sort of radical, whereas you are another sort, and that you have a better form of radical doctrine that you know to be far better than socialism. But unless you explain to him this fundamental resemblance between yourself and the socialist, you will never make him understand rightly where you differ. Also, he will not understand where you differ from him, and he will think you are merely telling him—or trying to tell him—something about taxation. He may either not be interested in taxation, or he may know more about it than you do. Make your convert a radical before you make him a Single Taxer. Let him think for five or ten minutes that you are a socialist, if you can't do it any other way. For in the next ten minutes he may begin to understand Single Tax better, and then you have a convert worth the trouble. The reason why Single Tax is supposed to be hard to explain and understand is because so many Single Taxers try to make their converts Single Taxers before they are radicals, usually because radicalism is a discredited and misunderstood word. It is like trying to make a Presbyterian out of a Jew before you make a Christian of him.

Of course there is a lot that can be done for Single Tax without making open converts. But if you want to make converts, it is always best to explain the matter clearly to them first. You can step in when a socialist has been talking for half an hour; you can say yes and amen to all his arguments thus far, and then you can talk Single Tax and make converts. But to talk Single Tax straight out at first to a conservative is a thankless and trying task. For my part, I'd rather catch those the socialists have been hammering for a while, and then, when they understand something of justice, I can show them that Single Tax alone is a satisfactory method of bringing about justice. You see the socialist doesn't begin by talking about "tools of production," he talks poverty and distress, in other words, he tries to make a radical of his convert before he makes a social-democrat of him. Learn from the enemy who is really our brother, though differing in doctrinism . . . and remember, doctrinism is not *Belief* . . . adopt his methods of propaganda and you will soon learn how valuable he can become as a helper for the cause he does not believe in (I mean the doctrine) for he shares with us our *Belief* in Justice.

Henry George was the Newton of political Science.—*Rev. Herbert Bigelow.*

THE SINGLE TAX A RELIGION.

(*For the Review.*)

By **W. H. T. WAKEFIELD.**

The chief thing to be considered in relation to the Single Tax is that it is first of all justice—righteousness—among men. The purpose of the George Philosophy is to make true religion the practice as well as the profession of men and women, to render society as a whole as good as its average membership.

Many now pray: "Thy Kingdom come on Earth as in Heaven" who would be the first to yell: "Anarchy! Nihilism! riot! ruin of the country, disruption of society! Confiscation of property, call out the militia!!" if their prayer were suddenly realized.

To pray for a thing and not to work for it is hypocrisy, or a dead and worthless faith that has degenerated to a mere degrading superstition.

To those who fully comprehend them, the economic principles of Henry George are a vital religion—the practical expression of Christ's doctrine of a common Father and a common Brotherhood of Men; a belief that human statutes should conform to divine or natural law, and that it is the duty of all good people to try to bring the "Kingdom on Earth as in Heaven."

Can one imagine an aristocracy or a plutocratic landlordism with pride and arrogance of wealth in Heaven? Can one imagine a late arrival in the celestial city going to the office of an early settler there and cringing bargaining for leave to stay some portion of his time elsewhere than on the (perhaps) crowded golden pavements? If the evils of landlordism, with its long train of heartless cruelties, are out of place in Heaven, are they not equally unchristian on earth?

I have made considerable effort to interest clergymen in this view of the question, but find most of them too indifferent to pay any attention to the subject and others actively hostile to it. One who claimed to have read *Progress and Poverty* said he feared there was infidelity concealed in it, as in most reform books; another said he had been taught how to preach the gospel and needed no help from Mr. George or his disciples; another said it was not the business of the Church to reform the world, but to save souls, etc.

As this was the attitude of the Church on the slavery question and the liquor question until these institutions became unpopular, so we may expect a similar reversal of policy when the Single Tax becomes popular and too strong to need assistance. When that time comes, what an abundance of good texts for sermons will at once become available.

A RAINY DAY SYMPOSIUM.

(*For the Review.*)

By **W. H. T. WAKEFIELD.**

When Solomon said: "The destruction of the poor is their poverty," he would have struck a truer note had he said "ignorance" instead of "poverty," for in this day ignorance is the mother of poverty, especially as applied to the industrial classes.

Not long ago a rainy day and a washed out bridge left a Chicago traveling

salesman stranded in the hotel of a Kansas town. The drummer had seen the cat and was discussing the Single Tax with one present who believed in and knew it thoroughly. A half dozen farmers and several business and professional men were present and listened to the talk awhile, when the fat and pompous Methodist minister interrupted them by saying: "It would never do in the world; it would ruin all the farmers to have to pay all the taxes."

"But the farmers would pay under the Single Tax less than one fourth, probably but a fifth or sixth of the proportion of tax they now pay, to say nothing of their relief from monopoly extortion which is ten times greater than all their taxes," replied the local Single Taxer.

A derisive laugh by the preacher and loud haw haws by the farmers followed, and the former then said: "How do you make that out, when farmers own nearly all the land!"

"The Single Tax would not be levied on land acreage but on land values, and though farmers own half or more of the nation's area, they own only about ten per cent. of the nation's land values, and much of that is mortgaged," replied the local Single Taxer.

"Why, man alive, you are crazy; where and what are the land values aside from the farms—what do they amount to in value compared to all the farms," exclaimed he of the black coat and plug hat.

"The greatest land values are in the cities and towns, but mining lands alone are worth more than farm lands and yield a much larger net revenue," was the reply.

"I cannot believe it; why, the cities and towns really take up very little land compared to the whole. Of course some mines are quite valuable, but most of them barely pay for working," replied the preacher.

The drummer then said, "Do you not know that the land values of Chicago alone are greater than that of all the farms in Illinois, our largest and most fertile State in the Mississippi valley, and there are many other cities and hundreds of towns in the State whose land values must be considered.

The minister seemed too dazed to reply, but a farmer said, "What is land worth an acre in Chicago? Pretty high, I guess."

"What should you think it worth—give a guess," said the drummer.

"Oh, I don't know, but I suppose its awfully high, some of it a thousand or two thousand dollars an acre, I guess, or even more," the farmer said.

"Shouldn't wonder if on the best business streets it was four or five thousand," ventured the preacher.

"Why, gentlemen," said the drummer, "you couldn't buy enough for a lettuce bed, or to set a dog kennel on, for five thousand dollars without going fifteen miles from the City Hall. Land is selling every day in Chicago at from five to twenty millions per acre, or at that rate, for it is not sold by the acre, but by the foot. Now figure up how many farms you can buy for twenty millions. If two thousand each, the average price here, one acre in Chicago is worth as much as ten thousand Kansas farms, and then remember that in nearly every State is one city, or, at most, two or three cities, in which the bare land values exceed that of all the farms of the State. 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."

A law is not made sacred by the fact that it passes the legislature.

—*Rev. Herbert Bigelow.*

SOME OBSERVATIONS ON THE COLORADO SITUATION.

(For the Review.)

By EMELIUS.

As all the Single Taxers are aware, we of Colorado had a campaign. State Senator Bucklin, after his return from the Australasian Countries introduced a bill in the 13th General Assembly of this State, providing for an amendment to the State Constitution which permitted, by a process of referendum vote of a county, the people thereof to exempt from all taxation personal property and improvements on land, but neither the whole, nor any portion of the full cash value of any land franchises or rights of way could be so exempted.

This measure was passed, and with five others was submitted to the People of the State for adoption or rejection. For over a year we carried on a still campaign. Some of the friends of the cause, notably Hon. Tom Johnson, of Cleveland and others (I might say every active Single Taxer in the country was with us in money and otherwise as far as it was possible) obtained the report made by Senator Bucklin entered in Congress as a part of a report on matters of taxation of that body. Thus the report as Bucklin found affairs in New Zealand and elsewhere became a frankable document and we had over one hundred thousand copies of them printed here and sent them to the voters of the State. We obtained the list of voters by the good work of friends in the State and the friends here did the addressing.

Along with that, we also had quite a large supply of other literature, such as "Why" "The Shortest Road to the Single Tax," etc., all of which was used to the best possible advantage. The last three or four months of the campaign became anything but quiet. The lords of creation finally got on to our move and awakened from their lethargy.

They sent stories of the sure confiscation of properties belonging to non residents and thereby raised an enormous fund. With it they bribed in every way that they could, and I am sorry to say that some members of our cause were not invulnerable. One man, who had rendered good services in the early part of the campaign fell, and we found him out on the stump against us. He had written an article when he was speaking from his heart, and when he came to speak at Gunnison against us, Senator Bucklin (was in the hall and debated the question with him. The article which he had written before was read to him, and he was made to appear in his true character—that of a traitor. His influence fell, and he was called in and placed in the office of the enemy, and from that time held the menial position of a second clerk for some of the leaders of the opposition until the close of the campaign.

I will not burden your readers with the long story of work and struggle we had. Suffice to say, that the enemy got the judges and clerks of election to bring in the returns the reverse of what they were, and in other ways cook up a fraudulent return so that we were counted out. Thus ended the first battle. We then dropped back again and began to strengthen our forces and to take a new tact. We know that the election system of this State was rotten to the core, and though we worked with the Democratic party, we knew that there was bound to be a separation, which soon came. Senator Paterson and others, of the clean Democracy, left the gang and started a new movement called the Municipal Ownership Party, which took in all the reformers of every kind except the avowed State Socialist.

This campaign came on largely because the tramway, water company, and

gas company each asked for an extension of their franchises. It made things warm and of course opened for us an opportunity to spread the light.

John Z. White was here and delivered some lectures, which also helped to enlighten the many.

As the reader is aware, we also had a little war—the Cripple Creek, Teluride and Idaho Springs Strike, which has resulted in helping to open many eyes, so that at the commencement of the campaign this spring the Democratic Party and the Republican Party united and worked all the dirty political manœuvres within their power, but to no avail. We have polled votes enough to make us the second party, notwithstanding that the enemy used in this campaign, as I am credibly informed, over a million and a quarter of dollars, and still, with all their corrupt funds and millions of workers, they got the returning board to return a favorable report that the franchises were carried by only a few hundred votes, the highest being 624. We have mountains of frauds and cannot only send the thieves to jail, but will also settle the franchise question, for they were defeated by a large majority.

After the Bucklin Campaign, the enemy struggled to overcome the work we had done, and in the following campaign when the Democratic Governor was elected, they purchased the House of Representatives, and as they controlled the Supreme Court, the Democratic Governor was counted out and a Republican Governor was seated. But they did not dare to insist that he remain for the reason that there was a talk of rebellion and lynching, so to appease and quiet the people, Peabody resigned and the Lieutenant Governor was sworn in and took his seat.

At the election where Peabodism was the issue, the people voted upon an amendment consolidating the Supreme Court and the Court of Appeals into one Court and allowing the Governor to appoint the balance to make a full bench (seven). This was the reason why the corporations wanted to control the executive, that they might name the Judges, which they did, and now that court is largely corporation owned. At least its sentiments are against any opposition to the success of the corporations in this State, as was evidenced in its decision on the habeas corpus petition of Moyer, the President of the Miners Union who was kept in jail under a martial law, until the United States Courts took cognizance of his imprisonment, when he was immediately liberated.

Now it appears to me that we made a mistake in our first campaign that we did not get the Initiative and Referendum and Imperative Mandate, whereby we could start a new campaign for the adoption of the Single Tax at any time and keep it up until we won. We must have the imperative mandate so that if a judge dares to declare the act unconstitutional, as the courts did in the Home Rule for Cities Amendment, we can pull him off the bench.

I believe it is useless to try to do anything with our cause until the people do, in fact, *own the Government*. Then if their officials prove false to their trust, they can be relegated to oblivion. But now, we are helpless. If we win, we lose. Hence I for one am in favor of a complete revolution in our political methods and am working with those who believe in the Initiative and Referendum to get these reforms in operation, and if possible, at the same time to get the Imperative Mandate—which is that the people at any time can call a convention or file a petition, signed by a certain percentage of voters and nominate a man for the position held by the occupant who has failed to give satisfaction. If a majority of the voters vote in favor of the new nominee, he is seated and the old one is out. That will make officials act to please all the people and not the privileged few.

I wish to show that it is almost hopeless to hope for success of the Single Tax as long as Colorado is in the thrall of the gang which now owns and controls her resources, politically and otherwise.

This, I believe, applies to each portion of this State. The Colorado Fuel and Iron Company owns the Southern portion of the State. The Northern Company own the Northern portion, and the Smelter and Railroad Trust own the middle portion. So there you are—take your choice—you are a slave in any section.

We are in fair shape to get the Initiative and Referendum and Imperative Mandate passed at the next legislature and then look out. There will be another battle. That will end the war.

But that will be when the powers that own the privileges no longer hold the reins of government.

MORTGAGE TAXATION IN THE STATE OF NEW YORK.

(For the Review.)

By LAWSON PURDY.

For six years mortgage taxation has been a very live question in New York State, and a law was enacted by the last legislature which will take effect the first of July that effects an immense improvement.

On and after July first all mortgages affecting the title to real property in the State of New York will be taxed at the time they are recorded at the rate of $\frac{1}{2}$ of 1%. No mortgage can be recorded until the tax is paid, and after the tax is paid and the mortgage recorded it will forever be exempt from all taxation for every purpose. This law is the culmination of a long continued effort for mortgage exemption, and while it may seem a poor makeshift to those who live in States where mortgages are exempt from taxation, it is so great an improvement over existing conditions in the State of New York that New Yorkers hail it as a welcome solution of a difficult problem.

For many years prior to July first, 1905, debts secured by mortgages have been taxable as personal property in the hands of the holders just as other personal property has been taxable. In one respect the law of New York is far more lenient in the taxation of personal property than in most other States. In most of the States tangible personal property is taxable without deduction for any indebtedness on the part of the owner; debts may be deducted from credits only. In New York the personal property of each person is taxable after deducting the entire amount of his indebtedness from the value of all his taxable personal property. Moreover, the State of New York has never been cursed with a listing system such as is common in Western States. Under the listing system every person is required to hand the assessor a list of all his belongings with the value of each item, and the statement must be verified by the oath of the person assessed. In New York no list is required and the opportunity to deduct all indebtedness presents many methods of mitigating the severity of the law.

In spite of the comparative leniency of the personal property tax law the fear of taxation reduced the amount of money offered to borrowers on real estate security, and thus the interest rate on mortgages was increased from two to five mills over what it would have been had mortgages been exempt from taxation entirely. In addition to this burden imposed on borrowers, the grossest injustice was done to some lenders, especially those who were dependent on estates in trust, the investments of trust estates being limited to mort-

gage loans. It was not uncommon for half the income of a trust estate to be confiscated under the form of taxation.

In the cities the sentiment for the entire exemption of mortgages from taxation was almost unanimous, but in the rural parts of the State there was claimed to be some sentiment in favor of their taxation on the ground that local money lenders were able to exact 6% interest—the legal rate, and would still be able to obtain 6% even if mortgages were exempt from taxation, and that the taxation of mortgages enabled the small towns and villages to increase their income at the expense of those who were often regarded as parasites.

In the year 1900 a special committee appointed the previous year recommended the passage of a bill designed to impose a tax on every mortgage present and future, at the rate of $\frac{1}{2}$ of 1% per annum. The details of the law were necessarily very severe and drastic. The opposition was so strong that the bill was defeated, but in some form or other it was annually introduced, until in 1905 a somewhat similar bill was passed but affecting only mortgages to be recorded on and after the first of July of that year. If this law had remained unamended for a few years it would have yielded a very large revenue, and the difficulty of securing its repeal would have increased in proportion to the revenue it raised. For this reason it was deemed by many a very dangerous law, but in reality it turned out to be a blessing in disguise, for it brought home the subject of mortgage taxation in a very definite and concrete form to every borrower on real estate security in the State. The rate of interest immediately rose, and every borrower was informed why it rose. It was no longer necessary to create sentiment—the law itself created sentiment, and all that remained to do was to organize and direct opposition to mortgage taxation.

Even then complete exemption was not deemed politically practicable and a bill was introduced at the last session of the legislature amending the annual mortgage tax so as to provide for a recording tax to be paid once only on mortgages to be recorded on and after July 1st, all old mortgages remained subject to taxation as personal property to the same extent and in the same manner as they were before the passage of the law of 1905.

One result of great advantage to people of the whole country has sprung from these rapid changes. For the first time it has been possible to gather statistics which show with perfect clearness the effect of mortgage taxation. For example, statistics were obtained showing the average rate of interest on all mortgages in the counties adjoining Massachusetts under the old law and under the annual mortgage tax law; also statistics for the neighboring county in Massachusetts in which mortgages are exempt from taxation. The statistics were exactly what we had a right to expect. In Massachusetts the average rate of interest was almost exactly 5%. In the adjoining New York counties under the old law the rate of interest was three mills higher. In the following year the annual mortgage tax law the rate of interest rose in the New York counties by about three mills, and remained stationary in the Massachusetts county. Comparison of a similar kind was made between New York and Boston, and between Chautauqua County in the Western part of the State of New York, and an adjoining county in Pennsylvania. In all cases the results were the same. Hereafter opponents of the taxation of debts can supplement the conclusive arguments from deduction with inductive arguments, which to most minds carry greater weight.

A marble stone in Greenwood Cemetery says that Henry George is dead, but innumerable voices testify to the victorious power of his truth.—*Rev. Herbert Bigelow.*

MY DEBT TO HENRY GEORGE.

Address delivered at the closing session of the St. Louis, Mo., Henry George Class of Economics, on May the 30th, 1906.

By M. P. STAHL.

About two years ago I noticed one day in one of our daily papers a small advertisement which read: "Those interested in economics will please send their address to——;" then followed a cipher. Little I dreamt at that time when I answered the "ad" what immense and unforeseen influence those two small printed lines would assert upon all my future life, little I fancied when in consequence of the ensuing correspondence I for the first time entered that small group of young men who came together once a week to read one or two chapters of Henry George's "Progress and Poverty" that the idea which emanated from this book were destined to completely change my economics, political, philosophical, yea, even my religious ideas, and that the day on which I joined that reading circle would become a milestone in my life, marking the most important and most decisive change in all my views of the world and of God and man.

I had in my younger years, as a student at various universities, studied economics at the feet of many a famous professor of political economy, a fact of which I was foolishly a little proud. And those eminent scholars and scientists had been so marvelously successful in clouding and veiling every question with a haze of profound scholarship that I stood before them in mute adoration, like the ass of Balaam before the angel of the Lord.

And then came that day when for the first time I got acquainted with the teachings of that "little man of 'Frisco," who, to use a recent phrase of the St. Louis "Mirror," "set the economists by the ears." Well, even though in my most self-conceited moments I never imagined myself an economist, still their fate was my fate. Henry George set me by the ears, too.

As the walls of Jericho went down at the sound of the clarion of Israel, so all those profound scholastic economic conceptions industriously acquired from the most learned and most academic professors went down, too, at the ringing, clarion like call of the clear voice of the prophet of San Francisco.

Great, indeed, is the debt which I owe to Henry George for having brought order into the chaos of my economic conceptions. *But that is only the smallest part of what that man has done for me.*

James Russell Lowell is the author of the word: "Democracy in its best sense is merely the letting in of light and air." Light and air, that is what Henry George has let in, into the somewhat musty cell-rooms of my mind, and this rejuvenating flood of light and air has made me what I now proudly confess myself: a Democrat in the best sense of the word, with a broader conception of and a deeper sympathy for the equal rights of all men.

So in economics and in politics Henry George has wrought a complete change in me. *But that is only the smallest part of what that man has done for me.*

Long before I got acquainted with the writing of Henry George I was—and am still to-day—a fervent admirer and faithful disciple of the elevating and inspiring doctrine of evolution as originated first by Herbert Spencer and ably expounded by John Fiske. But all the time I was laboring under a gross misconception of this doctrine, namely: the inequality of men which observed everywhere, and which is clearly shown in the process of evolution, led me to the, as I see now, ridiculously erroneous conclusion—a conclusion which is the fundament of the modern "superman philosophy" of Friedrich Nietzsche and

his followers—that because men are unequally gifted they have also no right to equal opportunities. It was the study of Henry George's works which shed light into this my philosophic "dark room," and this light democratized even my philosophic thinking.

So in economics, in politics and in philosophy, Henry George has wrought a complete change in me. *But that is only the smallest part of what that man has done for me.*

The very greatest thing which Henry George has done for me, the thing for which I have to thank him most, is that he has given me a clearer and sublimer conception of Almighty God.

As I said before, I was and am an evolutionist. But while in everything in the world around me I could, with the help of the evolutionistic philosophy, see prevail a divine order of things and a gradual, quiet and slow, but never ceasing development from lower to ever higher and higher forms, in the social conditions of the world, in the realm of economics, I saw an anarchy prevailing which upset all my ideas and conceptions of the existence of "a power that makes for righteousness." And then I read Henry George, and I have here in mind especially that booklet of his which first influenced me most deeply and which more than any other one of his works—even "Progress and Poverty" not excluded—converted me to his ideas. I mean his powerful "Open Letter to Pope Leo XIII. on the Condition of Labor."

Therein he shows convincingly "how by one wise provision divine Providence has seen to it that through the never stationary but constantly progressive and increasing value of the land the means to defray the costs of the government keep step in direct ratio to the growth of the population, and the very causes that increase and multiply the demands made on the land increase proportionately its ability to meet them." Hereby Henry George shows that those anarchic social conditions, the fearful struggles for life and the misery of the masses which lead so many men to think "that God is a bungler and is constantly bringing more people into this world than he has made provision for or that there is no God," are not the will of God, but are brought about by man disobeying the natural law ordained of God.

And further Henry George goes on to say: "Of all the evidence that natural religion gives, the provision made for the common needs of society in what economists call the law of rent is the great social fact that most clearly shows the existence of a beneficent God, and most conclusively silences the doubts that in our days lead so many to materialism. This beautiful provision made by natural law for the fast increasing social needs of civilization proves that God has intended civilization. We see that if we were only to observe the natural law there would be work for all, leisure for all, abundance for all. We see that Christ was not a mere dreamer when he told men that if they would seek the Kingdom of God and its right-doing they might no more worry about material things than do the lilies of the field about their raiment; but that he with these words was only declaring what political economy in the light of modern discovery shows to be a sober truth. For it is to see that there is a God who lives and reigns, and that he is a God of justice and love—Our Father who art in heaven."

So it is, as I stated above, that upon my economical, political, philosophical and religious views Henry George has exerted a marvelously elevating and inspiring influence.

Now, as I know that this same influence is exerted itself upon everyone who comes in contact with the teachings of that great man; there arises the question for us: what can we do to show our gratitude for this priceless gift which our leader has bequeathed to us?

Upon us, his followers and disciples, devolves the sacred duty to make

good use of the precious heritage left us by our master. Let us then arm ourselves with the keen edged weapons which the well stocked arsenal of his intellect furnishes us in his works, and go ahead to fight the good fight.

Soon the time will come—I see it approaching faster and faster—when from all over the globe men and women will arise to help us in our fight. Then it will be our blessed privilege to “beat our swords into ploughshares and our spears into pruning-hooks” and with the use of them loosen and break up the hard soil, sow the seed and raise a crop which will laugh into a harvest that all mankind will enjoy. Then we will have a common brotherhood of man and a common fatherhood of God.

We are like the Children of Israel in the desert, ~~tramping~~ trudging along for many a weary year, but in front of their columns they saw beaming through the darkness of the night the ball of fire that led them on, and in their hearts they harbored the undying hope that they would reach the promised land, for they believed in the words of their great leader, Moses. The fate of Moses was also that of our leader. He, too, could see the promised land, although only with his spiritual vision, and like Moses he was not permitted to enter it. But we shall come to it if we only keep up courage and waver not from the path where the light is leading us on.

“Let us then be up and doing
With a heart for any fate,
Still achieving, still pursuing,
Learn to labor and to wait.”

“Learn to labor:” teach the nations, preach our gospel, speak to your neighbours, talk of your friends!

“Learn to wait:” the signs of the times are propitious, the people are waking, the dawn is breaking, the day is coming. Sooner than even the optimists among us anticipate, shall we reach the promised land, but whenever that may be, reach it we shall, because ours is the gospel of truth: “truth that may lose an occasional battle, but never loses the campaign!”

TOM WATSON AND THE SINGLE TAX.

Reprinted from the *St. Louis Mirror* of May 3, 1906.

By WILLIAM PRESTON HILL.

Watson's Magazine for April contains a long defense of private property in land and a criticism of Henry George's doctrine, written by Hon. Thomas E. Watson of Georgia. As Mr. Watson was the Presidential nominee of the Populist party and has a national reputation as a reformer, it is necessary to point out the influences that produced this article. In the first place *Watson's Magazine* is sailing under false colors when it uses that title. It never was and is not now owned or published by Mr. Watson. On the contrary, it is owned and published by the company controlled by Col. W. D'Alton Mann of alleged black-mailing notoriety, who publishes *The Smart Set* and *Town Topics* and *Tales and Fads and Fancies*.

So much for the *Magazine*. Now as to the writer. Mr. Watson is one of the largest land owners in Georgia. He may not allow this fact to influence his judgment, but the presumption is to the contrary. It is not difficult for a large

landlord to believe that private ownership of land is both natural and just. Mr. Watson has a perfect right to defend his views and at the same time his interests, in any way he chooses, and the plutocratic owners of *Watson's Magazine* have a perfect right to dictate and publish such attacks in their magazine, but we also have a perfect right to object to their flying the false colors of reformers when they do so and it is our duty to expose them in their true light.

Now as to his arguments. He starts out by saying that the believers in Henry George's doctrine, whom he calls doctrinaires, are careful to avoid history and have forgotten the elemental traits of human nature, have forgotten how unequal we are by nature, that some men are lions, others hogs and sloths and others sheep and that we cannot create ideal conditions unless we had ideal men. This is the old absurdity that Lincoln exposed before Watson was born and it is a shame to be obliged to repeat it at this late day.

We do not propose to make men equal in intellect or strength or in any other mental or physical characteristic, but we do propose to make them equal *as to their rights and privileges before the law* and that men shall have equality of opportunity to develop themselves, we do propose to prevent the human tiger and hog and the various other human animals from using the power of government to create an artificial inequality that does not exist in nature.

Next, Mr. Watson admits that undoubtedly the earth was given to all the human family and that nature undoubtedly teaches that the earth belongs in common to the entire human race. Thus it was in the beginning, he says, but he claims that society is only a matter of convention and that nature did not frame it and that we have to improve on nature's way and laws, in this as well as in other things, and recognize different rights from those of nature.

We ask why so? Blackstone says that "the laws of Nature are coeval with mankind and are binding everywhere and in all times" and that "all human enactments derive whatever force and validity they have from their conformity to those great originals and that any human law made in contradiction to the laws of nature must eventually fail and become null and void."

The French convention said that all disorders of government can be traced to some fundamental neglect, contempt or denial of human rights.

Perhaps some of the disorders of our nation can be traced to the denial and neglect of this fundamental law of nature which Mr. Watson shows we have disregarded.

Mr. Watson further says that gradually people began to recognize private property in the things produced by labor. He says "mine was the canoe which my hands had hollowed out, mine the bow and arrows I had fashioned, mine the wild horse which I had tamed, etc." Then he asks, "Should the idler or the thief of the tribe take from me that which my labor has produced?" and he answers that nature says "No!" "Nature, speaking through elemental instinct, said that which my labor made is mine against all the world."

And we fully agree with this doctrine. We propose to make a man's title to what his labor produces still more sacred than Mr. Watson is willing to make it, and that the State shall not step in under the guise of taxation and take away a portion of his labor and that the State shall not grant to a landlord the special privilege of taking away another portion of his labor for merely permitting him to work on the earth, which, Mr. Watson says, belongs, by natural right, in common to all men. But says Mr. Watson: "The recognition of private property in the products of labor naturally and insensibly extended to private property in land. That when fish grew scarce and game disappeared from the forests the products of nature had to be supplemented by human industry." But, he continues, "before land could be cultivated, the trees had to be cut away, etc., and the strong, clear-headed laborer made the farm." And further, Mr. Watson gives us the following remarkable statement: "Those who assail

private ownership of land say 'that the man who makes a farm doesn't make it in a sense that one makes a basket or a chair.' They see clearly that if they admit that the pioneer who goes into the wilderness or the swamps and creates a farm, is to be put on the same footing as a man who goes into the woods, gets material and makes a chair or a basket, it is 'farewell world' to their theory about the land. Therefore, they say the farm was already there, waiting for the farmer."

We, the doctrinaires, have never said anything of the kind. We have only claimed, and justly, too, that the *land* was there and remains there forever, and when the pioneer goes into the wilderness, as Watson says, with ax in one hand and rifle in the other and at risk of life from savages and malaria, clears or drains the land and creates a farm, he has not created the land but has simply changed it to suit his needs and has made improvements to the land just as when he erects a house or surrounds the land with a fence and that he is entitled to the benefit of these improvements because he has produced them by his labor. No doctrine would rob the pioneer of one jot or tittle of his labor. But because *he is entitled to all the value that his labor has produced* for that very same reason he is *not entitled to any value that his labor has not produced*.

The trouble with Mr. Watson, and others who attempt to criticise Henry George's doctrine, without taking the trouble to study it, is that they keep talking about *land*, whereas we doctrinaires keep talking about *land values*. We talk about the value that attaches to land by reason of the growth of the community and the pressure of population. Mr. Astor, for instance, bought a farm on Manhattan Island for \$20,000. Let us admit that the original settler of the farm went with his rifle in one hand and ax in the other and even blasted some of the granite boulders so prevalent there and created a farm and that Mr. Astor succeeded by purchase to all the original settler's rights. But the growth of the nation necessitated putting Manhattan Island to other uses and its conversion into a vast metropolis. The value of that land, not as a farm, but simply as land, is now many millions of dollars per acre and in fact is now valued and measured by the square foot. Who created that value? Did Mr. Astor? Mr. Watson and everybody else knows that if Mr. Astor could have been asleep from that time to the present day, like Rip Van Winkle, this land would be worth just as much. That value attaches to that land, not because of anything Mr. Astor did, but by reason of the growth of New York City. The use of that land by millions of people in their concentrated activities has created its value. If we admit, therefore, with Mr. Watson that Mr. Astor was entitled to the value that he or his predecessors put upon the land by their labor, we must, by the same process of reasoning, deny that he is entitled to that portion of the enormous value which his labor has not created, and it follows that that value belongs by natural right to the community whose labor *did* produce it.

"But," says Mr. Watson, "I never would have gone to the great toil, danger and hardship of the pioneer if I had not believed that society would secure me in the possession of the farm after I had made it." Such reasoning ignores plain, everyday facts. Everybody knows that the greatest improvements have been made on land leased for a limited period only, say 99 years or even less, and that people have erected buildings costing millions of dollars on ground leased for a limited time only, knowing full well, beforehand, they would lose the improvements at the expiration of their lease. It is false to claim that the pioneer needed the stimulus of ownership to make him go out and occupy land, because this has often been done by tenants who did not have that stimulus.

Further, Mr. Watson says that "society, having established the pioneer in his security of possession which, he says, is tantamount to title, society having admitted his title, must continue to recognize it in perpetuity and should not

limit it, because it has no right to do so. That which he has made, he ought to have the right to dispose of on such terms as please him. His title having originated in the sacred rights of labor, you should not limit his enjoyment or his disposition of that which his labor has created." Just so, say we, that which his labor has created, he ought to have the right to enjoy and dispose of, but what has his labor created? Not the land, surely, because that was created by the Almighty. His labor has created some improvements to the land to make it more suitable to his immediate uses and to these and these only is he entitled. We deny utterly that to secure him in the possession of these is tantamount to title, as Mr. Watson says, and that society must continue to recognize it forever, etc. On this point I am going to quote Watson against himself. Further along in his article he says: "So, as to property, no man holds an absolute title to land as against the State. The government, acting for all the people, can confiscate my property for public purposes when the public requires it and I would have to surrender my individual preference to what is supposed to be, by the constituted authorities, the necessity of the State. This right of the public to take away any portion of the soil from the individual and to dedicate it to the use of the public, is called the right of eminent domain and is a remnant of the old system which recognized that the title to all lands was in the king. Of course, the king stood for the State. Centered in the personal sovereign were the sovereign rights which belonged to the people as a whole and they, the people, represented by the king, were admitted to be the owners of the ultimate fee in the land and could compel any individual to surrender his individual holdings for the benefit of the entire people, just compensation having first been paid to the individual."

Just so, say we, and this is excellent doctrine. Now let us apply it to our pioneer. Suppose that the people as a whole, represented by their government, decide that they must put the pioneer's farm to other uses necessitated by the growth of the community and decide to exercise their sovereign rights for the benefit of all the people. What just compensation shall they make to the pioneer? Shall they not give him the exact value of the improvements that his labor has created on it? Is not this in accordance with strict justice? Or, shall they, as Mr. Watson contends, give him also the additional value that the labors of millions of his fellow men have bestowed on that land? By what system of logic or by what right human or divine can he claim that which his labor has not produced?

The only way for one man to receive as his own that which his labor has not produced is to deny to other men that which their labor did produce. When Mr. Watson insists so strenuously on his right to what his labor produced, let us not forget that there are other men who have the same sacred right to the product of their labor and that the duty of the State is not solely to safeguard the rights of a few landlords, but to give equal protection to the rights of all its citizens and special favors to none.

I quote from Abraham Lincoln: "In the early days of our race the Almighty said to the first of mankind, 'In the sweat of thy face, shalt thou eat bread,' and since then, if we except the light and air of heaven, no good thing has been or can be enjoyed by us without having first cost labor. And inasmuch as most good things have been produced by labor, it follows that all such things belong of right to those whose labor has produced them. But it has so happened in all ages of the world, that some have labored and others have, without labor, enjoyed a large portion of the fruits. This is wrong and should not continue. To secure to each laborer the whole product of his labor, as nearly as possible, is a worthy object of any government."

If therefore, as Mr. Watson admits, the State has the right to the ultimate sovereign ownership of all the land and the right of the individual, pioneer or

otherwise, has in all cases to give way to the common welfare of all the people, then the regulation of land tenure becomes simply a question for the people to determine according to what they think will conduce to the greatest good of the greatest number and that will in the greatest measure secure the natural rights of every citizen.

In one place Mr. Watson tells us he sees no difference between the ownership of a cow-lot and that of a cow. We will therefore point out to him an essential difference. The cow-lot, if favorably situated, may grow in value without any labor on the part of its owner and become worth \$10,000 or more a front foot whereas the cow requires labor in the parts of her owner to feed and take care of her and will never increase in value to be worth \$10,000 a pound.

But Mr. Watson himself unconsciously concedes a difference when later he says "he is opposed to the abuse of land ownership and that there should be no monopoly of land for speculative purposes." Does anybody speak of the abuse of cow-ownership or to monopoly of cows for speculative purposes.

There must be then, a marked difference in cow-ownership and land-ownership.

He does not tell us how he is going to prevent or correct the monopoly of land for speculative purposes and we will continue to believe that the *best way* and, practically, the *only way* to accomplish this, is *for the community to take away by taxation the values which the community creates and to leave, undiminished by taxation, to the individual, the values which his labor creates.*

Moreover, Mr. Watson, having his mind concentrated on *land* and not on *land values*, is oblivious to the fact that the farmer or pioneer in this country is bearing altogether too much of the burden of taxation of this nation. He does not know that though the farmer owns a great deal of *land*, he actually owns comparatively little of *land value*, irrespective of improvements. The farmers, according to the compilations of the last census, own *less than 20 per cent. of the land values* of this country and *they pay between 60 and 70 per cent. of all the taxes*, State and Federal, direct and indirect. Under a system of taxation, therefore, that would fall exclusively on *land values*, the farmer *would pay less than 20 per cent. of the taxes or less than one-third of what he pays now.* Such a system of taxation, instead of bearing with crushing effect upon the hard working producers of the nation, and our farmers are certainly entitled to that designation, would fall on the congested wealth of the idle holders of special privileges.

Mr. Watson says he wants to fight with all the power that is in him to equalize the taxes and make the rich support the government in proportion to their wealth. How is he going to do it? Who but the rich are the holders of our greatest land values? They can hide their personal property and escape taxation on it, but they cannot hide their land values and if they have to pay heavily on those, it will equalize what they escape on their personal estate. We agree with Mr. Watson that the State should own all public utilities and we not only wish to abolish taxation on the necessities of life but also to *free labor by abolishing taxation on every product of labor.*

A tax on the products of labor is a tax that must ultimately be borne by labor itself and it is in the nature of a fine on industry, whereas a tax on land values is a tax to discourage holding land idle for speculative purposes and to compel the owner to put it to its best use. It is therefore a tax to prevent land monopoly and to encourage industry.

The great mistake that Mr. Watson and other critics make is to assume that the application of the Henry George doctrine necessarily involves confiscation, so-called, of private property in land and robbery of the land owner. There are very many who believe that the land owner should be compensated and that the easiest way to bring it about would be by direct purchase.

President Roosevelt has pointed out that it may soon be necessary for the nation to limit the inheritance of the enormous fortunes already swollen beyond all reason. One of America's greatest jurists has indicated that the question of inheritance is purely one to be regulated by the State. A strong, progressive inheritance tax would, in the course of one generation or so, enable the government to nationalize the most valuable land holdings without injury to a single vested interest. It is not necessary to nationalize the land of the farmers, because the government can by owning directly the great land values and collecting the full rent therefrom, change the system of taxation on the farmer's land by removing the taxes from his improvements and placing it all on the farmer's land values. As the farmers do not own much land value at present, he would pay about one-third as much taxes as he pays now.

But in the future the government would collect all its taxes from land values and if the farmers' land should increase in value by reason of the growth of the country, the government would absorb that increase by taxation.

This would not take away from the farmer anything he now owns. On the contrary, it would make more sacred than ever before all the values that the farmer creates by his labor. But it would deprive the farmer of any possibility of getting something for nothing by reason of other people's labor, and preclude his being able to absorb in the future, from the community, values not created by his labor and to which he is therefore not entitled. This is supremely just.

ALFRED RUSSELL WALLACE—HIS AUTOBIOGRAPHY.

One of the most notable volumes of last year was the autobiography of Alfred Russel Wallace in two large octavo volumes. It is the record of a great intellectual life, and is published by Chapman and Hall, of London. Few men in this generation have achieved eminence in so many lines. Mr. Wallace is President of the Land Nationalization Society of Great Britain, and among the imposing array of vice presidents of that society are sixty-eight members of Parliament, a significant indication of the growth of the movement of "The Land for the People" among the English speaking race. He was the co-discoverer with Charles Darwin of the doctrine of evolution, if it be not an error to speak of the "discovery" of a theory more or less clearly pointed out by many notable thinkers from Lucretius to Goethe. His rank among naturalists is high and he is one of the leading anti-vaccinationists, an investigator into the phenomena of spiritualism, as well as one of the leading apostles of that faith. He is a man of exceptionally liberal learnings, and one whose published works, by reason of original discovery and hypothesis, must give him high rank among his scientific contemporaries—Darwin, Huxley, Tyndal, Spencer. And he has left a record of these achievements, of the intimate processes of his thought, of the distinguished men whose friend he was—all told in delightfully clear and direct English, from which we gain a knowledge of the man, and the finely simple character of his greatness.

In 1886 this representative thinker of his time—already an old man with silvered hair—stood upon one of our platforms and said a good word for Henry George, then our candidate for Mayor. He tells us that he failed to produce an impression upon his audience, but in this we think he is mistaken. Certainly, to those who knew of him and his great scientific achievements, his presence

on that platform, and his clear and explicit endorsement of the principles, if not of the method advocated—an endorsement which for courage was in refreshing contrast with the timidity of some others of our visitors from across the water—was inspiring.

Perhaps the most interesting part of the first volume—so far as it touches upon economic relations—is Wallace's attack upon Giffen's conclusions as to the improvement in the condition of the British working classes. He shows that many of these statistics which are devoted to showing such improvement in the last fifty years are illusory. He "slurs over and minimizes the universal increase in rent." It is pointed out too by Mr. Wallace in his examination of these statistics that the decreased cost of clothing is greatly discounted by the less enduring qualities of present day fabrics. Our author certainly indicates many of Giffen's shortcomings. Wallace rarely touches a controversial point that he does not enlighten.

The sanity of Wallace's reasoning is always an admirable quality of his work. Thus in rejecting the theory that attributes all to heredity and its opposite that attributes all to environment, he says with admirable discrimination:

"To my mind both factors necessarily enter into the determination of conduct, as well as into the development of character, and for the purposes of social life and happiness a partial determination, as developed and practised by Owen is the only safe guide to action, because over it alone have we almost complete control. Heredity, through which it is now known that ancestral characteristics are constantly reappearing, gives that infinite diversity of character which is the very salt of social life; by environment, including education we can so modify and improve that character as to bring it into harmony with the possessor's actual surroundings and thus fit him for performing some useful and enjoyable function in the great social organism." Elsewhere he says: "Owen contended and proved by a grand experiment* that environment greatly modifies character."

There are a few words in the first volume on Land Nationalization. After detailing the process by which masses of Englishmen have been disinherited from the soil—a process which he does not hesitate to characterize in correct terms—he says: "But all the robbery, all the spoliation, all the legal and illegal filching, have been on their (the landlords') side and they still hold the stolen property. *They* made laws to legalize their action, and some day we, the people, will make laws which will not only legalize but justify our process of restitution. It will justify it, because, unlike their laws, which always took from the poor to give to the rich—to the very class which made the laws—ours will take from the superfluity of the rich, not to give to the poor or to any individuals, but to so administer as to enable every man to live by honest work, to restore to the whole people their birthright in their native soil, and relieve all alike from a heavy burden of unnecessary and unjust taxation. This will be the true statesmanship of the future, and it will be justified alike by expediency, by ethics and by religion."

Wallace had been much impressed with *Progress and Poverty*, and had tried to induce his friend Charles Darwin to read it. Darwin wrote: "I will certainly order *Progress and Poverty*, for the subject is a most interesting one. But I read many years ago some books on political economy, they produced a disastrous effect on my mind, *viz*, utterly to distrust my own judgement on the subject, and to doubt much every one else's judgement. So I feel pretty sure that Mr. George's book will only leave my mind worse confounded than it is at present." Nothing further is related of Charles Darwin's impressions

* New Lanarck.

after reading the work. He was in ill health at the time—all his life long this patient and laborious investigator into nature's phenomena had been an invalid, and it is a marvel that he had accomplished so much. Had he been endowed with the splendid physique of Wallace it is conceivable that he would have rivalled his fellow naturalist in like profitable—to himself and posterity—excursions into many fields.

Wallace's correspondence with Herbert Spencer on the same subject is of even greater interest. Spencer writes: "As you may suppose, I fully sympathize with the aims of your proposed Land Nationalization Society, but for sundry reasons I hesitate to commit myself, at the present stage of the question, to a programme so definite as that which you send me." Spencer expressed himself too that there "ought to be generated a body of public opinion" before action was taken. This was a curious objection even at the time (1881) to one who had written Chapter IX of *Social Statics*. Certainly the objection possessed other characteristics than that of strangeness. It was a peculiarly feeble objection, since the object of the Society was the generation of just such a body of public opinion as Spencer declared necessary. Ten years later, when the Society had grown, and Progress and Poverty had sown additional seed, Mr. Spencer wrote in *Justice*: "A fuller consideration of the matter has led me to the conclusion that individual ownership, subject to State suzerainty, should be maintained." This Mr. Wallace rightly terms "a lame and impotent conclusion."

About the same time that Wallace had written to Spencer of the aims of the Land Nationalization Society he had addressed him in regard to Progress and Poverty. Spencer wrote that he had glanced at the book, and finding that he fundamentally disagreed with the writer, had not read more. He demurred to the supposition that the course of humanity could have been any different from what it had been, or that the distress through which it had passed could have been prevented. Upon this Wallace comments that he does not think that Henry George either stated or implied that the course of civilization "might have been different" from what it had been. "His whole work was devoted to showing the injustice and evils of private property in land as Herbert Spencer himself had done in *Social Statics*." It will be remembered that about this time the name of Herbert Spencer was being spoken of among land reformers who had not forgotten the teachings read by Wallace in 1853 on his return from the Amazon that had made, as he tells us, a powerful impression upon him, and led him to become, some years later, president of the Land Nationalization Society, now a quarter of a century old.

Yet Herbert Spencer will remain what Mr. Wallace calls him, "The first eminent English man of science to establish the doctrine of land nationalization on the firm basis of social Justice." And Mr. Wallace will occupy a higher moral elevation as a man of science less eminent than Spencer who possessed of great intellectual gifts, had the eye to perceive what Spencer saw and the courage to maintain steadfastly a truth which Spencer timidly and yieldingly renounced.

JOSEPH DANA MILLER.

'I do not wish to have taxes at all. I wish the common expenses reduced to a minimum and paid by the social increment of values.'—*Victor Hugo*, *Ninety-Three*, Book 7, Chap. 5.

"Let every man have a piece of land and every piece of land a man."—*Victor Hugo*, *Ib.*

SINGLE TAX AND SOCIALISM.

(For the Review.)

By OLIVER R. TROWBRIDGE.

It may be conceded that, in its present state of development, the Single Tax is a middle class movement. This fact is held by the Socialists to be fatal to our ultimate success. What they call the "economic interpretation of history" leads them to declare that the middle and upper classes never have done any thing directly and disinterestedly for the worker and that they never will; and that therefore the worker must become a part of a world-wide working class movement and so emancipate himself. In order to do this a revolutionary change must be made so that history shall pursue an opposite course; for the working class has never yet succeeded in bringing about a radical and permanent change of condition, or in becoming, in anyway, the dominant class.

Socialism prides itself upon making its appeal directly to the working classes. It openly holds that the workers themselves must not only bring about a radical economic revolution for their own benefit, but that they must also exclusively manage the affairs of the new era. This gives to Socialism, early in its career, an advantage which manifests itself in a numerical strength out of proportion to the merits of its distinctive doctrine.

I speak of its *distinctive doctrine* because the mere matter of socializing things is not characteristic of Socialism. In established order many things are socialized more or less completely, but always in a sporadic or unrelated manner. The post office, the public school, the city department, the public hospital and many other features of our civic life are essentially socialistic, but are not so related as to form a part of a socialistic system. And again, the Single-Taxers propose as their distinctive working plan, not only to socialize certain things which are now under individual ownership, operation and control, but to socialize them as a part of all economic system. The things which the Single-Taxers propose to socialize are two in number, *viz.*, all natural opportunities and all public utilities. Natural opportunities are to be socialized through the systematic appropriation of ground rent into the public treasury in lieu of all taxes, and expenditure of ground rent for the common good. Public utilities are to be socialized by the systematic public ownership, operation and control of all businesses which require the use of public property (as the streets), or the grant of public power or authority under a franchise, when conducted by private persons or corporations.

To the systematic socialization of these *two* things (the union of Single Tax and public ownership of public utilities) I have given the name of Bisocialism. This distinguishes it from current Socialism, the distinctive doctrine of which is the socialization of all means of production and distribution. That is to say, Socialism demands the socialization, in a revolutionary manner, of practically *all* property and *all* kinds of business; while Bisocialism demands the socialization, in an evolutionary manner, of *one* kind of property (ground rent) and *one* kind of business (the operation of public utilities), and insists that all other forms of property and all other kinds of business shall be individualized much more fully than at present—so much so, indeed, as to be free from all public taxation. It is this insistent individualism characteristic of the Single Tax programmes *after the socialization of ground rent and public utilities has been secured*, that makes it so largely a middle class or business men's movement.

On the other hand, under our democratic form of government, an economic reform can never prevail as a governmental policy unless it becomes *popular*. It must have the working man's vote. Single taxers must not cater entirely or too largely to middle class interests. They must recognize and learn to emphasize the socialistic side of the movement if they hope to cope with the Socialist leaders in securing for their cause the necessary element of popularity. Nor is there any thing in the socialism involved in the Single Tax programme of which we may not freely speak and call by its right name. In both form and substance it is purely democratic. It is only the bureaucratic socialism of the Socialists which transcends and contradicts true democracy that we should decry and repel.

TRIBUTE LEVYING IN OMAHA.

There is another interesting conclusion of the assessor; that is that land values in the city, regardless of improvements, have increased about \$5,000,000 over last year, due to the increase of population and thrift of the people. Assuming that the land of this city has a value of about \$50,000,000, exclusive of improvements, this shows an average increase of ten per cent. in the value of this land. In some instances this value has increased 200 per cent. Here is a proof of prosperity at least to the landholder, due to the growth of the city, and represents his ability to levy tribute upon the people of this community to the tune of \$5,000,000 per year. In other words, the people of this community during the past year have actually paid \$5,000,000 to landlordism for which landlordism has rendered no service whatever. Suppose this land were owned by one man. He might have lived in China, yet he would have been enabled under the operation of this iniquitous system, to collect this enormous sum from the people of this city without rendering them any service at all. Such a system is legalized piracy, for which a remedy must and will be found. A tax upon land speculation would destroy it. A land grabber fears a just tax.
—*The Square Deal*, Omaha, Neb.

THE LORD OF PEACE.

Wait, wait! not long. The Rectificr will rise;
A purer and more righteous æra come.
The crowd of kings, the sovereignty of crowds,
Shall alike pass, and perish. Time shall be.
When earth one state, the lord of peace rules all.
Deep in earth's caverned heart, self-hidden, I see,
Her loins with wisdom's silver serpents girt,
The Nemesis of nations. Stern she sits
Her monumental throne. The hush of death
Spreads round her, halo-like. Even Hope, her friend,
Oft deems her dead. Yet lives she; live she will.
She hath a vital secret in her breast,
As though she nursed a god which scarcely breathes,
The freedom of the future.

—*Philip James Bailey.*

SINGLE TAX REVIEW

An Illustrated Quarterly Magazine of
Single Tax Progress

Edited and Published by

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

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

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

SUMMER NUMBER, 1906.

PUBLISHER'S NOTES.

Will our readers bear in mind that our offer of a cloth bound copy of "Progress and Poverty" (the \$1 Doubleday, Page edition) will be sent for every two new subscribers secured. Surely there is no Single Taxer anywhere who cannot with a little effort induce two Single Tax friends to subscribe.

This is the first number of another new volume, and no effort will be spared to make the *Review* better in every respect both in point of original articles and the fullest foreign and domestic news of the progress of the movement.

Some of our readers are disposed to criticize the introduction into the columns of the *Review* of controversial matter on points not vital to our movement. We want to say that it is not possible to please everybody. The idea of what a Single Tax organ should be will be found to differ according to the bent of mind of the critic. 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*.

Those who because of the introduction of such controversial letters from men whose Single Tax convictions have been known for years refuse their support to the *Review*

are of course at liberty to do so. The *Review* is, however, not run for any profit there is in it—it is not a money making venture. It is conducted with due regard to the opinions of the great Single Tax body—all and every one alike, and is a free forum for agitating their convictions, subject only to the editorial judgment of the balance to be maintained and the exercise of a due measure of courtesy and brotherly consideration. In the pursuance of this policy the *Review* has lost none of its friends worth retaining.

DEATH OF DR. GAFFNEY.

The death of Mathew T. Gaffney, M. D., at his home, 211 Plain St. Newark, N. J. on Monday evening, April 16th., 1906, marked the close of a lamentably brief but exceptional career. He was born March 11th, 1870, and received his early educational training in the Christian Brothers School and in a local business college. Later he took a course in the College of Physicians and Surgeons in New York City, graduating in 1897.

Although but 35 years of age he had achieved prominent success in two difficult fields. The first of these was art, in which as a painter in oils he won distinction when still little more than a boy. His paintings won prizes at exhibition contests upon more than one occasion.

Love of science lured him away from art as a chosen field for his chief activities, and attracted him to the study of medicine. He completed his studies in Europe and returned to Newark, where in an almost incredibly short time, he built up a very large practice. Careful application and thorough scientific methods were responsible for his success, which consisted in a large practice. Dr. Gaffney was constantly called upon to serve as medical expert in cases that had been carried into the courts.

It was, however, a rarer quality than that of success in a chosen vocation, that made Dr. Gaffney a distinguished character and an exceptionally useful member of society.

Love of justice was the predominating trait of this man. It is still fresh in the memory of the people of Newark, how Dr. Gaffney championed the cause of Mrs. McCarren, who had in his opinion been unjustly arrested, imprisoned and fined upon the charge of mendicancy.

So aroused was Dr. Gaffney over the evident injustice of the charge and its accompanying sentence, that at his own expense, he employed counsel, and carried the case from court to court; from the highest tribunal of the State a decision was recently rendered reversing the sentence by which Mrs. McCarren had been unjustly punished, and thus vindicating the Doctor. It is fortunate that he lived long enough at least to learn of the outcome of this case, taken up by him out of pure love of justice,

which made it impossible for him to rest in the knowledge of an injustice done a poor and friendless woman. The legal expenses, which were heavy, were borne by the Doctor himself alone.

It was this same predominating trait in Dr. Gaffney's character, coupled with that exceptional degree of moral courage which in certain individuals makes it possible for them to live up to their convictions, that formed the basis of one of the chief epochs in his life. The chapter referred to was that in which he became a devoted admirer and staunch supporter of Dr. McGlynn at the time of the latter's controversy with his church, growing out of McGlynn's determination to publicly preach the economic reform advanced by Henry George.

Gaffney was but a boy at that time, and fresh from the Roman Catholic school in which he had been pursuing his studies. His attention was naturally drawn to the McGlynn case and his heart was won by the courage of this Priest, who dared to defy without fear of consequences, the most powerful church of history in its demand that he desist from preaching the economic truths enunciated by George. Warned by the priest of his own parish that prompt excommunication awaited anybody and everybody who might attend a McGlynn meeting, young Gaffney took the first train for New York to attend a meeting of the anti-poverty society that same evening, at which McGlynn was the principal speaker. Gaffney's admiration for McGlynn increased with time. Copies of every sermon and of every address, together with everything bearing upon the historical features of the McGlynn case were carefully collected and treasured. These were afterwards systematized and used as the basis of a book entitled "Priest, Orator and Martyr. Life and Sermons of Dr. Edward McGlynn".

When in the study of Henry George's philosophy, Gaffney discovered that in the application of the Single Tax lay the remedy for present unjust social conditions, he became devoted to one great life's ambition to advance that reform. How active and loyal he has been in pursuing that ambition is now made painfully obvious to those who have been associated with him in the work, and who must proceed without his ever ready assistance.

At the time of his death Dr. Gaffney was Secretary-Treasurer of the New Jersey Single Tax League, the Convention of which, Tuesday night, March 20th, was the last occasion of the Doctor's activities. The next day he was taken sick and never again left his home. His sickness began with quincy sore throat, followed by kidney trouble, and finally heart-failure. His life was an inspiration to those who strive toward high ideals and his unceasing activity in the advancement of a chosen cause was a rebuke to the lukewarm and the half-hearted. He was a man of strong con-

victions, and an exceptional degree of courage in expressing the same, and was governed by one over-whelming desire to assist in making the world better. He was one of those the loss of whom must leave the world appreciably poorer.

GEO. L. RUSBY.

DEATH OF REV. S. H. SPENCER.

Rev. S. H. Spencer became acquainted with the teachings of Henry George in the year 1887. This makes his enlistment in the ranks of those who stand for the Single Tax coincide very nearly with the wave of enthusiasm which culminated in the Wilmington, Delaware experiences, with which the readers of the Review are familiar. I distinctly remember his indignation at the fact that in these days of enlightenment it should be possible for men to be deprived of liberty for the expression of their socio-economic convictions. At the time when Mr. Spencer came into the knowledge of Henry George, quite a number of those who are believers in the doctrines of Emanuel Swedenborg also became interested.

At that time Mr. A. J. Auchterlonie, a sturdy Scot with a love of justice never equalled in my experience, gathered about him an enthusiastic group of "New Church People", as they are called. He founded and published a paper, called the "New Earth" to which Mr. Spencer also became a contributor. This paper was to represent the leading thought of this group of believers, who found in the doctrines of the New Church a basic structure upon which to rest their convictions of the truth of Single Tax. For there is one doctrine enunciated by Swedenborg, which Father McGlynn in his day formulated by his cry "Back to the land", but which in Swedenborg's more abstractly philosophic language was called "from first principles by ultimates". For Swedenborg's idea of the relation of man to his Maker is one depending entirely for its efficiency upon what use man makes of his ultimate opportunities. It has been illustrated by a trolley car, which is in contact with the continuous force of electricity carried on the wire by means of its trolley wheel. But the energy that sets through the motor on the car depends upon the fact that through the wheels there must be contact with the track, or the lowest, the ultimate. If such contact there be not, then the car will not run, even if the upper wheel be in touch with the wire. So the highest reaches of the human soul touch the infinity of God, and of His eternal Life. But if man does not carry out that life into the actual stammering of his lips in speech and the efforts of his hands, then there is no life from God setting onward, and man has no life worth while. Aspiration is necessary, but so is ultima-

tion, and one without the other is as a tub without a bottom.

This group of "New Church" Single Taxers comprised such men and women as John Filmer, L. E. Wilmarth, Chas. H. Mann, E. B. Swinney, Miss Thatcher, now Mrs. Post, Miss A. B. Morgan, Miss Schetter, Miss Kellogg, an ardent admirer also of Henry James, Miss Cebelia Hollister and many others.

I mention this fact because Mr. Spencer, though at first of this group of New Church people who seemed to hold Henry George in an estimate not far different from that in which they held Swedenborg, and whose effort it was to find points of coincidence between these two great teachers, presently drifted into an effort to adjust the requirements made by Henry George not only with those made by Swedenborg, but also with those made by Marx, Flursheim, and others who stand for Socialism. In this effort he spent the last years of his life and produced along the lines of this effort several admirable essays, which appeared in the paper run by him, the "New Christianity."

And in this effort he was as far successful as any one can be along such lines. He was an ardent believer in the Single Tax, a strong defender of its principles and a man of gentle disposition and kindly inclinations, yet with a strong will set in the direction of the attainment of the larger humanity on earth by means of such reforms as have been taught by Henry George and those who have come after him.

REV. ADOLPH ROEDER.

DEATH OF JAMES E. SCRIPPS.

Another death that has occurred within the last quarter is that of James E. Scripps, of Detroit, Mich., founder, publisher and proprietor of the *Detroit News*. He was reported to be several times a millionaire, but he was a convinced Single Taxer, and never made any concealment of his convictions. He was accustomed to advocate the Single Tax in his own paper, under the signature J. E. S.

The *News* has been one of the most public spirited papers of Detroit, and its editor one of the foremost citizens. His life has been a long and useful one.

DEATH OF JOHN FERGUSON.

The movement in Scotland suffers a severe loss in the death of John Ferguson. No land reformer was ever more devoted and strenuous in his labors for the cause. Almost up to the hour of the accident which resulted in his death—he fell from a tram car—he was unremitting in his platform work. His physician had warned him, but he kept on. Although an old man, his devotion to the cause knew no abatement. He realized years ago that the solu-

tion of the great social problem was the taxation of land values, and he embraced the cause with the enthusiasm of a religious conviction. His death takes from us another brave comrade whose services have made his name honored far beyond the borders of his native land.

DEATH OF MRS. WARREN.

James A. Warren, of Pittsburg, Pa., a contributor to the columns of the *Review*, has suffered a severe loss in the death of his wife, who died April 22, at the age of forty. She and Mr. Warren were both Swedenborgians, the denomination that has contributed so many devoted and able adherents to the Single Tax cause. During their long residence in Cleveland they entertained many visiting Single Taxers, and thus are personally known to a number of our friends in different cities who will read this notice with deep sympathy for Mr. Warren in his bereavement.

EDITORIAL DEPARTMENT.

SWOLLEN FORTUNES AND FALSE TAXATION.

President Roosevelt's crude proposal for checking the accumulation of large fortunes through inheritances, and Mr. Wayne Mac Veagh's comments upon it in the *North American Review* for June, invite reflection.

Mr. Mac Veagh discusses the subject principally upon fiscal grounds. He argues, along with some professional economists, that taxation should be in proportion to ability to pay, and that this ideal is to be approximated by a graduated tax, apportioning the contribution of each taxpayer so that he feels, as near as may be, neither more nor less inconvenience than every other. But Mr. Mac Veagh as well as the President is distinctly influenced also by dread of the effect upon society of overgrown fortunes.

It is strange that men like these should be so easily deceived by the menace of great fortunes. That great fortunes are socially dangerous is true enough; but why are they dangerous? If because they are corruptly acquired, the remedy is not to obstruct honest acquisition, it is to stop acquisition dishonestly. If unjustly acquired through institutional influences (such, for instance, as the slavery of half a century ago), the remedy is not to obstruct the acquisition of fortunes acquired without the aid of such influences and by useful service; it is to abolish the institutions that operate to create fortunes unearned. But if great fortunes are socially dangerous because they give a menacing power to their possessors, then we must ask how? And if we pursue our inquiry still further, we shall

find that it is not the fortunes in themselves that are dangerous, but their baneful influence and resistless power where great masses of the people are impoverished. But in that case the remedy can hardly be to limit acquisition. Is it not rather to limit impoverishment?

If such men as Mr. Roosevelt and Mr. Mac Veagh were as urgent to secure laws preventing, by resort to natural methods, the impoverishment of the masses who work or want to work (whether for themselves as business men or for others as hired men), as they are to secure laws preventing, by arbitrary methods, accumulations of wealth, there would be no call for checking overgrown fortunes. For one thing, overgrown fortunes would be divested of injurious power; for another, there would be no overgrown fortunes to check.

The fiscal argument advanced by Mr. Mac Veagh is as vulnerable as the social argument in which he is supported by President Roosevelt. The idea that taxation ought to be in proportion to ability to pay is quite as unsound both morally and economically as the doctrine (if there is any such doctrine) that the price of store goods ought to be in that proportion. Government either does or does not render a service to every citizen or to some citizens. If it renders no service to anybody, it has no reason for existence and nobody should be taxed. If it renders an equal service to everybody, everybody should be taxed equally. If it renders a greater service to some than to others, as is in fact the case, then those receiving the greater benefits should pay the higher taxes.

To this equitable proposition it may indeed be replied that the value of the benefits which government confers cannot be fairly apportioned. For example, that the river and harbor improvements which government provides cannot be charged for in proportion to benefits without charging each user in proportion to his use, and that this would be impracticable. But that reply counts for nothing. If there were no financial measurement of benefits operating automatically, the equitable doctrine of taxation in proportion to benefits might of course be fairly regarded as impracticable. But there is a financial measurement, a natural one, which continually operates whether the government avails itself of the measurement or not. The financial benefits of government are actually paid for by the beneficiaries.

Wherever government performs any useful service, the persons who get the benefit of that service pay for it what it is worth to them, precisely as they pay for store goods in proportion to their worth. They pay to a landowner if they are tenants in the benefitted locality; they pay as occupants to themselves as landowners if instead of renting to others they are themselves both occupants and owners. Every

tenant realizes this in his own case. He knows, for instance, that rent near a well-improved harbor is higher than where the harbor is poor, other conditions being the same.

Here then is a fact of social life whereby the benefits of government are financially measured, and being financially measured, these benefits are comparable with taxation. Where the relation of landlord and tenant exists, the tenant pays the landowner the money value of the benefits he gets from the government in that locality. Where this relation does not exist, the benefits are measured by the rentable value of the premises. There is, therefore, no practical necessity for levying taxes in proportion to ability to pay instead of benefits received. Nothing is necessary but to take from landowners in taxes the added value which governmental service gives to their property.

We do not ignore the fact, in criticising Mr. Roosevelt and Mr. Mac Veagh, that statesmen are confronted by legal as well as moral and economic difficulties when they consider questions of taxation. In the present instance, Mr. Roosevelt and Mr. Mac Veagh are confronted by the Constitution of the United States, which interposes legal obstacles to the adoption of the principle of Federal taxation in proportion to Federal benefits. As a question of pure statesmanship, therefore, it may be excusable to advocate for the time a false system of Federal taxation. But surely this excuse does not extend to the advocacy of a false system as not only expedient in law and with reference to the present state of public opinion, but also as economically sound and morally right.

LOUIS F. POST.

GRAFT AND ADULTERATION.

W. J. Ghent, socialist and author of "Benevolent Feudalism," has a long article in a recent issue of the *Independent*, entitled, "The Cure of Graft." Mr. Ghent says little definitely about the cure, which is not surprising, as the article does not discuss "graft" as the word is generally understood. Here is Mr. Ghent's definition:

"There are two kinds of graft—public and private. The former is merely an outgrowth of the latter, and need not here be considered. Private graft is the gain made by misrepresenting, extorting, cheating or swindling in the ordinary processes of industry and commerce. It differs from public graft in being apart from the public service, municipal, state or federal."

What people generally mean by "graft" is some form of commission or rake-off, such as if obtained by an employe for favoring one line of goods as against another; or in the domain of higher finance such profit as comes through starting a trust

company so that the directors of an insurance company can lend themselves the policyholders' money at 2 per cent. and earn 10 per cent. with it and pocket the difference. Mr. Ghent's idea of private graft is different, for his article discusses mainly the adulteration of food, although he devotes some lines to quack physicians and "fake" telegrams and editions of metropolitan newspapers.

The Socialists pride themselves upon their historical studies and deride generalizations which are not based on what they are pleased to entitle "the economic interpretation of history." It is strange, therefore to find a leading Socialist writing an article in which he not only says graft when he means adulteration, but in which he writes of adulteration as though it were a modern invention. History tells us that goods have been adulterated for centuries. Nor is Mr. Ghent in accord with the interpretation of history in the reasons he gives for the prevalence either of graft as generally understood, or of adulteration of food. He says:

"The incentive to graft is thus the individualist competitive mode of production and distribution. Men graft because they have to or perish; and having to they must needs feel that grafting is right, and by no appeal to the conscience of the individual can grafting be eliminated. It can be eliminated only by a revolutionary change in the mode by which we make and distribute goods."

But adulteration has increased, not because the struggle for existence is any fiercer, but because the change from domestic to factory preservation of foods has enormously increased the opportunities for adulteration. Nor does the real graft which is the subject of magazine exposure usually result from the severity of the struggle in making a living. The expert and colossal grafters have not been \$9 a week clerks, but \$10,000 or \$50,000 a year managers and directors and multi-millionaires.

The reason for graft lies elsewhere. Primarily it is that government has conferred special privileges that not only makes it easy for the possessors to acquire fortunes from such privileges but to enable them also to levy a secret tribute. Witness the "grafters" of the Pennsylvania Railroad Company, who accepted presents of coal company stock in return for supplying cars. And honest manufacturers finding themselves undersold by competitors who get secret rebates have to choose between ruin and adulteration. Not the competitive system, but the legal obstacles placed in the way of competition so as to divert profits to monopolists have led to the present era of graft.

A. C. PLEYDELL.

See back page of cover for special premium offer.

ANOTHER ECONOMIC PHILOSOPHER.

Wendell Phillips used to say: "There was nothing more timid than one million dollars, except two million." The truth of this is forcibly illustrated in the leading article in the June number of the *North American Review*. This lengthy article, of over twenty pages, is a cry to millionaires to save the republic.

It appeals both to their patriotism and avarice, to make haste, while there is yet time, and save themselves and all the rest of us who own property, from the ignorant ballots of those who have nothing to sell but manual labor. Evidently the late decision of the American Federation of Labor to enter politics has alarmed the defenders of special privilege, and now they are asking monopoly: "What shall we do to be saved?"

The editor of the *North American Review* assures its readers that the author of this article, who signs himself "X," is "the most profound philosopher in the United States to-day."

That he is profoundly in earnest is evident, and wise enough to recognize the present unjust distribution of wealth as a subject of supreme importance to millionaires, as well as to the wage earners. He says, what we Single Taxers have for years been declaring, that, "by its side, all other questions under political discussion are of little or no importance."

He pleads earnestly with millionaires "to join with those who are absolutely free from envy of their wealth, and absolutely devoid of unkind feelings towards them, in trying to discover"—a remedy, before it is too late. He assures these owners of vast millions that it means something when cartoonists, magazine writers and reformers all unite in making them the "storm centre" of attack. But who is to blame if millionaires give no heed? We—the people; for says he "should have told them, that the sudden possession of unearned millions of money had always exercised a most disastrous effect upon weak minds," and then the author points to Athens, Rome and the French Revolution. Surely all these ought to frighten "our millionaires" into adopting his remedy at once.

The danger, so argues the philosopher—lies in the free ballot, in the hands of poor, ignorant men who own no property, and because of this, and of present unequal wealth, there is "no ultimate security for a single dollar of private property."

Again, "No title to property, or privilege of any kind, can, to-day, have any other sufficient basis, than that named by Lord Coleridge—that such title is consonant with the general advantage, all other sources of title to property and privilege have disappeared before the growth of the modern idea of equality of rights." Shades of Jefferson and George! Enlighten the mind and heart of this friend of the republic re-

garding the natural and inherent rights of men, and make clear to him also the true basis for private ownership in the things a man produces by his labor and capital, be they many or few.

And now listen to his remedy. But no, I will not spoil the interesting article by a brief quotation. Should such rank socialism be advocated by a Bryan or a Gompers what a hue and cry it would raise, because these men stand for action as well as principles. Impractical theories are quite safe.

One idea expressed by "X" is extremely entertaining, in that it is wide of the truth, but can be brought so near it by the addition of only a word or two, here and there; all of which goes to show how very near he is to a great truth, but alas, how blindly he is groping after it. I quote in full, changing his socialism to Single Tax philosophy, by means of a few parentheses.

"The time, indeed, is perhaps not distant when everybody possessing private property (in valuable land or in franchises) will be required to answer these two plain questions: 'How much have (do) you withdrawn (withdraw) from the common store (ground rent)? and 'What service (tax) did (do) you give in return for it (such privileges)?' And again: 'Unless some moral (and economic) basis * * for present grossly unjust inequality * * is soon found * * we may encounter in the coming Presidential election, a situation infinitely more disturbing and infinitely more dangerous than ever has before been encountered.'"

Does not this remind one of what Henry George said at Saratoga sixteen years ago? "Gentlemen, don't quibble and split hairs about this matter. It is too solemn, too important. It involves the happiness, the health, the lives, the very souls of human beings. It involves the progress of society, the fate of civilization." * * "In turning from us, even though it be to milk and water socialism, you are turning to the road that leads to revolution and chaos." * * "You must chose between the Single Tax, with its recognition of the rights of the individual, with its recognition of the province of government, with its recognition of the rights of property on the one hand, or socialism on the other." * * "If you reject the Single Tax, look to it, from what you turn, toward what you are going."

ELIZA STOWE TWITCHELL.

HON. TOM WATSON AS AN ECONOMIC PHILOSOPHER.

The latest opponent of the Single Tax is Thomas E. Watson, editor and publisher of *Watson's Magazine* and quondam candidate for the presidency in the last campaign. Many Single Taxers supported him for the want of something better to do. We are unfortunate in our political alliances. That we, who are the foremost

apostles of liberty, should be found in alliance with a gentleman whose theory of human rights excludes the black man and the brown, was sufficiently grotesque. But politics, as has been said, makes strange bed-fellows, and it may be said in apology that the virulence of Mr. Watson's hatred of the negro was hardly suspected until he started a magazine devoted to "reform."

Mr. Watson has written a very picturesque history of France; he has also given us a Life of Thomas Jefferson, and he is a rapid and engaging writer who may say many foolish things, but never in a wholly uninteresting way. But that he should be taken seriously by the friends of reform is one of the humors of the situation. For his ignorance of economics is amazing; his suggested remedies, as far as he has any, are the borrowed trappings of a pseudo socialism, and his brutal and unfeeling assaults upon the negro are a measure of the man who comes before us as an advocate of a higher civilization.

In this, his latest attack upon the Single Tax philosophy, printed in *Watson's Magazine* for April, Mr. Watson assumes to be the practical teacher addressing the purely theoretical—and of course wholly impractical—advocate of the Single Tax. "Mr. Doctrinaire," he calls him. There would be no objection to this if he were not himself occupying a position which is *par excellence* the doctrine of the doctrinaire. From what he assumes to be this vantage ground he advances to the attack. He talks of "a state of Nature;" of men resigning a portion of their individual freedom when they enter the nucleus of families that compose the State; of the benefit of this voluntary surrender in the new advantage derived from the protecting arms of the community. He assumes that out of this voluntary agreement arose the institutions of private property through a perception of their advantages, and thus that they are well nigh impregnable to assault. He accuses Tolstoy of avoiding history in his speculations, and if this is the kind of history Mr. Watson refers to he is quite right, for there is no such history in time of which man has any written or even traditional knowledge.

What is all this but a modification of the purely doctrinal structure, of the *a priori* sort, of the "*Contrat Social*?" Rousseau taught that the origin of government arose out of an agreement by which the individual subordinated his own volition to the general will. By voluntarily surrendering his rights in nature, or his primitive rights, the individual is indemnified by the gift of civil liberty and the protection of the government. Out of this compromise grew our institutions of property—property in chattels, property in land, and of course property in slaves.

Now this theory is metaphysically attractive, and lends itself with fatal facility to explanations of much and varied social phenomena. When dogmatically uttered it looks authoritative.

But it is baseless. There is no historical fact to which it can appeal. The State of Nature is non-chronological. Governments and institutions of property developed out of the friction of opposing interests. Some phases of it—those which involve inequalities, are essentially irrational, and were the offspring of oppression or of robbery.

"Mr. Doctrinaire," as addressed to the advocate of the Single Tax by a believer in Rousseau is amazing, for he was beyond all philosophers an impulsive and emotional doctrinaire. There was little in his social philosophy that was not visionary.*

So much then for the philosophic basis of Mr. Watson's criticism of the Single Tax. But whereas Rousseau held that corruption and inequality began as man passed from a state of nature into civilization and claimed as private property what had previously been common to all, Mr. Watson says he is unable to see the distinction, *in principle*, between the private ownership of a cow and the private ownership of a cow lot." Rousseau said: "The first man who, having enclosed a piece of land, took upon himself to say, 'This is mine,' and found people simple enough to believe him, was the true founder of civil society. How many crimes, wars, murders, miseries, horrors, would have been spared the human race by him who, tearing up the stakes, or filling up the ditch, should have called out to his fellows: 'Beware of listening to this impostor! You are lost if you forget that the fruit belongs to all, the earth to none.'

Mr. Watson is among the first to boldly

"It is sometimes attempted to make the doctrine of natural rights repose upon Rousseau's theory of the Social Contract, and the disproof of one is held to include the disproof of the other. But the claim for the natural rights of man rests upon the nature of his being. No law can abridge them, for his development depends upon the observance of such regulations as, first, conserve his animal needs, and, second, the satisfaction of his mental and spiritual nature.

It is sometimes said that "society is not due to an agreement by which men pool rights previously and independently possessed; it is a combination whereby rights are created." But the individual is first of all a man. Society cannot create any right which man as man does not possess. Association, the object of which is the development of the individual, cannot begin by depriving him of those advantages or opportunities which are necessary to his development. It cannot do so without depriving him of what is his by right. This is what is meant by those who intelligently apprehend the doctrine of natural rights. Such rights are independent of association only in the sense that they exist, not prior to association but that they would exist if we could conceive of man at all as existing prior to association—in other words, they belong to man as an individual. It is absurd to say that society by the mere act of coming together obliterates the individual, or substitutes for rights the individual possesses a body of rights of its own creation. What has become of Man if Society is all?

Editor *Single Tax Review*.

avow that he sees no distinction in principle between the private ownership of a cow and the "private ownership of a cow lot." It is fortunate that few economists and philosophers—and fewer still claiming to be reformers—are blind to such distinction. The instincts of the average man are truer that guide him to almost immediate recognition of the distinction. No difference between the private ownership of a cow and the private ownership of an indestructible portion of the globe! Surely Mr. Watson is joking. Jefferson, for whose name Mr. Watson has some respect, saw the distinction: the law giver Moses at the dawn of history provided for the essential difference in such ownership, and the laws of every civilized country recognize the distinction in some shape or form.

For one who can see no difference in principle between ownership in things produced by labor and the great reservoir from which all that is produced and even the very tools of production must be drawn, it is of course an easy step to this amazing conclusion:

"I can conceive of no revenue in any community which is so just as that which lays itself with an equal burden upon all kinds of property in proportion to the amount thereof." It is of course of small importance that Mr. Watson contradicts himself further on when in his category of things that require to be done he includes "the removing of all taxes from the necessities of life." The interesting thing is its self-revelation. Of course the merest tyro in economic knowledge knows that a five per cent. tax levied upon certain values and in certain ways may be more burdensome than a one hundred per cent. tax levied on other values, or in other ways. The editor of a reform magazine ought to know this: if not his place at the editorial desk should be declared vacant at once. Here again Mr. Watson seems to have read his Jefferson without profiting by his teachings, for that great democrat has touched upon the incidence of indirect taxation with his usual searching clearness.

All this might be borne with patience. We could accord in all charity such exculpation as obvious lack of knowledge seems to plead, but what shall be said in reply when Mr. Watson accuses us of advocating the Single Tax, not because we believe that the rights of all men to land are equal, not because we demand for all men the opportunity to make farms of their own, but because—and Mr. Watson has said it—we "*want the farm some other fellow has made.*" Single Taxers were of old accustomed to the accusation of looking with envious eyes upon the possessions of others. Every man who has pleaded for a more equitable distribution of wealth since the world began has been compelled to meet the same charge made by the ignorant or vicious. We used to read these charges in

the editorial columns of metropolitan dailies, in the screeds of George Gunton, or the more dignified pages of Mallock. But we had a right to expect different treatment from the Hon. Tom L. Watson, for is he not the editor of a "reform" magazine?

Mr. Watson continues: "Especially doth he crave a slice of the Astor estate, which doctrinaires have talked of so much that they can almost identify their shares therein."

Does Mr. Watson then think it so difficult for us to "identify our shares" in that estate? If so, he has reflected little upon the growth of land values in a city such as ours. The value that has come to it is by reason of the myriad activities of the population. Every breath that labor draws keeps alive that value. Upon this labor the Astor feeds, and thus has become so great. Every stroke of rod and piston, every pulsation of the mighty enginery of production, help swell those dividends. To whom, then, do these shares belong—to whom would they belong if the population of New York city were transported and set down on those acres which Mr. Watson "owns" in Georgia? Immediately Mr. Watson's revenues would be equal to those of the Astors. He could stay in New York—or go to Europe as some of the Astors have done, and his revenues would be independent of any labor he might perform. *Whose, then, are the shares, Mr. Watson?*

"I do not consider it any part of my task to assail the position taken in Progress and Poverty," says Mr. Watson. But he does, or thinks he does it by writing: "To say that we can so frame a social fabric as flexibly and automatically to give an equal share of everything to every child born into the world hereafter, regardless of whether that child's parents were thrifty, industrious, virtuous people, or, on the other hand, were thriftless, indolent, vicious people, seems to me to be one of the wildest dreams that ever entered the human mind." It is indeed. But what set of social or political economists is this an answer to? The Single Tax would give to every child born into the world an equal opportunity with reference to its use of land. He would not be born a tenant to any estate, doomed to part with a portion of his earnings for permission to live upon this planet.

Perhaps some of us have thought that Mr. Watson had founded a magazine for the purpose of so improving social conditions that all men might have a better opportunity—that life might be sweeter and more worth living to masses of our fellow-men who are deprived, in great part, through no fault of their own, of the advantages of civilization. Not at all. We—all of us—get all that is coming to us. The fault is in ourselves. We are lazy, or shiftless, or vicious. Let us stop preaching

and agitating. Let us put up the shutters and go home. Let us stop trying to induce people to subscribe for *Watson's Magazine* or any other reform publication. There is nothing to reform. For by the analogy which this Georgian reformer attempts to institute, we must all be doves or hawks, tigers or sheep to the end of the chapter.

If anyone thinks this is a caricature of what Mr. Watson really says, let him read:

"A dozen different traits, or combination of traits, make failure or success in life, and to say that success or failure, vice and virtue, good and bad, are the results of environment and social conditions, is as misleading, as a general statement of fundamental facts, as to say that the dove and the hawk, the tiger and the sheep, the rattlesnake and the harmless "black runner" are the results of environment."

There is much that is amusing in Mr. Watson's screed. To print all these curiosities of reasoning would require more space than we can give to them. When the Single Taxer objects to the fencing in of great areas he is told that "to put up the fence was heroic work, and to keep it up was as just as heroic." So was the work of every highwayman who dominated the road, of every pirate who ruled the seas. Heroic work, indeed! Is that the justification of private property in land—heroic work, not justice, nor equity? And not all, nor any great portion of these fences were, as Mr. Watson seems to think, composed of actual barb wire. They were legal fences, paper titles giving the right to exclude, and originating often in fraud and chicanery. They condemned part of the population to pay tribute to the other. "Some men naturally lead; some naturally follow," says Mr. Watson. Are some men born, *naturally*, rent payers and others rent receivers? "Some men were born tired," says Mr. Watson, sapiently. But there is no means of identifying the new born infant as being born *naturally* a landlord or *naturally* a tenant. There is no such distinguishing birth mark. As there seems then no means of identifying him as belonging to either class, why not be just to the new comer, and declare in our laws that he shall have an equal opportunity—that all infants shall be born landlords, or, what may amount to the same, equally tenants of the State?

We know men differ naturally and physically. But we know that they do not differ with respect to the need of land. We know that deprived of the use of land they are helpless—that permitted the use of land only at the option of others—they are the creatures of those who control the only means by which they can live. Mr. Watson has discovered that men differ *naturally* in powers mental and physical—will he tell us if men differ *naturally* in this—that some men must own land and that others must pay tribute?

Mr. Watson quotes approvingly the plank of the People's Party which says that "there should be no monopoly of land for speculative purposes." But the plank is meaningless. Either it wishes to condemn land monopoly or speculation in land. We may conjecture whether it condemns only speculation in monopolized land—or monopolized speculation in land—or if it wishes to be understood as condemning only such speculation as includes large areas of land, or—but why pursue the tortuous inquiry further? It is a plank which appeals to "reformers" of a certain stripe because it means nothing. But if land is as justly property as houses or horses why is speculation in it singled out from speculation in other kinds of property for special condemnation? Mr. Watson says he "sees no difference in *principle* between the ownership of a cow and the ownership of a cow lot." Of course, he does: otherwise he would advocate a plank to read; "There should be no monopoly of cows for speculative purposes."

Mr. Watson denies that the power of railroads is the power of land ownership, and this is the way he does it: "The thing which hurts us is that franchise which empowers the corporation to tax the citizens and the property of the citizens as they pass along the highway." In other words, the railroad franchise is the power to tax the user of the highway. Of course, the highway is not land. But what is it? And what is the franchise but the title to it—a title to the exclusive use of a piece of land extending in strips and bounded on each side by rails. The power of such franchise and the power of a title to land in fee simple are the same—the power to tax the user of the area indicated. "The road which the transportation companies use could never have inflicted harm upon individuals or communities," says Mr. Watson. No, for roads are not sentient things that can rise up and smite us. "The thing which hurts is the franchise." And all this leads us to inquire if after all Mr. Watson is really serious.

The marvel is that this Georgian, who has been a not unimportant figure in Congress and in one presidential campaign, should have acquired so little real information as to the fundamental principles of economics. This generation has had its surfeit of showy but superficial characters who have attracted popular attention by their volubility, their oratorical powers, or their glittering promises. We are no sooner through with one than another steps resplendent upon the stage. We see one after another unmasked, but we seem never to be able to recognize the tribe. The procession is a long one, and we are probably not yet through with them. Maybe they serve some useful purpose—as half truths prepare the mind for the reception of whole truths; and

these men with their little two penny candles of reform offer us that which is better than no light at all. Some of us, for whom the real light is too strong, may even be prepared in this way to look with naked eyes upon the sun. JOSEPH DANA MILLER.

SINGLE TAX WOMEN IN CONFERENCE.

WORK OF THE SIXTH ANNUAL CONVENTION.

The Sixth Annual Convention of the Woman's National Single Tax League was held in Brooklyn on May the 29th, the 30th and the 31st. The sessions were opened by a business meeting on the afternoon of Tuesday, May the 29th, in an upper hall at Edgett's, cor. Fulton St. and Flatbush Ave. All the various meetings were held in this building. At the first meeting reports from various states and organizations were heard, and two addresses were made. Miss Eva Turner of Brooklyn spoke on The Block Kitchen, which started an interesting discussion. And Mrs. Isabelle Schindler, of Fairhope, Ala., gave a most interesting account of the progress and flourishing condition of that little Single Tax Colony. This is the first time that an official woman delegate from Fairhope has been present at a Convention, and Mrs. Schindler's personality as well as what she could tell, won much sympathy. Violin selections by Master Hugh Aitken enlivened the programme for the afternoon meeting.

That same evening the first public meeting was held, before an audience that taxed the capacity of the hall. Mayor Bird S. Coler gave a cordial address of welcome, which was responded to by Mrs. Florence Burleigh, of Philadelphia. Mrs. Burleigh has a simplicity and directness in her manner of speaking, and an easy use of popular metaphor, which, combined with a thorough understanding of the subject, makes her a welcome addition to the slender corps of women Single Tax speakers. The main address of the evening was made by Mr. John Z. White, who spoke for nearly an hour on "The Single Tax." Mr. White was in his very finest form and has never spoken better here in New York. The audience followed his every word with absorbed attention. A pleasing musical programme was given between the addresses.

The following morning—Memorial Day—a number of delegates and other Single Taxers met in Greenwood Cemetery, to pay the customary homage to the memory of Henry George, by laying a wreath on his grave. The date for the Convention had been chosen with a view to allowing delegates from a distance to be present at this ceremony.

In the evening a banquet was held at Edgett's at which two hundred diners sat down. Speeches were made by Mmes. Belle de Revera, Amy M. Hicks, C. Schetter, Jennie L. Munroe and Grace Isabel Colbron,

and Messrs. Alfred J. Boulton, Lawson Purdy, Frank Stephens and John S. Crosby. An interesting feature of the evening was a little speech made by Mr. Th. Popp, of Elsinore, Denmark, who came to bring the greetings of the large and rapidly growing body of Danish Single Taxers.

The following Thursday morning, the last business meeting was held, at which resolutions were drawn up, pledging the League to sympathy with the efforts to illustrate the Single Tax theory now being made in Fairhope, Ala.; also showing the sympathy of the League for the various campaigns for Municipal Ownership of natural monopolies; for the campaign for equal taxation and limited franchises now going on in New Jersey; also for the governmental investigation of the trusts and railroads now being carried on. Furthermore, the League desires to state in its resolutions that it regards the successful legislation on the matter of separating land values from improvement values, as a distinct gain in the direction of just taxation; also that, as the Single Tax can be secured only by legislation, therefore, as a woman's organization the League endorses equal political rights for men and women. The League also indorses the initiative and referendum and follows with lively sympathy the progress of the Single Tax cause in other countries. The officers elected to serve during the following year were: President, Mrs. Minnie Rogers Ryan, Brooklyn; 1st Vice-President, Mrs. Jennie L. Munroe, Washington, D. C.; 2nd Vice-President, Dr. Florence Leigh-Jones, Brooklyn; 3d Vice-President, Miss Charlotte O. Schetter, Orange, N. J.; Rec. Secretary, Mrs. Kate E. Freeman, Brooklyn; Cor. Secretary, Miss Eva J. Turner, Brooklyn; Treasurer, Dr. Mary D. Hussey, East Orange, N. J.; Auditor, Mrs. Florence A. Burleigh, Philadelphia, Pa.; Executive Committee, Mrs. Isabelle Schindler, Fairhope, Ala., and Mrs. Augusta Pomeroy, New Haven, Conn.

The success of the Convention was undisputed, and great credit is due the hostess organization, the Brooklyn Woman's Single Tax Club, for its work in perfecting the arrangements. It was decided to hold the Convention next year in Orange, New Jersey, on the three days immediately preceding the date of this year's meetings.

Peoria, Illinois, is fortunate above other cities in possessing a right, the enjoyment of which was provided for some years ago by its governing Council. That right is the free use of the assembly room in the City Hall building, where Socialists, Single Taxers and representatives of other "isms" are accustomed to meet. Peoria also has a building owned by the city which seats 5,000 and which can be had for a merely nominal sum providing no admittance fee is charged. Why should not every city

possess a similar convenience instead of being obliged to pay an excessive rent for hall hire, or to depend upon private beneficence in the few cases where such accommodations have been so provided?

News—Foreign.

ENGLAND.

JOHN PAUL GOES TO ENGLAND TO EDIT LAND VALUES—INSTRUCTIVE EXAMPLES OF LAND VALUE TAXATION FROM GERMANY.

Again I am in the happy position of being able to send good tidings of the Single Tax movement over here. In spite of the opposition of the landed interest and the prejudice of the uninitiated our cause is making headway. A leavening of the political lump is slowly but surely taking place. In the House of Commons itself there are some 300 members favorable to the taxation of land values, and of those there are at least 80 active supporters.

Mr. John Paul, the able editor of *Land Values*, is about to leave Glasgow and take up his residence in London. He will edit the paper from there, but the change really means that he will be in a position to look more closely after our interests, by keeping our Members of Parliament and politicians in closer touch with the various Leagues throughout the country. This important work is one for which Mr. Paul's tact and ability eminently fit him, and we are looking forward to the results with pleasureable anticipation. It will mean that Leagues and branches of Leagues in all directions will be able to enjoy the advantage of hearing first class speakers, and so feel themselves efficiently assisted from headquarters in the arduous, though interesting, labor of educating the public.

As showing the trend of public opinion, the *New Age*, a democratic review of Politics, Religion and Literature, in an article on municipal Government, etc., goes on to say with special reference to infant mortality that "overcrowding, stress of labor, ill-requited toil—all the result of land monopoly—are among the most efficient causes of the mischief, and there is but one effective remedy—the taxation of land values. This would cure the evil as far, at all events, as it is economic. And it would vastly help the moral reform which is necessary, too."

In another part of the same paper the following also occurs: "It is gratifying to find that the Government is making the inquiries into this subject promised early in the year by Mr. Asquith. The Colonial Secretary has asked for information from New Zealand, and presumably, Australia, also. We have no doubt the response will be highly interesting and instructive. Meanwhile information comes from another

quarter. A parliamentary paper, issued during the week, contains translations of Prussian official documents telling of the introduction and results of a scheme of assessing real estate on the basis of market value for local purposes. The report states that 'practical experience has confirmed the view that this principle of valuation, in many instances, especially in districts with rapidly increasing population and concurrently increasing ground value has had the effect of materially decreasing the burdens of those entitled to considerate treatment by enabling a heavier assessment to be placed on those capable of bearing it.' That is good; but the report goes on, 'In large towns, developing suburbs, and in industrial districts, where there is a great demand for building sites, speculating induces owners to keep suitable plots out of the market; and in such cases a high taxation of such land is calculated to counteract an unhealthy increase in price.' The contributions obtained under the new system have been, it appears, just what we should expect—viz., in some cases fifty times as great as those under the old. In one case land not built upon paid only 3 per cent. of the local taxes on real estate. Under the new system it paid 36½ per cent. and this led to a diminution of the proportion assessed on buildings from 97 per cent. to 63½ per cent. * * * The basis of the assessment as we have pointed out is the market value of the real estate * * * and every owner of real estate is called upon, under penalty, to give the necessary information in writing, though the assessment authority need not be bound by it."

Surely in the face of such evidence as this the landless multitudes of these Islands have only to mark, learn and inwardly digest the facts of the case to see clearly their grand opportunity of breaking through once and forever that thralldom under which they have remained so long enslaved.

FRED. SKIRROW.

Keighley, Eng.

GERMANY.

GREAT PROGRESS IN THE EMPIRE—SINGLE TAXERS PROCEEDING DIFFERENTLY BUT QUITE AS EFFECTIVELY AS IN OTHER COUNTRIES—LEGISLATIVE ADVANCES IN OUR DIRECTION IN MANY MUNICIPALITIES.

To fully understand the development the principle of taxing land values has taken in Germany, it is necessary to get acquainted with some of the leading features of our national life.

It will surprise a great many to learn, that the system of home rule is scarcely anywhere more developed than in Germany, and that our towns, boroughs and villages enjoy a degree of self government which

will be difficult to match in any other country.

Each of the 26 federal states has its own parliament, each province its own diet, each county its council, and each municipality, down to every small village, its representative body with full powers to levy taxes within certain limits, and these are so liberal that in Prussia, each municipality has the right of taxing land values.

As in ancient times all land in Germany was considered common property, we have many towns and villages which through centuries have stuck to it with great stubbornness, and which now enjoy the benefit thereof by being free from any other taxation. There are some places, like Freudenstadt in Wurttemberg, Gernsheim in Hessa, Hagenau in Elsas, where people not only pay no taxes, but get something into the bargain.

Besides most of our states own large areas of wood lands and agricultural estates. From these Prussia alone derives an income of about 20 millions of dollars, and as almost all railroads are state owned property, leaving a yearly revenue of about 150 millions, Prussia can boast of being one of the very few states which have no public debt in the general meaning of the word; i. e., a debt without assets. The revenue from state owned property far exceeds the interest on the public debt.

Considering this, and further that the majority of our municipalities control the traction service, gas, water and electric power supply, in fact everything that bears the character of a monopoly, it is evident that the Single Tax movement in Germany has to follow different lines than in the United States and England.

In the United States you still have the huge struggle before you of solving the question of the railroad and other traction monopolies; we have passed that stage long ago; in England they have to fight for the power of the municipalities to tax land values; we already have that power. Therefore our main object is to teach people to make use of it.

Now as freehold property is the predominant feature in German land tenure, and as the country is divided into innumerable small holdings, it is evident that our proposal to shift taxation from labor to ground rent would meet insurmountable opposition if we should advocate any radical measures. Our mode of procedure therefore has been to introduce the thin end of the wedge and try to convince people of the folly of the principles hitherto followed and to induce them to give the system of taxing land values a fair trial.

So far more than 380 communities have started to do so, beginning slowly with 3 to 4 per cent. upon the capital value of the land, and so it happens that voters are almost unanimous that a juster basis of taxation has been found than heretofore. We

do not overrate this success, but we also do not underestimate it. Abuses in taxation that have grown up through centuries cannot without great hurt to many be eradicated by a single measure, but can only be pushed back by steady and persistent counteraction.

Knowing the tedious character of this process, we have meanwhile introduced and are advocating another action. Arguing that it will take some time to regain part of the ground rent of the past, and that it therefore would be well to save at least the ground rent of the future, we are propagating the idea of taxing the increased increment apart from the tax on land values, and so far the following not unimportant towns have introduced this measure: Frankfurt-am-Main, Cologne, Essen, Dortmund, Gelsenkirchen, Hanau, Nauen, Kreuznach and Weissensee, whilst Berlin is at this moment discussing the question.

To show the mode of procedure, I quote Cologne as an example:

10 per cent. of increment is free from taxation.

10 to 20 per cent. increment is subject to a tax of 10 per cent.

20 to 30 per cent. increment, of 11 per cent.

30 to 40 " " " 12 "

and so on up to 25 per cent. maximum.

Improvements made by the owner and a transfer fee of 5 per cent. may be deducted, as well as 4 per cent. interest on building sites (the latter a measure we do not approve of).

For the purpose of hitting speculators in landed property harder than bona fide ownership the tax is only levied in full, if the transfer of property falls within a term of 5 years. If from 5 to 10 years elapse between purchase and sale, only two-thirds of the tax has to be paid, and only one-third if the act of purchase dates back more than ten years.

Of course, this is also a very mild form, but it is a beginning, and the combination of this tax with that on ground values has had one great advantage. While hitherto people valued their sites as low as possible, in order to avoid the land tax, they now complain of not being assessed high enough, so as not to fall within too heavy a tax on the increased increment when they sell out. By this also the municipalities have the advantage of gaining on both sides.

The fact that the power of taxing land values rests with our communities, is also of great avail to the propagation of Single Tax principles, because in every town where this new mode of taxation is mooted, our friends have a splendid opportunity of explaining the justice of our cause and of the Single Tax principle in general, as well as extending the circulation of our literature.

Thus it is, that public opinion with us is already to a great extent permeated with

the consciousness of the paramount importance of the land questions in public affairs.

When the Prussian government proposed to build a canal, leaguely the Rhine with the Elbe, we urged it to do so on Single Tax principles, *i. e.*, not only to expropriate the land necessary for building the canal, but also the adjoining lands, thus securing to the nation the full advance in land values sure to follow upon the construction of this important waterway. By this mode a regular Single Tax colony would have been formed right in the centre of Germany, and if the *whole* scheme has not been realized, we have at least succeeded so far that the Prussian Diet has empowered its government to expropriate such lands as it should deem necessary to acquire to check the land grabbers, and wherever it should deem proper to do so in the public interest. Now it will depend upon the executive how far this expropriation scheme will be realized. A public petition just forwarded by our League, urging the government to make use of these powers as amply as possible, has been signed in a short time by more than 75,000 people of all classes.

Also other German governments follow on similar lines. Thus Wurttemberg has declared all untouched deposits of mineral salts public property, and the Duchy of Anhalt has put a tax on mining rights of \$1 a year for each grant of 4,000 square meters, so as to force people either to make use of their grants or to abandon them.

In Switzerland they are contemplating the wisdom of declaring all water power not yet used public property.

Thus everywhere our ideas are spreading. Large corporations have of late joined our League as corporate members, such as workmen's unions, clerks' unions, etc.; even whole communities of the old imperial city of Vienna.

These rapid strides have been chiefly made since we laid less stress upon propagating our theories than upon showing what they mean translated into dollars and cents. Of course this means more work in detail, and sometimes it may appear that the achievements are insignificant, as indeed they are when compared with our great final aims, but we must not underestimate the value that lies in slowly educating public opinion upon all these small occasions, touching people's personal interest with new ideas and changing the tendency of fiscal laws. For as a wise man said, there is no force so mild and at the same time so strong as a tendency.

Upon this background the Single Tax movement in Germany must be judged, and I trust that further details from here may not be uninteresting to your American readers, notwithstanding the difference between your and our way of procedure.

A. POHLMAN.

Potsdam.

RUSSIA.
MOSCOW.

I know your readers will be interested in the land movement of Russia, as I observed it. A distinctive Single Tax movement there is not, though there are Russian Single Taxers, as evidenced by the fact that George's works have been translated and circulated in Russia.

In Moscow I tried to find a gentleman whose address had been given to me by a member of Count Tolstoi's family, who told me that he was interested in the Single Tax. I found him, but could not do very much with him, as he did not speak sufficient French or German. He told me that they had printed and distributed among the peasants many thousand of the short tracts by Henry George. Mr. Nicolaiff who is a reader of the *Review*, had unfortunately left Moscow for a long journey. He is the translator of "Progress and Poverty" and other works of George.

Mr. Gorbanoff Paradoff, the name of the gentleman talked with, told me that the revolutionary socialists were working for the abolition of private property in land. He gave me the address of some leaders of this party in Petersburg, and I went there, but did not find them. As I could not read the Russian language I tried to learn from the German newspapers in Petersburg what was going on in Russian politics. Summing up what I have learned from this source the situation in Russia is as follows: The leading party in the Douma (though not the majority) are the Constitutional Democrats. This party is demanding principally a constitutional reform such as would make Russia a modern democratic state. But this party is also advocating a far-reaching reform of the land laws. Besides this party the most influential group is the "Labor-Grange," a body of peasants and laborers, whose watchword is "land and liberty" (*semlya i volya*). This party is laying more stress upon social reform, especially reform of the land laws, but is somewhat reactionary on constitutional questions.

A group of the party of Constitutional Democrats has elaborated a scheme for solving the agrarian problem, whose chief features are:

The land belonging to the state, the crown, the church, to monasteries or to private proprietors shall be expropriated except under certain conditions. The proprietors are to be compensated according to the normal productiveness of the soil, not according to the rent.

This land is to be handed over to the State, which in time shall rent it out to those of the peasants who have insufficient land or no land at all. The land shall be given to those in private possession, but not as private property.

In the meantime the Douma has already begun to discuss this proposal. It is prob-

able that that body will not hesitate to accept very radical measures, as these would secure it the favor of the peasants and the large majority of the people, and make it thus impossible for the government to resist the Douma on other questions. As the Countess Tolstoi remarked to me, the Russian peasants are determined to have more land, and if the landed proprietors will not give it them voluntarily, they will take it by force.

The representatives of the peasants in the Douma are told by their voters to get them land, or not to return to their homes. Indeed the demand of the people is so strong that even the reactionary parties do not venture to oppose it. Even Count Heyden, the leader of the conservative party in the Douma, declared himself in agreement with the demand to expropriate the Crown-State, Church and private lands to satisfy the land famine of the peasants. In the answer, which the Douma has given to the Imperial Address with which it was offered, it is declared as follows: "The recognition of the needs of the country population (peasantry) and the passing of the necessary legal measures will be the next task of the Douma. The most numerous class of the population of the Empire, the working peasantry, is awaiting with impatience the satisfaction of their present land famine and the first Douma of the Russian Empire would neglect its duty, if it did not pass a law for the satisfaction of this most urgent need by expropriating the Crown, State, Church, and private lands for this purpose."

The address containing this passage was nearly unanimously agreed to, only five members refraining from voting.

Of course, the organs of the well-to-do classes are denouncing this as robbery, as a violation of the sacred privileges of private property, as impossible, etc., etc. They are prophesying the ruin of Russia, they declare that the Russian peasant is too lazy to work the ground. But that the peasant has been mercilessly robbed and exploited and kept in ignorance and brutality for centuries, they forget to mention.

When I was talking about this question to the editor of a German-Russian newspaper he told me that the idea of a "Knecht" (hired laborer without land and without means of subsistence) was quite foreign to Russian thought. Happy Russia!

GUSTAVE BUSCHER.

THE WORK IN PHILADELPHIA.

Since the close in April of the Sunday evening meetings, open air meetings have been developed gradually until at this time they are held every night at the City Hall Plaza. Rain has interfered with many of these meetings, but they are steadily gaining in attendance and interest. Post cards

are distributed through the audiences which are bringing in from 25 to 30 applications a week for literature, which is furnished free of charge.

The Economic Lecture Bureau which was established here last winter with Harold Sudell as manager, succeeded in getting eighty-five lecture engagements for its lecturer, Frank Stephens, who never fails to interest and instruct his audiences. He has, in heaped and overflowing measure, all the qualifications of a brilliant speaker and is thoroughly earnest and a master of his subject.

A wide variety of audiences have been reached, churches, schools, university classes, young men's Christian associations, as well as a number of bodies who deal regularly with social questions.

The Bureau is very much encouraged over the result of its work in this new field.

W. L. ROSS.

COMMUNICATIONS.

IS THE PRESENT STATUS OF THE MOVEMENT SATISFACTORY?

Editor *Single Tax Review* :

One could not fail to be struck by the glowing appeal for love—the love that suffereth long and is kind—which is made by Mr. Gustav Büscher in your April issue.

Any movement must be founded in love else it must fail. Human love and sympathy always attracts unto itself the quiet unassuming forces that ultimately lead to victory. History is replete with instances. The revolution of 1776 and the anti-slavery agitation in this country had their beginnings in the breasts of unselfish men whose hearts went out in sympathy to their fellows. The faith of Jesus has been kept alive and spread to the ends of the earth because of His message of brotherhood and love.

Contrary to Mr. Büscher, I believe that our movement is gaining and must win because it is founded on the same firm foundation. Henry George applied the principle of human brotherhood, not alone to the relation of individual with individual, but he pointed out that it must also govern men in all their social and collective relations. It was George who said: "That we should do unto others as we would have them do unto us—that we should respect the rights of others as scrupulously as we would have our rights respected—is not a mere counsel of perfection to individuals—but it is the law to which we must conform social institutions and national policy—if we would secure the blessings of abundance and peace." To my mind Single Tax men and women are imbued with this love. The acceptance of our philosophy makes of them altars upon which a vestal fire seems ever to burn.

Our distinguished friend is right in point-

ing out that the apparent success of Socialism is due to the fact that it also is founded on human sympathy. Therein lies its danger. Socialism in its final analysis is economically unsound, and must ultimately become the antithesis of democracy, yet from the fact that it is taught with such fiery zeal and such unselfish devotion to the cause of the oppressed—because it awakens a class consciousness among the world's disinherited, and bears to them the message that they can secure their portion of the fulness of the earth—it must gain friends and supporters on every hand. It behooves us the more to accept Mr. Büscher's warning and reveal that vestal fire of love and sympathy with those whom the world has wronged, which is the real test of any philosophy.

I do not think our progress has been slow. How long, from the time of Martin Luther to the last act of the great Inquisition, was the world struggling to gain religious freedom? How many lives were lost, and what untold misery did our ancestors suffer that we might serve God as our conscience dictates? Because the progress was slow did our fathers falter? Did they not struggle on for centuries against the most bitter and vindictive opposition until at last the cause was won?

When the idea of political freedom found lodgment in the hearts of men the same bitter strife arose. The Russian mujik whose house is being burned by Cossack supporters of tyranny to-day, is still fighting in this cause. Because the way is long and the progress slow does not deter him, nor did it deter our fathers. Victory was assured though it required centuries of suffering to achieve it.

A little more than 25 years ago a prophet stood forth to declare that while we had secured religious and political freedom, yet were we enslaved because we did not possess the greatest of them all, industrial freedom—the right of access to our first great inheritance. He pointed out the way it could be secured. Of that way Mr. Büscher says: "The principles of our cause are so simple as to be intelligible to every child of sound understanding." Simple though it be, and easy of application, the great world of vested wrong attacked it with all its might and vigor. By insinuation and innuendo they attempted to becloud it and beat it down. Although it was the most fundamental reform the world has known, yet in this short time it has spread to all corners of the earth. It is being partially applied in several countries—Manitoba, New Zealand, Scotland, Australia and many of the American States—the great nation of England is demanding it in a modified form at once—writers, thinkers, speakers, great souled and unselfish men, are spreading its gospel of human brotherhood abroad. It is Truth, and it is winning the battle over Evil more quickly than that battle has ever before been won.

E. G. LE STOURGEON.

THE CHRISTIAN SCIENCE OF THE
SINGLE TAX.

MRS. GOLDZIER RENEWS HER EXPLANATION.

Editor *Single Tax Review*:

Christian Science is a method of healing human ills by Truth and Love.

Single Tax is a truthful and loving method of economics which will heal all poverty and sickness, and hence all crime, for more crime is caused by poverty than any other way. Human beings are naturally good, but the fear that their natural wants may not be satisfied makes them selfish, and selfishness causes all other sins.

Under the Single Tax no one would be afraid that he would not get all and more than he needs. A living could be made so easily that no one but a crank and faddist would think of accumulating a lot of wealth that neither he nor his heirs could enjoy.

Vast fortunes could not be made; but even if they could, they would not hold the present power of dominion over less fortunate beings. The power in vast fortunes today is the fact that what *one* holds the other is deprived of. Under the Single Tax this would not be so. As land is the source of all wealth, and as no one would be able to have more land than he was actually using, much land would be free, and no matter how much wealth one man owned, others could have just as much by making it out of land.

Only when land, the source of wealth, is monopolized and held out of use is the supply limited.

Single Tax would tax landlords out of existence. There would be but one Lord, and that, God, all his people acting as His agent—His Son.

We no longer worship gods many; it is time we rid ourselves of lords many, especially landlords many; that can be done by taxing the land to its full rental value. All a man wants the land for, is the rent. If the rent does not go to the man but to the State, the man will not care for the land. He will only take so much as he needs to live on, or what is necessary for the application of his labor and capital.

God is Lord of all, even of the land, and there should be no lesser lords—no landlords.

Christian Science is Christian and so is the Single Tax.

Christian Science is scientific and so is the Single Tax.

Things equal to the same thing are equal to each other; hence Single Tax is equal to Christian Science.

A sum is equal to all of its parts. But if you omit some of its parts there is no sum.

Christian Science is equal to Single Tax and all its other healing qualities; but if you leave Single Tax out there is no Christian Science left, but only a very inadequate religion.

Single Tax without any other part of Christian Science contains enough Principle to carry the Children of God to eternal Life and happiness. But the other part of Christian Science is so beautiful that we want it too.

We want and can have *all*, but first and foremost is the Single Tax, for it gives us the earth which is the manifestation of God from whom all blessings flow.

"Whom" has for its antecedent "earth" or "God," just as the reader feels at the particular time of reading. But for the sake of the reader who has learned that all is God and there is no matter, I will add since there is no matter, the earth is not matter, but Spirit manifest; which makes Paul's quotation understandable. "In God we live, move, and have our being."

JULIA GOLDZIER.

PRIVATE PROPERTY, WHAT IS IT?

Editor *Single Tax Review*:

The discussions that have been going on in the last few numbers of the REVIEW regarding the question of private property in land have been very interesting to me.

Some of your correspondents appear to think that the Single Tax idea is to allow the land to remain as private property, or in private ownership, while its rental value is appropriated by the State. The Single Tax is interpreted as a tax which will not destroy private property in land, when its rental value ceases to be private income. This is equivalent to saying that the rental value of land and the land itself are two distinct things. This is surely an error. We cannot separate the value of a good thing from the good itself, when a productive good ceases to have any income value to the individual user. So far as he is concerned it ceases to be property. If we abolish the rental value of land, wholly or in part as private income, we abolish to the same extent land as "private property." In other words—when the state levies a tax on land values, it taxes the property itself—the tax is paid in property.

What I wish to call your attention to is this. I think that your correspondents misunderstand what the term "private property" really means, because, if we look at the meaning of that term as consistently defined by the Single Tax Economics, we will see that land is not really private property at all. We will see that because land being of such a nature that no part of it can be privately or exclusively owned by any individual, it cannot be private property any more than it is private wealth. To be sure, the common every day meaning of the terms "private property" and "private wealth" is "Anything whatever that can be bought, sold, exchanged or devised, and where value can be expressed in terms of money;" and this includes land; but we

know how Henry George treated that definition when speaking of the term wealth. So let us take our cue from Mr. George, and just see what the terms "private property," "public property" and "common property" really mean.

When we are buying property or goods, we are not buying mere material things such as soil, wood, stone or iron, made up into certain forms. We are buying utilities or material services. Some special forms of matter that have been "moved, combined or separated, or in other ways modified" so as to admit of the natural power they possess being directed to the advantage of man. The function of goods can consist in nothing else than in a giving off, or rendering up, or putting forth—or to use the terminology of physical science—the passing of energy into the satisfaction of a concrete want. We value and desire and possess goods only on account of the utility or usefulness that are expected from them, and the material itself from which they are made form only the bodily shell. It is the utility of a thing that we buy and sell, and not the mere labor-form, and the market value of a utility is the social estimate of the services which the good will render. It is not mere physical matter we desire, it is utility, or material services. Utility is the basis of value. physical property is merely the form—the bodily shell, as it were.

So when we speak of the value of a thing, we mean its utility or usefulness, and this is real property. The real meaning of property then, is the material services which the goods possess, or which fit them to satisfy human desires. These utilities are the completed goods ready for the consumer, and they have embodied in them certain material services which are contributed from three different sources, namely—(1) Services rendered by the individual (those of them that work). (2) Services rendered by Society through government; and—(3) Services rendered by nature. These three factors co-operate in producing commodities or utilities, and no one of them can produce anything in modern society that will satisfy human desires without the assistance of one or both of the others. And it is a law of nature that each of those whose services are required in forming utilities should receive their just share of the joint product and in proportion to the services rendered. Nature demands that every atom which it contributes shall be returned to it. And it is also a law of nature that each of the other factors should receive theirs. That share of the product that remains with the individual is his own private property, and that share which is retained by the State is public property, and the services rendered by nature in the form of matter and natural forces, such as gravity, cohesion, resistance, sunshine, air and moisture—the whole combined into unity—is *common* property. Common to both

society and to the individual, freely rendered. Common to all and special to none. These natural forces cannot possibly be individually and exclusively owned, because nature is unity and not divisible. Land cannot therefore be individually owned because it is common to all and not special to any. No one can fence in a piece of land and say "this part of nature is special to me—exclusively mine from the zenith to the center of the earth." Where is the dividing line? If the planet Mars should cross the boundary line it would come within his title-deed. A part of material nature cannot be separated from the whole, being as "one in the many and the many in one." Nature cannot be individualized. But the rent of land is the product of society; and balances the value of the services which society renders.

The product that is embodied in rent is public property, and no person can rightfully claim even a fraction of it. Private property, on the other hand, is the product of the individual. Farm improvements, houses and implements, consumption goods, in fact whatever he has produced and received by rendering his services, are his own private property. When, however, certain persons claim portions of the land as their "private property" and demand a share of the product for the use of it, they are receiving products for which they have rendered no services. And to say that it is just to allow these men a share of the product as payment for the services rendered by nature, is to recognize them as creators of nature. Those products received by the landlords are taken from the laborers. Society, through government, demands and must receive its share of the product, and if that share does not come in a natural way, it must come some other way.

As to a title as private owner of land, it is not necessary for one to have a title as private owner in order to secure ownership in the improvements. All that is necessary is a title to the improvements and this will include the warranty of possession in whatever form they may exist in space. And this is all one is entitled to providing he renders to society full payment for value received.

H. N. McDONALD.

Toronto, Canada.

PROPERTY IN LAND.

LETTER FROM JOHN Z. WHITE.

Editor *Single Tax Review*:

The question has been asked me, what Mr. George meant when he said: "If private property in land be just, then is the remedy I propose a false one; if, on the contrary, private property in land be unjust, then is this remedy the true one."

In the same line of thought, on page 384, he said: "as nature gives only to labor.

the exertion of labor in production is the only title to exclusive possession."

Again on the same page: "When non-producers can claim as rent a portion of the wealth created by producers, the right of the producers to the fruits of their labor is to that extent denied."

On page 401, he said: "Neither on the ground of equity or expediency is there anything to deter us from making land common property by confiscating rent."

On page 326, he said, in italics: "*We must make land common property.*"

On page 403, he says: "I do not propose either to purchase or to confiscate private property in land."

On the same page, again in italics, he said: "*It is not necessary to confiscate land; it is only necessary to confiscate rent.*"

In his preface to the fourth edition of *Progress and Poverty*, dated New York, 1880, Mr. George said: "What I have most endeavored to do is to establish general principles, trusting in my readers to carry further their application where this is needed." In the same, he said, "It has been impossible to treat with the fullness they deserve many of the questions raised."

Many quotations to like effect may be made, but as if to end the matter, he said, on page 403: "By leaving to land owners a percentage of rent which would probably be much less than the cost and loss involved in attempting to rent lands through State agency, and by making use of this existing machinery, we say, without shock or jar, assert the common right to land by taking rent for public uses."

And further on same page, he said, speaking of land owners: "Let them continue to call it *their* land."

Finally, page 404, he said: "In form, the ownership of land would remain just as now. * * For rent being taken by the State in taxes, land, no matter in whose name it stood, or in what parcels it was held, would be really common property."

These quotations seem to be a sufficient answer to the question asked. "In form the ownership of land would remain just as now." In essence landlordism would be a thing of the past, for the essence of landlordism is the legal power privately to appropriate rent.

Those who refuse to perceive the difference between form and essence, will not be able to defend Mr. George against the charge of flat contradiction—even more than one. He said repeatedly that he would take rent in taxation. He also said he would leave land owners a percentage of rent. He repeatedly declared private property in land to be unjust. He also said, "Let them continue to call it *their* land," and "In form the ownership of land would remain just as now."

If, however, we accept his work as an endeavor "to establish general principles," and also prove worthy of the trust he placed in his readers; that is, to perceive the valid-

ity of those principles and "to carry further their application where this is needed," we will have no difficulty in arriving at the conclusion that by the words "private property in land" Mr. George meant the legal power privately to appropriate rent. Also, that by the words "common property in land," he meant the public appropriation of rent.

The words "private property in land" have two meanings. One meaning is, the legal power privately to appropriate rent. The other meaning is, the legal power exclusively to possess land in perpetuity.

The first power is the essence of landlordism. It was attacked by all the force George possessed. The second power is landownership, and this George did not attack, but on the contrary said, if his plan were adopted, would "continue just as now."

Land ownership is the legal power exclusively to possess land in perpetuity. In the absence of a wise use of the power of taxation landlordism inevitably will be incidental to landownership.

An individual may possess land in perpetuity without resulting harm to any one; but the private appropriation of rent is surely accompanied by injustice.

The value of land has nothing to do with the validity of its title. If a man holds title to a parcel of land of no value, he is nevertheless a landowner.

In the sense that George used the words I believe in "common property in land" in what seems to me to be a technically accurate use of the words. I believe in private ownership of land. Ownership comes before rent appropriation. If the legal power exclusively to possess in perpetuity is landownership, George did not endeavor to abolish private property in land. If the legal power privately to appropriate rent is landlordism, George did attempt its overthrow—and his attempt is proving to be successful.

If, then, we alter the wording of the question in accordance with Mr. George's continually expressed thought, we may state its meaning thus: "If the private appropriation of land rent is just, then is our cause unjust."

JOHN Z. WHITE.

FROM JAMES W. BUCKLIN.

Editor *Single Tax Review*:

The interesting discussion of the question of "Private Property in Land" in the columns of the *Review* arises, I believe, not mainly from differences in principle, nor even from differences in policy, but from different uses or meanings of the term "Private Property in Land." Until the meaning of the words used are clearly defined and agreed upon, a continuance of the discussion may be productive of harm rather than of good.

A clear, definite meaning of the term "land" in both its legal and popular sense, is, at present, very difficult, owing to the use of the term "real estate." So long as land and improvements are classed together in legal and popular phrases, so long will it be difficult for the general public to get a clear meaning of the term "Private Property in Land." Single Taxers, however, ought not to be confused thereby.

So too, the words "Property in Land," as generally used, includes exclusive possession, or rather the right of exclusive possession, which right of possession may justly be either public or private.

Property in land may, and frequently does exist, however, entirely independent of the question of possession. One person may have the legal or equitable possession or right of possession, and an entirely different person may be the legal owner thereof. True the legal right of ownership and the right of possession are frequently, perhaps generally, vested in one and the same person, but they are nevertheless distinct and separate rights. It is perhaps owing to the fact that these two distinct and separate rights are generally vested together, that property in land is often carelessly assumed to mean either or both of these rights. To avoid confusion, however, in the discussion of questions of the rightfulness of private property in land, all questions of possession, or the right of possession, must be excluded, leaving at issue only the question of ownership or the right of ownership. What then does the term "Private Property in Land" mean? Not the right to own the improvements or the personal property on a piece of land, for such rights frequently belong to tenants or to other owners of personal property or improvements. Nor does property in land consist in possession or the right to the possession thereof, the right to the exclusive possession being frequently vested in tenants, employees and others. In such cases the tenant, employee or other person having the right of exclusive possession, would have both the equitable and legal right to exclude even the owner of the fee therefrom. No one denies the rightfulness of private possession.

I conclude, therefore, that "Private Property in Land," as the term is generally used, and as used by Henry George, does not involve the question of who owns the personal property or improvements thereon, nor a question of who has the possession or the right of possession thereof, but who owns the rent. *The essence of private property in land is in the ownership of the rent, all questions of possession being merely secondary.* When this fact of the real nature of private property in land is clearly realized, then many of the apparent differences of your correspondents are harmonized, or their inaccuracies made apparent.

If it be true that private property in land really consists in the private appropriation

of rent, and that no question of possession or the right of possession is involved, then all Single Taxers must admit, as Henry George alleged, that private property in land is unjust; for the rent of land is clearly a public, not a private creation.

A question of policy, however, remains. Now, as always, "honesty is the best policy." If private property in land is unjust, and private possession just, we should on proper occasion so declare. By denying the justice of private property in land I believe fundamental forces may be aroused. Still as the term "Private Property in Land" is so commonly misused, as above explained, our opponents and others who do not carefully discriminate, are liable to be misled. In denouncing private property in land we should therefore use proper discretion and explanation.

We need not hope, however, to avoid the bitter opposition of ignorance and greed by the politic use of terms. In Colorado, for illustration, we made the fight as a tax reform. The bitterness and strenuousness of the opposition to our Constitutional Amendment in that state, seemed utterly inexplicable to many of the Socialists and others, but to those who had considered the matter, nothing else was expected. Whether the Single Tax be urged as a tax reform, a labor reform or a land reform, it must meet and ultimately overcome, bitter opposition.

I am not one of those who believe our cause will be materially advanced by any one policy rather than another. It has been demonstrated that the public mind of the American people is not yet prepared to adopt any part of the strictly Single Tax programme except perhaps the municipal ownership of municipal utilities, and even on that question public opinion is not fixed or stable. Nor is it the Single Tax principle that owners of such franchises and rights of way are to be compensated therefor. The majority of the people want private property in land and other graft to continue, in the hopes that some day they may themselves participate in the spoils. When another great industrial depression shall spread over our land, when millions of men are idle and little children are hungry, then perhaps a majority of the people will realize that for them there can be no advantage in graft; that while the few can rob the many, the masses cannot successfully rob the few; that justice and not graft can alone solve the problem. Until that time comes, the work of education along democratic lines is the only real road of Single Tax progress. Different conditions will doubtless call for a vast variety of policies on sundry occasions and places. The occasion will generally develop the right policy. But the Georgian philosophy being the science of the natural laws governing all economic relations, it follows that no economic question can arise upon which light cannot be thrown by the well informed Georgian. In the present state of our organization, we must leave to

individual workers all questions of policy, except in so far as it misrepresents fundamental principles. For that reason I believe that Mayors Johnson and Dunn, Congressman Baker, Louis F. Post, the *Single Tax Review*, the leaders of the Fairhope Colony, C. B. Fillebrown, and many others are each and all pursuing the best policy under the circumstances. A Single Tax doer, not a Single Tax issuer, produces results. I always regret, however, to hear anyone, especially a Single Taxer, allege that private property in land is just, for I think such a declaration is simply a misuse of words.

JAMES W. BUCKLIN.

Los Angeles, Cal.

DEATH OF HAMLIN RUSSELL.

The late Hamlin Russell was born in Philadelphia in 1852. During his varied career he has been employed in many capacities, but chiefly as a newspaper man. He was Railroad Editor of the *Cincinnati Inquirer* for three years; five years Railroad and Financial Editor of the *St. Louis Republican*, and for twelve years reporter and correspondent—at different times—on the *Philadelphia Inquirer*; Council Bluffs, Iowa *Nonpareil*; Minneapolis, Minnesota, *Tribune*; Grand Forks, North Dakota, *Plain Dealer*; El Paso, Texas, *Times*, and other Western papers. He was the only newspaper correspondent who accompanied General George Crook on his memorable campaign (1883) against the Apache Indians, Chief Geronimo and his band from Willcox, Arizona, to a remote point in the Sierra Madre Mountains in Mexico. The expedition consisted of ten officers, fifty cavalrymen and two hundred Apache Scouts.

Since 1896 he was in the employment of The Whitehead and Hoag Company, Newark, New Jersey, where his great executive ability and business resources were much appreciated and will long be missed.

For sometime before his death he suffered from a painful illness, which he battled with a fortitude that was heroic and characteristic.

By the death of Mr. Russell the Single Tax has lost one of its ablest and most devoted advocates. He was converted in St. Louis in 1884 and since that time has been a missionary of the Gospel of Henry George. In a letter to *National Single Taxer*, in 1897, he says: "I was all fight right from the start," and it can be truly said he was "all fight right to the end." Over twenty years of reading, study and investigation only deepened and strengthened his conviction.

He was a man of great individuality, of quick perception and gifted with a wonderful memory. He had traveled all over the States and seen life in a vast variety of phases. His reading was wide and deep. In character he was the soul of hospitality,

absolutely devoid of false pride and affectation and possessed of a sense of humor that was delightful. His conversation was instructive, racy and interesting. His Pastor, who knew him intimately for nine years truly said that "he had a genius for friendship."

J. KELLY.

DEATH OF CLARENCE A. MILLER.

The death of Clarence A. Miller, the well known attorney and Single Tax advocate, of Los Angeles, Cal., is felt as a grievous loss to the host of personal friends and also to those who knew of his worth as a public spirited citizen. His sterling integrity and his habit of doing what he believed to be right regardless of consequences stamped him as an unusual man.

From an acquaintance with Mr. Miller, extending over twelve years, I never ceased to be impressed by his love of justice, which nothing could swerve or alter. As an exponent of our principles it is doubtful if he had a superior. His public expositions of the Henry George doctrine always convinced any clouded hearer, though the latter might be slow in letting it be made public.

Another of our captains is gone. But we should redouble our efforts to hasten the day when justice as he plead for it through the Single Tax shall prevail throughout the country and the world.

RALPH HOYT.

DEATH OF JOB REED.

Job Reed who died last month at Lethbridge, Alberta, N. W. T., at the age of sixty-five, was born in Somersetshire, Eng. He was left an orphan at an early age, and was compelled to make his own way. He passed through the strenuous days of the Corn Laws, and observed with eager interest the campaign that ended in their repeal.

In spite of being compelled to make his own way, he studied much, and later taught school in England for several years and followed the profession of a tutor for a short time on his arrival in America.

In 1882 he went to Canada and made his home in Lethbridge, and settled down to the occupation of a farmer. It was not until 1897 that he read "Progress and Poverty" and became a Single Taxer, since which time he has been an ardent champion of the doctrine. His death removes another of the devoted disciples whose most eager hope was for the triumph of the movement to which the future civilization must look for its saving principle.

The Socialist says that the government boss would be better than the individual boss, regardless of the fact that the root of the evil consists in the necessity for working for any boss.

The Standard, Sydney, Aus.

TOUR OF JOHN Z. WHITE.

John Z. White spoke at St. Louis, Mo., on April 6. It was a very well attended meeting at which the Single Tax was nearly unanimous. Some little opposition developed but nothing of a serious character.

On April 7, at Cleveland, Ohio, Mr. White gave the last lecture of a course including Ernest Howard Crosby, J. W. Bengough and Rev. Herbert Bigelow. There was quite a lively time after the talk, developed mostly from questions by gentlemen of seeming socialistic inclinations. Ephraim is wedded to his idols.

A like course was conducted at Detroit, Mich., the last appointment occurring on April 9. A very good audience assembled, and much interest was manifested. Detroit is developing great public spirit. This is largely owing to the persistent work of Messrs. Ingram and Howarth, two thoroughly capable and successful business men, who nevertheless clearly perceive the tendency of our times.

The next evening was given to a visit to Ferris Institute at Big Rapids, Mich. Mr. Ferris, the president of the educational center, is an energetic and capable man; was candidate for governor of the state on the democratic ticket. He is one of the strong determined men who intend to rescue our land from the debasing grasp of monopoly—and he knows how. The large hall of the institute was filled, and the postulates of the Single Tax position were presented to keenly attentive minds.

The institute at Valparaiso, Ind., was visited, and although a lecture on Burns had been advertised, so many desired to hear about the Single Tax, that the authorities decided to change the subject. The audience was a large one and seemed to enjoy what is sometimes thought to be a dry argument. Everyone seemed to be well pleased with the alteration of the programme. The popular schools are gradually becoming good ground for good crops of independent thinkers, and this is but a prelude for independent action. When the history of our time shall be written lovers of freedom will say, God bless the schoolmasters. Let us hope that some high class professors will be included.

Small meetings were held at the Fine Arts building in Chicago, at Palos Park, Ill., and at Mansfield, Wis. A short talk was also made at the high school at Mansfield. The principal gave some very interesting figures showing the enormous concentration of wealth.

On the third of May, John Z. White spoke at Brown University, Providence, Rhode Island, on "Sources of Municipal Corruption." Some of those present seemed disappointed because the Single Tax was not

made more prominent. However, as the cause rather than the cure was the subject advertised, it is thought best to confine this address to the inevitableness of monopoly in human society; and to the fact that this advantage will surely inure to individual advantage if not in some way publicly administered. If the value of monopoly be allowed to go to private pockets, individuals will struggle for its possession—and in the struggle will violate both human and divine law. This habit, being once found, will continue until there is nothing so holy that it will not be sacrificed for commercial reward.

The Normal School was visited and the pupils seemed to enjoy and appreciate the talk on "political economy." The subject sounds heavy and uninviting, and is so as presented by most of its professors. It is not so of itself, however. It is known as the dismal science, and pupils seem to wonder why a man deliberately chooses this matter as a topic on which to discourse. In reality political economy is full of promise, of joy and peace. Its professors have given it a black eye which it in no way deserves. Ricardo, for instance says: "A tax on rent would discourage cultivation, because it would be a tax on the profits of the landlord." If the poor landlord could not get a fair profit from his land, of course he would not permit its use. Ricardo did not tell us where the owner would get the coin to placate the tax gatherer, but little matters of that sort don't worry the professors.

On May 4th, a half hour was given to "Burns" before the English high school. The school is large and seemed more interested in a (as generally understood) literary character than would reasonably be anticipated. The real force of Burns' character is shown in his grasp of political and religious fundamentals. His teachings in these respects have been allowed to become all but forgotten.

In the evening a non-partisan caucus was held in the Cumberland town hall. The purpose of the caucus was to make self-government more real and evident, and of course, in like degree, less vague and unsubstantial. To this end it was proposed to name candidates for the United States Senate. Mr. White was invited to speak. He complimented the meeting on its object, and expressed the hope that such organizations would continue until local self-government became the fully established custom throughout our whole country. The tendency to discuss, and the seeming determination to control, public monopolies—now in private hands—was referred to, and the audience then demanded an explanation of the Single Tax doctrines. As a result the talk became an extended discourse. The caucus closed with a hearty note of applause to the speakers.

The class in political economy at Brown University was visited. A bright lot of young fellows, who were in no way adverse to hearing accepted notions opposed. The law of diminishing returns was "treated" by the speaker, as a "psychological" affirmation of the worn out Malthusian doctrine. According to this "law" a given amount of labor (or "dose" of capital) applied to a given parcel of land will produce given wealth. Double the labor (or the "dose") and the product may be more than doubled. But if this doubling be continued a point must be reached when there will be a less product per laborer (or "per dose"). We ask is there not an increase up to a certain point? If so, may we not call it the law of increasing returns? Why is the ultimate decrease, rather than the present increase, emphasized? Why is it not made clear to the boys that there are not people enough in the world to treat more than a very small portion of land to the aforesaid "doses?" Why do not our professors explain to the boys that it is possible to give each human being in all the world two feet by six feet of surface and yet bury them all in the State of Rhode Island and still have one-third of the State unoccupied? The boys enjoyed the hour's talk. There will be no trouble about the boys understanding political economy, and thereby becoming good citizens, when the world is willing to know the truth or in other words, to be free.

"Public Ownership" was discussed before the British Club in the evening. This club is a vigorous and growing society. They mean to do things, and to that end are not only willing but anxious to learn things and so are not nervous as to whether or not certain questions regarding property rights be fully and freely discussed. The Bannerman victory appears to have stimulated lovers of freedom the world over. The British Club of Providence looks good to a plain westerner.

On Sunday, May 6, an address was given at Paine Memorial Hall, in Boston. The meeting was largely made up of what is sometimes called the radical element, but was very encouraging because of the fact that these same radicals are beginning to make precise discriminations, a sort of activity we trust our conservative friends will emulate.

In Wesleyan Hall, the Methodist ministers were visited, and after a somewhat unpromising beginning the hall filled, and the interest increased, until, at the end, many questions were asked. We were really surprised to discover that the Single Tax had much earnest support. Our friends of the church are learning that the second command can be very largely obeyed through the agency of public functions—a fact that seems heretofore to have generally escaped their notice. The ancients made idols with

their hands. We seem inclined to make intellectual idols. Still a justice of our State Supreme Court proposes a constitutional convention to revise the United States document. Virtue still lives—even on supreme benches. All of which indicates that preachers and lawyers are breaking long-established habits—the world moves.

The Scotch Clan at Hyde Park was visited and addressed on the subject of "Robert Burns." They were to some extent surprised to find a "foreigner" who urged to a fuller realization of the sterling worth of their great poet. They were frankly told that for a century they had been lauding Burns to the skies, while steadily refusing to accept his ideals. Until very recently Scotland has sent to Parliament only representatives of those classes who felt the full power of Burns' attack. How many genuine champions of the cause of Honest Poverty has Scotland sent to Parliament during the past one hundred years? How many opponents? Count 'em.

The Citizens' Association of Quincy is made up of the active members of Quincy's very select population. Quincy has all the modern attachments of civilization, and if to be thoroughly civilized is to be aristocratic, then is Quincy most intensely aristocratic. These gentlemen are evidently highly cultivated. It was a pleasure to talk to them. They said it was a pleasure to listen. Being cultivated, they undoubtedly know the desirability of truthfulness. The problem of taxation was shown. Some present absurdities were exhibited. Some of these absurdities caused laughter. Many questions were asked—but, in spite of good nature, cultivation, etc., these questions were practically all devoted to hiding the truth contained in Carnegie's claim, that what is one man's privilege is another man's right. America professes to love freedom. Scotland claims to revere Burns. Neither appears to comprehend the nature of the thing adored. America's notion of freedom, like Scotland's idea of Burns, seems to strongly resemble the idolators concept of deity—very woodeny.

On the next day the high school of Brookline was visited. Here was to be found the true American. He (and she) had not yet learned that there was something in the structure of our American life that must be concealed. We must not tell the truth, because our society is itself a lie. Therefore to tell the truth is to put oneself at outs with one's neighbors—and that is bad form. Bad form is the unforgivable sin. But as the pupils were not yet sufficiently cultivated to grasp all this, we had a most pleasant session and they will not be in the least adverse to looking into the dismal science.

At Worcester, Mass., a very good meeting was held. Mayor John T. Duggan occupied

a seat on the platform. Prof. A. Gordon Webster, of Clark University, presided. The initiative and the referendum was first considered, after which the public ownership of public utilities was examined. The initiative and referendum, or direct legislation, is securing an increasing share of public attention. This is very likely the result of a more rational method of presentation. Many a good cause has been lost, or at least greatly hindered, by the ill-advised methods of its most earnest friends. The American principle of government is that the people as a whole are sovereign. If so they surely not only have the power but the duty to exert the authority of sovereignty when need arises. How can this be done to-day? Elect legislators and congressmen; then governors and the president; then courts in the states; then wait till federal judges die. What sovereign ever tolerated a similar series of interferences with the expression of his power—without being ridiculed? Initiative and referendum are simply well tried methods whereby actual power may be realized. The appeal from the chair on a point of order in ordinary parliamentary procedure is the referendum. Making a motion is the initiative. Without these two forms how could any society control its officers? How can the American people control their officers without like forms? They cannot. In relation to public ownership the good people of Worcester are much interested. Slowly it is becoming evident that our ferocious struggle for private gain is certain to defeat itself. Poverty is contained in the forces which make for progress. Our people would not believe George. They prefer the process referred to by Carlyle. He said "facts," if we do not heed them, will make us feel them bye and bye, We are surely feeling facts if there be any truth in the beef report, or if the price of coal be not mere illusion. Men exert force as individuals, either alone, or in such voluntary association as they find to be effective. Also they do, and must exert force as a society, that is, all the people occupying a given territory must act together in regard to some matters. These are necessary acts of sovereignty. If we ignore this fact, Carlyle says, we will be made to feel it. The whole problem now confronting the American people is, the legitimate *versus* the illegitimate exercise of this necessary sovereign authority. The mayor said he agreed with us. Mr. Webster said he did not intend to endorse any position, but he proposed to examine every position. Papers gave lengthy report.

The Twentieth Century Club of Boston is a body worth meeting. Mr. C. B. Fillebrown presented a paper on the effects of taxes on property of different kinds. This paper was so illuminating that no one could fail to appreciate it, unless he made a simple clerical error, as is often done in book-keeping. Mr. Fillebrown's wit is of the

variety known as humor; while full of fun, it hurts no one—it helps some. Mr. White followed, and a number of questions were asked. These were answered and after adjournment some waited on the speaker and said their understanding of George's proposals was much clearer than ever before. Such admission was accepted as complimentary to George. The notion that George was merely advocating the violent confiscation of private property is gradually giving way to a saner idea. It is now quite widely realized that he was really concerned to stop rather than to inaugurate the confiscation of private property.

A society in the Massachusetts Institute of Technology, known as "Kommers," invited a presentation of Single Tax notions. They are a bright, alert lot of young fellows. The season was late, many members struggling with preparation for examination. As a result attendance at luncheon included in above invitation was small, but that interest was excited was made plainly evident by the questions that followed the address.

On Sunday afternoon a lecture on "The Dignity of Labor" was given before the Y. M. C. A. at Pawtucket, R. I. The audience received somewhat unusual views with a very fair spirit. The Y. M. C. A. is destined, with many other societies, to be even more useful in the future than it has been in the past. The leaders of this society said the talk gave much food for thought.

In the evening "Henry George and His Doctrine" was presented at the Bell Street Chapel in Providence. This is an endowed society, and is liberal in thought. The pastor will be with us as soon as he becomes familiar with economic literature.

The Baptist ministers' meeting was attended on the following morning. Ex-Gov. Garvin also attended. The ministers were in no way antagonistic, and had many questions to ask. The gathering was of course small, but it is believed that these occasions are fruitful.

In the evening a meeting at Sharon, Mass., was attended, and here we met one man whom nothing would satisfy. Meanwhile he had no position of his own.

Spoke at the High School at Southboro, Mass., on the following afternoon, and before the Board of Trade of the neighboring city of Marlboro in the evening. The latter meeting was presided over by the Mayor and was attended by most of the prominent business men of the city. The city is devoted mostly to the making of shoes. It was really surprising to perceive the favor with which our gospel was received. The larger part of the banqueters were inclined to accept our general ideas, and were closely attentive to explanations as to their detailed application.

"The French Revolution" was given before the Radical Club of Providence, R. I., on the following evening. It was a pronounced success in the opinion of all those present. The feudal lord's power was shown to be identical with that exercised by our modern monopolist. Freedom from monopoly as a result of rational taxation is now as when proposed by Turgot, the remedy.

The Boston University was visited next day, and an hour occupied before the class in political economy. The class evidently appreciated Single Tax economics. Attention was called to the fact that men make food, clothing and shelter—therefore they know how—therefore again, the processes can be examined, and a conclusion as to them be demonstrated. In short, the uncertainty that obtains in economic literature is absurd. This was a new idea to the class—maybe to the professor. At the same time we can pray earnestly for the time when all educators will favor freedom as does Prof. Baldwin. Absolutely no strings were tied to the speaker. If the class did not receive the Single Tax gospel the lack cannot be charged to Prof. Baldwin.

A meeting was held at New Bedford and another in Morgan Memorial Building, in Boston, before the Total Abstinence Guild. This closed our work for the time being in Boston, and the season was closed by a series of meetings in and about New York City.

A talk was made before the Women's National Single Tax League, then in session in Brooklyn. The women were more than kind in expressing appreciation of the occasion.

On Decoration Day exercises are annually held at the grave of Father McGlynn. For this year A. J. Boulton and John Z. White were selected as speakers. The grounds about the grave were filled with people and it is really inspiring to see the gathering of Father McGlynn's old and tried friends as well as those who have learned to love his memory without having known his charming personality. The occasion is one on which to preach McGlynn's gospel, which we all know included the Single Tax without excluding anything that is good and true.

The Board of Trade at Ridgewood, N. J., was visited and addressed. It is encouraging to find so many business organizations and schools that are no longer afraid to hear the truth. The Board gave the most careful attention and seemed favorable to our conclusions—though they were cautioned to do nothing hastily.

A return trip to Pawtucket, R. I., was arranged for the purpose of appearing before the Business Men's Association. This was a fine meeting. The plain fact of monopoly

—and its basis in unfair law—is becoming plain to all. Once this fact is generally affirmed, the end will be in sight.

A small meeting at Nutley, N. J., was held. A very fair one was held under the auspices of the Civics Club at E. Orange, N. J. The Independence League at Harlem Casino in New York City was addressed. The Men's League at Irvington, N. J., proved to be good ground. They voted the address to be the best they had heard on economic matters. That's why they are appreciated. A small group was met at Tarrytown, N. J., and a large meeting addressed at Ossining, N. Y. The latter is a branch of the Independence League which is being formed through New York State and bids fair to cause the politicians to sit up and take notice. Another meeting was held in Flatbush (suburb of Brooklyn). Also at the Seventeenth District Municipal Ownership League in Brooklyn.

At Trenton, N. J., a fine meeting was held. The assessors of the city were in attendance and asked questions. Everyone seemed highly pleased—save one socialist who was evidently of a melancholy temperament. The burden of the world was on him—and he wanted the "tools." He was advised to secure to all men the equal opportunity of making them.

An unexpectedly good meeting was held at Rochester, N. Y. The Independence League is visible at this point. Our good friend, J. M. Campbell, is still at work here—and where Campbell is there will the Single Tax gain.

THE NEW PRESIDENT OF THE WOMEN'S SINGLE TAX LEAGUE.

Mrs. Minnie Rogers Ryan, who was elected President of the Women's National Tax League at its recent convention in Brooklyn, N. Y., was born and educated in Delhi, Indiana. Her father, William Rogers, for many years an ardent Single Taxer, came here from England in '59 and in '61 enlisted, and fought through the war that the curse of chattel slavery might be abolished.

Her grandfather, Robert Rogers, was one of the radicals during the years that preceded the repeal of the "corn laws" in England, and many times went into hiding for weeks at a time to escape arrest, for having written songs which became popular, and which were uncomplimentary to the "powers that were."

Though only well into her "teens" when she moved east with her father's family, it was not a year before she was an earnest Single Taxer. Always of a quiet, thoughtful disposition, and having spent her childhood where there was plenty of room for all—none very rich, and none very poor, it

was appalling to see amid her new surroundings the two extremes of abundant wealth and abject poverty.

A copy of the *Standard* fell into her hands a short time after her arrival, and that, followed by a reading of "Progress and Poverty," showed both cause and cure. With the blood of a radical stock in her veins, it is no wonder she took up with so much enthusiasm this work of reform.

Mrs. Ryan was one of the charter members of the Brooklyn Women's Single Tax Club, which was organized in 1890, and was its secretary for a number of years. In 1903 she was elected president, and served three years.

For eight years she served the Brooklyn Single Tax League as treasurer, and is at present treasurer of the Stuyvesant Political Equality League, and one of the Directors of the New York City Federation of Woman's Clubs, as well as a member of the Woman's Trade Union League.

She was a frequent contributor to the *New Earth* which recently ceased publication, and for several years conducted a letter writing corps, in conjunction with E. B. Swinney of Brooklyn.

No opportunity ever escapes her for saying a word for this great reform, and among New York club women she is known as "that Single Taxer."

Until April 3rd, 1900, this young woman was known among Single Taxers as "one of the Rogers girls," but on that date became the life partner of Thomas P. Ryan, a young man prominent in Trade Union and Single Tax work. A unity of interests drew them together and theirs is one of the few ideal marriages. One little daughter has blessed the union.

Mrs. Ryan and her associates on the new Board have already held several informal meetings and are laying plans for a campaign of propaganda work during the coming year.

Her election as President of the Women's League was a recognition of years of devoted work, and no wiser selection could have been made.

It will be noted by the readers of the communication from A. Pohlman, our German correspondent, that the Single Tax movement in that country is not anti-governmental. The Prussian ministry is itself recommending to the municipalities the taxation of land values. It may yet be found to be an efficient weapon in the hands of the government against the socialists in a country where the latter have won their most notable triumphs. In Germany, rather more than elsewhere, even though it be the home of Karl Marx, the immense vote polled in the name of socialism includes not only the hardened state socialists but hundreds of thousands of uncertain radicals and amiable and restless liberals.

ECONOMIC AND SPECULATIVE RENT. HOW THE SINGLE TAX WOULD RELIEVE LABOR.

(For the Review.)

BY C. B. FILLEBROWN.

It has occurred to me that there are a series of specific topics to which Single Taxers might perhaps give profitable thought among themselves, looking to the greater strength that comes to any movement from mutual, as well as fundamental, understanding.

One such point is raised by Mr. Springer in the April SINGLE TAX REVIEW, as it relates to the comparative merits of the "tax reform" presentation and the "land and labor" presentation. If it is true that the Single Tax is not likely to find easy acceptance as a direct solution of the labor problem, may there not be practical and moral gain in urging it upon labor as a tax question?

Mr. Springer thinks the labor solution is literally to be found in access to rent by taxation, rather than in access to land. Mr. Buell also in same connection remarks that "There is no problem of land reform, but there is a vital problem of tax reform."

Progress and Poverty is a cumbersome book for the average student, because it goes into a profound and exhaustive diagnosis of land and labor and cognate conditions—a scope which is so wide as to be rather a hindrance to propaganda work, which concerns itself with immediate application of the remedy. Did not Mr. George himself set us the pace to be followed when in Book VIII, Chap. 2, he says: "We may put the proposition into practical form by proposing—To abolish all taxation save that upon land values," thus declaring his own estimate of the remedy as being a question of tax reform. Book VIII of itself appears to be a working formula for the problem of the whole book, easy because following the line of least resistance. Why not let the question assume naturally, and at once, the final form that it must inevitably assume?

Another point regards the position often expressed, or innocently implied, that rent despoils wages, and hence is the robber of labor. Mr. George in Progress and Poverty appears to make uniform use of the term rent, not as denoting economic rent, but as including with economic rent speculative or monopoly rent, agreeing with himself to disregard taxation, as for the time not existing, while treating the division of production into rent, interest and wages. For instance, when Mr. George says, Book III, Chap. 8, "That the increase of productive power does not increase wages is because it does increase the value of land. Rent swallows up the whole gain, and pauperism accompanies progress."

Passages like these need to be read with critical care. Of course all the rent that labor can expect to be relieved of by the

Single Tax is speculative or monopoly rent, nothing can relieve it of economic rent, and the full measure of relief to labor would seem to be the speculative portion of rent plus all other present taxes, except those taken from rent.

This theoretical lightening of the burden of labor may find good illustration in Boston figures.

ESTIMATE OF BENEFITS TO LABOR.

The users of the land of the City of Boston pay in Ground Rent (ten millions of which is taken in taxation),	\$50,000,000
Let us "guess" that one-fifth of this amount is speculative rent, or	10,000,000
Boston users would then pay for use of the land, only	\$40,000,000
They pay also in State and Local Taxes upon improvements, Buildings, Personal Property and Polls,	10,000,000
This amount taken from rent would leave a surplus of	\$30,000,000
Boston doubtless spends from loans and other sources,	10,000,000
Which, if raised by taxation, as it ought to be, and taken from rent, would reduce the surplus to	\$20,000,000
Let us guess again that the National Import Duties and Internal Revenue Taxes, including their unintended effects are approximately treble the actual government revenue or \$17 per capita. They would amount for Boston to another	10,000,000
Leaving to land owners,	\$10,000,000

These figures indicate the almost gigantic proportions of the factor, ground rent, in its sufficiency to meet all reasonable costs of government.

The relief to labor wrought by the process of transfer of all taxes to rent, as above specified, may be estimated as follows:

Relief from Speculative Rent,	\$10,000,000
" " Local Taxes,	20,000,000
" " National Taxes,	10,000,000
Total,	\$40,000,000

\$68 Per Capita, or \$840 Per Family.

If any one has a definite notion of the comparative magnitude of the speculative elements in rent, it would be interesting to see an estimate worked out. Comment is invited.

"A man who has rented the old New York Club site, corner of Fifth Avenue and Thirty-fifth street, New York, will pay \$4,000,000 rent for a twenty-one years' lease. If this calls for comment let the reader make it."—*Nashville American*, April 25, 1906. The Single Taxer will make the comment.

SINGLE TAXERS ARE PARTISANS.

EXTRACT FROM ADDRESS DELIVERED BY FRED. CYRUS LEUBUSCHER AT THE JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB A YEAR AGO. NEVER BEFORE PUBLISHED.

I reiterate that we are intensely partisan; nor should we be ashamed of being so. That pioneer Single Taxer, the ablest writer on public questions living to-day, Louis F. Post, glories in being a partisan. In his last published book he says: "Partisanship is not a badge of servitude; it is a test of devotion to principle. The principle may be wrong; but according to his understanding it is right. There can be no devotion without partisanship. Neutrality, which is only another word for non-partisanship, may be observed by the indifferent. To the devoted it is impossible. In the great conflict of mental and moral forces no one can be neutral. He must take sides or get out of the fight. And if he takes sides under the influence of his brain-cells instead of his birth-marks, he can afford to smile at the wheezy complaints of innocuous non-partisans."

In this brilliant epigram Post hits the nail squarely on the head.

The partisanship that is rightly condemned is that which arises from heredity or prejudice and not that which arises from thought or purpose. If a man is a Republican because his father was one, he is a partisan ass. If, however, he is a Republican because he has convinced himself by processes of thought that imperialism and a protective tariff are right and proper, he is a partisan philosopher. We condemn the man who is a Catholic or a Methodist because his parents belonged to either of those religions before he was born, but we honor the sincere Catholic and earnest Methodist who are such because to them their religion is all in all.

One great characteristic of our cult is that it founds its philosophy on the bed-rock of fundamental principles. This superiority is generally conceded. The protectionist, for instance, is most superficial in his reasoning, which is based largely on expediency. Even the freetrader, when he is that and nothing more, bases his main argument on the *laissez faire* theory. The Single Taxer, however, goes down to bed-rock, to the land, and builds the superstructure of his argument thereon. The Single Tax is the only school of economic thought that differentiates clearly between natural opportunities and the products of labor. Nine men out of ten do not see the inherent difference between a building and the land upon which it stands. Even Baer, the great Baer, to whom "God in His infinite mercy" has given the coal lands of Pennsylvania, and who I understand is a believer in State rights and in free trade, even Baer in a

speech last week saw no more reason for the people, through the government, interfering with the management of his coal mines than for interfering with a private manufacturing concern. Apart from the reasonableness of their argument and the justice of their cause, it has often struck me that civilization owes a debt of gratitude to Single Taxers for bringing back clear thinking on abstract propositions. I venture to say that if a half dozen college graduates who had been through a so-called course of political economy were pitted, in an argument, against an equal number of mechanics well grounded in the doctrine of the Single Tax, the latter would carry off the palm for clean-cut analysis and precision of reasoning. Beginning with the kindergarten, and up through the university, there have been so many fads crammed into his noddle, that the average modern so-called educated American has but a superficial and *diletanti* knowledge of any subject. This habit of hastily acquiring but a veneer of knowledge, has made his intellectual processes sluggish and slothful; so that it tires him to reason deeply and clearly. I repeat, therefore, that this age owes much to Henry George and those that have accepted his philosophy for again habituating the world to keen analysis and precise reasoning.

Another thing that differentiates the advocates of "our cause" from other partisans, is that we have a definite programme and are not afraid to face the conclusions of our own premises. Contrast the Single Taxer with the protectionist. The Republican keynote is the protective tariff; but the leaders of that party, overwhelmingly triumphant as they are now, dare not admit that the logic of their premises is the absolute prohibition of imports. If the domestic manufacturers of four thousand articles should be encouraged by a tariff which makes it expensive to import any similar goods, why should not a tariff be levied on articles that are not manufactured at all in the United States, thus encouraging Americans to start such manufactures? Why not make the tariff so high that nothing at all will be imported, so that all revenue must be raised by internal taxation? Why not go to the bitter end, Mr. Roosevelt, and honestly admit that if the fundamental idea of the protective tariff be that no goods should be imported that would in any wise compete with home manufacturers, why not, I repeat, Mr. Leader of the Republican party, pass a law utterly prohibiting the importation of any goods whatsoever? This would be the logic of the premises of the protective tariff argument.

The Democratic party also lacks the courage of its convictions. It prates feebly of tariff reform and even sometimes plucks up enough courage to demand a tariff for revenue only. When however, Republicans declare that logically Democrats are free-traders, the accusation is branded as a slander. Democrats miserably fail to em-

brace the opportunity afforded them of being real men by accepting and glorying in the appellation of free-trader. The American people, inoculated with the virus of protection, will at first vote against them overwhelmingly if they declare themselves in favor of free-trade; but at the same time they will respect them for their honesty. After becoming familiarized with the idea of freedom, this respect will turn into love. For the American people love a sturdy manly man, one that sticks to his principles. Why was Parker so badly defeated? Because he stood for nothing. He was neither "fish, flesh, fowl nor good red herring." He tried to ape the Republicans without being one; and the people decided that if they had to vote for a Republican they might as well choose one who was willing to call himself such. Does anyone think that if Parker had come out flat-footed for free-trade he would have received fewer votes than he did? The Lord knows he could not have gotten much less of a vote than he did.

The Socialists—ah, there you have men who are not afraid of their horses. They want a co-operative commonwealth, and are not afraid to say so, though most of them admit that it would have to be brought about gradually. Were I a paternalist instead of an individualist I would unhesitatingly join the socialistic propaganda, for only thus could I preserve my self-respect. Being an individualist however, where shall I find my home? Some would reply with the anarchists, the antitheses of the socialists; with them you will have free-trade and free everything else, including free love. There would be some force in this reply if human beings were angels. I must confess that at one time I was much impressed by the anarchistic philosophy. Not of course by communistic anarchism, which is a misnomer for what is really socialism, but by what is known as philosophical anarchism. The ignorance of people on economic questions is appalling. I suppose that if the fifteen million voters in the United States were asked to state the difference between an anarchist and a socialist, at least fourteen and one-half millions of them would reply that there is no difference. Of course this intelligent audience knows that they are as far apart as is the north pole from the south pole. The socialists believe that everything should be under the government, while the anarchists contend that there should be no government at all.

One of the main tenets of the anarchistic philosophy is that land should be the subject of private ownership only when it is occupied and used. This attracted me more than anything else, especially while I was a youthful enthusiast. I soon reflected however, that to make that theory work would require perfect human beings. At the present rate of progress of the race it might take a hundred thousand years before

it has reached such a state of angelic perfection, both in ethics and in knowledge, that each man will instinctively respect the rights of his neighbor. The philosophical anarchist is of great benefit in acting as a brake on the modern tendency towards socialism; but as a working theory, his philosophy is not for to-day. With the exception of my friend, Benjamin R. Tucker, the high priest of the anarchist cult, I do not know of a single anarchist who would to-day advocate that the occupation and use theory of land should be put into practice at once. In other words, even the ultra individualist balks at his own logic.

How different from all these schools of thought and from all these political parties is the Single Tax propaganda. There is not a Single-Taxer in this room, nor I believe in the United States, who would not, if he could, have the Single Tax go into operation to-morrow. We believe sincerely and devotedly that not only is this a harmonious and logical theory, but that it is eminently practical and suited to the needs of people living now. We say to the ultra individualist that his occupation and use theory can be realized through the Single Tax, and that with imperfect men and women. It may be that under the Single Tax a few individuals would be foolish enough to pay the full rental value of land and then hold it out of use; but if such lunatics should develop, what possible harm could flow from their crazy actions? The people would get the full rental value of the land, and the money thus obtained could be utilized in improving the city or village and thus add constantly to the rental value of this unused land. After a while even a lunatic would be unable to pay the increasing rent without receiving revenue therefrom, and would therefore be obliged to abandon the land to some sane person.

"Our cause" appeals not only to the mind but to the heart. The appalling misery in which so large a percentage of the human race is plunged by dire poverty must appeal to the compassion of civilized human beings, who during the last century have become more and more humane. The fact that there are so many remedies offered proves that the conscience of the race has been awakened. At first charity was adopted as a means of solving the problem. It was soon seen however that, admirable as is charity, it can only alleviate poverty, but in the long run it really accentuates poverty. The socialistic dream of a co-operative commonwealth was next brought forward, and it numbers among its believers millions of earnest and devoted men and women. Thinking people, however, agreed with Herbert Spencer when he said that the socialistic commonwealth would be slavery and result in the annihilation of individuality. The rebound landed us in the realm of anarchism. This was soon discovered to be the abode of angels and not of erring

mortals. The Single Tax, the happy medium between these two divergent schools of thought, must commend itself to the intelligence of the masses. America, it seems to me, is the place where it must first find general acceptance; for not only was that the home of the prophet and seer, Henry George, but it is also the home of the most tender-hearted and hard-headed race that ever lived on the surface of this globe.

Only a quarter of a century has passed since "Progress and Poverty" was first published; but the truth contained within its covers has reached the heart of millions. As an organized movement, the Single Tax may not have made much headway; but there is not a hamlet in this land, I venture to say, where you will not stumble across a Single Taxer. Not only has it taken hold of the minds and hearts of the poor and humble, but the highly cultivated, and in some cases, even the wealthy, admit the truth of the doctrine. Wherever a reform movement is started, you find the Single Taxer in the fore-front. What are twenty-five years in the history of a great movement? It took thousands of years for the idea of a democracy, of a government by the people and for the people, to develop. I think the progress of the Single Tax in a quarter of a century has been wonderful and full of promise.

THE MOVEMENT IN NEW ZEALAND.

(For the Review.)

BY P. J. O'REGAN.

Permit me to send you some news of the movement from this remote part of the world, though there is nothing really startling to tell you. The movement to levy local taxation (here called "rates") on land values continues to forge steadily ahead, and every step gained is certainly irrefragable. Recently there have been several attempts in districts where the reform has been adopted, to revert to the old method of taxation, but not one of these was successful; in fact the ratepayers declared by increased majorities in favor of the new system. You will understand that this reform is necessarily limited inasmuch as the taxing powers of local governing bodies are limited by statute, and the Rating on Unimproved Values provides that, where the Act is adopted, the rates shall be increased so as to produce the same amount of revenue as was raised under the old system. Still the principle we strive for is affirmed, seeing that land values are taxed to the exclusion of buildings and other improvements.

The great impediment in the path of the reformer in this country is our absurdly high tariff. Perhaps, however, the impediment—to speak with precision—is not the tariff, but the belief of the majority of the

wage-earners in protection. There is not even the apparent justification for that heresy here that there is in your country, for, while America is a vast continent with interstate free trade, this country comprises two lonely islands in the great South Pacific Ocean. The electors, however, do not deem our isolated position a sufficient impediment to oversea commerce, and hence our terrific tariff. It is safe to say, however, that we have gone as far in that respect as we shall ever go; in fact the close observer may see now that both here and in Australia, the tide of protection has begun to ebb. Even protectionists are now demanding a "revision" of the tariff on account of the cost of foodstuffs, and the Premier of this country has promised a considerable remission of duties on necessaries next session. Of course, there are certain "interests" which hope to get the duties affecting them increased when the tariff question comes up for discussion, but I have not the slightest doubt that the tariff will emerge considerably lower than heretofore. The Farmers' Union is now a fairly influential body in this country, and they are opposed to protection. We may depend on them to keep the tariff within limits next session, in addition to which the free trade idea is making steady headway among the working classes in the cities. What I have said of this country applies to Australia. You might conclude from the fact that the Deaken Government there are making protection a plank for the coming elections, that protection is gaining ground in Australia. Such, however, is not the fact. The Labor Party is a growing factor, and, though there is much heresy in its programme, it is no longer absolutely protectionist. On the contrary, so many members are for free trade, that the party is now trying to make the fiscal question an open one—to "sink the fiscal issue," as the phrase runs—but they will not succeed.

Land monopoly is the curse of Australia—an even greater bar to her progress than the drought which periodically bakes her oceans of plain. Australian land monopolists have not the redeeming features of the aristocracy of older countries—they have not the refinement and traditional duty to the poor that the landlords often have in England for example. Apart from his purse, there is nothing to distinguish the arrogant Australian squatter from the most commonplace man. He is often devoid of education beyond the ordinary, and his wealth imbues him with a contempt for the poorer classes that makes one shudder for the future. These, of course, are the men who are the real gainers by the tariff, for if protection were out of the way, the taxation of land-values would soon compel the squatter and the city speculator to relax their grip upon the peoples' land. Fortunately there are men in Australia, even in the Labor Party, who realize this fact.

As showing how "the yeast is working,"

I may point out that the new State Government of Western Australia has just declared for a tax on land-values for the "twofold object of compelling the subdivision of land and providing revenue." Again, last year an Act was passed in New South Wales placing local taxation on land-values in all shire districts, that is to say, on all privately owned land outside boroughs, and we are promised the same measure for the boroughs next session (this year).

Apart from the reduction of Customs duties, to which our own Government is pledged, I do not think there will be any important legislation in this country during the coming session of Parliament, but I should mention that the late Premier Seddon officially intimated that next year should the reduction of Customs duties make such a step necessary, the Government will propose an increase in the land-value tax.

There was great rejoicing in this country among our fellow-workers at the defeat of Chamberlainism in Britain; and it is significant that the Bannerman Ministry have recently cabled to our Government for the fullest information about the working of land-value taxation in New Zealand. Surely that would appear to indicate that there is a strong demand for the taxation of land-values in Britain?

Permit me through the REVIEW to send greetings to all our fellow-workers in your country.

At a recent dinner of the Quill Club of this city, an organization composed largely of the editors of various influential religious publications, Henry George, Jr., George L. Record, Corporation Counsel of Jersey City, and Recorder John W. Goff, discussed the growth of privileges, and the remedy.

Recorder Goff told how the injustice of a tax system under which men were fined for improving their property was brought forcibly to his attention by a recent occurrence. About a year ago he purchased a small worn-out farm. He had spent about \$3,000 in making improvements of various kinds, with the result that this year the farm was assessed at three times the former assessment. Thus the tax officials of the district in which his farm was located had served notice that the property owner who allowed his farm to run down would be rewarded, while any one who was willing to make improvements would be called upon to pay heavier taxes.

The destruction of the poor was their poverty in San Francisco, as elsewhere. A press despatch tells us that those who lost their lives were among the very poor. The convulsions of the earth leveled the loosely built brick tenements, and the tongues of flame reached first the frame dwellings of the poor.

ACTIVITY IN TORONTO, CANADA.

The local Association of Single Taxers are preparing to do some aggressive work the coming fall, and are straining every sinew for the fray. The plan is to roll up a monster petition asking that the \$700 exemption be again submitted to the electorate. There is a great advantage to the cause in canvassing for petitions as each one who signs will ask questions and have the measure explained to him. It is most likely when the petition is submitted to the City Council that they will vote to refer it again to the people, and we are sure that the result will be similar to the last referendum of our measure which resulted in 8,000 majority in its favor.

The paid secretary has resigned his position in order to cut down office expenses for the summer and in this way aid the campaign in the fall.

The Toronto brethren are also thinking of moving in the direction of Majority Rule, but for the present have their hands full; but it is almost certain that a direct legislation measure will find its way before the public ere long.

Single Tax is progressing very favorably and even the most conservative minded men are discussing social reform; the fact is they have to be up to the times, and the local Single Taxers realize the value of seizing the present moment for carrying on an effective propaganda.

FRED. B. LAKE.

VISIT OF HON. GEO. FOWLDS.

Mr. George Fowlds, member of the New Zealand Parliament from Auckland and a resident of that country for twenty-one years, arrived in New York on Monday, June 25th, while on his way home from the celebration of his father's centenary in Scotland.

Mr. Fowlds was entertained at the Manhattan Single Tax Club in the evening. Owing to the short time, no notice could be sent out, but a number of Single Taxers were advised by telephone and by personal calls.

Mr. Fowlds talked for several hours on the general conditions of New Zealand and told of the results of the various reforms adopted there. "Invariably," said he, "the troubles we have had, have been due to the socialistic and paternalistic experiments." He told of the government's attempt to destroy the coal monopoly by operating a mine, but after eighteen months' operation they have not been able to reduce the price of coal and are producing at a loss, the rate payers making up the deficiency. The engineers in charge of the mines were chosen because of their pull and not for their ability, and they chose land that private enterprises would have passed over.

In the building of railroads, the engineers have been forced to pay the laborers a uniform wage no matter what the results of their work. This has demoralized the workers.

"The railroads cost the government four times what they would cost private corporations," said Mr. Fowlds.

Wherever the land value tax has been applied it has proved beneficial, and none of the communities that have adopted it have ever gone back to the old system.

In the suburb of Auckland, where the land value tax has been in effect several years, the population has increased 125 per cent., while adjoining towns where it has not been applied have increased only in proportion to the normal growth of the whole country.

Although the Conciliation Court had settled the wages of mechanics in Palmerston North, when the land value tax was adopted, it so stimulated building that the employers began paying more in order to get mechanics to do the work.

"We have no unemployed," said Mr. Fowlds, "and every man that wants work can find it. Of course New Zealand is a new country, and not yet developed, so wages are not as high as might be expected where opportunities are so plentiful."

In speaking of the education of his people in economics, he said that there was no general conception of fundamental principles. They had some of the absurdities of other countries. They held strongly to the protective tariff, although they threatened to put flour on the free list when a trust was organized. He said they knew good things when they see them and the land value tax is one of them.

Mr. Fowlds left for Boston the next day, and will then go on to Chicago and Milwaukee, stopping at Denver to visit Mr. Bucklin, and in California to see his old friend, Michael Flurscheim.

WILLIAM RYAN,

Secretary Manhattan S. T. Club.

WHY LITTLE CHILDREN ARE AT WORK.

Mr. Will L. Ross, of Philadelphia, having received from Tudor Jenks, secretary of the Anti-Child Slavery League, an invitation to join that society, has written to Mr. Jenks the following letter, giving his reasons for declining to take part in the work of the society, and indicating the futility of its methods:

"I have your very kind invitation to join the Anti-Child Slavery League.

Your purpose in this matter is noble and praiseworthy. But I cannot agree with your method of doing away with this disgrace to civilization. For many years I

have earnestly studied social and economic questions, and have long ago concluded that the slavery of children exists because of the industrial slavery of their parents.

The march of invention has long since made unnecessary a condition so unnatural. That ten millions of people in the United States should be condemned to poverty and millions more to the fear of poverty is a social crime. It exists because we support laws which deny the equal right of all to the use of the earth. We make private property of the great storehouse of nature—the coal fields, mineral deposits, timber lands, the rich plains and fertile valleys, which, manifestly, are for all the children of men. We give to individuals and corporations immense values which belong to the people collectively and then rob industry for the support of government. We grant privileges to respectable grafters who dictate the teachings of our public instructors, so that when Political Economy dares to make clear the simplest of truths which run counter to vested wrongs, it is gagged by those who imagine they profit by this injustice.

If a man who earns his living by catching fish has five out of every six taken from him by force, fraud or cunning, he will be forced to put his children to work when they ought to be at school and is likely to become debased and embruted. Is not this true of labor to day? Even our conservative experts tell us that labor only gets one-sixth of the wealth it produces.

So long as labor and productive capital are robbed by privilege, special laws may keep children out of factories, but the children will then be driven to beg, to steal, or to starve."

DEATH OF PREMIER SEDDON.

The death of Premier Seddon, of New Zealand, is a distinct loss to the progressive movement of that great forward colony. The advances that New Zealand has made are due in no small measure to the liberal open mind of the late premier. Under his leadership nearly 60 municipalities have adopted the land value tax for local revenues, and this approach to the Single Tax has so approved itself in practice that no backward step now seems possible.

He was hospitable to new reforms, and New Zealand has embarked upon other experiments in government which the Premier and the enlightened officials of his administration did not regard themselves as justified in opposing. Some of these may perhaps be abandoned; others will stand the test of time. But this is the value of Democracy, that it must learn by experience, and it is to the honor of Premier Seddon that as the people gave evidence of a desire to test new theories of taxation and administration no stupid conservation of an obstructive government was allowed to interpose.

BOOK REVIEWS.

LEO TOLSTOY.

This is the first volume, to be followed by two others, which recount the life and work of the great Russian, "Compiled by Paul Birukoff and Revised by Leo Tolstoy." This volume deals with his childhood and early manhood. Wherever possible the biographer has allowed Tolstoy to tell his own story—it is thus largely autobiographical, and will remain for long the authoritative repository of the main incidents in the life as well as the intellectual growth of the Russian novelist and prophet—perhaps the greatest moralist of his time, certainly one of the greatest moralists of all time.

There are many books from the perusal of which one may rise wiser; this is one of the few which makes us morally and spiritually better. We are admitted to the intimacy of one whose superiority even in his early manhood to those around him—to the aims and ideas of the civilization in which he moved—is immediately manifest. We become aware of how much that even the world agrees to call greatness is really in essence moral—spiritual, if you will. A symmetrical body of doctrine is not essential to this greatness; doubtless flaws may be found in Tolstoy's philosophy, as in that of Buddha, or Mohammed, or Swedenborg. But we feel that we are in the presence of one whose sense of nearness to the infinite and whose boundless and embracing love for humanity permit him to look pityingly upon all its crimes and sordid follies, and set him apart from his fellows.

It is of value to our movement that this man has recognized the truth we stand for. Maybe he does not apprehend it in its fullness and breadth. This seems to be indicated in the importance he attaches to questions whose solution is really involved in the adoption of our principles. He is too much given, it may be, to attacking forms of privilege when he might apply the axe to the props which give to the whole system of privilege its stability. But the value of his endorsement, his admiration of Henry George, and his brave words against landlordism, have immense weight, nevertheless.

This volume does not bring Tolstoy's life down to the date of its final awakening. We find him still involved in habits of thought and conduct which left him much to regret. He still gambled, and showed on more than one occasion the petulance and violence of his disposition. His quarrel with Tourgenef, which came almost to the verge of a duel, which, in the then temper of Tolstoy, might have resulted fatally to

Leo Tolstoy. His Life and Work. Vol. 1. Childhood and Early Manhood. 8vo. 370 pp. Price \$1.50 net. Charles Scribner Sons, New York.

one or the other, is little creditable to him. Yet there were signs of clear moral vision, of a spiritual awakening. Even as an army officer his sense of justice led to quarrels with his brother officers and serious differences with his superiors. He had written much, and his work had obtained recognition. But though his conviction of the office of a novelist was an elevated one, he had not yet conformed his practice to his higher convictions. All this was to come later.

The narrative will be continued in the volumes that will follow, and they are certain to be quite as intensely interesting as the one before us. Certainly to those who believe that—in spite of certain shortcomings and extravagances—the later Tolstoy is not only what his friendly enemy Turgenef, whose pathetic efforts to establish friendly relations with him is one of the tragedies of their intercourse, called him—"the great writer of the Russian land," but the greatest living moralist, whose slightest word has more potency for mankind than the proclamations of the Czar, though acclaimed by his legions of foot and spoken amid the thunder of the steeds of his Cossacks.

J. D. M.

A VALUABLE PAMPHLET.

Here is a little book which is an effort, in the words of its author, "to examine the essential characteristics of the human frailty known as race prejudice, and to trace it at least roughly to its origin." The silliness and superstitious basis of negrophobia are successfully exposed, and the reasoning is for the most part cogent and convincing and moves always upon a high plane. Few phases of the situation are overlooked, though perhaps the economic basis of race prejudice in so far as it concerns the negro in the South is not given its real importance. The failure to examine more fully this phase of the subject is perhaps responsible for the allusion to Henry George, Jr., as "small minded" because he "advocates opening the doors of the United States to white races alone." This is evidently a somewhat sweeping allusion to Mr. George's views respecting Chinese immigration. Mr. Morton must be aware that Mr. George's position on this point is not a matter of race prejudice. Though we may differ with him, we must recognize that Mr. George bases his opposition to Chinese immigration on the ground that—under existing conditions—such an influx of the yellow race as might result from unrestricted immigration would serve to further intensify the economic struggle, and make more difficult the effort for social betterment by multiplying those

The Curse of Race Prejudice. By James F. Morton, Jr., A. M. Paper, 78 pp. Price, 25 cents. Published by the author, 244 West 143d street, New York City.

racial distinctions which Mr. Morton deplores. We will not deny here that perhaps this position is susceptible of refutation, but Mr. Morton does Mr. George a real injustice in his valuable pamphlet by failing to indicate the grounds of the latter's opposition to unrestricted Chinese immigration.

J. D. M.

Years ago when Dr. McGlynn pointed out that there need be no fare charged on street railways owned and operated by the city, since these public advantages add to land values, and the cost of service could then be more cheaply collected by an increased tax upon land rent, just as the cost of elevator service in large office buildings is added to the office rent instead of being collected from each passenger, much cheap wit was expended by the metropolitan press in ridicule of the suggestion. Yet here comes Dock Commissioner Bessel, of this city, who says it is only a question of time when no fare will be charged on ferries owned and operated by the city. This for the reason that it will help to build up the city, and, of course, at the same time provide an increased fund from which to draw upon for the cost of public services. How fast these politicians learn! They learn much faster than the newspapers, for the *Commercial Advertiser*, affecting to regard this as a perilous acknowledgment, says: "It is obvious that the same reasoning that supports free ferries would support free subways." Quite so.

In this connection the following paragraph is interesting. It is cited from a little monthly publication, *Sanitary Progress*, issued by the N. O. Nelson Manufacturing Company:

"St. Louis has been excited over getting a new free bridge for the city. As one result of this agitation, the Bridge Terminal Association has reduced considerably the transfer charges. This reduction has already boomed the price of real estate. What the railroads give up, the landowners will take."

A copy of the latest issue of the *Single Tax Review* rests upon Count Tolstoy's reading desk. So reports in a private communication a recent visitor to Yasnaya Poliana.

FROM AN INTELLIGENT YOUNG INDIAN.

Extract from private letter written by William A. Scott, twenty years of age, a descendant of the noted Indian Chieftain, "Billy Bow-legs."

"I have been studying *Single Tax* a little, and I am an enthusiast. I believe it's the thing for everywhere and fits everything, and it will be a force some day, or at least ought to be."

PERSONALS.

Joseph Leggett writes us that our San Francisco Single Tax friends were hard hit by the disaster that visited that city, but, he adds, "while most of us are cast down we are not discouraged. It has, I trust, moved most of us to more strenuous endeavor in the great cause for the triumph of which we are all laboring."

In a sketch of Geo. Foster Peabody the N. Y. *Sun* of May 6th, says:

"Although a banker and financier and on the directorates of many great corporations, he was the intimate friend of Henry George, and is to-day an admirer of the George theories, and is on close terms with Single Tax men whose theories he would, if he could, put into effect. He is the friend of John D. Rockefeller and of Ida Tarbell, and both have been honored guests at his house."

Ernest E. Coleman, of Peru, Indiana, sends us a sample postal card which can be purchased in quantities at the rate of \$2 per thousand, on which are printed seven pertinent questions, the correct answers to which involve a confession of faith in the doctrines of the Single Tax.

Rev. John M. Davidson, pastor of the Fourth Unitarian Church of Brooklyn, preached on April 30th on "The Justice of the Single Tax."

Among the delegation which visited the Illinois Legislature at Springfield in the interests of a direct primary law, were such good Single Taxers as Western Starr and J. P. Cadman. Mr. Starr was one of the speakers.

Our readers will be glad to know that Mr. Max Hirsch has recovered his health during his visit to Europe, and is probably by this time on his way home to Australia.

Robt. W. Moulton, writing from Anoka, Oregon, says: "Oregon is fast coming to the front as a reform State. Several important constitutional amendments were carried at the election on June 4th."

The Peoria (Ill.) *Star* of June 17th, contains a lengthy sketch of a veteran abolitionist and Single Taxer resident in that city, and the picture it paints in conclusion is worth reproducing:

"For fifty years he and his wife have plodded down life's highway together. They have faced storms of opposition and have never blenched. Both of them are remarkable characters in the fact that they have faced every reform from the beginning of the fight over slavery to the contest over woman's suffrage, temperance, free thought and every other question that has agitated the public mind for the last fifty years.

Hiram has been as bold and outspoken in

his political views as in his religious belief. He left the republican party after having devoted the best years of his life to its service, because he feared that it was given up to its idols. The powerful appeal of Henry George won his sympathy, and he embraced the cause of the Single Tax with passionate ardor. He did not wait for the slow evolution of opinion, but was willing to see it put in operation now and here.

Now, in the evening of his days, he sees gathered around him an affectionate family. He is rich in the esteem of his friends and of the public, and he is reaping the reward of a temperate life. In a serene old age he has nothing to regret and he looks forward to the future without fear, blessed with eternal hope. Such a life is its own highest reward and we congratulate Hiram Brown upon having achieved the noblest aim possible to man, a career without stain, a conscience void of offense, a character above reproach. We hope that he will have many years of usefulness before him, for no man deserves it more."

George L. Record, who as Republican Corporation Counsel, has made a good fight with Mayor Mark M. Fagan, of Jersey City, against the corporations, and who is spoken of as a successor of Mr. Dryden to the United States Senate, is at heart a Single Taxer, though of the Nicodemus order. It is to be hoped, however, that he will become U. S. Senator. It is long ago since New Jersey has sent to the upper house of the National Legislature anything but a pliant railroad puppet.

James W. Bucklin, from whom appears an article in the current issue, has been in Los Angeles, Cal., for the past six months for the benefit of his health, which is now much improved.

James P. Cadman, of Chicago, in a letter to the REVIEW, suggests the concentration of Single Tax forces in Oregon, where they have the initiative and referendum, to secure local option in taxation in the counties. He points out that South Dakota also has direct legislation, but no large centres such as Portland, where the evils of land monopoly are so keenly felt.

We have received from Alfred Broadbent (press of F. R. Henderson, Manchester and Philadelphia), six little brochures: a Festus Treasury, a Treasury of Love, a Treasury of Consolation, a Norman Gale Treasury and a Lowell and Emerson Treasury. These little vest pocket volumes of about fifty pages each with delicately designed stiff covers, are sold for ten cents each, and they are well worth the money.

The Manhattan Single Tax Club has resumed its summer out of door meetings at 125th street and 7th avenue on Tuesday and Friday evenings.

WHERE DAVITT FAILED.

Commenting upon the death of Michael Davitt the *Cork County Eagle* has this to say :

"As is well known, he was the father of the Land League, and had he adhered to the true meaning of the motto of that association—*The Land for the People*,"—the soil of Ireland would to-day be nationalized, for the proper meaning of the word people is the State. Had he adhered to this doctrine—a doctrine he at one time advocated with wonderful power and enthusiasm, side by side with Henry George, the name of Davitt would never perish, inasmuch as that he would have secured justice for every man, woman, and child in Ireland, and procured for his country the highest position in statecraft and prosperity. As it is now, unfortunately, the Irish land question must be fought over again, for a just land tax will, undoubtedly, be established, a tax that will secure to all their God-given right to the profit of the earth, thus raising up a fund for the development of the country's natural resources, and so lead to universal prosperity—a change which will compel all to work, as there will be no resting-place provided for the idle. In writing thus, there is no desire to take from Davitt's worth as a patriot and politician. His losing the grasp of land nationalization could only be attributed to one of those errors which flesh is heir to."

MISPRINT.—In Spring number, page 81, in Michael Flursheim's article, line 14 from below read "decrease" for "increase."

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