



The
SINGLE TAX REVIEW

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

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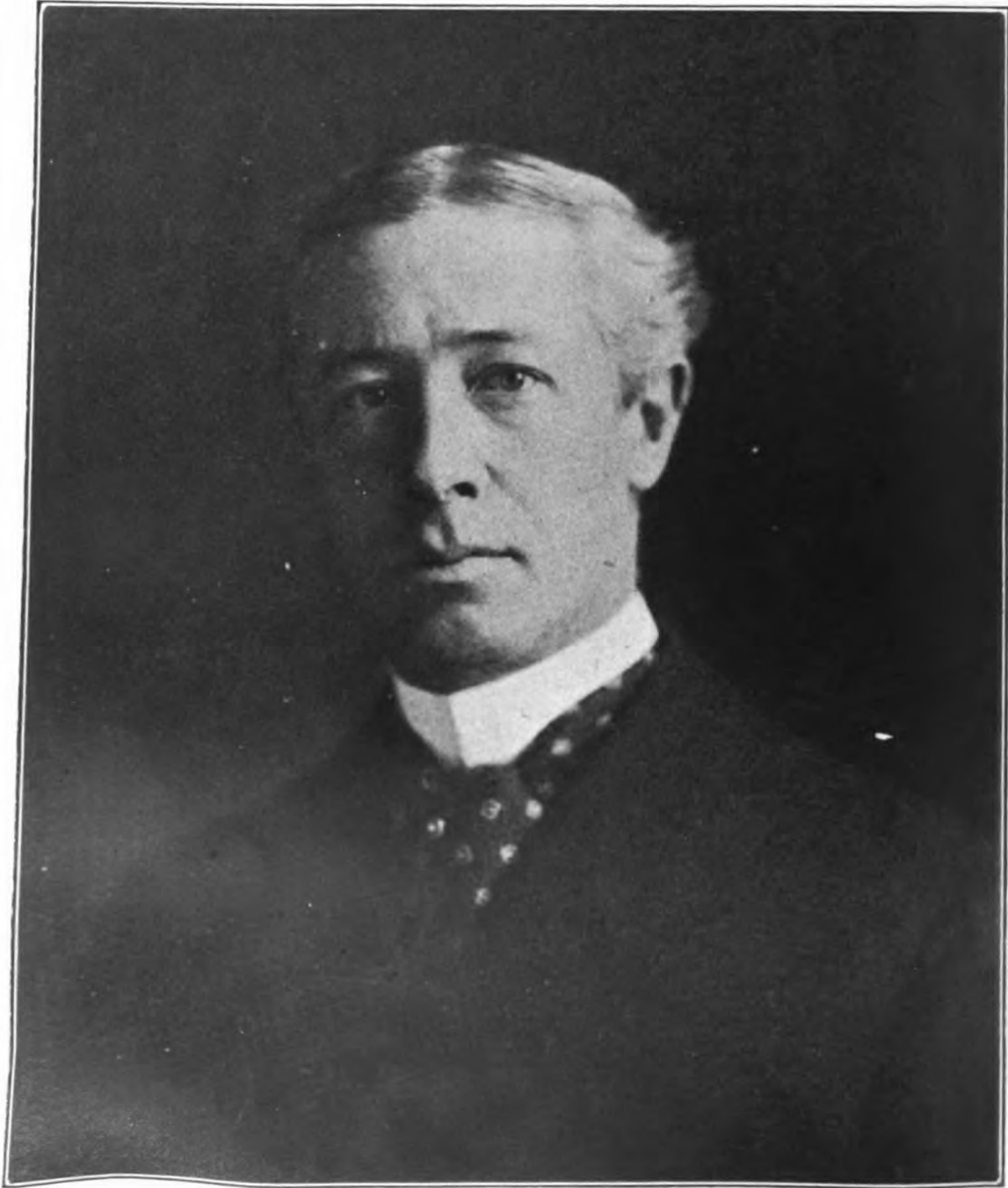
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LAWSON PURDY

Newly Appointed President of New York's Tax Board

(See page 32)

THE SINGLE TAX REVIEW

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

THE TAXATION OF LAND VALUES.

Can this Tax be Shifted?

(Expressly for this Review.)

By LEWIS H. BERENS.*

Advocates of the Taxation of Land Values are constantly being confronted with the objection that any such taxation would inevitably be shifted by land-holders on to the land-users; in other words, that land-holders would simply add the amount of such taxation to the burdens they already impose upon the industrial, land-using classes generally. Even the proverbial man in the street knows that if we tax any ordinary article of consumption—tea, coffee, sugar, beer, tobacco, clothes and so on—such taxation ultimately falls, not upon the producer, importer, merchant or retailer, even though he may pay the amount directly to the Treasury, but upon the ultimate consumer of such articles. That if we tax machinery, spades, sewing-machines, or any other auxiliary of production, such taxation tends to make such things scarcer and dearer, consequently more difficult to obtain, to the temporary advantage, may be, of those who already own a sufficient supply, but to the direct disadvantage of all who have to purchase or to hire them, to the direct increase of the cost of production of all articles produced therewith, and consequently to the direct injury of the community as a whole. That if we tax houses, or any of the materials with which they are built, such taxation tends to make houses scarcer, dearer and worse, to the temporary advantage of the fortunate few who already own houses, but to the direct disadvantage of all who have yet to build, to purchase or to hire them. In other words, that the taxation of houses (as distinct from their site value) tends to discourage the building of houses, to make all houses scarcer and dearer, and to increase house rents: and that such taxation consequently ultimately falls, *not* upon house-owners, but upon house-users.

This being so, it is not surprising that many should jump to the conclusion that the same is true of the Taxation of Land Values; that such taxation, too, would simply tend to make land, if not scarcer, at all events dearer, to the direct advantage of land-holders and to the corresponding disadvantage of land-users; and that consequently such taxation would also ultimately fall,

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not upon land-holders, but upon the land-users. If this conclusion were valid, it would at once dispose of any hope that the burdens now imposed upon industry by the privileged land-holders generally could be reduced, the tribute levying power of the landocracy permanently and materially diminished, or the social and economic condition of the masses of our people permanently and materially ameliorated, by any such step as the Taxation of Land Values. Hence it is incumbent upon all who advocate the Taxation of Land Values to equip themselves to demonstrate that any such conclusion is not valid; that, on the contrary, as a matter of fact, any such taxation would in itself tend to make land cheaper; and hence that it would fall upon land-holders, and could not by them be passed on to land-users: To show this is the sole purpose of this essay.

PRELIMINARY CONSIDERATIONS.

In the first place, then, we would draw attention to the fact that the rent or tribute obtainable for any given holding of land, consequently also its selling or market or "capital" value, is not determined by the will of the owner, but by certain conditions, and will vary with altered conditions. Hence the first question we have to consider is—Would the Taxation of Land Values tend to alter the prevailing conditions so as to affect the rental value of land, either to increase or to lessen it, or would it leave the rental of land totally unaffected? In the latter case, i. e., if it leaves the value of land totally unaffected, then, manifestly, the Taxation of Land Values would have no other effect than to take so much out of the pockets of the land-holders and transfer it to the pockets of the community. On the other hand, if the Taxation of Land Values would tend to increase the rental value of land, then land-holders would in consequence be able to command higher rents and higher prices from land-users, and thus be able to pass the burden of such taxation on to them, in addition to whatever they may be now receiving. Finally, if the Taxation of Land Values would in itself tend to reduce the rental value of land generally, then, manifestly, not only would it be impossible for land-owners to pass such taxation on to the community generally, but their rent-rolls would be reduced by far more than the amount thus appropriated in taxation. For, though to-day almost omnipotent over the labor and industry of the community, even land-holders would find it an impossible task to obtain higher rents or higher prices for the use of something the rental or selling value of which had been materially reduced.

LAND VALUES.

To throw some light on this vital question, let us briefly examine the conditions and causes determining the value of land. Now, the rent obtainable for the use, consequently also the market, selling or capital value, of any given holding of land—whether city, urban, village, mineral, lumber or agricultural—will in all cases be determined by the advantages it offers over the worst land available and suitable for a similar purpose. Thus, if land on the outskirts of any centre of population is only available at a cost of say £200 (\$1,000.) per acre, then the value of every acre nearer the centre would obviously be worth £200 *plus* the value of any advantages it offers over the land on the outskirts. Consequently, other things remaining equal, if the value of the suburban land were reduced, so, too, proportionately, would the value of the more advantageously situated land. The same is true of all other land, whether it be land suitable for intensive culture, for agricultural or grazing purposes, or mineral or lumber land: in all cases it is the present value or price of the less rich or fertile, or less advantageously situated land which determines the rental or selling price of the more fertile or more ad-

vantageously situated land. In other words, though in all cases it is to natural advantages, either of fertility or situation, that differences in the value of different holdings of land are due, yet in all cases it is the price at which the inferior land is available that will determine the value and price of the more fertile or better situated land.

INFLUENCE OF SUPPLY AND DEMAND.

Briefly, it is desire that creates value, and supply and demand which determines values. Things which nobody desired, or of which everybody had a sufficient supply, would have no value: i. e., exchange or selling value. The value of land, as the value of everything else, is created by desire or demand, and determined by supply and demand. Hence, manifestly, anything that tends to increase the available supply of land will necessarily tend to reduce the value of land; and anything that tends to diminish the available supply of land will tend to increase land-values. Seeing that, though the increase and public activities of the community may increase and even create land-values, it can not create land at will, it may seem almost ridiculous to talk of increasing the supply of land. But though all the land of the country may be "owned" or engrossed, it is not all in use, and certainly not all put to the most productive uses of which it is capable. By withholding some land from use, or putting it to inferior uses, the legalized holders of the country artificially diminish the available supply of land, and consequently artificially increase the value of land. By this means, in short, they artificially inflate the rental and selling value of land, creating what may be termed a monopoly value far in excess of its natural or economic value. Thus, by withholding some land from use or putting it to inferior uses, land-holders as a class are able to obtain more rent for the portion they make available to land-users than they would be able to obtain for the whole of their land if it were allowed to come on the market and to compete for land-users. Thus, in many parts of Great Britain land-holders are to-day obtaining £4 to £10 per acre for land they allow to be used in small allotments for intensive culture, though at the same time they are allowing large farmers the use of similar land at rentals from 15 shillings to 30 shillings per acre. Though this may be partly due to their ill-concealed desire to keep the agricultural laborers in servitude, to deprive them of any opportunity of working for themselves, thus keeping their labor-force at the command of the large farmers, who otherwise could not pay their rents, yet is it also in part due to their knowledge that if all land suitable for allotment purposes was made available, any such rent as from £4 to £10 per acre would be unobtainable. The same is true of all other land. If the iron ring of land-monopoly which encircles every centre of population, from the largest towns to the smallest villages, were once broken, then the rental and selling value of the rest of the building land would also fall, and the housing and other "town" problems would soon solve themselves. Or again, though all the mineral and lumber lands of any value may to-day be engrossed, it is not all in use; and manifestly if none of it could be withheld from use, if it were all available to the labor and capital of those who would use it, then, manifestly, not only the economic condition of our industrial population, but the price of access to the mineral and lumber natural sources would be very different. In other words, by withholding some land from use, land-holders can command what we have termed "monopoly rents" and "monopoly values," at the cost and to the detriment of the rest of the community. If this highly injurious, anti-social power were made impossible, or at least highly unprofitable, land-holders generally would have to be satisfied with the natural, "economic" rental value of their holdings less the amount, whatever this may be, appro-

priated by the community in taxation. Thus, land-values all round would be reduced to their normal level; and the economic condition of the people dependent on the use of land would be materially altered.

THE TAXATION OF LAND VALUES.

The proposal known as the Taxation of Land Values may be summarized as follows: In lieu of at least some portion of the taxation now levied upon industry and the products and earnings of labor, the value of land, irrespective of the use to which it is being put and of the value of any improvements in or on it, shall be assessed and taxed for local and national purposes. Under such a system of taxation each and every land-holder would be called upon to contribute to public revenues in exact proportion to the value—either the annual rental or the selling or capital value—of the national inheritance he was being permitted to utilize or to engross.

ITS EFFECT ON LAND-HOLDING.

Under the Taxation of Land Values all land of equal value would be called upon to contribute equally, irrespective of the particular use to which it was being put and of the value of any improvements in or on it. Thus land suitable and required for building purposes, whether for shops, houses, the extensions of dock accommodation or any other service, would be assessed either according to the rent or price demanded for it, or according to the value of similar land already in use for similar purposes. The same would be true of all horticultural, agricultural, mineral or lumber land; all such lands, whether in use or unused, would be assessed and called upon to pay according to its value. Of course, and this is important, so long as the present holders and engrossers of our mineral, lumber and other land continued their claim to control the use of same, all such holdings would continue to command a high "monopoly" value; consequently they would be assessed and taxed on that value. If many such claims were relinquished and more land became available for use, then the present inflated "monopoly values" would tend to fall to their natural or economic level, and our land-holders would then be taxed on this decreased value for all such land as they might continue to hold and to utilize. And it seems to us fairly self-evident that but a very moderate installment of the Taxation of Land Values, together with the threat or promise of a gradual increase in same until the whole rental value of the country was appropriated for the common benefit of the people of the country, to whom in reason and equity it belongs, then no one would long desire to claim to control a single acre of land unless he was desirous of putting it to use, and to the best use of which it is capable. To give but one rather exaggerated example: Under the Taxation of Land Values no one could afford to grow cabbages, or to erect advertising boardings, in Broadway, not even to use an acre of it as a place of recreation for their pet dogs, as was recently reported in one of the yellow-press newspapers. Under such conditions what has been well termed "the vacant lot industry" would soon come to an end, together with all engrossing, forestalling and regrating of the primary necessity of all life and human industry, and land values, together with the rent-rolls of our landocracy, resident and absentee, would fall to their normal, economic level, to the direct advantage of every land-user, whether tenant or freeholder, and of the community as a whole.

ITS EFFECT ON EARNINGS AND INDUSTRY.

Of the effect of such taxation on the earnings of industry, as well as on the much abused modern system of industry, we can say but little, as it would

take us far beyond the scope of the present article. Manifestly, if our lumber lands were free to labor, then no one would cut lumber for another for less than he could earn for himself from the lumber lands available to him. The same is true of our mineral and all other natural resources. Free the land and you free labor; by no other means is this possible. As the Right Hon. Charles Booth well expresses it, in his book "Labour and Life of the People"—"The modern system of industry will not work without some unemployed margin—some reserve of labour." It was to secure such a reserve of labor that Chinese coolies were imported to South Africa; the native blacks' recognized claim to the use of a sufficient portion of their native country made them unsuitable for the purpose of those who wanted to introduce "the modern system of industry" into that country. And we fain would ask our yet unconverted friends, more especially our Socialist friends, carefully to consider for themselves this one question—What would become of this necessary "unemployed margin," this needful "reserve of labor," and also of "the modern system of industry," if the natural resources of this country, on which and from which all must live, were once made available to those whose labors call forth all the wealth of the country? When they have answered this question, they will have begun to gain some little insight into what is really involved in the simple, practical and easily obtainable social and economic reform known as The Taxation of Land Values.

CONCLUSION.

We now claim to have shown that the Taxation of Land Values—

(a) would fall entirely on land-holders, and could not by them be added to the heavy burdens they already impose upon industry; but that, on the contrary, by reducing land-values generally, it would tend to reduce those burdens by far more than the amount of the tax;

(b) would tend to break down land monopoly, all forestalling, regrating and engrossing of the primary necessity of life and industry, to reduce rents, to make land more available to industry, to increase the demand for labor as well as the earnings of all the workers;

(c) would tend to secure to the masses of the people their inalienable claim to the use of the natural forces and opportunities inherent in the soil of the country upon equal and equitable terms, and to share in the bounties of Nature;

and (d) would thus prepare the way for the establishment of social conditions, and the erection of a Social State, based upon Justice, upon the recognition of the equal claim of all to life, and all that this involves.

Land Values are natural; they inevitably spring into existence wherever a community of men may settle, and will rise or fall with the numbers, ability, activity and enterprise of the community. The one question relating to them the community can decide is whether these values, due as they are to the presence and activities of all, shall be allowed to furnish unearned incomes for a section of the community, or whether they shall be appropriated for the joint and common benefit of all. The one at once creates a special privileged class, with interests diametrically opposed to those of the rest of their fellow-citizens; the other would continuously tend to maintain that equality of rights, of opportunities and of duties which form the necessary basis of Republican Institutions, the *conditio sine qua non* of equitable association, of peaceful and harmonious social life.

Hence it is that we know that it would be well for the People's Cause, for the cause of Justice, Humanity, Civilization and Social Progress, if all earn-

est Reformers would temporarily sink all minor differences and concentrate their efforts to secure the speedy adoption of the Taxation of Land Values, adopting for their rallying cry the motto—Land and Liberty!

PRACTICAL SINGLE TAX POLITICS.

(For the Review.)

By ALFRED H. HENDERSON. *

“Preach the Single-Tax and it alone if you want the Single-Tax.”

Is this true?

“You must keep in the middle of the road if you want to get there.”

Must you?

“Things will have to get a great deal worse before they get better.”

Will they?

In Europe there is a type of public men they call “opportunists.” In America if this term should be used it would be in the nature of a reproach, and yet if properly understood there is packed up in it all of political wisdom. The successful man in private life is he who is alive to opportunities and the same holds true in public life. It may be remarked that there are some men so strong, so resourceful, that they seem to make opportunity, but it is only seeming. The truth is they only see quicker than other men and watching the tide of affairs take it at its flood. To be an opportunist does not mean to be a human weather vane. A vessel that tacks is not floating, it is sailing, using the little wind there is to the very best advantage. It appears to have no course but nevertheless is going to its destination in the best way possible. An opportunist may be a man with a very definite end in view and yet appear to have none to those not wise to his purpose. He is the man who seizes on every opportunity to advance his cause. It may not be the best way to “get there” by keeping in the middle of the road if you are on the wrong road; it may not be the best way if, coming down the middle of the road, is a coach-and-six or if in the middle of the road there is a chasm. Henry George has laid it down as the fundamental proposition of political economy that men seek to gratify their desires with the least exertion. So the best course is always that of the least resistance. Fight when fighting is necessary or unavoidable but do not scorn retreat when it is for recruiting your troops or gaining advantage ground for the next encounter. Henry George said: “With the current we may glide fast and far. Against it, it is hard pulling and slow progress.”

Preaching the Single-Tax and it alone is to constitute Single-Taxers a sect. By this method they segregate themselves from the rest of men. They get to be looked upon as “peculiar.” They seem to be wedded to some strange dogma. They are looked upon with distrust, are viewed with suspicion. It is eminently proper that there should be one or more whose particular business it is to work out a theory, to live in a monkish cell, but there must be those, and they are the great bulk, who must keep in touch with their

* Mr. Alfred H. Henderson is one of the editors of the Cincinnati *Times Star*. He is among the ablest editorial writers of the west.

fellows. It is a heroic rôle, that of the frank and fearless propagandist, he who preaches the gospel even when wrapped in flames at the post; yet should all assume this rôle, death would still the voice of truth, and liberty float away in a cloud of smoke. Let the Single-Tax be the predominant idea of the Single-Taxer, but it is far better as a practical method to slip it quietly over the plate rather than batter down the door. Be a "mixer." Ingratiate yourself into the good graces of your community. Identify yourself with the people. Acquire prestige. The world loves the man who "does things." It treats with contempt the "fireside patriot." "Make good" at something. Tom L. Johnson by becoming the "best mayor of the best governed city" has mounted a pulpit from which he may preach and be heard of all men. He never denies he is a Single-Taxer, he always proclaims it, but along with it he has demonstrated that a Single-Taxer can be a man of men. Theory appeals to few, practice is preferred by the many. They want a "sign." They are "from Missouri."

It is the fashion of some Single-Taxers to sneer at movements for "good government." They see nothing worth while in the effort to eliminate graft and corruption. Municipal betterments like parks, boulevards, free kindergartens, public baths, neighborhood centres, clean good streets, libraries, playgrounds and all the things that go to make the "city beautiful" and the city healthful are accounted beneath the dignity of those devoted to a "great cause." F. C. Howe has written a book that would well repay any Single-Taxer reading. It is entitled "The City, the Hope of Democracy." Now better municipal conditions, the institution of things that call forth the civic spirit, that throw the people into aggregates for the accomplishment of good for all, that makes them believe that the city in which they live is "their city" and that the government is "their government" is paving the way for "great causes" to get a hearing. Home rule for cities and other political units make it possible for a particular element of the electorate to discuss and dispose of questions uninfluenced by what at the time may be of vaster moment in other sections of a state. Thus it is that "local option" is possible in taxation as well as in enforcing liquor laws or Sunday closing. The so-called "Federal Plan" of municipal government is to be preferred to the "Board Plan," for when a mayor is clothed with great powers and great responsibilities it is possible to get a man of definite, defined principles, and have him work out a systematic and single and harmonious administration of public affairs. So too the "Initiative and Referendum" would allow of the personal equation being eliminated in public matters. Direct legislation would "bring home" to the people all social, political and economic questions. It more than any other is the first step, the clearing of the way to the consideration of any "great cause." None of these things are ends but they are means to an end, and are necessary means. Henry George before taking up the real remedy for economic distress considers a number of proposed remedies and among others the question of good government. On this he says: "The more extravagant government becomes, the more it gets to be a power distinct from and independent of the people, the more difficult does it become to bring questions of real public policy to a popular decision. The most momentous problems are pressing upon us, yet so great is the amount of money in politics, so large are the personal interests involved, that the most important questions of government are but little considered. Anything that tends to make government simple and inexpensive tends to put it under control of the people and to bring questions of real importance to the front." What the Single Tax needs is a forum, to get its case in court. Once there, there need be little doubt of what the verdict of the jury will be.

The bane of political reform is the existence of classes indifferent to government, indifferent either by reason of great wealth or great poverty. If we are to allow things to go on and get worse a revolution may come and the present order be destroyed, but in its place will come a more ruthless despotism. This is the lesson of history. A revolution to be desired is a revolution worked not in passion but in intelligence. Do not let things get so bad that resentment and anger will alone possess the people, but seek to instil a spirit that will be constructive, that will result in the people "knowing what they want and how to get it." Mexico with its great ignorant population is not near so good a field in which to sow the seed of economic betterment as communities where the average of intelligence and comfort is higher. The slums are the wards where heavy majorities are returned for candidates representing the plutocracy. Real democracy gets more votes in the suburbs and the well-to-do downtown districts. Strive then to make things as good as possible if you hope to make them better.

All this is very decent politics and at the same time very practical politics for Single-Taxers.

PROGRESS AND POLITICS.

An Outlook Upon Current Home and World Politics

(For the Review.)

By FRANK C. WELLS.

Just and scientific tax laws and really democratic government can be made actualities instead of theories only through the slow and awkward processes of practical politics. If we shall ever get, in nation, states and municipalities, the legislative majority, the executive and the courts all at the same time on the side of progress as we conceive it, things may go forward fast enough to suit the most impatient; but till that millennial day imperfect victories and sporadic advances are all that can be had. Success in one place will be offset by defeat in another and backslidings will counterbalance conversions.

None the less, the combats of the political gladiators are not without interest even when the success of either side stands for nothing but party spoils. When some real bearing this way or that on the trend of human progress can be read into them the interest deepens into fascination. When England chose her long Parliament, when revolutionary France elected her States General, when the United States smashed Federalism in 1800, when the North defied the slave power in 1860, when Russia sent representatives to her first parliament last year, national sentiment found an expression which involved the most indifferent inhabitants and which reached and will reach generations to come.

THE FALL ELECTIONS.

Not with such contests can those of 1906 in the United States be ranked. They have resulted in little besides marking time, and they afford no reason either for jubilation or for discouragement to the believers in progress in general or the adherents of the Single Tax in particular. It has been made clear that President Roosevelt still maintains his extraordinary popularity in the nation. The overwhelming Republican majority in the House of Representatives has been cut in two, but it still remains very large, and the President's person and policy having been made the issue by the Republican managers, the

result is a triumph for him rather than for the party to which he belongs. William J. Bryan's leadership, too, has been confirmed by Democratic gains in the West and by the defeat in the East of his one formidable rival among the generals of the radical Democracy. To Mr. Bryan's unselfishness and sincerity unneeded attestation has been given by his unhesitating support of Mr. Hearst, and the preposterous contention of corporation newspapers that "the people" would take fright at his views on government ownership of rail-ways has been exploded, if in such a tenuous theory there was anything to explode.

Mr. Roosevelt and Mr. Bryan represent what is best in their respective parties, and in the confirmation of the leadership of each against the forces of reaction there lies an encouragement that cannot be felt over the results in some individual Congressional districts. That a populous Brooklyn district, for instance, should prefer to be represented by a gentleman whose name no voter is likely to see in print between elections rather than by Robert Baker, to whom because of his aggressive honesty, his determination and his ability there came the rare achievement of a national reputation in his first term, is strange. The district is normally a Republican stronghold but one would think that even those who have no sympathy with Mr. Baker's radicalism would feel a certain pride in having him at Washington to prove that there are men not nonentities whom the great city borough can have to represent it. Apparently there are not enough Brooklyn Republicans built that way.

The defeat of Dr. L. F. C. Garvin in Rhode Island is also to be deplored. One right man elected is worth three wrong men defeated; so that the consolation derived from the failure to be re-elected of prominent "standpatters" in Iowa and Minnesota and of such men as Babcock in Wisconsin and Wadsworth in New York is quite inadequate.

IN NEW YORK STATE.

At last Euclid has been in danger of confutation and the part has loomed larger than the whole. All over the Union interest in the Congressional election was subsidiary to interest in the election in New York State. The result in that State is as extraordinary as was the contest, not a prophet having arisen bold enough to predict that William R. Hearst would go down to defeat and the rest of the Democratic and Independence League ticket achieve victory. It is probable that most Single-Taxers supported Hearst; yet few of them will regard his failure to be elected as a disaster. They could take at their true value the bitter attacks made upon the candidate by his opponents, remembering that Bryan and Henry George himself—and for that matter Jefferson and Lincoln—were each in his time attacked with equal virulence, by the same men and the same newspapers as by their prototypes. But they could not get away from the weaknesses of the candidate that stuck out from his own newspapers as distinctly as did their circus headlines. Let Mr. Hearst be credited with ability, earnestness and great liberality; let it not be forgotten that he, a multi-millionaire, seeks to further his ambition by real service to his fellow citizens and not in the hundred devious ways that are open to men of great wealth. None the less, he has written himself down as one careless of truth, given to bragging and abuse, and jealous of his allies, and he has shown a readiness all too great to fight Satan with fire. The latter characteristic may possibly offend only the more puritanical among us. Others may think the end in view to justify deals with party bosses and unseating of opposing delegates. But no Single-Taxer can quite forgive Hearst's betrayal of George in 1897, and no radical Democrat can forget his recreancy to the cause of freedom when the Republicans were waging their shameful war of conquest in the

Philippines, or his clamorous advocacy of a gigantic navy, or his antediluvian belief in protecting "infant industries."

Mr. Hearst is not too old, however, to grow mentally and morally. His utterances since his defeat have been creditable to him, and it is possible that he may yet vindicate the admiration of his hosts of followers. His successful opponent, whose nomination by the Republicans testified eloquently to the shrewdness that so seldom fails them, has before him a magnificent opportunity to prove that he is more than an estimable citizen and a lawyer in whose clever hands the tangled threads of "frenzied finance" become clews that lead straight to the heart of the labyrinth where sit the modern Minotaurs who rule over Wall Street and count their victims by the tens of thousands. It cannot be said that Mr. Hughes's pre-election speeches displayed any profound understanding of the sources of the power of these monopolistic ogres. They indicated, rather, a proneness to content himself with Rooseveltian platitudes. But his December speech at Rochester showed real insight and discrimination and affords ground to believe that he will not make the mistake of allowing his devotion to the master politician of his party to lead him in paths of mere imitation—that he will attack his problems as Hughes, not as a minor and milder Roosevelt.

Not very much can be expected from the Democratic State officials by whom Mr. Hughes will be surrounded. But if the Attorney General shall have the courage to reverse the disingenuous course of his predecessor and to bring about a recount of the New York Mayoralty vote of 1905, thus letting the citizens of the metropolis know whether or not they really have a fraudulent Mayor, not only Mr. Hearst's supporters but surely also every believer in fair play and republican institutions will be gratified.

IN OTHER STATES.

"The Hearst of Massachusetts," as he has been called, John B. Moran, who had captured the Democratic party in the name of the radicals and secured the nomination for Governor, also went down to decisive defeat. Here as in New York the disappointment of Single-Taxers will be a tempered one, for Mr. Moran has in common with the New Yorker a difficulty in distinguishing between his own personality and the cause of reform or a disposition to think himself, in the language of the street, the whole outfit. Nor has he so far achieved in his present office of District Attorney the great things for which he led his supporters to look. He appears to be a man of much fighting power and boundless ambition, and he will doubtless be heard from again.

In Pennsylvania the violent spasm of reform is playing out, and its forces, unaided in Philadelphia by the overpraised Mayor, were unable to overthrow the Republican machine. So short-lived are inevitably reform movements based on sudden public indignation against specific acts of wrong and not on public conviction that laws and fundamental political methods are in need of change.

The re-election of Governor Johnson, Democrat, in Minnesota and of Governor Cummins, Republican tariff reformer, in Iowa, the triumph of Democrats for Governor in North Dakota and Rhode Island, and the narrow escape of the Republican Governor in Kansas are worthy of note, as are also the gains made by the Democrats in many State legislatures. Unfortunately the latter were not great enough to overthrow the Republicans in their strongholds, and consequently an accession of Republican strength in the United States Senate is inevitable—an accession which is sure to add to the plutocratic and "stand-pat" sentiment in that body.

THE JUDICIARY.

Our friends the Goo-Goos are deploring the defeat for the State Supreme Court in the district comprising New York County of what was called the Judiciary Nominator's ticket—composed of lawyers of high social and professional standing who had been selected by a committee of the Bar Association and endorsed with one exception by the Republicans. But to eyes that do not use the Goo-Goo glasses the result does not appear a calamity. For years all legislation against monopoly has been rendered farcical by just such judges as the men on the Judiciary Nominator's ticket would be sure to make. They have used their legal skill to split hairs and twist phraseology in the interest of the big fellows and have appeared often to be rather corporation attorneys than people's judges. They have not taken this attitude because they are corrupt men, but because they are by environment and training monopoly men. A hundred professional and social ties that they cannot break unite them to the class of men who profit by monopoly. The voters are at last finding this out and are beginning to realize that Jefferson's dread of the courts was well founded and that the judiciary is as important to them as are the legislatures and the executives. Three of the judges elected are Hearst radicals from whom something different may be expected. One of them is Samuel Seabury, whose election is gratifying to every Single-Taxer. Even the Tammany lawyers on the successful ticket are men much nearer to the people than their silk-stocking opponents, and we can forgive them a lack of legal subtlety if they will endeavor to enforce the laws in their spirit rather than to exercise upon them that destructive ingenuity that in the opinion of some constitutes high judicial attainment.

THE PRESIDENT'S MESSAGE.

The paternal image is stamped so deeply on all the papers and speeches of the President that a blind man reading them backwards could not mistake them. In his annual message to Congress he strikes his usual school teacher's attitude and piles up as usual Alleghenies of preaching on Rocky Mountains of platitude. Once more we learn that to serve the cause of peace we must go about with warlike port and armed to the teeth; and those of us who dispute this Rooseveltian axiom will at least agree that employers and employed have reciprocal duties, and that honorable dealing between nations is a desirable thing. Not a word is breathed against the sacrosanct tariff by the former member of the Cobden Club; he indorses the projected ship subsidy robbery, and he is as far as ever from grasping the real significance of the trust and railroad issues. But the bulky message contains some good things. Race prejudice, for instance, as it touches the Japanese at least, is combated, albeit in the interest of federalism; The seal butchery in Alaskan waters is denounced; a law prohibiting corporations from making campaign contributions is advocated, as is legislation to provide for the withdrawal from sale or entry of all public lands containing coal; some more or less desirable laws affecting labor are recommended, and the unfortunate Porto Ricans—truly a people without a country—are declared to be entitled to American citizenship.

Perhaps, however, the most remarkable features of the message are its lecture to the judges against pretending to immunity from criticism and its indorsement of an income tax. When one remembers the torrent of denunciation poured on the Democrats in 1896 because of their desire to find some way to change that overnight majority of one in the Supreme Court against the constitutionality of an income tax, and then hears not a whisper against Mr. Roosevelt for his implied advocacy of the same court reversal, one cannot

but reflect on the change ten years have wrought. Surely when Democratic doctrines are borrowed by Republicans they do

Suffer a sea change
Into something rich and strange.

Recklessness becomes prudence and anarchy statesmanship.

A GLANCE ABROAD.

No present-day Galileo can look around without having his faith in the earth's motion confirmed. In Asia, under the stimulus of Japan's achievements, China is bestirring herself and the next "cycle of Cathay" may give an unwonted theme to Western laureates; in Persia a parliament meets, and even India rubs her eyes and shakes her chains a little less apathetically. In Europe, though Russia still reels through chaos and reaction has momentarily the upper hand, the German Reichstag has given an unlooked-for black eye to the Kaiser's policy of conquest and savagery in the section of Africa that he calls his; France has severed the bonds with which Napoleon a century ago reunited State and Church after the Revolution had separated them, and Spain may follow in her steps. Ecclesiasticism is too firmly seated in England for disestablishment to become speedily an issue there, but at least the jingo frenzy of a few years ago seems as dead as the corresponding sentiment in America; the Liberal Government pushes public education and social reform, and before the pendulum swings back again abolition of the obstructive House of Lords may come within the range of practical politics.

Altogether, despite the dark background of terror and famine in the East, the outlook in both hemispheres is more cheerful than for years. No considerable war is waging. The sinister trinity of cant, greed and militarism no longer carries all before it. Brummagem Joes and hell-roaring Jakes have gone into eclipse. No puny republics are being butchered to make an Anglo-Saxon holiday, and those pious folks who a few years ago strove so earnestly to make rapine and massacre jibe with the Sermon on the Mount are now engrossed in the much more seemly employment of denouncing Congo atrocities and tugging at the motes in the eyes of the King of the Belgians. Perhaps if this state of affairs lasts long enough the practical men who run the nations—those of them who with whatever blunders are really trying to serve the cause of democracy—may come to realize that butting their heads against stone walls is not after all a tremendous achievement in the line of "doing things," and may pause in their capricious undertakings long enough to hear what mere theorists and idealists have to say, and so, if by good fortune they incline their ears in the right direction, may learn things undreamt of in their philosophy—even the way to throw down the walls.

THE SCOPE OF THE SINGLE TAX.

(For the Review.)

By OLIVER R. TROWBRIDGE.

In my articles for the Review during the past year, I have endeavored to demonstrate, briefly, the advantages which I think would inure to our movement if it were promulgated as a phase of limited socialism rather than as ultra individualism—the kind of individualism which is exclusive and strongly imbued with that form of incipient paralysis known as *laissez faire*. In doing

this I have not sought to introduce division into our ranks, nor to read out of the movement any who are now enlisted therein. My plea has always been for tolerance and greater harmony, but not the harmony that comes from repression nor from fetich worship. I want to see our ranks increased many fold, and so I plead for a larger view—the largest and most liberal view consistent with the fundamental principles of the Single Tax movement. But I do not believe in abandoning any of the really fundamental principles laid down by Henry George, nor in subordinating them to free trade. For however much we may favor free trade, there is no justification, either in principal or upon authority, for making it the basis of one's faith in Single Tax. Henry George clearly showed that even absolute free trade, however meritorious in itself, would not constitute a fundamental reform, nor indeed be of permanent avail without the adoption of the great reform which he advocated. Let us not judge the Single Tax as to whether it is fundamentally individualistic or socialistic by free trade or any other corollary of Single Tax, but by its fundamental working plan and processes.

In my view, the Single Tax is not to realize its true function as a sort of running mate of free trade, nor as the tail of any political party's kite, but in its own fullness and upon its own merits. Properly interpreted, it covers the entire economic field, and I am opposed to limiting it to a certain quarter. Properly interpreted, it makes its appeal to all those who protest against the shortcomings and iniquities of the established order, and I am opposed to limiting its appeal to those who accept free trade, or *laissez faire*, or individualism. Let us have a larger movement, made possible by a larger view.

In the realm of economics there are four great questions awaiting solution. These questions, in the *inverse* order of their importance, are (1) the question of money, (2) the question of revenue, (3) the question of transportation, and (4) the question of land tenure. The first of these questions, that of money, is practically ignored in Single Tax propaganda—very much, in my opinion, to the detriment of the movement. Although least important of the four great questions, its importance is really great, and never greater than now, notwithstanding the temporary lull in discussion. The best time to make converts to a reform movement is upon the advent of hard times, and say what you will, the people always associate hard times with the question of money. The man or the movement that is on hand with a "solution" of the money question will get a hearing, and the man or the movement that ignores or belittles this question or undertakes, in hard times, to convince the people that money is a mere "counter like the chips in a poker game" will lose the battle in advance. The money question is, as shown in *Bisocialism*, an integral and highly important part of the Single Tax solution of economic evils. The recognition of this fact, and the widening of our propaganda to include a rational solution of the money question before the next financial storm breaks upon us is, in my opinion, vastly more important than any free trade agitation in connection with the next or any other political campaign.

The second in importance of the great questions enumerated above, that of revenue, is fully covered by the Single Tax doctrine as commonly promulgated. When the Single Tax is adopted the question of revenue will be solved, and not till then. I would suggest, however, from my experience, that it is better to treat this matter from a fundamental point of view, that is, as a question of *revenue* than as a *tariff* question; for our protective system is a mere excrescence upon our revenue system, and, even if right in itself, is not properly connected with our plan of national taxation. In another place I have shown how, if desired by a majority, the protective principal could be applied under a Single Tax revenue system, by disassociating it entirely from the

as "labor," and from this arose the cry—"the rights of labor" in distinction from the rights of men.

The value of legal privileges increased by leaps and bounds. New privileges were eagerly sought after, and millionaires and multi-millionaires became the distinctive mark of the age. Their success, their method of living, set the example for others to follow. Commercialism developed an all-devouring greed, that placed the love of gain above the ten commandments. It destroyed homes, devoured little children, and degraded woman—her, who, in her best estate, had been called, "The caress of existence."

Meanwhile many were sounding the alarm lest the growing power of Commercialism might corrupt the people by its false standards, for well they knew that should the time ever come when the virtue, honesty and patriotism of the people could not be relied upon, then all hope for the Republic, aye, for civilization itself would be lost.

One proof that the people were only deceived for a time by the glitter of a false god was the popularity given to "Looking Backward." It voiced the hope that somewhere, sometime, somehow the day would dawn when this endless struggle to reach the top would cease, when this constant strain and fear of want should be no more. That this book was never taken seriously as to its remedy is proved by the fact that it soon ceased to interest. It did its work by awaking many to the industrial slavery of the times. Is it strange that in such a soil the seeds sown by the followers of Henry George should grow and bear fruit? In the fulness of time he had appeared—a man who had so loved his brothers that the sight of their misery would not let him rest. A divine voice had called him to show the world the benevolence of the Creator to all his children; that all men were brothers; that even the submerged were entitled to the earth, and that "the justice of God laughs at man's vain attempts to escape it."

What a monumental work was his—his writings, speeches, example, inspiration, and life! Freely he gave them all. It is only by realizing the powers that were, and that still are arrayed against his teachings that his message to this age can be appreciated. But truth wins her victories, however goes the battle, since there is nothing so powerful as a moral idea.

To-day few are so ignorant as not to have heard of this simple remedy for the abolition of monopoly and with its overthrow, the abolition of want, and all fear of want. Gray dawn has changed to amber light. A new day of mental, moral and industrial progress has begun. That a change so revolutionary as this must meet with increasing opposition is to be expected, but Public Opinion is a gigantic force before which no opposition can long stand.

The increasing alarm felt by Privilege over the late interest taken by Labor Organizations in politics, the growing indications of the rise of a political power so socialistic that what is known as Bryanism may seem "safe and sane" in comparison, all these may be cause for encouragement. Men of heart and brains, whatever the number of their millions, know full well that the safety of the Republic, as well as of capital lies in the success of the Single Tax. Were it not that the teachings of "Progress and Poverty" have been widely disseminated, men might well despair. How these teachings dignify labor, and reveal the purpose of life! Man stands between two infinite progressions, an outer, that can only be known and enjoyed by observation and experience; and an inner, the instinctive, intellectual, moral and spiritual perceptions. A knowledge of these facts make every human life sacred, and cause Peace Congresses to convene, even while battleships are building. This is the great awakening of man to himself and to his environment. Herein lies the hope of the future.

And He lifted up his voice and taught them saying: "Blessed are the meek; for they shall inherit the earth. Blessed are they that hunger and thirst after righteousness; for they shall be filled. Blessed are the pure in heart; for they shall see God." These promises, so long relegated to a spiritual state of existence, are soon to be realized on earth.

Already the pure in heart awake to a realizing sense of a Divine Presence, and the sick are healed. The whole human race, including the black and brown men, are to enter upon their earthly inheritance, where swords will be useless, and want and ignorance become unknown.

That hunger for righteousness—justice—that has so long filled the hearts of those who have caught a glimpse of man's possibilities, and of the infinite resources of his environment—that hunger is soon to fill to overflowing the lap of a new civilization "whose corner-stone is Justice, and whose capstone is Liberty."

TAXATION OF FRANCHISES.

Address of C. B. Fillebrown* Before the Joint Committee of the Massachusetts Legislature on the Subject of Franchises.

I would like to offer a few words which have direct and intimate bearing upon the subject before you this morning. They concern one or two principles of taxation which must have recognition in any solution of the tax problem, and without which no plan can be devised that will not be disappointing in its operation. My remarks will be based upon the Ford Law for the taxation of Special Franchises, now in operation in the State of New York, and which I had the honor to place before you at a previous hearing.

This bill, as you remember, enacted in 1899, was amended at a special session called by Governor Roosevelt, for the purpose of overcoming any possible constitutional objection. The payment of taxes under this act was held up for five or six years, pending trial in the Court of Appeals of the State of New York and the Supreme Court of the United States. The law having been sustained by both courts, sixteen million has been settled upon as the amount due, out of the twenty-four million accumulated taxes. This sum is in process of payment, and the operation of the law is now an established fact.

The Ford bill did not "prescribe any specific method of assessment," but simply "added certain items to the prescribed classes of real property, full provision for the assessment and taxation of which was already provided for by other laws in force."

An essential provision of the original bill was set forth in the following lines from Municipal Affairs, June 1899, page 270:

"The terms 'land,' 'real estate' and 'real property,' as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers including the value of the

* Mr. Charles B. Fillebrown is a prominent business man in the city of Boston. His advocacy of the Single Tax has been carried on with such a degree of tact and discretion that he has broken down much of the opposition and won a hospitable hearing from the very progressive and enlightened press of the old Bay State.

right to collect wharfage, crantage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, under-ground or elevated railroads, all railroad structures, sub-structures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the State."

What is known as the Ford amendment was an addition of seven lines to the above section further elaborating the legal definition of "land" in the following words:

"Including the value of all franchises, rights, authority or permission to construct, maintain or operate in, under, above, upon or through, any streets, highways, or public places, any mains, pipes, tanks, conduits, or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil, or other substance, or electricity for telegraphic, telephonic or other purposes."

These seven lines are a clear and concise restatement of the legal meaning of the term "land" as including the recognized "rights and privileges thereto pertaining." It is this definition for purposes of taxation that is the basis of the few words of argument which I have to offer. It is interesting, because it defines with the sanction of the highest courts of the State and nation a public franchise as "land," a public franchise value as "land value," and because, to carry the argument to its natural and inevitable conclusion, it follows that the reverse of this statement must be equally true, viz: That land value is a franchise value. This conclusion appears to be fully supported by the fact in the case which is, that land depends for its value upon exactly the same concrete and tangible things which give value to a public franchise. A right to the streets is a franchise, or special privilege. A right to land, land tenure, is also a franchise, or special privilege.

I have submitted to you at a previous hearing an illustration of the economic fact that the value of the land in the State of Massachusetts is an untaxed value. In other words that, according to the assessed valuation of 1905, there is in the State of Massachusetts landed investments to the amount of \$1,300,000,000 most of which is untouched by taxation.

It is equally true that the market value of Massachusetts steam railroad and street railway franchises (say \$150,000,000) is also an untaxed value, or will be with the next change of hands, and if it is right to tax one it will then be right to tax the other, at the same rate and upon a fair valuation of land value or strictly franchise value alone.

The popular argument is that wealth or ability, when exempt, should be subjected to a proportionate and reasonable tax. It is tentatively submitted that, so far as concerns the principle involved, the same reason which held good for putting on the old tax when it was a new tax has equal force for putting another new tax on both to-day.

The exceptional fact that a new tax upon railway franchises today would become, as in the case of land, an old and burdenless tax to the next purchaser, is submitted as the strongest of reasons in favor of increased taxation of this burdenless kind, to the relief of wages and enterprise. This fact that taxes upon land values and upon public franchise values cannot be made to stay put

beyond a few years, a generation at most, is set up as a guideboard to the open road that leads in the direction of the possible ultimate abolition of all taxation.

Railways—Shall it be ownership or taxation?

It is admitted that one of two things must come, viz: either these public utilities must be owned by the State, or they must be regulated by the State. It is respectfully submitted that the best, if not the only effective regulation possible is through the agency of taxation, which can be made to extract from the corporation that part of its profits directly contributed by the public, leaving all its improvements, in other words, its plant—the capital devoted to its industry—free of taxation.

The astonishing thing is that economists, legislators, and newspapers in their opposition to ownership of certain monopolies do not suggest and discuss, even if they are not ready to advocate, the compromise alternative to ownership. How else can the opposition to public ownership head off its coming better than by advocating taxation in its stead, and why not be as persistent in experiments of taxation as of ownership? thus contributing to the only possible solution—experimental test and demonstration—the survival of the fittest. The true system when found will be the one which bears the supreme test of furnishing a maximum service at a minimum cost.

Public ownership, it is said, may be all right under comparatively pure civic conditions, as in Switzerland, or in Glasgow, but public ownership is not safe where there is graft. Of taxation it can be asserted that it is safe and sane, graft or no graft. The essence of any graft exterminator must reside in taxation—the taxation of special privilege. Would any one maintain that change for the worse is possible to the American graft of today? Is the graft of a corporate city worse than graft of all its constituent citizens? Are not the people the victims in either case? and cannot graft be resisted more concretely and thus more effectively by the arm of a strong individual executive than by the slower instrumentalities of public administration?

For myself, I do not incline to ownership of transportation, but I do not pretend to be wise enough to decide between the two, nor does it appear to me immediately necessary to make such choice. There is one good way easily open for its determination, viz; the comparative test of time. That the use of taxation, an instrument ready-made and close at hand, is wise, I have not a doubt.

It must be admitted that legislative regulation, being uninformed and uninspired, cannot be otherwise than arbitrary, unaccommodating, indiscriminating. Taxation is neither of these, but is elastic, self-adjustable and self-operative.

Do we always analyze in our own minds what is meant by public utilities—quasi-public corporations—semi-public functions? We mean, do we not, that a part is public business and a part is private business; that one part represents public capital, another part represents private capital; one part is public function, one part is individual function; one part is franchise, the other part is equipment and operation?

If these constituent parts can be separated why not treat them separately? Why, in order to control the public agency is it necessary to assume the private agency? Why not, through taxation, assume gradually the public's right to the franchise and let improvement and operation remain in private hands? If not quite sure that it is wise to take over both, why not take the franchise first, and observe the effect? If persuaded that it is wise to take both, why not, in the natural order, take them over one at a time—the franchise first? Then, instead of a legislative reduction of rates once in ten or twenty-five

years in the face of a formidable lobby, there would be an annual regulation of the rate, or of the corporation tax, or both, by the board of assessors, or the board of equalization in the light of an honest expert public accounting, to secure all the benefits which could be claimed for public ownership without the dangers which would attend the latter. Whether the issue take the name of taxation vs. ownership, or individualism vs. socialism, it is alike a vital question of public weal.

President Roosevelt recognizes taxation as the remedy for billionaires, although he chooses to begin to correct an unjust distribution at the dead end, so to speak, that is, with the inheritance tax, instead of with the franchise or privilege tax, the effect of which would be to prevent unjust accumulation.

Mr. Bryan says: "The people should have the benefit of any monopoly that might be found." How can this benefit be better secured to the people than by charging the corporation a fair price for what the people do for it, leaving the corporation free to prosecute its private business in its own way?

ETHICS OF THE SINGLE TAX.

(For the Review.)

By CHARLES R. ECKERT*.

Within recent times the world has experienced a wholesome moral awakening. Wherever one chances to look, business and professional men, teachers and preachers, editors, politicians and statesmen are seen attempting to attune their acts and utterances to a higher moral key. There are of course false notes in this awakening. All are not sincere in their pretensions to higher and truer conduct. But notwithstanding the false notes that may be detected, there is yet behind and beneath the movement towards a higher and truer plane of human conduct much that is real and abiding. After the dervish spell has passed and the moral condition of the people and the equilibrium of society are again established, there will be noted a marked and pronounced step forward in the march and progress of mankind.

This is characteristic of human advancement. The line of progress is not straight and direct, but zigzags to and fro like the swinging of a pendulum. But in addition to this moving backward and forward, now to the right and now to the left, there is a constant and ever upward and onward advance. And this is the resultant of the works and prayers and thoughts of those high priests of righteousness, who, ever and anon, are keeping the spirit of truth burning in the hearts of men.

Human progress is the combined progress of the individuals composing society, and hence society cannot rise higher than the aggregate of the sum total of human goodness. Character development is purely individualistic, but while it is almost solely a matter of individualism, it does not follow that society and its institutions do not influence, for good or ill, the individual. On the contrary society and its institutions materially affect the growth and develop-

* Mr. Charles R. Eckert is a prominent lawyer practising at Beaver, Pa. This article, which contains nothing new to Single Taxers, is printed primarily for those who may read this Review and are not Single Taxers as a clear and able presentation of the ethical grounds on which our demands for this reform are based.

ment, or the retrogression of the individual. That institutions make men is much more common than that men make institutions. Therefore, it is highly important that society foster only such institutions as will enable the individuals composing it to hold fast to that which is good, and eschew that which is evil.

The Single Tax is proposed as a social institution that will open the way for the physical, mental and moral development of the individual.

What is the Single Tax, and is it ethically sound? This question intrudes upon the thoughtful mind. Upon the correct answer to this question hangs the fate of the Single Tax proposal. If it will not square with the demands of rational ethics, it must go down. All agitation, all discussion, all energy expended in its behalf will be in vain, unless it will stand the test of every sane, moral philosophy.

What is the Single Tax?

Generally speaking, it is the abolition of all taxes, save a single tax upon the value of land, that will absorb the full rental value thereof. But more strictly speaking it is a comprehensive scheme, strictly in accord with the design of nature, for the exercise of all public functions necessary for the well-being of society.

Man is a social animal. To associate with his fellowmen is a part of his very nature. Human society is the resultant of the social instinct. With the advent of society, the natural rights of the individual composing the social organism take definite form. These rights are inherent in man. The chiefest of these rights is life, liberty and the pursuit of happiness. In order that the first of these rights, that of life, may be enjoyed, it is necessary for man to have access to the earth. First of all, man is a land animal. We cannot think of the physical man, without connecting him with the land. The parents who gave us birth were bound to the earth. The food upon which they subsisted was a product of the earth. The clothing which sheltered them from the heat of the summer's sun and protected them from the winter's wind, was obtained from the earth; the fuel which gave them warmth and comfort was brought forth from the bowels of the earth. In fact, all the necessaries and comforts and luxuries, whatever their nature and kind, were drawn forth from the earth; and we, in turn, secure the necessaries and comforts and luxuries with which it may be our fortune to be blessed, from the earth. And so, in ceaseless and unending round, all the sons of men, throughout all the ages past, have gotten, and must continue to get, throughout all the ages to come, the essentials for the support of the physical man, from the earth.

The earth is the storehouse from which all physical human wants are drawn forth. It is the product of the Creator, made for all the children of men. It is therefore evident that in order to maintain the delicate balance of right and equity between man and man, it is absolutely essential that every child of God be guaranteed an equal share of, in and to the earth. Not to do so is a gross, unwarranted and unjustifiable invasion of man's natural, inherent and God-given right.

Will the Single Tax preserve the delicate balance of right and equity between man and man, as intended and designed by nature?

As civilization advances, a certain value attaches to the land. This value varies in different localities, rising or falling with the increase or decrease of human activity. In the nature of things the land with its varying value cannot be divided into equal parts and parcelled out among the people. No approach to substantial justice could in this wise be made. Nor would this be desirable even if practicable. The ends of justice can be served much more directly and much more accurately by following the plain mandate of nature,

and take for public revenues the full economic rental value of the land. This can easily be done by the application of the Single Tax. Substantial justice would thereby be done to all. Those holding or owning the most valuable land would be required to pay the full rental value thereof into the public treasury, the same as those owning or holding the least valuable land, and thus no one, be he owner or holder of the most valuable or least valuable land, would gain an advantage, or suffer an injury. All would be on an equal footing and thereby the ends of justice be fully met, and the delicate balance of right and equity between man and man scrupulously preserved.

The economic rent being thus available for public purposes, the proper application of the same, is, therefore, a natural corollary to the Single Tax. To apply this fund to purposes such as much of it is applied by the individuals and corporations that now collect it, would be unwarranted and criminal. In order that justice be done to all men, and their natural rights preserved and guaranteed, it is not enough that the economic rent be diverted from the private pockets where it now flows, and directed into the public treasury, but this fund must be used for the exercise of proper and rightful governmental functions. Therefore, the question of what are rightful governmental functions cannot escape any comprehensive discussion of the Single Tax. The Single Tax is not a mere fiscal scheme. It is a comprehensive plan for the government of society, that has ever in view the only true justification for the existence of government, to wit: The protection of the individual in the enjoyment of his natural rights. In protecting the individual's natural rights, certain functions must inevitably be exercised by the government. These functions can be determined from the character of the natural rights of the individual. It has already been observed that in order that man's natural right to life may be enjoyed, he must have access to the earth, and for the enjoyment of liberty and the pursuit of happiness, that access to the earth must be on equal terms with every other living individual. But the full enjoyment of one's natural liberty and the pursuit of happiness requires more than an equitable adjustment of the land that is privately held and possessed. Man, as has been noted, is a social animal and longs for the society of his fellows. He seeks the society of his fellow men, not alone for social intercourse, but for commercial advantage as well.

Wealth production is the result of the proper application of human labor to the natural media, or the earth. The process of wealth production is facilitated by combining, dividing and classifying labor. At this point co-operation of labor takes place. Two men working together produce a greater given result than each one working separately. And following that instinct of human nature which prompts one to pursue the line of least resistance, voluntary co-operation to the very point where the economies of production are exhausted, is as natural as the flowing of water down hill.

In order, however, that the rights of co-operation and the ability to perform those numerous acts incident to co-operation, production and commercial trading may be enjoyed, means of communication, open to all on equal terms must be established and maintained. We cannot conceive of a civilized society, a society where production is effected by the division of labor and the exchanging of wealth, without some means of inter-communication. The highway is necessary for this purpose. True, highways may be in private hands and under private control. But, in private hands and under private control, the people have no assurance whatever of being protected in the enjoyment of that natural right—the right to associate, to co-operate and trade with, and among each other. Man has a right to liberty and the pursuit of happiness, bounded of course by the equal rights of all living men. And if his

liberty and pursuit of happiness lie in the direction of associating, co-operating and trading with and among his fellow men, he must be free to use the highways on equal terms with everybody else. To place the highways in private hands is to clothe an individual or a set of individuals with a dangerous and precarious power. In fact, with such power in private hands, liberty and the pursuit of happiness are constantly endangered and often denied.

The use of the highways on equal terms being absolutely essential to the enjoyment of liberty and the pursuit of happiness, it is evident that the exercise thereof is a governmental function. In no other way can the individual be secured in his rights. Highways include not only the dirt roads of the country, or the paved streets of the city, but every enterprise, every concern that requires a permanent and constant highway privilege in its operation. It is, or course, apparent that in this sense there would be included the Steam Railroads, Electric Railways, Telegraph, Telephone, Lighting Systems, Water Plants, and enterprises of a like nature. The control and operation of all these, and such others as require the enjoyment of a constant and permanent highway privilege is the function of government, and this function must be exercised to the point where free competition can be maintained. Here the function of government ends and private function begins.

For the exercise of this function of government the revenues derived from the collection of the economic rent must be used. In this way the double purpose, that of assuring the individual in the enjoyment of his equal right of, in and to the earth, and protecting him in the enjoyment of his natural right to liberty and the pursuit of happiness, will be served.

This is the Single Tax scheme, supplemented of course, by the exercise of such police power as the times and contingencies may impel and warrant.

Is the Single Tax ethically sound? To ask the question is to answer it. At no point does it invade the rights of the individual. At every step its only concern and purpose are to protect the individual in the enjoyment of his God-given rights. What is it in effect and essence but the spirit of the Golden Rule applied to the political, commercial and economic affairs of man?

A glimpse of the Single Tax discloses the delicate adjustment of the laws of social growth, and reveals the beneficent purpose of the Creator. Its adoption will usher in the day "when swords shall be beaten into plowshares, and spears into pruning hooks; when the lion and the lamb shall lie down together and a little child shall lead them."

"A MAN'S A MAN FOR A' THAT."

(For the Review.)

By EDWARD D. BURLEIGH

"A man's a man for a' that." so said Robert Burns, one of the greatest democratic poets of the world, in reference to rank and riches and poverty; but the saying is equally applicable to *all* the accidents of humanity, to intelligence or the reverse, to height, strength or weakness, valor or timidity, race and color. A man is a man for all that. These things do not, and cannot, affect his rights as a man; but, alas, they often affect his enjoyment of them.

Our government is supposed to be founded on the democratic principles enunciated in the Declaration of Independence, but we are still far short of realizing that ideal. The great author of that declaration himself violated the principles he promulgated by keeping some of his fellowmen in bondage. Fortunately he recognized the inconsistency and worked for the abolition of the system, and freed his own slaves at his death. If all his professed

followers had been, and were now, as consistent, we should not now be troubled with a "color question."

With the exception of the Indians (even if they are an exception, which is doubted by some) this country is inhabited by the descendants of foreign immigrants.

Most came from the different European countries, some from Asia and some from Africa; the last being brought here against their will and sold into chattel slavery, from which their descendants were at last freed through a bloody civil war.

During the existence of chattel slavery the slaves had almost no chance to rise in the scale of humanity. It was a "crime" for them to learn to read and write. Have we, the descendants of European ancestors, a right to expect them to be as far advanced in civilization as we are? And yet when we contemplate the acts of which some white Americans have been guilty toward black Americans, it does certainly look as if the white race had a long way yet to go before it becomes truly civilized.

It is sometimes claimed that the white race is superior to the black race. Perhaps it is and perhaps it is not. But the only possible way to find out, is to give the same chance to each race, and then judge each by the results achieved. But whatever the judgment may be, we must remember that the superiority or inferiority of the two races has nothing to do with their rights.

Sojourner Truth, the old ex-slave, hit the nail on the head when, in reply to a statement that colored people were inferior to white people and therefore had not the same natural rights, she said: "What if my cup holds only a pint and yours holds a gallon. Is that any reason why I should not have mine full?"

Again, races, like individuals, have many traits. One may be superior in one and another in another. To decide the question of superiority we must take them all into account. Even supposing that the Anglo-Saxon race should prove to be superior in strength and courage, is it likely to surpass the black race in the Christian virtues of patience and long-suffering and forgiveness of injuries? It would be pretty difficult, even after many years of equal opportunity, to say certainly which race was superior, all things considered. But the question has nothing to do with rights.

"A man's a man for a' that." We must learn to recognize and respect the equal rights of all if we would get rid of the "color question." There is no other way to solve it.

It is not enough to grant equal *political* rights. The possession of the legal right to vote is of little avail unless its holder enjoys also equal access to natural opportunities. He who owns that which a man must have in order to live, owns the man practically, whether that man has a vote or not.

It was fondly hoped by many that the abolition of chattel slavery would make the ex-slaves really free and enable them to rise rapidly in the scale of civilization. The present writer is one who thus hoped. But we have seen that a more subtle system of slavery underlay the grosser form, and the destruction of the latter revealed the other. Industrial slavery, based on privilege, chiefly land monopoly, enslaves, in varying degrees all but the privileged few. If we would enjoy the blessings of freedom we must abolish this insidious form of slavery which, though less dramatic, perhaps, and less easily seen by the casual observer, is no less real. It robs the laborer of his product, except enough to enable him to continue to labor and to keep up the supply of laborers. It produces a class of idlers who necessarily, as a rule, become worthless drones in the human hive, giving no equivalent for the vast amount of honey they consume. If a privileged few are to get without earning, the unprivileged many must earn without getting.

And right here is, perhaps, the point of greatest trouble in the "race

question." Americans of African descent are mostly poor, and mostly laborers of some kind, competing for the limited opportunities allowed by land-monopoly and other forms of privilege. Many of them, ex-slaves or their immediate descendants, are used to a much lower scale of living than the average descendants of European ancestors. They can and will, therefore, accept less pay. This tends, as long as there are not enough "jobs" to go around, to intensify the one-sided competition and so make it more bitter. At bottom the so-called "color question" is not a question of "color" at all. Neither is it a question of race. It is really a "labor question." To solve it we must emancipate labor. We must abolish privilege. Race prejudice and color prejudice could not long survive a condition of things in which all who could and would work could become rich and educated and refined. This is the way out, and the *only* way. No other "settlement" will stay settled, for in this as in all other matters "nothing is settled till it is settled right."

With equal rights, economic and political, recognized and guaranteed, the social question would take care of itself. That is an individual matter. No one is under any obligation to associate socially with another, but each person is morally bound to recognize and respect the equal rights of all. Such recognition and respect does not in the least carry with it any necessity of social relations of any kind. Personal preference will, and should, determine these matters. And to it they may safely be left when equality in the recognition and enjoyment of rights has once been secured.

How can we secure this equality? There is only one way that is at once effective and just, and that is the way which is known as "The Single Tax."

JUST AN IDEA.

(*For the Review.*)

By JOHN HARRINGTON.

Perhaps nothing else serves so well to illustrate the progress of civilization as the improvements in the laws of taxation. The older forms of taxation were personal. They were in the nature of enforced contributions from individuals. They included poll taxes, licenses on occupations, fees, gifts, exactions, bonuses, enforced contributions of all sorts. Somewhat later perhaps, taxes were levied upon persons with some regard to the evidences that the persons had some means of bearing the burden. They were levied on fruit trees; and fruit trees were cut down. On windows; and windows were omitted from houses. On marriages; and marriage ceremonies were dispensed with. Especially were taxes levied upon the qualities of industry and economy, to the great detriment of both qualities. At the present time a nation's civilization and its progress in methods of taxation will be found to be in close accord; and it is not difficult to find a relation of causes and effect. In Russia, Turkey, and Spain ignorance, poverty and suffering go hand in hand with the evils in taxation. In England a heavy income tax greatly ameliorates conditions; but the virtual exemption from taxation of unused lands has a large counter-acting effect. Again the comparative free trade of England tends to improvement of the condition of the masses. Fifty years ago the heavy duties on grain caused such misery and suffering, and such relief followed the repeal of the corn laws, that the popularity of free trade still remains undimmed in Great Britain. Taxes on bread have been prolific causes of riot and bloodshed. And more than once so-called religious wars have been actually tax wars; because of laws which favored the true believers at the expense of the heretics.

The greatest advance has taken place in the general shifting of taxation from persons to property; and this change will be found to coincide in a large

degree with the advance of civilization, the greatest advance in both respects being found in the same countries. In this country the general property tax has found much favor from an early period. But that does not mean that there was an intelligent effort made to abolish personal exactions. In fact it has been a long and a slow process to get rid of excises, licenses, fees, penalties, and poll taxes as a means of raising public revenues. Many of these forms of taxation still remain; and many more are added upon the least pressure for additional revenue. Even our little war with Spain brought forth a surprising variety of stamp taxes. The growing sentiment in favor of income and inheritance taxes is somewhat reactionary, a revival of abandoned ideals; for income and inheritance taxes are perhaps fully as much personal exactions as property taxes. They are objectionable in their inquisitorial nature. Their chief merit is that they fall where there is sufficient income or property to bear the burden readily. But they are not scientific. An income tax will make a nation of liars. An inheritance tax falls only once in perhaps thirty years on property that ought to pay a tax annually. These taxes always contemplate a considerable exemption, and therefore they are not impartial.

So strong has been this thought of a personal exaction in the imposition of taxes, not only among the common people, but among statesmen, that even the framers of the constitution provided in that instrument that all direct taxes of the United States should be apportioned among the several states according to population regardless of property. Nevertheless the general property tax has won its way upon its merits to a position so popular and strong in the minds of the people as to be almost unassailable; and when we note its improvement over the old idea of a personal exaction, and when we recognize the advances in civilization that have gone on with this change, and the real merit in the general property tax, it is not to be wondered at. With our American idea of equality it was but a logical step to reduce the formula of the general property tax to the popular wording, "Equal taxation of all property."

However, some twenty-five years ago the present system received a severe jar from one who in a masterly manner showed that it too was unfair, unjust, inexpedient and burdensome. Henry George did not propose to go back to the old system of personal exactions, but rather to get farther away from that theory. The first step, which is yet only partly accomplished, is to abolish personal exactions, and substitute the general property tax. As has been said, this step has been accompanied thus far with wonderful progress in civilization. The next step, which Henry George proposes, is to divide what we call property into two classes: (1) those forms of property which are the product of human labor, and (2) those forms which are natural resources. Mr. George proposes to place all taxation upon natural resources,—to abolish all taxes upon the products of labor. It is thought by many that the progress in civilization which will accompany the second great step will not be less, but rather greater, in magnitude than that which is associated with the first.

Upon analysis, then, we may classify the subjects of taxation into three grand divisions: (1) Persons, (2) Property produced by labor, (3) Natural resources. As has been pointed out, the taxation that assumes the form of personal exactions has become more and more unpopular among the more advanced peoples. The general property tax includes the second and third divisions above named. Henry George showed what had not been seen with any degree of clearness up to his time, namely, that a tax on the products of labor is either directly or indirectly a tax on labor itself. A tax on what a man produces is a tax on the man. But he can usually shift it over, at least in greater part, to the man who buys his product; in fact he must do so, since it becomes one of the expenses of production; and it finally falls upon the consumer. But since the great body of consumers also constitute the great body of producers, it comes to the same thing, namely, that a tax upon the

products of labor is a tax upon laborers. While less direct, it has nearly all the evil effects of personal exactions; and it should be discontinued for the same reasons. A tax upon carriages means fewer carriages; a tax upon musical instruments and books means fewer of these; a tax upon houses means fewer or poorer houses, and so on through the whole list of man-made property. Therefore the proposal is to abolish all taxes not only upon persons, but upon labor-products, leaving the third division above named, natural resources, to bear all taxes. Of course this denies the soundness of the theory of "equal taxation of all property." But what of that if the theory isn't sound? And the fact that it cannot be enforced is very good evidence in itself that the theory is not sound.

Man must go to the natural resources of the earth to draw all the materials upon which to apply his labor in the processes of production, and also for the location upon which to exert his energies. May it not be that nature intended also that communities, states and nations should go to the same sources for the revenue required to meet the public expenses. Thomas G. Shearman makes a strong case in favor of this view in his "Natural Taxation." The advantages of such a taxing system are many and important. It will relieve industry, economy, and enterprise of its present burdens. It will leave to labor its entire product. It will increase consumption by cheapening products, thus improving the standard of living. It will prevent the monopoly of natural resources by adding greatly to the expense of holding such resources idle. It will be a burden upon no one, since natural resources have no value until population arrives; and as population increases so does the value of these resources. The tax would then be merely the absorption by the community of the value which the community itself created. It would take from no man anything which he had himself produced. The present overgrown fortunes in a few hands are nearly all due to the fact that privileged individuals instead of the public reap the values created by the public. The true remedy is not in an income tax nor an inheritance tax, but in a tax upon the natural resources from which these fortunes are directly or indirectly drawn. Such a tax made heavy enough, as heavy as it would be if all taxes upon human beings and the products of human labor were abolished, would absorb the unearned values now passing into private hands. It would relieve labor of the burden of taxation. It would prevent man holding land, mines forests and other natural resources for increased values which they would not reap. It would throw those resources open to men who wished to use them, and so draw many men from the competition of the labor market. These are but a few of the advantages that may reasonably be expected from a Single Tax on land values.

To the Single-Taxer what I have said above is merely elementary. It scarcely has the merit of novelty of statement. My purpose is to point out what seems to me a fact, namely, that as teachers of the philosophy of the Single Tax, we run off into minutia and detail discussion, such as whether the Single Tax ought to be expected to raise or lower the rate of interest, while the mass of the public want to know what the Single Tax is. There are thousands of the more intelligent people who think they know what it is, but who have a view of it so encumbered with misconceptions that they might as well never have heard of it. Even economists write glibly about it who have never read "Progress and Poverty." I know men who condemn the Single Tax who cannot be made to believe that they do not understand it, and yet who in every second sentence show that they do not. And yet we cannot induce one of these men to read "Progress and Poverty" systematically. I do not think I know a real Single-Taxer who has not read that work, nor a man who has read it honestly and completely, who is not a Single-Taxer. Doubtless there are many of both kinds. Still I think the most important step

that can be taken toward the making of a real Single-Taxer is to induce him to read carefully Henry George's masterpiece. Next in importance is putting the elementary truths of our movement in such simple, clear and attractive form that they will be read, and will sink into the mind of the reader. No two writers are likely to state the same propositions in the same way; and I assume that constant iteration and reiteration of the same truths in different languages by different people will gradually impress the truths upon the public mind.

DIRECT LEGISLATION MUST COME FIRST.

(For the Review)

By W. J. STEWART.

In the Review of October 15th, 1906, Mr. Garrison concludes his "Impressions of the Movement in England" with this statement: "The cheering consolation of Single-Taxers is the obvious fact that no social reform can advance until the obstruction of land monopoly is removed. . . The sad thing is that so much wasted energy must be expended on palliatives before the cause of the disease is recognized and eradicated."

That no other economic reform could amount to much while land monopoly continues unabated, the Single-Taxer will not question; nor that every effort to bring about recognition of this truth is well worth while. But that no important reform can advance meanwhile is certainly far from true. On the contrary it may be said that the constant thought of Single-Taxers should be that land monopoly cannot be removed until other reforms have advanced.

In the first paragraph of the article immediately preceding Mr. Garrison's just referred to, Judge Brown endorses the statement "that the necessary political reform which must be the advance courier of the Single Tax is 'Local Option' or 'Home Rule' in taxation. . . . All progress toward practical application that the principle has made anywhere in the world has been on that line and so it must continue to be." That *political* reform must come first is here clearly recognized.

And that such reform must go even deeper than securing self-government by municipalities—instead of State government as at present—is logically certain; it must secure self-government by the people, both of State and municipalities.

We cannot reasonably expect to get "Home Rule" any more than the Single Tax itself through political machine action; even if we did get it, it could not be counted on for much if controlled by machine methods; and finally we will certainly have machine methods so long as we have government by so-called "representatives" who can do as they please. The logical conclusion is that Direct Legislation—the "Initiative and Referendum"—is a more fundamental reform even than the Single Tax, even than the Home Rule.

Following Mr. Garrison's statement, it seems to me that the sad thing is that so much energy must be ineffectively expended before the Single Tax question can be submitted direct to the people. For not only would that be by far the most effective educational means, but it must be the road to success. Let us not put the cart before the horse. Political reform, the attainment of real government by the people through Direct Legislation, must come first; and it is also in the line of least resistance. Should not Single-Taxers more fully recognize this fact?

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THE REVIEW FOR 1907.

A Single Taxer, it used to be said, is one who does something for the Single Tax. To vary this slightly, "A Single Taxer is one who does something for the Single Tax REVIEW." And why not? There are several forms of important propaganda to which believers in our principles are generous contributors. But there are few or none which proportioned to cost are doing so much as this periodical. It has won its place, and its work and influence are recognized everywhere. That the financial help accorded it is so meagre is, in view of what it has done and is doing, quite inexplicable. Those once active and enthusiastic in the cause have been solicited in vain to place their names upon the subscription list, or do their share toward extending its circulation and helping its work. We had hoped to double the size of the REVIEW, making it 128 pages in place of the 64 that it now contains. This would have given it a place beside the great British Quarterlies, each one of which is the organ of some phase of British politics or religious thought in the United Kingdom. This is the goal we have always set for the REVIEW. There are able writers in plenty who would aid us in filling that number of pages, because we are of the same opinion as Hon. Joseph Leggett, who in a private communication just received writes: "The Single Tax movement possesses the richest literature of any movement in the history of the world. The last number of your REVIEW has I think more valuable matter than any other publication of a similar character ever printed in the same space."

Nor is this conviction as to the value of the work the REVIEW is doing confined to

any section or country. Lewis H. Berens, one of the joint authors of "The Story of my Dictatorship," whose work on the Digger Movement is reviewed on another page, and who contributes the leading article to this issue, reviewing the Autumn number of the REVIEW in *Land Values* of Glasgow, Scotland, says; "It certainly is a bright, vigorous, fighting number, and we only wish we could afford to buy a thousand copies and post them to as many active politicians in this country." Says Hon. Joseph Leggett in the *San Francisco Star*: "There is nothing slovenly or trahy between its pages. It is a credit to its editor and the cause it advocates."

We print these commendations here in no spirit of self-praise, but that those who have extended no helping hand in this work may see that in spite of their failure to lend the encouragement that might justly be looked for, the work has gone on, and will be continued in the same spirit in which it was begun. There is no movement so important in the world to-day as that which dates its beginnings from the publication of "Progress and Poverty." No political movement, which seems temporarily to convulse the nation, and excites the hysteria of so many, ought to tempt Single Taxers to stray from the path blazed by the great leader who fell a martyr to the cause in one of the most dramatic moments of American political history. Their own elevation to place or power on the waves of our changing political seas is of but little consequence compared with their own steadfastness to the great principle to which they profess allegiance.

One of the most useful methods of propaganda to which the REVIEW is put is in sending the organ to public libraries. That the REVIEW, because of its character as the best general medium of information concerning the progress of our cause, is appreciated and is in demand by librarians is proved by the many requests for back numbers to complete files. The Library of Congress writes us under date of December 10th. to secure Vol. I complete Vol. 2, Nos. 2 to 4. and Vol. 3, all numbers to date. These numbers cannot be supplied from this office, so if our readers have numbers of these issues to spare, they will confer a favor on the library by communicating with O. B. Guittard, chief of Periodical Division of the Library of Congress. From the Public Library of the District of Columbia last month comes a request that the REVIEW be sent them for the coming year. From the library of the Princeton University comes a request for number two of the present volume to complete its files. From the Library Commission of Wisconsin comes a similar request for the REVIEW in exchange for copies of the taxation bulletins—containing useful information as to the tax laws of different states which the

Legislative Reference Department of the Library Commission publishes from time to time. Many other illustrations could be cited of the value which is attached to the REVIEW by library authorities.

The REVIEW will be continued through 1907. But we must have help. Every Single Taxer who is already a subscriber ought to secure at least one additional subscriber. To any one who sends us two new subscribers will be sent a copy of the one dollar edition of Progress and Poverty to any address, post paid. Ten new subscriptions will be sent for five dollars.

Let our readers remember, too, that we are always in need of news. Anything illustrative of progress, facts bearing on the movement, significant editorial utterances, sermons that bear on the subject or show advance along our lines, tax illustrations—in fact anything that is of interest to the readers of the REVIEW. Let our readers give us during the coming year all the help they can. Without them we can do nothing; with them we can move mountains—those mountains forever in the way of those who would accomplish the removal of injustice, and which are three in number, Prejudice, Ignorance, Apathy.

DEATH OF JOHN GIBNEY.

Not widely known to Single Taxers the late John Gibney, who died at Ossining, N. Y., early in October last, was yet an earnest friend of the cause. Born in 1842, nearly all his life had been spent in the town where he died. He was a public spirited citizen, having been for many years a prominent lawyer and Justice of the Peace. For one term he was a member of the Assembly.

He was a Civil War veteran, and suffered from the effects of his incarceration in Libby Prison, where he was confined after his capture at the battle of Gaines Mills. He was present at the battle of Yorktown, Hanover Court House, the Seven Days' Battle, Second Bull Run, Antietam and the Wilderness.

DEATH OF ERNEST HOWARD CROSBY.

Ernest Crosby is dead! This news will come as a terrible shock to the many who have learned to love and admire the splendid character and sincere devotion to principle of one who has so long been a prominent figure in the movement. Single Taxer, friend of Tolstoy, poet, story writer—one at least, "Captain Jinks," a satire on militarism, is to be credited to his facile pen—vegetarian, and one of the most forcible advocates of the peace movement—the world is indeed a loser in much that was making

for its progress toward a finer tenderness, a fuller justice, and a humanity redeemed from the sins that are in so large a degree the consequence of unequal economic opportunity.

Few men in our time contributed in so great a measure to civic righteousness. Few have lent to the economic and humanitarian reform movements a finer literary talent or a more lovable personality. With a poetic imagination of a high though not of the highest order, with a quality of humor that preserved and sweetened his moral discourse, he had already accomplished a work the influence and value of which have by no means died with him.

Mr. Crosby's death on Jan. 3rd of acute pneumonia occurred in a private sanitarium in Baltimore, to which he had been removed only two days before. Now is not the time to review his life and work, since this must be done at greater length than is here possible. An appropriate and adequate treatment of his great services to the Single Tax cause and his varied literary achievements will appear in the coming number. It must suffice us now to pay this brief tribute to our dead comrade and distinguished leader, called away at the very zenith of his great intellectual powers.

DEATH OF MISS EVA J. TURNER.

The Single Tax cause suffered an irreparable loss on Tuesday, Sept. 18th, when Miss Eva J. Turner passed from this life at her home in Brooklyn, N. Y. Miss Turner was born in Watertown, N. Y., and was a daughter of the late Alonzo and Betsy S. Turner, and a niece of Alanson P. Sigorney, well known in educational circles throughout the state, and a boyhood friend of former Gov. Roswell P. Flower.

Miss Turner was one of the charter members of the Brooklyn Woman's Single Tax Club, organized in 1890, and for seven years served the club as its president, and was such a faithful, earnest worker that the members thought no one else could fill the position, and it was only when she absolutely refused to serve again that they were willing to make a change. Until two years ago she always held some office in the club and her practicability and honesty of purpose made her counsel always valuable. Last spring she was elected Corresponding Secretary of the Woman's National Single Tax League. Miss Turner was also a charter member of the First Church of Christ Scientists of Brooklyn, to which she belonged sixteen years. She was president of the Sunday School and a member of the Mother Church in Boston. She was beloved by all and was one of the church's most successful workers.

Prior to her identification with the Christian Science Church she was an earnest worker in Plymouth Church and a member

of the Bible class conducted for so many years by Thomas G. Shearman. It was from Mr. Shearman that Miss Turner learned the principles of the Single Tax, and a warm friendship always existed between them.

Miss Turner believed that truth and justice must rule the world and her mind was always ready to receive a principle which led in their direction, and when she was once convinced of its truth she made it a part of her life work to help others to see the light that had brightened her own path. She was a pioneer in both the Christian Science and Single Tax movements in Brooklyn, but in their most unpopular days was never ashamed or afraid to proclaim her beliefs, which she had a very pleasing and interesting way of doing both in writing and speaking.

No one could visit the home of Miss Turner and her sister, who lived so happily together, without being inspired to that which is highest and best in life and feeling that the time was well spent. Miss Turner's hand and heart were always ready to do that which the hour required.

MINNIE ROGERS RYAN.

TRIBUTES TO THE LATE MALCOLM MACDONALD.

The recent death of Malcolm Macdonald in the far West leads me to bring a few words of testimony as to his unselfish work in the Delaware Single Tax Campaign. Early in the campaign he came to us from Canada at a time when a man of his talent and newspaper training was badly needed in editing "Justice." He served the cause for a considerable period for a mere pittance, and did his work with such ability and fidelity that we were able to make "Justice" one of the leading forces in the campaign and to spread it broadcast over the State. Those who read the paper during those days will recall how well edited it was. He was an enthusiastic follower of Henry George and was a man of singular sweetness of character and disposition, and the news of death, although not unexpected, for even when with us he suffered from the disease which at last took him from us, comes as a shock to his many friends in Delaware and Philadelphia.

HAROLD SUDELL.

FROM SAMUEL MILLIKEN.

It is a true saying, "You never know a man until you have lived with him." I know Malcolm Macdonald, for, during the Delaware Campaign (of blessed memory) I was for six months in daily contact with him as a fellow worker. We have planned together, spoken together and tramped together, with knapsacks full of Single Tax tracts, those "leaves which are for the healing of the nations." Yes, I have known him, and ever think of him with pleasure.

A man who as editor wielded a pen strong and graceful in prose and verse; a man who in other walks was at the service of his fellow workers, with the true spirit of comradeship; a man unselfish and warm hearted; a man who was dependable, who "rang true."

SAMUEL MILLIKEN.

FROM FRANK STEPHENS.

To those of us who in the Single Tax campaign were privileged to know Malcolm Macdonald well, the message telling his death brings a deep personal loss and keen regret that our movement loses so devoted an apostle. He judged his natural gifts well when he chose to serve the cause along the lines peculiarly his own. He was the ideal newspaper reporter and writer. His native abilities, notably the marvellous memory and characteristic tactfulness, he had diligently trained so that he was alone, in my experience of men, in his power to obtain the confidence of those whose opinions he desired and to memorize their conversation word for word, literally by the column, without written notes. He would report the essential part of an evening speech, with copious quotations verbatim, trusting to his unaided memory. His editorial writing was American newspaper work in the best sense; his knowledge of economics exact and deep, his faith in human nature and the ultimate triumph of right unshakable. Personally he was most lovable, a friend to hold to, devoted to the brave hearted wife who shared the labor and sacrifice of his long struggle to bring about the better time. His is one more name added to the roll of followers of Henry George who in the fight to regain the earth for the disinherited have given themselves for others.

FRANK STEPHENS.

SINGLE TAXERS IN THE ELECTION.

In the Fall elections a number of Single Taxers stood for office, and with the exception of Samuel Seabury, elected to a Supreme Court judgeship, all were defeated. In this city Mr. Jerry O'Neil, one of the "Old Guard" (those who "die but never surrender"), who was candidate for the Assembly in one of the up-town districts of this city, went down to defeat. In Brooklyn Charles Frederick Adams, candidate for Supreme Court Judge, failed of election. But perhaps the chief cause of regret was the defeat of Hon. Robert Baker for Congress in Brooklyn, where it seemed that there was a fair probability of his success. But the Democratic organization with Senator McCarren in undisputed control worked for and successfully compassed his defeat. Mr. Baker has fought a good fight, unflinchingly and uncompromisingly avowing his Single Tax principles wherever he spoke. No one has done more valuable service in the cause.

In Detroit Frederick F. Ingram was defeated, but won a moral victory. He cut the adverse majority of 8,000 in two. Mr. Ingram is a well known Single Taxer, and is widely known in Detroit as a public spirited citizen.

Of course, none of these gentlemen were candidates on a Single Tax ticket, and their success or defeat means nothing to the movement, and is no criterion by which to judge of its weakness or strength. Had the men who are running on legislative tickets been successful they would, in these days of innumerable proposed panaceas for existing evils by taxation, been of great service, both to the public and the cause of true and rational reform through taxation, by showing the impotence of these suggested remedies and by pointing out the true methods of dealing with the economic evils which now afflict the body politic.

THE NEW PRESIDENT OF THE NEW YORK TAX BOARD.

(See frontispiece.)

The appointment of Lawson Purdy as President of the Tax Department of the City of New York by Mayor McClellan, November 6th, 1906, and the universal approval that followed the announcement, is an encouraging sign of the progress of tax reform, as well as a tribute to Mr. Purdy's character and attainments. Lawson Purdy was born at Hyde Park, New York, in 1868; his father, the Rev. James Purdy, D. D., was the rector of the Episcopal Church in that village. Mr. Purdy graduated from Trinity College with the degree of B. A. in 1884, and was admitted to the bar in 1898.

For ten years Mr. Purdy has served as Secretary of the New York Tax Reform Association, and has achieved a national reputation as an advocate of tax reform and expert on the general subject of taxation.

Perhaps his most important achievement was the enactment of the law, which he drafted, for the separate assessment of land values and the publication of the real estate assessment rolls in the City of New York. This law has greatly aided in correcting inequalities of assessment, and is superior to the separate assessment plans in force in some other cities, inasmuch as it does not provide for the separate statement of building values. In New York there are only two columns of values on the roll. In the first column is set down the value at which the land would sell if wholly unimproved, and in the second column the total value of the property. When the value of the improvements is required to be separately stated the tendency is to over-value buildings, and the omission of such a requirement was the result of Mr. Purdy's careful study of assessment methods.

Another achievement that may properly be credited in large part to Mr. Purdy was

the adoption in November of an amendment to the Minnesota constitution which he suggested. That amendment removed limitations on the legislature that compelled the attempt to assess all property equally, and will allow the legislature to classify or exempt as it sees fit. While this power is no greater than that possessed by the legislatures of some other states the enactment of the amendment is significant as showing that the people desired to change the former system.

The amendment is the result of four years work. In 1902 Mr. Purdy was summoned hastily to St. Paul to assist in defeating a new tax code of a most drastic kind designed to tax all classes of property at the same rate and in the same way. He delivered an address to both houses of the legislature, and for an hour and a half withstood a cross-examination by friends of the measure. The proposed tax code was beaten and an amendment to the constitution adopted by the legislature. This was Mr. Purdy's plan, but the amendment was not satisfactory to him or to those who desired to open the way for progress in Minnesota. The amendment was defeated by the people. In 1905 he was again invited to address a gathering in Minneapolis, including the members of the legislature from the neighborhood. Another amendment was adopted by the legislature substantially in the form advocated by Mr. Purdy, which amendment is the one ratified by the people.

The following tribute to the value of Mr. Purdy's work in Minnesota comes from Mr. W. L. Harris, a prominent business man who has been in charge of the local campaign:—"There has been no man so much quoted as yourself in the constant discussion which has been going on here in Minnesota the past two years, and a very large portion of the credit which shall come as the result of our election next month, in case the amendment carries, will be yours. The address you gave us last winter has been repeatedly referred to, and it has been unquestionably the most valuable factor in the situation."

Mr. Purdy has been called upon by commercial and civic organizations to assist in similar progressive measures toward equitable taxation in Ohio, Illinois, Kentucky, Missouri and other states.

Some years ago the city of Baltimore attempted to tax the easements of public service corporations, but the assessment was set aside by the Courts because of the method adopted in making it. The Tax Department then consulted with Mr. Purdy and made a new assessment, and last Spring retained him as an expert witness in a trial of an action to set aside the assessment. The trial Judge confirmed that assessment and the case has now gone to the Court of Appeals.

A number of addresses by Mr. Purdy have been published in magazine and

pamphlet form. "The Burdens of Local Taxation and Who Bears Them," is a brief but thorough discussion of the incidence of taxation, which has been highly commended by many well known economists.

In 1905 Mr. Purdy was appointed a member of the City Advisory Commission on Taxation and Finance, of which he has been Secretary and Chairman of the Committee on Taxation. The chief work of that Commission was to solve the financial problem caused by the accumulation of \$35,000,000 arrears of uncollectible personal taxes and to prevent further accumulation; to accomplish this two laws suggested by the Commission have been enacted.

Last year the Governor appointed Mr. Purdy a member of the Special Tax Commission to investigate the tax system of the State, but he was compelled to resign from this because of his appointment to a city office.

The press of the city made Mr. Purdy's appointment the occasion for many complimentary notices of his work for tax reform. The *New York Times* of Nov. 10th said: "There is probably no more highly qualified expert in the State. Mr. Purdy is an advocate and expositor of sound theories of taxation. His publications have been written with remarkable clearness and convincing force." The *Journal of Commerce* of Nov. 12th, termed it an ideal appointment. The *N. Y. Real Estate Record and Guide* calls Mr. Purdy "one of the best known authorities on taxation in this country." The *Baltimore Sun* says speaking of Mr. Purdy's work in that city that "He showed a mastery of the principles of taxation and their application to practical conditions which was a revelation to those who heard him testify." The *Tammany Times* said, "Better than any other man in public life today he understands the intricate question of taxation."

The federal courts will soon have to decide an interesting case. A marble altar intended for the Church of the Immaculate Conception at Newburyport, Mass., has been assessed by the collector of the Boston port at 50 per cent. under the provision in the tariff law for "manufactures of marble." This altar would have gone through free of duty had the importer written to the department of customs requesting free entry. His failure to do so makes it a pauper altar subject to that beneficent tax which we levy for the protection of American labor.

Frenchmen are also learning, Clemen-
ceau, looking at a heavy touring car, asked if it was a sixty-horse power, and was told it was only forty. "Forty on the revenue tax sheet, I suppose," he responded wittily, "but sixty on the road."

EDITORIAL DEPARTMENT.

IN SHERWOOD FOREST.

Says the *New York Times* in its issue of Dec. 26th, commenting upon Mr. Stokes withdrawal of his financial support to the Y. M. C. A. because of the encouragement extended to land speculation in a series of lectures undertaken under its auspices: "To know what lots are valuable and why, and to be able to foresee the course of values is as truly to earn wealth as to dig or hew."

If the *Times* means that the process of digging and hewing by which all are enriched and none are impoverished—and the knowledge by which one may profit in the game of land speculation, belong economically in the same category, and that the "earnings" of one are to be classed with the "winnings" of the other, both in their operation and their economic effects—then is that able metropolitan journal clearly in the wrong.

But if it means that such knowledge is under present conditions important and even necessary to the individual who would make his way in the world, we may concede that it is wholly in the right. But it avoids the main contention raised by Mr. Stokes. What the latter wished to emphasize is that the present condition of land tenure is robbery of the people, sanctioned and upheld by law. Calling Mr. Stokes names will not change the matter. With able writers such as, for the most part, compose the *Times* staff, "avoidance is confession."

Elsewhere in the same issue commenting upon Rev. Dr. Lyman Abbott's address, in which he said that "the three great examples of fraternalism were President Roosevelt's proposed tax on inheritances, Mr. Bryan's tax on incomes and Henry George's proposed tax on the value of all natural opportunities," the *Times* has this to say:

"Mr. Roosevelt, Mr. Bryan, Henry George, a fine, congruous and suggestive grouping. But Robin Hood was a notable fraternalist. He pleaded in extenuation that he had always given to the poor what he took from the rich."

One may entertain what opinion he likes regarding the "congruousness" of this grouping—we have our own. But the men who "know what lots are valuable and why" are in a worse class than Robin Hood so far as their relation to the community is concerned, since they take advantage of a system that filches from the poor to give to the rich. In this they are not to blame, since if they did not play the game others would. It is the system that is at fault, and this system finds its ever eager defender in the *New York Times*. The Robin Hoods who levied tribute with bows and arrows have passed away, but others and later Robin Hoods are still abroad in Sher-

wood Forest, and the New York *Times* is the notable Friar Tuck of that demesne.

But other and greater Robin Hoods there are, in and out of government, compared with whose deprivations those of the Lord of Sherwood Forest were petty larceny. In the *Cosmopolitan* this month is an account of one of them, Frederick Weyerhæuser. Profiting by gigantic national criminality he has become possessed of millions in excess of the fortune of John D. Rockefeller. The master of vast reaches of timber lands, obtained with the criminal collusion of those to whom the people entrusted the custody of the splendid inheritance of their public lands.

The Single Taxer proposes to deal with this problem in the only way that will permanently settle the question and satisfy at once the demands of expediency and equity. But while recognizing the national crime that made Weyerhæuser's swollen fortune possible, how do the Robin Hoods in government purpose to deal with him? They propose to punish him by taking ten per cent of his fortune from him when he dies! That is, his heirs will be punished for his sins! Observe that it is not a question of the equity of great possessions nor the modes of acquisition. With the appalling evidence before them of the great injustice of such monopolization of natural opportunities, they offer something worse than a panacea.

Is there to be no discrimination between wealth honestly acquired and that obtained through crimes in which State legislators, Senators and Judges are *particeps criminis*, no discrimination between properties economically justifiable and those which are institutionally unsound? Is this inheritance tax to be adopted without inquiry as to what great fortunes may be justified wholly or in part, and what may be justified only in part or not at all?

If Mr. Weyerhæuser's fortune be ill gotten, if it has been acquired at the expense of the community by reason of institutional injustice, the Single Tax will take it all, which is just; but the Inheritance Tax will take but ten per cent of it, which is to continue 90 per cent of the prevailing injustice. But it is to do worse than that, since it includes a robbery of other fortunes which are the return for high and exalted service to the community, such as that rendered by Howe, McCormick, Edison, and others.

Let us assume a suppositions but possible example of the workings of this Inheritance Tax and we may see who it is bearing the insignia of his exalted office roams at large in Sherwood Forest, for there are Robin Hoods, as has been said, in and out of government, as well as journalistic Friar Tucks.

Mr Brown aged 65 dies. Mr. Brown made 5,000,000 by a beneficent invention the value of which, owing to its importance to the world, could not be, measured in dollars, as

valuable as Edison's discoveries and possessing no element of monopoly. His son aged 45 inherits, and pays an inheritance tax of 10 per cent, or \$500,000. This son dies suddenly within three months after his father and his son, aged 22 inherits \$4,500,000 on which he pays this inheritance tax of 10 per cent, or \$450,000. Unfortunately this young man is thrown off one of the cars of the B. R. T. for refusing to pay the extra 5 cent fare to Coney Island, and is killed. His young widow inherits \$4,050,000 which is immediately mulcted 10 per cent, or \$405,000, making a grand total paid on this one estate in one year of \$1,355,000.

Is this taxation or robbery? Certainly more than one exalted person walks abroad in Sherwood Forest these days.

J. D. M.

THE TAX CURE FOR FRANCHISE EVILS.

American cities have become aroused at last to the value of the franchises improvidently granted in the days when "the best citizens" were not watched as vigilantly as they are now. Some of them, like Chicago, Cleveland and Detroit, are fortunate enough to have to deal with temporary grants, whose expiration make it easy to bring the corporations to terms. Others like New York, are saddled with perpetual franchises, behind which it is assumed the companies can outrage the public with impunity. It does not seem to be generally realized that in the power of taxation the community possesses a weapon which if intelligently used, can pierce even the shield of perpetual franchises. It can be made not only to secure to the public a fair share of the profits of transportation lines, but to secure good service instead of cattle-car herding. Unfortunately this weapon is often used not only without intelligence, but apparently with a perverse desire to defeat the very object the public is anxious to attain.

For instance, in New York there is incessant complaint that the roads do not run cars enough for their passengers. They go on the principal that the "dividends are in the straps," and they are unhappy when they inadvertently supply every passenger on a car with a seat. What does New York do to encourage them to put on more cars? It levies a license tax on every car run. Imagine eighty people demanding transportation, each with his nickel in his hand. They can all be jammed into one car, or they can be seated comfortably in two. Two mean the wages of an extra motorman and conductor and extra expenses for interest, depreciation, insurance and power, and no more income. While the company is hesitating whether to incur this extra cost for the sake of decency and humanity

or to say "the public be d—,d" the city helps it to reach a decision by remarking, "If you put on the extra car you will be subject to a fine." And officials who display special activity in collecting this fine are congratulated and congratulate themselves as men who have performed a notable public service. That is what might be called an unintelligent use of the power of taxation.

An intelligent use of that power would tax the value of the corporation's privilege of occupying the streets on the basis of its highest possible development, and would not only exempt its rolling stock and other facilities for promoting the public convenience but would encourage their increase. It would tax a road that ran a car every minute no more than one that ran only three cars an hour. It would make it an object for the road to improve its service and attract the largest possible amount of business, in order to reduce the ratio of its fixed charges to its receipts. This policy, systematically followed, would give the community the whip hand over its public service corporations and enable even a city as hampered by perpetual franchises as New York to enjoy most of the advantages of municipal ownership.

SAMUEL E. MOFFETT.*

TAXATION AND MORALITY.

It is astounding that an age of progress, when every new invention and every novel idea which in anywise tends to the greater utilization of our productions or the increase of our mercantile prosperity are gladly availed of, should show so little progressiveness as regards economic and social conditions.

In some aspects, instead of advancing, we have retrograded; for while in old Rome the State or its head by means of free public performances contributed towards the mental relaxation of the citizen, and in times of distress gave active aid by the distribution of grain, in our times nothing is done for the amelioration of the poor, until they become criminals, lunatics, patients or corpses.

The cause for that civic inactivity is twofold; first, the impracticability of proposed reforms; secondly, the immorality of those for whom they are intended. For the purposes of discussion, the latter subject may be subdivided into *indifference* and *dishonesty*. It is a strange phenomenon that the rich, the powerful land holders and others who might be disadvantageously affected in their interest by Single Tax, do not actively oppose its introduction but show that indif-

ference, which probably is a recognition of the stupidity and cupidity of the masses, and supreme faith in the continuance of existing conditions. The opposition proceeds from the very poor, such as do not own land and seem to have no prospects of ever acquiring a homestead. It is not the man desirous of founding a home who complains that Single Tax tends to deprive him of his prospects or possessions, but chiefly he who intends to invest his little savings in some empty lot for speculative purposes.

The eagerness to obtain large returns upon small investments, which appears to be a natural passion, lies at the foundation of such opposition. The mechanic, the small merchant and the ordinary laborer who have seen vast fortunes made and accumulated directly by land speculation or by other forms of legalized gambling, which they instinctively feel to be the outgrowth of land monopoly, apprehend, whether erroneously or not, that Single Tax will deprive them of a source for the acquisition of fanciful fortunes with a trifling risk of loss. The fear of a check to that spirit of gambling in one of its safest forms for indulgence, leads to a stubborn resistance to radical measures. The individual will submit to being gradually robbed of small sums because of the possibility that some day he may be able to rob others of a large amount in the aggregate. That this is so, is well illustrated by the writer's experience during the campaign which was waged one year ago in behalf of *municipal* ownership. A laboring man who probably earned at the rate of \$15 to \$20 a week reviled the leader of that campaign and denounced its principles for the reason that it would deprive individuals and corporations of property which justly belonged to them. When asked what interest he had in that controversy, he stated that at sometime he himself might own a railroad or steamship line and he would seriously object to have his *private* ownership disturbed. The egotism and cupidity thus naively expressed is one of the composites of human nature and must be dealt with accordingly.

Those who believe in that phantom, which proclaims "equal distribution of wealth" naturally flock to the standard of Socialism, where they are promised the greatest returns for the smallest amount of exertion. As to the great majority, they exhibit that supreme indifference, which is the result of scepticism and conservatism, or stubbornly resist any reforms which are opposed to self-interest or self-indulgence. Since from time immemorial our state of morality, or the reverse, has been the same with but slight and temporary fluctuations or variations, and since according to present indications it may thus continue for ever can nothing be accomplished towards the introduction of radical social reforms?

Among altruistic sentiments patriotism

* Mr. Samuel E. Moffett is one of the editors of *Collier's Weekly*, and was the predecessor of Arthur Brisbane on the *N. Y. Journal*. He is one of the best editorial writers in the country—and sounder in his political and economic philosophy than nine-tenths of them.

will probably be found to be the most effective, and perhaps an appeal to that sentiment if strongly urged and well understood might effect a change from such immoral trend.

Trusts are in disfavor, since they affect the community at large, not because of their oppression of the individual. It will be found that such combinations as were at times organized to increase the price of wheat, caused a cry of indignation to spread throughout the length and breadth of the land, and yet the citizen who would most loudly protest against the raising of the price of a commodity, which deprived the poor of their bread, comfortably and supinely contemplates that speculation in land, which deprives it of utilization for the production of that very bread, without which the existence of the individual or the community is impossible.

"Ye foolish mortals! Which of the two is the greater evil, the destruction of the fruit or the obliteration of the tree, limb, trunk and root which bears it?"

If the arguments of common sense, altruism and patriotism prove futile, there is another remedy pertaining to the reform itself. If Single Tax is to graduate from a mere theory into a practical possibility, it must be liberated of its utopian appendages and made palatable to the low commercialism of the times by proof that it is not intended as a moral educator or prohibitive legitimate speculation.

This may be done without abandoning or compromising its fundamental principles, but the means and methods are not within the purview of the present article.

CHARLES GOLDZIER.

WORK OF THE TAX EXEMPTION LEAGUE.

The progress which the Tax Exemption League has made can best be judged by a summary of its work. The League was started April, 1905, with a few supporters. Since then it has acquired the support of a large number of civic societies, taxpayers' associations, labor organizations, etc.

At the time it started only one newspaper gave it notice, now there are fully half a dozen papers interested in it. To show the interest taken by the newspapers, one of the most prominent Brooklyn daily papers has requested the Tax Exemption League to supply it with news. One of the German evening dailies has given quite some space to exemption matters.

Among the various organizations that have rallied to its support, is the Central Federated Union of New York City. The *New York Evening Journal* in its issue of Dec. 24th, 1906, says: "The executive committee recommended endorsement of the proposal of the Tax Exemption League, that the law be so amended as to exempt

from taxation improvements on real estate not exceeding three thousand dollars. Concurrence on the recommendation was unanimously voted."

Two of the State officials are pledged to support the Three Thousand Dollar Exemption—the Superintendent of Insurance and the new State Engineer.

The vice-president of the Tax Exemption League delivered a very able address before the Metropolitan State League of Building Loan Associations, which was widely published in the newspapers. The Tax Exemption League has had the address printed in pamphlet form and is distributing them throughout the State.

The *Jamestown Journal* printed a speech delivered at Bemus, N. Y., by the Hon. Arthur C. Wade, Chairman of the Assembly Committee on Taxation and Retrenchment. Among other things he said: "A bill to exempt real estate improvements not to exceed \$3,000 came before me and I strangled it in committee." A number of "Leaguers" wrote able replies to the speech and sent them to the *Jamestown Journal*. One of the replies covered three columns of the *Jamestown Journal*. This newspaper is published in Wade's home town. No doubt Mr. Wade knows more about taxation than he did before, especially about the \$3,000 Tax Exemption. His fellow townsmen by this time have discovered that Wade is not the authority on taxation that he pretended to be. One thing is certain, he will not oppose the bill officially this year as he was not returned to the Assembly.

A permanent central organization of the League has its headquarters at the Manhattan Single Tax Club rooms, No. 8-14 West 125th Street, New York. The M. S. T. Club elected to make the \$3,000 Tax Exemption part of its official work for the coming year.

The same bill that was introduced in the Legislature last year will be submitted again this year. It is expected that a large delegation will go to Albany this year. All those who desire to go as delegates should communicate with the Tax Exemption League, No. 8-14 West 125th Street.

It is believed that the measure has a fair chance of passing both houses, as it has many supporters in both branches of the Legislature.

What Gov. Hughes will do if the measure comes before him for his signature is problematical. He has not committed himself, merely having written that he will take the matter under consideration.

EDWARD POLAK.

Two hundred and fifty islands in the St. Lawrence were sold the other day at what is said to have been a "ridiculously low figure." The ridiculous nature of a bargain in islands will be clearer to future generations.

News—Domestic.

MANHATTAN SINGLE TAX CLUB.

THE NEWLY ELECTED PRESIDENT MAKES
SUGGESTIONS FOR LINES OF WORK
FOR THE COMING YEAR.

Mr. Frederick C. Lebuscher, just elected president of the M. S. T. C., in answer to an inquiry as to what line of work ought to be pursued by the club during the coming year, replied as follows:

"I have not yet called a meeting of the new board of directors, and so am not authorized to officially outline the plans for the coming year. In general, my own views would be to identify the club and the Single Tax movement with great public questions, such as free trade in contradistinction to mere tariff reform and tariff for revenue only; the construction, ownership and operation of the proposed new subway: the bill permitting municipalities to exempt real estate improvements from taxation; bills that will be passed on the report of the State Tax Commission; direct nominations of candidates for public offices; ballot reform, etc. Specifically, I would favor a series of public dinners at which the invited guests will be prominent advocates of the above and other reforms.

"I think the club should co-operate with the Reform Club and similar organizations teaching the people the principles of free trade and not palter with mere tariff reform and tariff for revenue only.

"It seems to me that the sentiment of the whole country, and especially of the State of New York, has undergone a great change. The pendulum has swung from the imperialistic conservatism that seemed to have such a hold on the country during the past nine years to rational radicalism. The great vote polled by Hearst in 1905 and 1906 is a sign of the times. In my judgment, had Hearst "gone it alone" in 1906, without entangling alliances, he would have more than duplicated his great run in 1905, and would possibly have been elected governor. Even had he been defeated as an independent candidate this year, the enormous vote that he would have polled would either have split the old parties or would have driven both to the adoption of radical programmes. Even as it is, the Hearst movement has taught the Democratic party, at least, that a repetition of the Parker campaign would be worse than folly. As never before, the people of the United States are discussing economic questions. Now is the golden opportunity for the Single Tax movement. The wide-spreading speculation in land values and the practical gift to monopolies of traction and other public service franchises has made the common people eager to accept the teachings of Single Taxers.

"I think that the line of action I have

suggested for the Manhattan Single Tax Club will not only benefit the people generally, but also add to the prestige and influence of the Single Tax movement generally and of the club in particular."

"It is about time for the Manhattan Single Tax Club to assume that position in the public estimation which the great cause that it advocates demands. The club has been in existence for almost twenty years, and while it has done good work not only in the propagation of the Single Tax, but also in the advocacy of other reforms, it does not loom very large in the public eye. This has been largely due to the fact that the club has been content to aid rather than to lead. Thus others have reaped the credit for our work.

"I think it will redound to the benefit of the cause in general and of our club in particular if we can succeed in identifying ourselves with great public movements without at the same time losing our individuality. I shall attempt to make a start in this direction while I am president. I can do little, however, without the assistance of those prominent Single Taxers who have not been personally active in the management of the club for the past few years. *I want your help particularly.* In order to set the ball a-rolling, I have called a meeting at the Manhattan Single Tax Club, 8 West 125th Street, to meet the officers and directors and a few others to devise ways and means of energizing the movement."

SINGLE TAXERS AT WORK IN JAMESTOWN, N. Y.

This little town of 27,000 inhabitants has the distinction of being the home of two men who have exerted and do now exert a very great influence in matters of taxation in this state. I refer to Arthur C. Wade, our ex-Assemblyman, Chairman of the Assembly Committee on Taxation and Retrenchment, and also a prominent member of the special tax investigating committee appointed by authority and direction of the Legislature last Spring. He is chairman of the sub-committee of this commission for the taxation of personal property.

The second man I refer to is an ex-Assemblyman, ex-Master of the New York State Grange, Hon. Walter C. Gifford. Mr. Gifford is also Master of the local Grange here, and is a prominent and wealthy farmer, wielding power and influence among the farming element of the community.

Both of these gentlemen are antagonistic to the Single Tax, and are great sticklers for the taxation of personal property, and especially for the taxation of mortgages.

We have two daily papers, in one of which Mr. Wade is a large stockholder—the *Morning Post*—and this has been practically closed to us, though it must have re-

ceived scores of Single Tax and tax reform letters. The other daily, the *Evening Journal*, has been more hospitable, and has printed a number of letters on tax reform. Another paper, the *Union Advocate*, is a labor paper, and has published quite a few letters favorable to a more advanced position. The Swedish-American paper—*Vort Land* ("Our Country") has allowed the tax reformers some use of its columns.

Taken altogether, we have not done so badly. Letters from the following Single Taxers have been published in Jamestown papers: W. W. Noren, Andrew Hutton, A. Wangeman, Rev. August Dellgren, Warren T. Lowe, J. D. McDade, Chas. D. Ryan, A. Freeland, C. P. Hickman, Frederick C. Leubuscher. Other letters have appeared which I have not had the pleasure of seeing.

F. G. ANDERSON.

Jameston, N. Y.

LECTURE TOUR OF BOLTON HALL.

Bolton Hall made a three weeks' tour for Monroe's Lecture Bureau during December mostly among the smaller towns about Chicago. He lectured on "The Correction of Children," "The Disease of Charity," "How to Get Rich Without Working," "Cultivation of Vacant Lots," and "Civic Righteousness." The audiences were mostly small but Mr. Hall thinks the work well worth doing, as it reaches the thinking heathen as hardly anything else can do. The interest in the lectures was shown everywhere, by numerous questions at the close, except at Waukegan, Michigan. Mr. Hall thinks these the most profitable, as well as the most interesting part of a lecture.

The towns visited were:

Monday, Dec. 3rd—Aurora, Ill.

Dec. 4th—Wilmette, Ill.

Dec. 6th—Michigan City, Indiana.

On Friday evening he addressed a Russian Revolution meeting at Hull House, with Clarence Darrow and others.

Sunday—People's Church, Chicago.

Dec. 10th—Highland Park, Ill.

Dec. 11th—Waukegan, Ill.

Dec. 12th—Elmhurst, Ill.

Dec. 18th—Blue Island, Ill.

Dec. 14th—Mendota, Ill.

Sunday, Dec. 16th, Rockford, Ill., addressed Rev. Robt. C. Bryant's Church.

Dec. 17th—Elmwood, Ill.

Dec. 18th—Streator, Ill.

Dec. 19th—Peoria, Ill.

Dec. 20th—Hammond, Ind., where he met Lawrence Becker, the Mayor of the town, who is a good Single Taxer.

Dec. 21st—Public Policy Club, cor. Wash and Adams streets (6.00 P. M.).

Dec. 22nd—East Chicago, Ind.

Sunday, Dec. 23rd—Buffalo, N. Y.

Many Single Taxers greeted Mr. Hall, though they are not as plenty round Chicago as they are in the East.

CANADA.

METHODIST CONFERENCE RECOMMENDS THE SINGLE TAX—THE TORONTO GLOBE FOLLOWS SUIT—800 VOTES FOR SOCIALIST MAYOR IN TORONTO—J. W. BENGOUGH ELECTED ALDERMAN.

The good work goes on throughout Canada.

At the last meeting of the General Conference of the Methodist Denomination in the Dominion, the Sociological Committee in a very remarkable report drew attention to present social evils and recommended legislation which would prevent any individual or corporation from profiting hereafter from the unearned increment in the value of the land.

The most prominent organ of the Dominion Government; *The Toronto Globe*, in discussing the housing problem recently advised the adoption of the taxation of land values.

The local Provincial Government is progressing favorably along the lines of public ownership. They have also sold the rights to mine Cobalt Lake to a private corporation for \$1,085,000; and have been offered \$15,000,000 for their mineral lands known as the Gillies Limits. A few months ago the town of Harleyburg, on the Government T. & N. O. Railroad, suffered serious loss by fire. Lumber and building materials were permitted to be carried on the road at a very small rate, to facilitate the rebuilding of the town.

In the City of Toronto, on the 1st of January, '07, a by-law was submitted to the ratepayers asking them if the city should bring in electric power from Niagara, rather than allow a private corporation do it. The by-law was carried overwhelmingly. The newspapers in this fight nearly all supported municipal ownership and were honest enough to mark the advertisements of the private interests as advertisements.

On Dec. 10th a petition from about 2,400 ratepayers asking that the \$700 exemption measure be again submitted to the electors was turned down by the City Council of Toronto, although they debated the question for nearly two hours.

At the municipal elections on Jan. 1st a Socialist, a foreigner by birth and practically unknown, polled 8,000 votes for the Mayoralty of Toronto. This was largely a note of protest against a "jelly-fish" mayor who otherwise would easily have been re-elected.

By far the most important event to Toronto Single Taxers is the election of J. W. Bengough as an Alderman. Mr. Bengough ran last year and came within a couple of hundred votes of being elected; but through a better organization, and an old representative in the Council retiring, we are glad to say he received the second largest vote, there being three representatives for his ward.

FRED. B. LAKE.

News—Foreign.

GREAT BRITAIN.

SOCIALISM SUFFERING FROM UNDIGESTED REMEDIES—STEADY PROGRESS OF THE SINGLE TAX—INFORMATION ASKED FOR BY THE GOVERNMENT FROM NEW ZEALAND WHOLLY FAVORABLE.

There is no section of reformers in Great Britain which can with more justice congratulate itself than that of the Single Tax. We rely on no boisterous public sentiment to carry our movement forward, but all the same its influence is being felt throughout the community and is undoubtedly altering the views of politicians to a very marked degree. The Socialists, who are our bitterest, and certainly, our most noisy opponents, have realized that the taxation of land values (which by the way, very few of them even partially understand), is a winning card and on that account alone are wishful to hold it in their hand. The attempt to be all things to all men in matters in which the material welfare of humanity is at stake leads to hopeless confusion only. Socialism is now suffering from chronic economic dyspepsia, due to the reckless absorption of a variety of ideas, the fundamentals of which are so widely opposed as to render digestion in one stomach at the same time impossible. It has been highly instructive to watch the antics of Socialist leaders of late in their quick change of turn on our question; first, they would have nothing to do with it; then when its power was making itself felt they damned it with faint praise, and now when Liberal candidates boldly advocate it and win elections with it they, the Socialists, coolly claim it as one of the planks in their own platform.

Mr. Keir Hardie, M.P., refused a few months ago at a conference at Mirfield to support a resolution pledging the meeting to the Taxation of Land Values and succeeded in getting the resolution altered by the substitution of "unearned increment" for land values. Yet he claims to be in favor of taxing land values; but only as he finds that method receiving popular support?

Mr. Philip Snowden, another of the same type, has done much to confuse the public mind on this subject. In 1900 at Bradford he told his audience that "the taxation of land values was fraught with great difficulty and would inflict hardships on a large portion of the community." Strange to say, this gentleman is posing in Parliament as one anxious for public property to be taken for public needs, and for private property to be secured to the individual owner, and he actually asked the Prime Minister this session when he could undertake to bring in a bill to tax land values.

Examples such as these are becoming common and we welcome them as proving, not the sincerity of Socialists, so far as their desire to tax land values is concerned, but their sincere conviction that our doctrines have now to be seriously reckoned with. At Huddersfield last week a bye election was fought and won by the Liberal. He had a Socialist and a Conservative opponent, both of whom had contested the constituency before. He himself was a stranger to Huddersfield, but putting our question first and foremost, he went for the opposition in fine style, showing the hollowness of their respective contentions and ultimately, as the polling proved, convincing the electors of Huddersfield that he was the right man to represent them in the House of Commons. There is a confidence, I might almost say cocksureness, about Single Taxers which is a certain sign that things are panning out all right, and there is no doubt that we are now an element in the political life of the country, both in and out of Parliament, strong enough to ensure a legislative move on our lines during next year.

Similar cases to show the trend of thought our way could be cited *ad lib.*, but it is unnecessary to give more, as what I have said is sufficient to show the change of front which is taking place. I am satisfied that steady and very solid progress is being made.

Our friend McHugh (Edward) some two months ago at a meeting in Bradford was challenged to debate Single Tax v. Socialism. He accepted, but no Socialistic champion has yet turned up who is willing to meet him. We don't know why, but shrewdly suspect that friend Mac carries too many guns, all of 'em quick firers, and that those political Fallstuffs are fully aware of it. Of course where Socialists or others are willing to assist in helping forward a land value tax their assistance will be heartily welcomed; but in the main the Socialist leaders are concerned chiefly in trying to create an impression that such a tax is merely a change in the incidence of taxation, and while admitting its *justice*, they, at the same time dub it confiscation if levied up to 20s. in the £1. Poor sort of logic this, to come from the "Saviours of Society." Anyhow our movement is so forward that at nearly every Liberal meeting it is advocated, and the avowed Single Taxer, until recently regarded as a sort of harmless lunatic, is now quite a *persona grata* on Liberal platforms. Liberal Associations are rapidly being impregnated with our doctrine and Single Taxers are in request as speakers at their gatherings all over the country. And why? Because no other set of Political Economists can effectively lay the twin bogies of Protection and Socialism; and grim necessity has compelled orthodox Liberalism to call in true Radicalism to save it from extinction.

A few weeks since we had a visit from

Mervyn Stewart, of New Zealand, and received from him some excellent reports of the effect of the Taxation of land values in that country, reports which go to prove in actual practice the theory we stand for.

Another notable fact is that our own Government some time ago asked for information from New Zealand, New South Wales, and South Australia are the working method of taxation. The information duly came to hand and is now published in the form of a blue book. The contents are emphatically favorable and provide splendid evidence for use against those at home who proclaim the impracticability of the tax.

F. SKIRROW.

JOHN PAUL CABLES AMERICAN SINGLE TAXERS.

REPORT OF SPECIAL COMMITTEE ON SCOTTISH LAND BILL FAVORABLE TO THE PRINCIPLE.

On December 14th the REVIEW received word from Hon. Tom. L. Johnson, announcing the receipt of a cablegram from John Paul, which runs as follows; "Select committee report most favorable. Great triumph. Spread the news."

The report to which this cablegram refers is that of the parliamentary committee on land values taxation in Scotland. First advices regarding this report were that it was unfavorable, but it now appears that it is distinctly favorable, so far as affects the principle of the bill, but that the objections are solely to the form of the measure.

As appears from an editorial in the Edinburgh (Scotland) *Evening News* of December 14th, the committee express the view that the new rating by which land value is estimated apart from improvements is entirely practicable and will prove advantageous. But they nevertheless take exception to the bill in several minor particulars—e. g. that in making valuations no regard is had to restrictions on the land, which seldom benefit the owner as owner and sometimes even diminish the selling value. The committee also believe that a measure should be introduced making provision for a valuation of land in both burghs and counties in Scotland apart from the improvements, and that no assessment be determined until that valuation is known. From the conclusions as affecting the principle of the bill, a minority report dissents in favor of the immunity of the landlords from taxation.

In this connection we may mention the "Precis of Evidence," by James Fairlie, received last month. Mr. Fairlie is a prominent manufacturer, an ex-magistrate, and ex-Treasurer of the burgh of Falkirk, Scotland. He is also a good Single Taxer, and this abstract of the evidence furnished the special committee on the Scottish Land Bill borrows many of its telling illustrations from

the locality with which Mr. Fairlie is most familiar.

REPORT TO PARLIAMENT FROM AUSTRALASIA.

OFFICIAL COMMUNICATIONS FROM NEW ZEALAND, NEW SOUTH WALES, AND SOUTH AUSTRALIA SHOW THE PROGRESS WE ARE MAKING.

An important British government paper lies before us in the answers to an inquiry addressed by the home government to the taxing authorities of its Australasian colonies. This inquiry was worded as follows: "Please send home as soon as possible any reports or other information available as to the working of taxation on unimproved land, both for municipal and state purposes. Information especially desired as to the effects of land value taxation on building trade, on rent, on incidence of taxation, on house property and vacant sites, respectively, and on land speculation."

The answers were eminently satisfactory to the friends of the new measures now pending in Great Britain. From New South Wales the report says: "The early difficulties have gradually disappeared, and the tax is now thoroughly grafted on the state system of revenue, being well understood by the public, and working with little or no friction."

"The effect on the building trade has been beneficial."

"In regard to land speculation, the tax must have a deterrent effect."

The Tax Commissioner at Adelaide gives it as his opinion that as the tax is laid on land alone time would have been saved if the unimproved value alone would have been required, but it is necessary under the act to also separately assess the actual value (land and improvements), which, moreover, has to be stated in the Assessment Book and repeated in the notice."

The report from Sydney says: "In the city and suburbs there has been very little land speculation in view of the Land Tax. Buyers mostly secure properties with the definite idea of speedily building a home, and not, as heretofore, waiting for a rise in values."

From New Zealand the report of the Commissioner of Taxes says: In my opinion the exemption of all improvements in conjunction with the lands-for-settlement and advances-to-settlers policy of the government has to a large extent contributed to the solid prosperity of the colony.

"The tendency of this system of taxation is not to increase rent, but, on the contrary, as the tax becomes heavier it tends to bring into beneficial occupation land not put to its best use, and so reduces rent, the improvements being entirely free from all rates and taxes.

"The form of speculation in land unused

and held for prospective increment is rarely met with in recent years."

There is much else that is valuable in this important government paper which we wish we could quote from more in detail. But everywhere it bears evidence that the movement for which we are working is steadily nearing its triumph. This report will help our British comrades to show their constituencies that much of their theoretical argument is borne out in practice, the evidence coming now with the weight of government authority.

GERMANY.

PROGRESS IN THE EMPIRE—THE GERMAN LEAGUE MEETS AT DÜSSELDORF—THE MAYOR OF ULM MAKES A REPORT THAT AROUSES THE ENTHUSIASM OF THE CONFERENCE.

Since my last report the German League of Land Reformers has held its annual meeting at Düsseldorf, one of the industrial centres of the Rhine district. It was attended by delegates from all parts of Germany and proved a great success, visibly showing the progress our ideas are making throughout the empire. The interest public authorities are taking in our cause was manifested by a generous contribution of the municipality of Düsseldorf towards the expenses of the meeting, as well as by the fact, that the home secretary of the Imperial government sent a representative who welcomed the delegates and expressed his sympathy with our movement. One of the principal features of the congress was the paper read by the Mayor of Ulm, the important old town on the Danube.

Ulm owned a hundred years ago not less than 24,700 acres of common land, but gradually this was disposed of by the shortsightedness of the authorities, till almost twenty years ago another policy was incorporated, inspired by the enlightened man who now reported its results. Common lands that have been sold by the town in 1837 for \$17,000 were bought back some years ago for \$108,000, and even at this figure proved a splendid purchase. Further 1,180 acres were bought consecutively between 1891 and 1906, so that now three-fourths of the whole of the surrounding lands are owned by the community.

The advantages derived from this have been manifold. For one thing the town was enabled to erect workmen's dwellings at moderate expense when ever necessity arose. Important industrial establishments were induced to settle there by cheap offers of building sites, while they were driven away from other towns by speculators who held the grounds for higher rates. And by the well-observed law of ground rents these cheap grants of land meant no loss to the community, for the increase in value caused by these establishments of the surrounding

lands owned by the town, more than compensated for the loss sustained at starting this policy.

Furthermore, the absolute control by the town over its lands has tended to improve the outward appearance of the place. Where land may be bought and sold by private individuals without restriction, it necessarily follows, that a very mixed way of using it predominates. Factories, villas, artisans dwellings, empty sites, uncouth flats follow each other in a hideous mixture, and the common law offers no handle to impede this as everybody can do with his property just what he likes. However, where the land is held by the community, the leases are only granted under such conditions as may serve to safeguard the production of houses within certain limitations prescribed by aesthetical and practical considerations.

Special attention has been given to the encouragement of artisans' dwellings and to checking speculation or rack renting. This has been done by means of a contract, that the land given by the community for this purpose can be reappropriated at the original price whenever the purchasers fail to fulfil the stipulated conditions, *e. g.*, if they are in arrear with their payments for more than six months; if they or their heirs want to sell within 100 years; if they sub-let the houses for more than the highest rates allowed by contract; if they mortgage the property without consent of the authorities; if they don't inhabit the houses themselves; if they fail to contribute to the building fund; if they grossly neglect the property; or if they use the houses for other than dwelling purposes.

By this system speculative profits for private persons in ground values have been practically eliminated, the unearned increment reverting to the community each time such property is sold. The limit of 100 years means practically "for ever," as every house is bound to change hands at least once in that time, and every new contract is again made valid for another 100 years.

At an expense of 750 marks per head, *i. e.*, \$125, comfortable workmen's dwellings have thus been provided for and the Mayor invited anybody to come and see for themselves how clean and airy and spacious these dwellings are and how contented the people who live in them.

Naturally the fact that the community owns such large areas also reacts upon the value of the land still held by private persons. There is no inducement for them to speculate, as people who require a home can get a site at reasonable terms any time they like from the town, and the latter has every facility in creating public squares, playgrounds, parks, family gardens, etc., for the poorer classes at moderate rents.

The Mayor further stated that all such improvements, far from being a weight upon the budget, had materially improved

the public finances, so that provision could be made for the aged city employees, work could be found for the unemployed, free milk could be given to the infants of poor people or such with large families, sanitary and dental supervision of the public schools could be provided for, and everything without any additional burden to the rate payers.

The town also owns the electrical traction service, the electric lighting, gas and water supply, and it is quite superfluous to state that the control of public utilities works most harmoniously and economically together with its control of the land.

The money saved by wisely combining all items necessary for the development of a town in one intelligent centre has been proved to be very considerable.

Naturally this report roused a great deal of interest, the benefit of public ownership being thus clearly demonstrated to all who wish to see.

Ulm had the advantage of a capable, enlightened Mayor for a long period when land still was cheap and at a time when by laying down the old fortification works wide spaces were thrown open for building purposes. Therefore, the same system of purchasing land to such an extent cannot be followed indiscriminately by any other place. In many of our larger towns such policy would lead to increased speculation, enhanced land values and higher rates. They therefore rightly pursue a policy of taxing first and buying afterwards, at least those who have come to understand the question do.

A. POHLMAN.

Potsdam.

We stand committed to democracy, which if it has its dangers and drawbacks, has its promises and rewards. The attempt to feudalize society and mediaevalize thought, as a remedy for social evils, has proved hopeless * * * It is no use attempting to preserve institutions which have their foundations in ideas and ideas no longer alive in the minds of men. The best service we can show to our generation is to hasten the fall of the remnants of a social fabric which is crumbling, that the ground may be sooner clear, and fewer people tempted to rest within its doomed walls.

—*The Speaker*, London.

The Philadelphia *Inquirer* nominates Warren North Bailey, of the Johnstown *Democrat* for President. As a republican paper it says it would oppose his candidacy, but it would like to see the honor of the democratic nomination go to Pennsylvania. It says that "Bailey is as good a thinker as Bryan—a little better." What the *Inquirer* says in good humored fun, will be echoed in all seriousness by thousands who know of the admirable work for true democracy that is being done by the Johnstown *Democrat*.

COMMUNICATIONS.

WHAT IS THE WILL OF GOD UPON EARTH?

Editor *Single Tax Review* :

I have read with much interest several articles in a recent issue of the *REVIEW*.

The system under which we are living forebodes an important change. Whether the change will be in the line of enlightened progress or a step back towards Feudalism and slavery of the masses to the plutocracy of organized wealth, depends upon the action of the masses of the people themselves, in whom the only real sovereignty rests.

The fundamental doctrines taught in our churches are being questioned on every hand. No system of religious principles is being taught in our public schools, and the Altar in the home has become exceptional.

In the realm of business and industry, the idea appears to be, in the language of Wall street, to get a corner on the economic resources of the world (which were provided for the benefit of humanity) and exploit them for the benefit of the few who are able to get into the combine.

It is evident to the reflecting mind that in the production and development of this world, the Creator has a definite purpose in view, and that man being the highest form of life in the material world, is an important feature in that development.

The writer is preparing for publication a work on this subject from the view-point, "What is the purpose of man's existence upon the earth, and how can that purpose be accomplished?"

The theologians have in metaphysical discussions and otherwise, to a very large extent, substituted the visible church and theology for the simple principles which Jesus teaches to be the rule of conduct which leads to eternal life.

If the matter can be presented in a practical way, so that the people can clearly comprehend the purpose of the Creator, what is the Will of God? and what is expected of man in his life upon earth? the average man will be likely to make an effort in the direction of the accomplishment of that purpose.

R. E. GUNNING.

West Nashville, Tenn.

FROM JOHN EMMELUTH.

Editor *Single Tax Review* :

It affords me great pleasure to inform you that one of our wealthy young men has intimated his acceptance of the theory of the Single Tax in relation to Homestead holdings and a gradual application of the Land Value Tax to all holdings.

This young man is now on his way to New Zealand and will arrive there about the time this reaches you.

I gave him my copy (just then at hand) of the Autumn, 1906, issue of your REVIEW together with a letter to Mr. P. J. O'Regan with whom I have had some correspondence and exchange of literature in the past.

The Democratic Party of this Territory had a tax plank for its platform that shows the trend of thought in this community, and it is safe to say that inside the next two years much progress will be made along these lines.

Please send same number as a sample copy to Geo. R. Carter, Governor of the Territory of Hawaii, who I am sure will be highly pleased to read Mr. O'Regan's article, as he also had intended to visit New Zealand some time ago, and this article would inform him on a number of matters into which he would personally have made inquiry.

JOHN EMMELUTH.

Honolulu, T. H.

FROM MR. BOLTON HALL.

Editor *Single Tax Review*:

Mr. William J. Ogden lays down rules that "The street railway is a public function simply because it is a part of the public street. (This seems to be true if we mean "way," and not cars); and also that "all the services of the government are street services" and he says that "there are two exceptions to the last rule—education and the care of the poor."

If being a "street service," that is, its effect being communicated to the citizen through streets (as Mr. Ogden thinks judicial services are) is sufficient to make a thing a public function; then a board of education (which depends on streets for executing its functions just as much as Mr. Ogden's "board of health") is also a public function and the tariff and blackmail are also public functions.

But Mr. Ogden thinks that "education and the care of the poor" are not street functions and takes refuge in saying that these are exceptions to his rule. There are no exceptions to any rule. Apparent exceptions show only that the rule is loosely stated or wrong.

To the rule that "Everything is a public function which is of its nature a monopoly," there are no exceptions. It shuts out public education to be sure, but under free conditions public education would be needless and impertinent. As for care of the poor—you know the story of the boy that said "Gimme the core of your apple." The other replied, "There won't be no core to this apple."

After giving his reasons why public ownership of (street) railways is a public function, Mr. Ogden slips into his last paragraph but one "government operation" as though he had given reasons for that.

BOLTON HALL.

IT IS ADVANCING.

Editor *Single Tax Review*:

While the cause may have advanced slowly during the past year, I feel that it is surely advancing and hope and believe that each year will bring us nearer to the end we are striving to attain.

GEO. DANA LINN.

Spokane, Wash.

AN INTERESTING LETTER.

Editor *Single Tax Review*:

I am one of the obscure, humble and late-born Single Taxers of whom I believe there are many in this and all other English-speaking countries. No expression can possibly convey what the Georgian Philosophy is to me. To paraphrase Lincoln, it is the birth of freedom, but a world instead of a nation birth. Oh, that the nation would drop everything else—art, astronomy, war, commercial development, and sit at the master's feet until it had irrevocably learned the lesson which he taught—peace on earth good will to men. reduced to method.

I was born and raised in the east end of London—a poor son of a poor mechanic, who was yet of humanity's blood royal. The hopeless, hell-hatched suffering caused by poverty of which I was a daily witness in my growing years tortured me as it did the master. His teachings have enabled me to diagnose it, and a disease correctly diagnosed is half conquered. But the misery of my native streets has scarred my soul, I believe, for eternity. I would not have it otherwise. Until I met the master's writings (and I had never even heard of him until he died), my heart despaired of help for the oppressed of our civilization—God save the word. But George's message answered Milton's great prayer for me. What was dark it illumined, what was low it raised and supported, and to the very climax of argument justified the ways of God to men. Someone has said that Science is simply "knowing why"! If that be true, the Georgian Philosophy is the science of all sciences. I am now living on the Pacific coast, where we have time for a few hurried free gasps before the black tide of forced poverty reaches us, but I am thankful that I do not forget and still suffer with the suffering that

"Time but the impression deeper makes,
As streams their channels deeper wear."

I am without influence or talent and destitute of that self-centered acquisitive cunning which is the requisite of commercial success. But if "Antony were Brutus and Brutus Antony," there were an Antony that would cry with Myers,

"Give me a voice, a cry, and a complaining,
O, let my sound be stormy in their ears,

an Antony who would move "the very

stones to rise and mutiny." But I can help the movement by doing what little I can to uphold the hands of the supporters and leaders. Therefore I desire to get into touch with you.

Trusting that you will pardon this garrulous letter and promising not to do it again.

H. E. VENESS.

Doty, Wash.

FROM AN ULTRA CONSERVATIVE
SINGLE TAXER.

Editor *Single Tax Review*:

I truly hope the REVIEW will live and prosper. If it does not I trust that in spite of financial loss and disappointment you will feel repaid.

Why our movement halts or is slow must, I think, be due to deep-seated causes, scarcely suspected or understood. My belief is that our radical reform is slow for the same reason that all radicalism is slow, because it is usually a one-sided radicalism, and because a fanatical zeal really allies itself to reactionary forces. The radicalism of Russia is so rabid that it tends to terrorism and anarchy, and in Germany it opposes a bold and rational exercise of authority. In America it tends to lend aid and sympathy to strikers, to mobs and mob law, and to a Jacobin construction of human rights.

My belief is that this is false principle and bad policy. Law and order, however poor they be, are still precious things. And our present system of order, bad as it is, stands for a degree of justice and for the attainment of fuller justice.

ROWLAND HILL.

Seneca, South Dakota.

(We print Mr. Hill's letter, or part of it, because it is expressive of the convictions of a sincere Single Taxer, however much it is opposed to the less conservative views of the great body of our believers. It will be recalled that Mr. Hill was one of those who in the controversy in the columns of the old *National Single Taxer* wrote in favor of the Phillipine policy of the government. Mr. Hill is an imperialist—we believe he would not resent this appellation—and as such his position will seem to most of our readers curiously contradictory. But he is at least an intelligent imperialist, and his position is much the same as Professor Giddings who is very friendly to the Single Tax, takes in his "Democracy and Empire."

EDITOR SINGLE TAX REVIEW.)

AN APPEAL FOR ORGANIZATION.

Editor *Single Tax Review*:

Our forces are woefully unorganized. About two years ago I suggested a plan of organization, but nothing came of it. We seem to be too individualistic or too aristocratic

for our own good. Haven't we Single Taxers in the United States got brains, nerve, perseverance, organizing capacity enough, and are we not sufficient in numbers to effect an organization? I am sure the Single Taxers of the country would be more than pleased if you as the editor of the official organ of the movement would go to the front and plan and effect an organization. We are beginning to look to you.

For myself I have not been idle here in Jamestown, the home of Mr. Arthur Wade, the Chairman of the newly appointed N. Y. State Tax Commission. I hope to be able to do something.

F. G. ANDERSON.

Jamestown, N. Y.

MR. WAKEFIELD'S STATEMENT.

Editor *Single Tax Review*:

Mr. Wakefield begins by making me out a socialist, for which he has not the least proof. He then says I depend more on my feelings than on economic facts for my principles, and forthwith proceeds to exhibit conclusions taken from his own feelings as an answer to my statistical facts taken from official sources. He calls these worthless and his feelings—for there is nothing to show that his own figures are based on anything else—correct. Upon this nothing further remains to be said.

I commend him to our friend Mr. Louis F. Post, who has the honesty of acknowledging when he has stumbled into a misstatement. In reply to a letter in which I drew his attention to the same error he made in regard to the farmers' portion of the nation's land values, he says: "The statement that the farmers own less than ten per cent. of all the land values of the country is one that I think I must apologize for using. Whether it is true or not I really do not know and I doubt if anyone else does. It is simply one of those statements that pass around, and, which, since it represents a substantial truth even if out of proportion, one is apt to utilize for current writing or speaking." * * *

This is an excuse for following feelings instead of statistics and perhaps the feelings are right and the statistics wrong, which, however, does not justify my antagonist posing on the side of statistics and throwing me on that of feelings, his own place all along.

MICHAEL FLURSCHHEIM.

Coronado, Cal.

WHERE IS IT?

Editor *Single Tax Review*:

In re the Wakefield-Flurschheim controversy, the sale of the Jim Hill iron lands to the Steel Trust is of some moment. The editor of a prominent Milwaukee paper gives facts and figures to prove the

price really one billion of dollars instead of the 400 millions just stated in press dispatches. This sale includes but a small portion of the trust's ore lands to say nothing of its more valuable coal lands. Where does the other third of a billion given in U. S. census as total for the nation come in? Is it the Anthracite coal lands, the Standard Company's oil wells, the Calumet and Hela Michigan Copper mines that pay 34 per cent yearly dividends, the Standard oil, the Clark, the Heinze and other copper mines paying countless millions, the Alabama and Tennessee coal and iron region, the nation's bituminous coal, salt, gold, silver, lead, zinc, etc., mines. That third must be accounted for somehow. Perhaps it is the coal and iron recently stolen from Uncle Sam in the West.

WAKEFIELD

THE REVIEW BRINGS LIGHT INTO DARK PLACES.

Editor *Single Tax Review* :

Some devoted follower of the late lamented Henry George favored me with the "summer number" of the REVIEW. I find so much to encourage me in the columns of that number, isolated as I am as a firm, steadfast, devout believer in the abolition of landlordism as advocated by our noble leader in the midst of our iniquitous generation where graft and injustice seem to rule supreme, that it seems to me that the current issue cannot but have some word calculated to strengthen, revivify and to make plainer and easier the solitary way of the Single Taxer in these parts.

GEO M. STOVER.

Boonsboro, Md.

UNDER WHAT NAME?

Editor *Single Tax Review* :

I want herewith to commend Brother Bucklin's article "under what name" in the autumn number of the REVIEW in which he has certainly said the right thing and in the right way. It is surprising how little the name "Single Tax" attracts sufficient attention to cause investigation and this indifference I think is explained by Brother Bucklin when he says that the general impression of others than Single Taxers is that it refers merely to a fiscal movement, having nothing to do with correction of the existing unfair and rotten system. On the other hand there are none so ignorant but that they have some idea of the meaning of socialism and hence the dissatisfied will look up Socialism and may become imbued with that ism, having never looked into the claims of Single Tax at all. The Single Tax theories I never hear mentioned by workingmen with whom I am daily brought in contact, while I do hear much of Socialism. I venture to say that the name Georgian will attract at least sufficient curiosity to find

out what it means and thus perhaps in many cases create sufficient interest in some individuals to look up its theories and create an appetite for more, and in this way we may get many recruits to read and study it. We need a name that will cause inquiry and investigation if only from curiosity. "Single Tax" does not do this or at least so slowly that I think it will be many times the 10 years predicted by our deceased Brother Watson Stuart, before this system will be adopted by his native State, Pennsylvania. Apropos of spreading the George "gospel" I think the plan of the Single Taxers of Philadelphia a good one: They send speakers to the city hall plaza every Saturday and Sunday night, perhaps other nights as well who, like the Salvation Army, soon have a crowd about them, and I am sure make many recruits in this way. There is nothing of the kind pursued by Pittsburg Single Taxers and I venture to say there is less known of Single Tax here than any town in the State, population considered.

Like Brother Bucklin I think it would be a good thing to adopt the name "Georgian" and for you to start it by naming the REVIEW as such, only I would suggest "The Georgian Single Tax REVIEW instead of (as Brother Bucklin suggests) inserting "or Georgian" before REVIEW. I have inflicted you with a much longer letter than I intended.

G. E. STUART, Md.

Pittsburg, Pa.

A QUOTATION FROM THE GERMAN ORGAN OF THE SINGLE TAX.

Editor *Single Tax Review* :

The last *Deutsche Volksstimme* of Oct. 20 has the following, copied from *Berliner Lokal Anzeiger*.

"The Single Tax is throwing, its shadow before itself."

Although the Grundwerthstener (land-value tax) has not yet been adopted in Berlin, but yet landowners begin to figure with it. Most of the leases executed the last month the clause is inserted. If the land value tax should be adopted, then the lessee is to assume the payment of it. A correspondent to the *Lokal Anzeiger* remarks to this: This disproves the claim of the Single Taxers that a tax on land value can not be shifted.

The *Volksstimme* says to it: "We are delighted that land owners begin to prepare for the unavoidable; and as to the shifting they will learn by experience."

I translate from the *Deutsche Volksstimme*, of Dec. 5th, which came to-day, the following item: "Nearly all of the land near and further around Berlin, controlled by land syndicates for speculative purposes, and in spite of the immense growth of Berlin's population, prices for building lots have

been paid that were far in advance for many years to come to be normal. The general public, having confidence in the fine sounding name of those syndicates, as well as the dividends which had been paid before, participated in this land speculation by buying shares, until all at once there turns upon the horizon the spectre of the Single Tax.

The market in building lots became dull. Banks not only stopped loaning money on vacant lands, but are also reluctant to loan on improved lots. It seems also by this that their confidence in being able to shift the land value tax is shaken."

F. BURGENDORFF.

Cleveland, Ohio.

UNFORTUNATE IN NAME.

Editor *Single Tax Review* :

It is unfortunate that Henry George had so common a family name. If it had been as rare a name—say as Garrison—a philosophy or a review named for him would have a distinctive character. Georgian Review would be mistaken for one printed in Georgia. Henry George Review sounds rather awkward. So we are indeed unfortunate in the matter of a name.

E. E. SODERSTROM.

Emporia, Kansas.

THE QUESTION OF NAMES?

Editor *Single Tax Review* :

If a newcomer may venture a contribution to what promises to be an interesting and instructive discussion, I desire to register an emphatic vote against the proposition to dub the Single Tax propaganda by the name of Georgism. However strongly lovers of the great personality of Henry George may be tempted by a not ignoble sentiment, it is to their sober second thought that the truer appeal should be made. The great truths of the world have always been found to stand best on their own merits, and to rest their legitimate claims on universal principles, rather than on the wisdom or the virtues of their discoverers or greatest exponents. In fact, no truth springs full armed from the brain of any single individual. Many minds in the past have been gradually contributing the material which genius embodies in some magnificent synthesis. While realizing this only in part, the popular mind dimly perceives that doctrine to be of but limited and narrow application and of doubtful reliability, which can be readily incarnated in the name and memory of one man or woman. It is not the friends, but the enemies of modern biology, who take every occasion to refer to the concept of evolution by the title of Darwinism. Luther, like Paul before him, protested against the adoption of his name by

the sect which accepted most closely his teachings; nor was it the wish of Swedenborg that the church he founded should bear the title "Swedenborgian." The Liberal of to-day no more terms himself an Ingersollian than his predecessor accepted the appellation of a "Tom Paine" man. The term "Christian" was applied first as an epithet of scorn, and ultimately adopted by the rising Galilean sect only because the dogma that their founder was a divine being caused them to merge the teachings put forth by him with the thought of worship due his personality; and the survival of the title to-day, taken in connection with the actual character, doctrine and moral tone of the church is the grimmest sarcasm on the pages of history. It may with little reservation be averred that no cause has done well which has chosen to weaken its universal appeal by assuming the name of a single person.

If it be indeed true that the creation of enthusiasm for the cause dear to Single Taxers demands as a rallying cry a name of more potent appeal, there is at least one ready to hand, which is both intrinsically and historically adapted to stir the blood. The Single Tax is the latest and highest form of the evolution of the movement which years ago led the way to freedom by demanding the freeing of American soil from the curse of chattel slavery. Surely no more positive, lucid or inspiring term could be chosen to-day than the grand old word "Free soil." It is like a clarion call to old and young alike, to those who remember and to those who hope. If a change must be made, here is surely the logical choice.

And yet, there is another side to the question. Is it so certain that any change is desirable? Do we want enthusiasm so much as intelligence? Is not the very simple, practical suggestion of the name "Single Tax" a most powerful recommendation? Here are no fireworks, no millennial dreams as the immediate result of a trick of legislation, no cut and dried schemes for a mechanical Utopia, but a plain proposition for plain people. We leave castles in the air to our Socialist architects. There is work here on earth for us. The Single Tax is not a magnificent ideal, to be achieved some time in the distant future, when the race shall have grown to a higher stature. Such ideals are indeed priceless; and I yield to none in my longing for the perfect and free society which I picture in the night watches, and under the inspiration of which I go forth with renewed vigor to prepare the way for it by faithful labor in the present. But the Single Tax has a mission of its own. It is an actual need of the present time, and is based on the very fact of the individual and social imperfection of the day. It does not need to be prepared for, but is itself the means of preparation for whatever grand social combinations the future has in store

for a more finely developed humanity. If it is a "moral reform with a fiscal name," that name is one of its chief assets. We are not trying to stampede the mob, but to show the immediate necessity of a practical economic change, not a revolution nor an expropriation, but a sensible modification of existing industrial methods, relieving the unbearable pressure, opening the door to larger individual opportunities, clearing the way for any additional measure which experience may find necessary for the general welfare. Without arraying class against class, or arousing the passions of men, it offers conservatives a safe means of combating revolutionary expropriation and of maintaining every "vested right" except the "right" to trample others down, gives to libertarians a shield against imperialist encroachments on the one hand and Socialist bureaucracy on the other, and holds out to progressives the opportunity of taking the longest step forward which has ever been involved in a peaceful social change. Its means must be those of sober education, coupled with the rapidly accumulated object lessons which demand its early adoption. And there is no better manner of doing that work well than by sticking to the name which indicates just what is to be done in the simplest, clearest way.

JAMES F. MORTON, JR.

A QUESTION.

Editor Single Tax Review :

I have never seen an article in any book or magazine which would show just how the Single Tax would be applied and what would be its effects. We all know that land values would greatly decline, but how would their taxable value be arrived at? I would like to see, or be referred to an article showing this. C. J. HIGGINS.

ANSWER.

Several ingenious plans have been devised for assessing capital values of land for taxation when the selling value has been almost or entirely extinguished by an increase in the rate of taxation. This is a mathematical question not difficult of solution, especially in view of the fact that it will be practically impossible as well as inexpedient to take every cent of ground rent for public use.

But this is really an academic question, the authors of these ingenious plans overlook the fact that the taxation of land values is only a present day expedient adapted to existing ideas of taxation in this country. When the people decide to support the government entirely from ground rent they will acquiesce in a simple mode of taxation which will be based upon rental values instead of selling values. As a matter of fact it is only the knowledge of the actual or potential rent which can be an-

nually obtained for land that fixes the selling and assessed values to-day.

The Single Tax will only be approached gradually by the exemption of various forms of property and consequent increase of land value for taxation, and it will be a long while before there will be any practical difficulty in taxing land as now upon its selling value; especially since the abolition of other taxes will tend to increase production and ground rents for a time, and consequently will raise the values of land somewhat in proportion to the increasing revenue to be obtained from them.

A. C. PLEYDELL.

PROGRESS IN NEW SOUTH WALES.

Editor Single Tax Review :

I must congratulate you on the improvement you are making in the REVIEW, it has been very interesting during the last twelve months.

I hope before long to be able to let you have an account of the N. S. W. or local government extension bill, which is now before the House. At present it provides that all municipalities must levy a tax of one penny in the pound on land values only, but makes it optional with them to raise any further revenue required by taxing either the improved or unimproved value.

The Federal elections are to be held before January, 1906.

ERNEST BRAY.
Corowa, N. S. W.

FAVORS THE CHANGE OF NAME.

Editor of Single Tax Review :

I congratulate you on getting out so interesting a publication; the last number was especially so, I thought.

I want to go on record as heartily favoring changes from Single Tax to Georgian, Georgist as set forth by Mr. Bucklin.

C. F. SHANDREW.
Philadelphia, Pa.

IS IT THE SOCIALIST'S HOUR?

Editor Single Tax Review :

I like the REVIEW very much and think you ought to receive more help than you do. Single Taxers care a good deal about politics, but they do not seem to care as much as they used to for conversions. However, their time has not yet come. This is the socialist's hour.

JULIA A. KELLOGG.
East Orange, N. J.

For special premium offer see back page of cover.

THE PITTSBURGH LEADER FOR THE SINGLE TAX.

For months past the *Pittsburgh Leader* has given a generous share of its columns to communications from Single Taxers and Socialists. The former have had occasional clashes with the latter, but have more than maintained their own. Among those who have contributed more than one forcible argument to the controversy are such well known Single Taxers as J. D. McDade, J. B. Sharpe, C. B. Powers, John A. McLaughlin, Henry Rawie, Dr. Burleigh, L. P. Custer, H. W. Noren, J. C. Barnes, Gunnar Nau- maun, and many others.

On December 15th the *Leader* announces its own acceptance of our principle in these words, commenting upon Mr. Carnegie's argument for the inheritance tax:

"The land belongs to the people, and the users of it should pay to the whole people the actual use value of it. Their profits from the use of it would be their own and they could do as they please with it without dodging the tax collector or perjuring themselves when he happened to catch them.

The income tax that Mr. Carnegie condemns would undoubtedly make many men liars and perjurers. But they are liars and perjurers now under the present system of taxation. They dodge the tax collector when they can and swear falsely when they cannot.

The inheritance tax would also be dodged. Instead of disposing of his property by will or under the intestate laws of the state the dodger would make both real and fictitious transfers of his property during his lifetime.

When the tax collector would call around after the panegyric had been delivered and the obsequies reverently performed he would find that the deceased died a comparatively poor man; that in the generosity of his heart and in his laudable desire to be his own executor he had in his lifetime put all of his property in the name of his wife and children.

But he could not dodge the land tax. He would have to pay that or the land would pass into the possession of some other man who would pay it.

And he would still have to pay his share of that tax even though he did not own a single foot of land. He could not live without using the land. He could not live without the products of the land. He might not pay anything directly into the common treasury if he owned no land, but he would pay to the man who did own the land, or to the man who supplied him with products of the land, who in his turn would have to pay to the owner of the land. The community would then collect from the land owner."

We congratulate the *Leader* and all those who have so energetically responded to the call for letters on their splendid work.

WHAT SINGLE TAXERS ARE DOING.

Hon. Herbert Quick, Single Taxer, novelist and ex-mayor of Sioux City in an interesting letter in the *Daily Tribune* of that place reviews the progress of our movement, and in conclusion tells his readers what some prominent Single Taxers are doing in the fields of political and literary activity. He also speaks of good work for Fairhope indicating that its success is all the more remarkable in view of the obstacles it must overcome. James A. Hearne however, has been dead these five years.

"I know of but one purely Single Tax paper in this country, the *Single Tax Review*, of New York, a quarterly. Louis F. Post, George's old right hand man, is a member of the Chicago school board, the author of the new and debated promotion plan, and editor of *The Public*, which is not a Single Tax paper, but "a journal of fundamental democracy," which never loses a chance to say something for the Single Tax. Henry George is dead, but there is a path worn by pilgrim feet to the grave in Greenwood cemetery, where rests the remains of the greatest teacher since Jesus. Tom L. Johnson is engrossed in practical benefits for Cleveland, and working for his faith as an ultimate object. John S. Crosby is practicing law, and making Single Tax lectures. Ernest Crosby is writing for magazines. John Z. White is lecturing on Henry George and related topics. Hamlin Garland is turning out a novel a year and getting rich—but he still clings to his radical notions. Edward Osgood Brown is on the bench in Chicago. Judge Maguire is practicing law in San Francisco, as is C. E. S. Wood, of Portland. Bolton Hall is writing books and selling suburban property as adjuncts to his big law business on lower Broadway. Henry George, Jr., is writing politico-economic books, and has given us a novel. Dan Beard is running a magazine. William Lloyd Garrison, Jr., sticks pretty close to the Single Tax. L. F. C. Garvin serves a term as governor of Rhode Island once in a while, all the time fighting Aldrich. Henry F. Ring, the author of "The Case Plainly Stated," is after Joe Bailey's scalp in Texas. Senator Bucklin is trying to redeem Colorado from the domination of the railroads and mining companies. Warren Worth Bailey is running the *Johnstown Democrat*. J. W. Bengough is drawing cartoons in Toronto. Robert Baker is trying to get back into congress from Brooklyn. James A. Hearne, author of the Single Tax play, "Shore Acres," has retired from his successful career as an actor. Augustus Thomas is America's premier playwright. Willis J. Abbott is on the Hearst payroll. An interesting article might be written on the Single Tax school of writers and artists. The important part of it all is that they each and all are centers of infection for the George philoso-

phy, while active along lines identifying them with the common life and thought of the time.

LET US GATHER FACTS.

What shall Single Taxers do to most rapidly and effectually advance their cause? After twenty six years labor in the work I am of the opinion that what is most needed to-day is accurate and reliable information concerning all the facts necessarily involved in proving our case.

The average person is far more likely to be impressed by a fact than by a principle. Nearly all can comprehend a fact, but not many an abstract principle of justice. Few care much for justice if they think it adverse to their own interest, and are indifferent to any reform in which they see nothing of personal interest to themselves or their class.

On the contrary, a fact, a business fact, impresses even the most stupid or selfish. If this fact shows a person at a glance that it is to his interest it should not exist as a legal or industrial fact he sits up and takes notice. From knowledge of a fact that is injuring him he is led to a knowledge of the principles involved. He will know why such fact exists to his injury and study the remedy.

In an argument in favor of Single Tax principles one needs facts to refer to as evidence and he needs evidence that they are facts. In twenty six years experience as a speaker and writer on this topic, I have observed that a well proven fact never fails to interest an audience and make clearer a principle.

Many facts familiar to economic students and of unquestionable reliability are received with skepticism by a majority of an average audience, unless absolutely proven when stated by documents then in the speaker's hands.

In addressing an audience of farmers or business men in small towns, a true statement of the relative values of their land-holdings and of their share of taxation for national, State and local governments is so utterly contrary to what they have always believed as to cause them to distrust the speaker's intelligence or honesty. Profoundly ignorant of city, mine, forest and franchise values, but with an exaggerated conception of the value of stocks and bonds, bank shares and money, as well as ignorant of the incidence and shifting of taxation, they consider farmers the chief owners of land values and that other classes of people own nearly all the personal property. While the speaker may know—or believe—that the Single Tax would shift much of public burdens from the country to the cities and from the poor to the rich, a bare statement to this effect is apt to be received with astonishment and derision until supported by the best of proof. Such proof given,

that audience is astounded and at least partly converted.

What we need is an authoritative manual of the real, the income producing values, of all the different classes of farm, city, village, mine, forest and suburban lands and of the wealth of the owners of each class, their annual incomes and ratio of taxes to income, together with the shifting or incidence of taxation clearly explained and proven.

Such facts are all strongly in favor of the rental value tax and appeal directly to the self interest of a vast majority of the people. Once convince the average man that he is being wronged and he becomes a fighter for the reform that will relieve him of the wrong's effects. He also learns for the first time to respect and demand just laws. How shall we gather the facts and have them compiled? I leave this for others to say, but all Single Taxers should help by investigation in their own locality. Perhaps a commission to apportion and direct the work would be well and another to digest and compile it.

W. H. T. WAKEFIELD.

Mound City, Kansas.

ANOTHER CURIOSITY OF TAXATION.

A gentleman by the name of Bradley, of Springfield, Mass., on refusing to pay a tax bill of \$3 for having the street in front of his property sprinkled, has been served with a peremptory summons. His house is bounded on three sides by woods and on the fourth by a brook.

Mr. Bradley cannot avoid the payment of taxes by "taking to the woods."

"OWNS" THE UPPER END OF MANHATTAN.

Mrs. Laura E. Keels, of Chicago, Ill., has set up a claim to about an acre of land running along the Harlem River from east to west. The grant came down through Governor Nichols and from the family of Thomas Dongan, Governor of the Province of New York in 1668. King James authorized the last grant.

Comptroller Metz says (he speaks sarcastically, no doubt) that he has nothing to do but to investigate such claims, and he will see if the lady has any right to the upper end of Manhattan.

Mr. Metz's jest is ill-timed. The title is quite as good as hundreds of others which are recognized to-day. Are not the greater part of the residents of New Jersey paying rent to a few others because Queen Anne (was it Queen Anne?) gave New Jersey to the Duke of Essex? Is it unreasonable to assume that perhaps Mrs. Keels claim is as good—that is, as valid in law and morals? Spencer told us that land titles were founded

upon force and fraud. But he said this in his youthful days, and it will be remembered that he afterwards recanted—just as Galileo did under somewhat different compulsion, though the stubborn nature of the heretic could not forego the ejaculation, *E pur si muove*. No matter whether land titles are founded, as Spencer declared, upon force and fraud, we are prepared to defend them with all the powers of the government, legislatures, law courts, and standing armies.

Mrs. Keels is right—let her press her claim. We hope she succeeds. Her title is as good as the Astors—every bit.

WHO "OWNS" THESE SUBTERRANEAN RIVERS?

One Silas W. Titus, who has long entertained the theory of subterranean rivers and the possibility of making their waters available for the city's supply, has made a practical demonstration of his theory in the town of Jennico, L. I. Air is forced down one pipe by which water is forced up another. Titus believes that there is a practically unlimited supply of water under Long Island from a river that has its source in Connecticut.

This is all very well, but surely somebody owns these subterranean rivers? The title deeds to land extend—was it not Daniel Webster who said it?—high as heaven and deep as hell. These rivers are not as deep as the latter place, and thus are well within even the practically undisputed boundary of a title deed. It would be an assault upon the rights of property not for a moment to be countenanced to assume that the owners of these underground rivers are not entitled to every penny they can make out of them. And really to object to it is to object to the ownership of the fruits of one's industry. To those who regard with envy the industrious accumulation of subterranean rivers by those who have improved their opportunities, it may be said: "Go you, too, and earn enough to buy an underground river."

THE WHITE LIES OF TAX DODGERS.

Hon. Seth Low, former Mayor of New York, having discovered that he had through inadvertence neglected to pay taxes for the last three years on a mortgage for \$400,000 sent the Comptroller a check for \$27,897.26. This was printed in the newspapers as a matter highly creditable to Mr. Low—as of course it was.

But the *World* cannot see why it should cause a sensation. "Why should any man's conscience permit him to defraud the government when it would not permit him to defraud an individual to whom he owed money. But it does and in thousands of cases, too, while perjury is added to the other offense."

The question that the *World* asks can be easily answered. It is because such taxes are felt to be offences against the individual's right. It matters not how this primary perception of justice is dulled by custom—instinctively it asserts itself. Lying, false swearing, and legal evasion by more genteel methods, are the protection which the individual siezes upon for immunity from society that attempts in its corporate capacity to rob him of what is justly his. It is the national consequence of social folly—of the violation of a just right of property, and the habitual dishonesty that seeks to evade such taxation does not really belong to those sins that merit the severest condemnation. In regarding it as mere minor infringement of morals these tax dodgers are more than half right.

HONORS TO HON. GEORGE FOWLDS.

At a meeting in Auckland, New Zealand, to welcome Mr. Geo. Fowlds home from his visit to this country, at which the Mayor of Auckland presided, and distinguished dignitaries occupied seats upon the platform, Mr. Fowlds took occasion to refer to certain criticisms that had been made of his appointment as Commissioner of Education, in which allusions had been made to his Single Tax beliefs:

"Some writers in the newspapers had been greatly concerned about his conscience and his principles. They had held that it would be impossible for him to join the Ministry without sacrifice of principle. He might say that he had abandoned no principle that he had ever professed, and he was not aware that the experience of Ministerial office had very seriously modified any of the opinions that he held ten days ago. But when anyone tried to raise objection to him on the ground of one political principle that he held, they showed themselves entirely unacquainted with the Cabinet system of Government which existed in New Zealand and in the British dominions. Mr. Mitchelson had given two illustrations of gentlemen holding strong opinions on given subjects being Ministers without trying to impress them on the people. Another instance was that of Mr. Arthur J. Balfour, who had for many years been a strong advocate of bi-metallism. He had held the position of Premier of Great Britain, but had introduced no measure to secure bi-metallism. For himself, he perfectly recognized in joining the present Ministry that his colleagues were not Single Taxers, and the policy of the Government would not be the Single Tax. He saw no reason, agreeing with his colleagues, as he did on many great and important subjects, why he should withhold himself from the service of the country merely because they would not go as far in one particular direction as he deemed desirable. In that

spirit he had joined the Government. He recognized that they were not going where he wanted to go, but they were going to do a great deal for the good of the people of New Zealand, and he was going to give them the best help he could. He had no intention to surreptitiously advance the principle he held. He believed that principal was too large to be benefitted by any such attempt."

FAIRHOPE.

THE COLONY FAST RECOVERING FROM THE EFFECTS OF THE STORM—NEW STEAMER NOW RUNNING BETWEEN FAIRHOPE AND MOBILE—FAIRHOPE GATHERING STRAWBERRIES IN DECEMBER.

The later months of the closing year have been quite eventful at Fairhope. Our town suffered severely in the great storm which swept the gulf coast on September 27th. Twenty-five houses were blown from their foundations and more or less severely wrecked in Colony land alone. Our large town hall was completely wrecked; the school-house, 24 x 74, carried eight feet from its foundations, trees innumerable torn up by the roots or broken off, fences leveled and crops beaten into the ground. Most serious to the Colony was the wrecking of the larger part of the long wharf—1800 feet long, where land the boats which are our means of communication with the balance of the world. Distressing as the damage was, it called forth an exhibition of neighborly kindness and helpfulness which was most cheering. Within a couple of weeks every dwelling had been put back upon its foundations and restored to habitability by volunteer crews.

A new wharf, much better in every way than the old one, is approaching completion, and is now in use. The work when completed as planned, will have cost in the neighborhood of \$3750, and of the nearly \$3000 already subscribed and paid in, by far the larger part has been secured locally.

Christmas 1906 was a glad day, not alone for the usual Christmas cheer, but for the christening of the new steamer "Fairhope" which went into regular service between Fairhope and Mobile, the next day. The new steamer is quite an improvement over the illfated vessel of the same name which was burned in November, 1905. She is 24 feet longer, has two decks instead of one, and has a splendid iron hull. She was formerly the United States quarantine steamer "Wm. H. Welch," was purchased by the Fairhope Improvement Co., of which R. F. Powell is president and manager, and many other well known Single Taxers are stockholders, and has entirely new upper works built upon her by Fairhope workmen. She is a staunch and handsome vessel 108 feet long and capable of good speed.

The Colony has this year been compelled to sue some of its lessees, who refused to pay their rents, and won prompt judgments

in the sums asked for both in the Justice and Circuit Courts.

Twenty one dwellings have been built on Colony land in 1906, including some of the best improvements in the town. Thirty five transfers of leases—(only six representing a parting with interest at Fairhope) and 18 new applications for land granted testify to an active demand for and movement of property.

We had a very pleasant visit recently from C. F. Nesbit, of Washington, D. C. One family arrived recently from Conneaut, O.

Winter visitors are coming in freely.

Mr. Jefferson picked a number of ripe strawberries in the latter part of December.

Five new families have moved to Fairhope in the last few months from the surrounding country.

Radishes, lettuce, onions, turnips, and mustard "greens" are now growing in our gardens.

The thermometer has been to 20 degrees two mornings this winter, but the weather is now so mild that doors are open without fires even in the evenings.

We hope to see many of our Single Tax friends here during the winter.

We are always open for inspection.

E. B. GASTON.

The Johnstown (Pa.) *Democrat* suggests to the Democrats of Massachusetts that they might with honor to themselves nominate William Lloyd Garrison for Governor. Mr. Garrison says in commenting upon Mr. Bailey's suggestion:

"Aside from the fact that, as far as politics go, I am regarded as sentimentally impracticable, my convictions regarding the oaths of office, which bind one to courses I should individually abhor, forever place me outside that pale. I am an agitator, pure and simple, having faith in the power of the spoken word, which makes and unmakes the petty rulers of the hour."

Henry George, Jr.'s special articles from Japan now appearing in the *Sunday World* exhibit those same admirable qualities as an acute and discriminating observer which characterize all his journalistic work.

The Land question is the greatest of all questions, as it affects every man in the Kingdom whether he live in town or country, and is the solution of the problem of poverty and unemployment. The first, and greatest, duty of every Democrat is to agitate for Land Law Reform.—*Reynolds Newspaper*, Aug. 12.

The *Encyclopedia Britannica*, Ninth Edition, page 743 (attention to which is called by the *Chicago Public*), shows that Shakespeare opposed the enclosure of the common lands. This ought to induce Tolstoy to take a more favorable view of his poetry!

INTERVIEW WITH HENRY GEORGE,
JR., ON THINGS JAPANESE.

INDUSTRIAL CONDITIONS—SYSTEM OF EDUCATION—REAL FRIENDLINESS FOR AMERICA—JAPAN'S TAX SYSTEM, AND PROSPECTS OF EARLY REFORM.

Mr. Henry George, Jr., on his return from Japan a few days ago, paid a visit to this office. He is looking even younger than when he went away. In answer to inquiries put to him by the REVIEW he showed how his habits of keen observation and cautious statement influence both his written and spoken word.

"Will you tell the readers of the REVIEW something of the actual industrial conditions of Japan?" was asked.

"It would be impossible to do that in a few words. Japan is in a transition state; and what might be said of such conditions to-day would not in all probability apply to-morrow. Changes are rapid in that country. The people are throwing off the old and taking on the new. They are learning of the foreigner, and they are no doubt learning the bad along with the good. But great and momentous changes may be looked for."

"Much has been said of the condition of the working women of Japan to whom are apportioned tasks usually reserved to men."

"Yes, this is true. At Kobe women load coal on steamers; women work very commonly in Japan, pulling wagons and carrying weights; at Tokio a viaduct is being built, and most of the piles are driven by women. Women work in factories with children strapped to their backs; and the hours are long in factories."

"Will you tell the REVIEW something of the Japanese system of education?"

"Education is very general in Japan. The country has a fine common school system, primary and kindergarten; education is compulsory and there is a very general attendance. There is a regular system of instruction in the Chinese classics, and in Tokio and Yokohama English is one of the compulsory branches for young children."

"What about wages in Japan?"

"Wages are rising in some particular lines; but the cost of living has been enormously increased, and rents in the cities have advanced by leaps and bounds; the common things of life cost much more. New taxes have been imposed on account of the war, and the tariff has been increased. Supporters of the government say this tariff is not protective, but the Japanese minister of revenue says they are getting incidental protection, which is inevitable."

"Is there a war spirit abroad in Japan?"

"It is hardly fair to use the term 'war spirit.' There is little evidence of that. But there is compulsory military service lasting seven years."

"What is the feeling toward this country? Can you say anything to offset the reports by American jingoism of Japanese animosity toward America?"

"Baron Takiki, founder and head of the Charity Hospital of Tokio, said at a banquet given in that city to Dr. Takimine, that America must always be regarded by Japanese as Japan's father and mother. I find this spirit throughout Japan, although it mystified me to hear the Japanese praise Commodore Perry for bringing civilization to their doors, when as it seemed to me he brought little else than a great black vessel with shotted guns into their harbor. But however that may be the Japanese regard Americans as their oldest and best friends, and feel that they have received from America most of that knowledge which has made their progress so signal throughout the world. I did not discover that the Japanese looked to America for any remarkable or extraordinary demonstration of friendship relative to the Japanese in California. But the great body of the Japanese have only asked that their country be treated as a first class civilized power, not to have any undue favor, but to receive justice. Mr. Roosevelt jumping into the California matter very early, implied that the Japanese had treaty rights relating to education in California which the federal government would see maintained. And this was really what embarrassed the whole matter, for there is nothing in the treaty which conceded education in California schools, and there is nothing in the 'favored nation' clause which can be so construed. The higher Japanese officials fully understood that our federal government can agree by treaty to do only that which is within its jurisdiction; education in California is not one of these things. But while the Japanese higher officials understand the limitations of the federal government the Japanese common man who is reading the newspapers and thinking for himself does not. He sees only that the American President guarantees that Japanese students shall receive education in California—at least he so construes it."

"Now, Mr. George, a question that will most vitally interest the readers of the REVIEW. Is there anything resembling a Single Tax movement in Japan? and what of her system of taxation?"

"It cannot be said that the Single Tax idea looks to be in a very forward state in Japan."

For a number of years Dr. Wookichi Taguchi, member of the House of Representatives of the Imperial Diet, and editor of the Tokio *Kaizai-Zasshi* (the Tokio *Economic Gazette*) earnestly and persistently taught the faith. He was a man of much learning, high character and wide influence, and many listened and understood. But great was the confusion in the workshop of the nation that was melting down the old

and from it forging the new civilization. War clouds gathering over Korea drew men's attention away from economic discussion, and during the years that led up to this conflict, first with China and then with Russia, the primary truths of taxation were, so far as the public at large were concerned, entirely obscured.

It was then that Dr. Taguchi died, yet he left disciples, and in Tokio there exists what is called the Tochi-Fukuken-Doshi-Kurai (The Land Right Restoration Society), of which Mr. Ito Nitaro is manager.

This organization does not pretend to be large in membership or rich in purse, but it is to the best of its ability making appeal "to the brothers and sisters on earth" to witness the truth of the "great right of humankind" to the land.

If this is the state of the Single Tax movement in Japan, it is also the fact that no country on earth is faster being prepared by general conditions for a large application of Single Tax principles, and unless the accident of a foreign war intervenes, look for a marked advance toward it within a short time. The circumstances to which I refer are briefly these:

One of the first of the important men I had the honor to meet shortly after reaching Tokio was Mr. Yoshiro Sakatain, Minister of Finance, a man of 46, the youngest man who had held that very responsible position since the organization of the Imperial government. Using perfect English, he told me, as a preface, with what I judged to be approval, that he had read "Progress and Poverty" some years before. He then said that under the Shogunate government approximately nine-tenths of the revenue had come from land, whereas now only a tenth came from that source, all the rest falling on production. The needs of revenue had enormously increased with the advancements in the new civilization, but little more was to be obtained from the rice grower who paid on his land a tax estimated on its average yield. This tax formed a considerable proportion of the annual yield. I thought the Minister of Finance implied what is certainly the truth, that this land tax so far as the rice grower is concerned, is practically an industry-tax, since the economic value of the rice lands taken as a whole is very low, and much of it of no value whatever. Yet the tax burden these rice growers bear is really very heavy.

The tax burden on the other and better land of Japan is relatively much lighter, and in the cities the tax is ridiculously small. Indeed, as Mr. Sakatani said, the land tax is levied on one assessment made twenty-five years ago.

There really is some excuse for this when it is realized that the land tax is not a local but an Imperial impost, and that there exists no machinery for assessment. The valuation of a quarter of a century ago was made with a machinery that was after-

wards abandoned. The idea of a periodical assessment does not appear to have occurred to the reorganizers of the revenue system when the old garb of government was being changed for the new following the fall of the Shogunate and the issuing of the Mikado from retirement.

Mr. Sakatani observed that to make a new assessment would involve a large expense, but that nevertheless he himself had recently drafted such a measure, and presented it to the House of Representatives, which passed it; but that it was beaten in the House of Peers. "The Peers," he remarked, significantly, "are large landowners."

Thus the House of Nobles in Japan, like the House of Nobles in England, stands against even a fair application of the present land tax rate and will doubtless vehemently resist every effort to have rich landowners bear their just burden. But land in the cities, where the peers have their main holdings, is notoriously advancing so greatly in value, and such large fortunes are being made through land speculation, that the masses cannot much longer suffer the injustice, the more especially as their own case from increasing house rent and advancing prices of food, clothing and all the other products of labor, due to war taxes on production, is becoming hard and bitter.

Great industrial speculation has followed in the wake of the recent war. A period of collapse and reaction may soon be looked for. Most industrial activity will for a time be brought to a stoppage and many workmen will be thrown out of employment. The condition of the heavily taxed masses will then be hard, indeed. Large revenue is required to meet the great war debt and the continuance of the policy of heavy armament. If the masses are not to continue to carry this load whence shall the revenue come? Whence, obviously, but from land values, which have in all men's eyes grown so extraordinarily in the fast expanding cities within the past three decades?

As I have said: Minister of Finance Sakatani can see clearly. But he is helpless to act. His is a compromise cabinet—that is to say, the Saionji Government, of which he is a member, depends upon the support of the large landowners for its political life. Were it to force a fight on a reassessment bill it would find the landed interest against it, would lose its majority in the Diet and would fall; and this without giving place to a new government that could accomplish any more in that direction, even had it the inclination.

Time will pile up volcanic forces that will tear away obstructions and that soon. It is my firm belief that before many years have passed over the world will witness a great struggle in Japan over a reassessment bill, in the victorious train of which will quickly follow a very substantial measure of the Single Tax."

BOOK REVIEWS.

A NOTABLE WORK.

A book giving the history of the Digger movement and the striking figure of its leader in the days of the English Commonwealth has been needed ever since Mr. Lewis H. Berens, through the columns of the *Single Tax REVIEW* and elsewhere, told us something of this remarkable prophet of the people who, by reason of his commanding abilities and magnificent devotion deserves to rank among the great reformers. That Gerrard Winstanley has not received the honors due him from the too partial hand of history is owing to the fact that the great truth for which he stood was overborne. The generation for which he worked was unmindful of the light of which he was the torchbearer, and he was one of the great prophets of unsuccess.

More than usually endowed with the faculty of philosophic reasoning was this sturdy reformer, as many of his compact and far reaching generalizations prove. His mind was singularly acute and powerful, and his expression often eloquent and forcible.

It was in 1649 that Gerrard Winstanley with his associates began to dig upon Surrey Hill and sow the ground with parsnips, carrots and beans. Thence originated the name by which they began to be known—the Diggers—perhaps as unfortunate an appellation in their day as ours (*Single Taxers*) in this, since it tended to obscure the broad universal principle they were teaching. How firm was Winstanley's grasp on the essential truth this paragraph from "The New Law of Righteousness," must suffice among many quotable passages;

"And this is the beginning of particular interest (monopoly?) buying and selling the earth from one particular hand to another, saying, 'This is mine,' holding this particular propriety by a law of his own making, and thereby restraining other fellow-creatures from seeking nourishment from their Mother Earth. So that though a man was bred up in a land, yet he must not work for himself where he would, but for him who had bought part of the land, or had come to it by inheritance of his deceased parents, and called it his own land. So that he who had no land was to work for small wages for those who called the land theirs. Thereby some are lifted up in the chair of tyranny, and others trod under the footstool of misery, as if the earth were made for a few and not for all men."

Whereas we would say to-day that land monopoly is the basis of industrial slavery by which some are exalted and many degraded, Winstanley put the same thought

The Digger Movement in the Days of the Commonwealth. By Lewis H. Berens. 8vo, cloth, 250 pp., Price, 7/6 net. Simpkin, Marshall, Hamilton, Kent & Co., London, Eng.

in the language of metaphor, with which he constantly enriched his strong and sturdy habit of expression. Something, too, of the mysticism of his theology permeated his thought and language; something, too, of a prophetic utterance, characteristic of those who have glimpses of universal truth. This is curiously similar in all those whose names are allied with that of Henry George as "precursors" of his in the discovery of the truth which to-day numbers hundreds of thousands of adherents—Winstanley, Spence, Dove, and George himself—fuller, completer, more emphatic and defiant in George than in any of the others, in keeping with his firmer and more comprehensive grasp of the great truth which the others had striven to teach—and had indeed taught well according to their lights.

Mr. Berens has made Winstanley a real and impressive figure. The chapters of the book which treat of the Reformation and the Civil War contain many valuable reflections on the history of the period, its seething political and social unrest. This part of the volume reinforces Hon. Joseph Leggett's opinion that no reform movement is so valuable in good literature as ours. Mr. Berens' work is a contribution to the library of our propaganda of permanent historic interest and usefulness.

J. D. M.

GREAT ECONOMIC CHANGES POSSIBLE BY ENFORCEMENT OF PRESENT LAWS.

A recent number of "The Annals of the American Academy of Political and Social Science" contains a symposium on Taxation in American Cities. The cities considered are Buffalo, Cincinnati, New Orleans, Detroit, Washington, Seattle, Grand Rapids, Milwaukee and Duluth. While the systems of taxation in these cities differ somewhat and the conditions differ still more, the similarities are striking. In all the cities some revenue is derived from sources other than taxation. Cincinnati obtains the largest revenue in proportion from sources which are not classed as taxation source. 60 per cent of its revenue, however, is derived from taxation. A large part of the 40 per cent is obtained from subjects which in other cities contribute taxes. For example, a railway pays \$1,000,000 as rental, and the street railways pay \$250,000 as a percentage on their receipts. Milwaukee obtains 85 per cent of its revenue from taxation, and the percentage of revenue from taxation in the other cities is greater than in Cincinnati and less than in Milwaukee.

The only city in which real estate is said to be assessed at its full value is Detroit, and that is also the only city in which vacant land is said to be assessed at its full value, although the very interesting asser-

tion is made that in Duluth land is assessed at a higher percentage of its value than either improvements or personal property. In almost every case some such assertion is made as that with regard to Seattle, that "the small property owner has to pay more taxes than he would if all property were assessed at a uniform percentage of its true value. This disparity between the assessed and the market value is greatest in the cases of the larger and more valuable pieces of property."

In almost every city complaint is made either that public service corporations are favored by the law, or as in the case of New Orleans that "public franchises are assessed at a very low figure."

The contribution to the revenue made by personal property varies greatly, ranging from about $3\frac{1}{2}$ per cent in Buffalo to 82 per cent in Grand Rapids. The statement with regard to Cincinnati is generally true with regard to the other cities. The author of the paper on Cincinnati says, "Intangible personal property cannot be reached by the assessors, and even tangible personal property is not returned to any great extent. From this it can readily be seen that Ohio is in the same position as the rest of the country as regards taxation of personal property."

The symposium as a whole bears strong testimony to the fact that the superstition for taxing everything is yielding to the logic of facts which daily become more eloquent, and that more and more attention is being paid to the full assessment of land values. All should realize that great economic changes can be wrought by merely enforcing the law as it is, by assessing land for all it is worth and not over assessing improvements.

LAWSON PURDY.

AN INCISIVE PAMPHLET.

We know of no more forcible and effective Single Tax tract for propaganda than, "How to Become Your own Landlord without Cost," by F. Burgdorff, 2656 45th Street, Cleveland, Ohio. Mr. Burgdorff offers to return the price of this tract,—ten cents—to the third or fourth individual to whom it is loaned, providing that he can show evidence that he has read it and understood its contents. His object in making this offer is to secure for each copy a certain circulation. Copies in bulk may be secured at a discount from the price for single copies by writing to Mr. Burgdorff.

About ten pages of this effective little pamphlet is given up to "Hammerstrokes." Here are a few:

"Taxing goods makes goods dearer. But by taxing land values, land becomes cheaper."

"Fish in the river, coal in the earth are land. Fish in your frying pan, coal in your shed are wealth."

"Hands and land separated are like two shear blades separated. Either alone is useless."

"Trusts that do not have their feet on the ground are not a lasting menace. The ground trust is the mother of all trusts and most to be feared."

There are many more of these "Hammerstrokes," some quite as good and better. Told as it is in simple language with no waste of words, this tract deserves to have a wide circulation.

"THE MARKET."

This is another of the pamphlets of Mr. Henry Rawie. It is an argument for the Single Tax following from what we regard, if we understand them at all, as erroneous premises. The problem which is plain and simple to Single Taxers after the essential factors are understood becomes in Mr. Rawie's hands one of hopeless and bewildering complexity. This is largely because he magnifies, or substitutes manifestations for causes. The position of cause and effect is reversed, and though this is done with some skill we would be loath to recommend the pamphlet for general use.

That money is the creator as well as the measure of values, that money employs labor, that an increase in value is necessary to keep labor profitably employed; that "commodities are the means of distributing wealth by collecting and distributing money and keep us employed by the constant exchange of money for commodities" (why not of commodities for commodities?) are all only a few of the mazes into which Mr. Rawie leads us.

Doubtless a man may see the Single Tax standing on his head, and it is better to see it that way than not at all. But much of what is seen and described in this position is so impenetrable that one might almost suspect Mr. Rawie of occupying a chair of Political Economy in some one of our foremost colleges.

J. D. M.

ENOCH ENSLEY.

There were many forerunners of Henry George in England and Scotland. Morrison Davidson has treated of them in a volume published by F. R. Henderson, London, Eng. A similar office might be performed for Mr. George's American precursors, whose works deserve to be rescued from the neglect into which they have fallen. The names of Opdyke and Isaac Sherman occur to us at the minute, and before us lies a pamphlet published by the New York Tax Reform Association containing a letter written by Enoch Ensley, a landowner in Tennessee, to Governor Brown in 1871. It is true that these men including Mr. Ensley approached the subject exclusively from the fiscal point of view—they were not concerned about the relation of labor to land,

and the broader aspects of the question lay really beyond their province.

But how far in advance Mr. Ensley was of even the present day man in the street, not to speak of those called upon to legislate on matters of taxation, will be clear upon a perusal of this lucid exposition of the true canons of taxation, which are thus admirably summed up:

"NEVER TAX ANYTHING
THAT WOULD BE OF VALUE TO OUR STATE,
THAT COULD AND WOULD RUN AWAY, OR
THAT COULD AND WOULD COME TO YOU."

This golden rule of taxation Mr. Ensley thought should be carved in large and gilded letters in the stone of the capitol.

J. D. M.

AN AUSTRALIAN PAMPHLET.

"A Preacher in Hell" is the somewhat startling title of a little pamphlet written by Edwin I. S. Harding, and printed by the Darlington (New South Wales) Single Tax League. It recounts the experience of a young preacher who being led to an examination of the works of Henry George and becoming convinced of the soundness of their reasoning, hesitates between a course of silence and the discomforts and possible dangers of an open avowal of his newly awakened convictions. While in this frame of mind he falls asleep and has a dream. In his dream he dies and finds himself at the gate of heaven. The Lord thus addresses him:

"Not everyone that calleth me Lord, shall enter into my kingdom; I know thy works and how thou didst leave thy business and pleasure to answer a call from Me to preach My gospel. I know thy zeal and how thou hast labored hard, and art weary, and how thou hast delivered My message to many, and some who heard it now occupy their mansions, and others do My will, so far as they know it, on earth. But, nevertheless, I have somewhat against thee, in that thou didst not thyself proclaim all My truth as it was known to thee; nor didst thou do all My will—thou didst stop short, instead of advancing along the way I would have led thee. Up to a certain point thou didst well; but when I would have thee advance further, thou wast afraid. Thou didst fear the brethren and the opinion of them that could not see as much of My truth as had been given to thee to see. Therefore art thy steps now shortened that thou shalt not see any further of the glory of this place; but thou shalt be taken to the verge of heaven, and see sights."

Then were his eyes touched by the Bright One, and immediately they became, as it were, two telescopes, for the distance vanished, and he beheld the earth. And he saw quite plainly that it was rich, and that the inhabitants thereof were few compared with the riches thereof; but he saw that

some of the inhabitants, which were few, seemed to own all the earth, and the rest, which were many, seemed to labor for the few. He saw that the earth contained much that was more desirable than gold and silver and diamonds; but he saw that men struggled to become rich, and when they had heaped up gold they thought they were rich. But to John, that looked on them with his eyes that had become as telescopes, they appeared poor, because they knew little of God or the wonderful world in which he had placed them. And John saw that the great multitude did not even get gold, but they spent their lives in laboring that their bellies might be full, and there were those that taught them that if by laboring early and late through their lives they could manage to feed and clothe the body, then should they be thankful. And he saw that millions were born into the world who were capable of great knowledge of the works of the Lord, but they died and knew it not, for they had worked that they might eat, and had eaten that they might work again, and then had died. But such was not the will of the Lord.

* * * * *

And John Gritt saw that by reason of the monopoly of the earth in the hands of the few there was not work for everybody, and the good man was out of work; but there was one job that he found, and when he offered to do it, behold John saw himself bring forth the man he had rescued from the gutter and use his influence and get the job for him. And the good man was calling upon the Lord to give him and his children their daily bread, and wist not that the Lord had given in abundance for every child of man, but that it was intercepted and withheld by those who owned the earth. Then the good man died, and his children being continually poor and without hope, John saw that the girls were led into wrong, and the boys took strong drink, and stole; and he saw that in the end, for one that he had rescued from the gutter three or four were forced into it."

There is much more in this little pamphlet that is equally valuable in thought and attractive in its manner of presentation.

J. D. M.

Prof. Jeremiah Jenks in a work just published, *Great Fortunes* (McClure, Phillips and Company), says:

"There seems to be no reason for any action which shall amount to the confiscation of all profits when the fortune has reached a certain limit; the restriction should rather be on the method of accumulation. I do not mean to say that such a measure as, for example, a progressive income tax, may not in itself be wise. I think that in many cases it is; but the principle of increasing the tax in that case depends upon the increased ability to pay,

and that principle, not the desire to check the growth of the fortune, would fix the limit of the tax."

Prof. Jenks, like so many of these writers' just indicates a true principle only long enough to wriggle deftly out of it, for fear perhaps of the consequences. "Restriction on the method of accumulation," for instance, when the real meaning of these words are understood, or such restriction as we shall apply when we have got our bearings as to what methods of accumulation are ethical or expedient—that is indeed the crux of the whole question.

A recent novel written by a Single Taxer with the view of popularizing our philosophy is having a wide sale in Great Britain. Its title is: "The God of this world," and the author's pen name is John B. Middleton.

We have received through the courtesy of Fred Skirrow, of Yorkshire, Eng., a copy of pamphlet, just issued by a Socialist publishing house, containing the debate between Henry George and H. M. Hyndman in St. James' Hall, on July 2nd, 1889. "A word of introduction," by Mr. Hyndman occupies the first two pages, and in it he says of Mr. George that he "learnt how strangely limited his capacity was." He also says "Progress and Poverty is already almost a dead book." Years ago Mr. George told Mrs. Josephine Shaw Lowell—that bright and beautiful soul—after he had vainly tried to convert her: "It is no use, Mrs. Shaw—some people have the Socialist mind and others the Single Tax mind." This is indeed true, but to speak of Progress and Poverty as a "dead book" is evidence of something more than the Socialist mind. It presupposes a mind blind and deaf.

J. D. M.

THE RADICALISM OF HENRIK IBSEN.*

Ibsen's radicalism had very little to do with actual politics, that is with the business part of politics. It was part and parcel of his entire mental attitude towards life. Just as true religion should become part and parcel of our attitude towards life, in contrast to the religion that splits hairs as to doctrines, and confines itself to church-service hours.

In the volume of his collected Letters, Ibsen for the first time allows himself a direct word to the public, whom he had always addressed thus far only through his works. As now this book must necessarily be the only thing in nature of an autobiography we can ever have of the greatest dramatist of several centuries, its value is tremendous. We hear Ibsen speak directly,

The Letters of Henrik Ibsen. Translated by John Nilson Laurvik, and Mary Morison. New York: Fox Duffield & Company. \$2.50 net.

in his own person, to us, and not only through the mouth of some one of his imagined personages. Just because Ibsen was so strong as a dramatist, did he become absolutely impersonal when forming and shaping the mind and character of one of his embodiments. He let his characters speak, he did not speak himself. It is therefore of the greatest interest to hear him speak himself, and to hear him formulate in his own person the thoughts and doctrines for which he has stood so bravely in his works.

The one great keynote of Henrik Ibsen's character was his allegiance to Truth. He did not split hairs with the theologians as to what Truth might be, he strove only to stand always for the Truth as far as he was able to see it. His moral and political creed were one and the same, * * * a most commendable combination. * * * Politics for him meant merely the putting into practice in public life, of the moral rules a man would lay down for himself in his private character. He could see no other consideration, such as those of "business" or party expediency, had weight with him for a moment.

Ibsen believed that the cornerstone of true progress lay in the absolute freedom of the individual. Through this alone could real reform come. The state, so-called, was of very little consequence to him. It was the individual that counted, and the nation as the aggregate of a number of individuals. Without freedom, true freedom for the individual, no nation could be healthy or strong in the right way. A nation without this healthy freedom of the individual was not a nation, but merely a state with subjects. The creed is good sound common sense, methinks. Once in a while Ibsen would write something about politics to his friends, but always in this same vein of perfect and absolute consistency of belief in true freedom. In a letter to Bjorntjerne Björnson, the following sentences occur:

"I am very much afraid that social reforms with us are still very far off. No doubt the politically privileged class may acquire some new rights, some new advantages; but I cannot see that the nation as a whole, or the single individual gains much by this * * *

* * * If I could have my way at home, then all the unprivileged should unite and form a strong, resolute, progressive party, the programme of which should include none but practical and productive reforms; a very wide extension of the suffrage, the statutory improvement of the position of women, the emancipation of national education from all kinds of mediævalism, etc. Theoretical political questions should be allowed to lie over for some time; they are not of great utility. * * *

"The minority of our nation who possess all the political, communal and social privileges will certainly not voluntarily give them up, or share them with the unprivi-

leged. Hence I foresee the fate of the proposals to extend the suffrage. None of them will obtain the necessary number of votes. Such things are not given away by their possessors; they must be fought for."

How truly fundamental was Ibsen's understanding of what freedom and radicalism really mean, is shown by his lack of fear of unessential superficialities which are supposed to mean so much in the living out of one's doctrines. He writes to Björnson laughing gently at the latter's violent indignation that a literary man should accept "decorations from a monarchy." Ibsen gently chides his friend for inconsistency, and says that if a poet can accept a pension from the government, the festivities and social honors from those in authority, he does not see what harm a little piece of ribbon could do.

"From the Government of the day we accept money; royalty gives us a decoration because it respects a popular feeling of which it acknowledges the existence. * * * If I had had any real desire for such finery, I should certainly have refrained from playing the part of "state-satirist." But if the finery comes my way, why then, no more ado about it."

These are the words of a man who understands fundamentals, something very rare nowadays

This indeed is what we chiefly glean from a perusal of the very interesting Letters. The opinion formed by a calm impartial reading of Ibsen's work is confirmed by a reading of these direct and personal expressions of his personality. We understand why Henrik Ibsen is one of the greatest minds of modern times. We understand that we are here in the presence of a mind which is capable of understanding *Truth* absolute. And capable of allowing no personal consideration to cloud his vision of what this comprehension of Truth compelled him to do in any case that might come up. Such a character seems cruelly pitiless sometimes to those who are swayed by a thousand personal considerations, by a million's "because" reasons when it comes to a question of what is the thing to do, the way to think. But the cold, pure clarity of such an understanding of Truth is a wonderful tonic to a world sunk in the power of the Unessential.

Henrik Ibsen belonged to no party in politics, to no sect in religion. But any political or religious creed which strives for the Truth may claim him for its own. Truth was his God, and he lived out his belief as few have ever done, in all the history of this world of many beliefs and many creeds.

GRACE ISABEL COLBRON.

Mr. Louis Prang at 82 years of age, in all the freshness of youth, started last November, in the company of Mrs. Prang, to make a tour of the world.

PERSONALS.

A cordial letter from A. D. Cridge, now of Echo, Oregon, apprises us of the fact that the son of the late associate editor of the *San Francisco Star*, with James Barry, is following worthily in the footsteps of his father. He describes himself as "a small-chip off the old block."

A recent visitor to this office from Moscow was Alexander M. Konshin, member of the Pedagogical Society of the Moscow University, of the Royal Agricultural Society of Moscow, and manager of the Publishing Society founded by Count Leo Tolstoy. He left a recent Russian version of Henry George's Condition of Labor. Mr. Konshin is of course personally acquainted with M. Nikolaiev, translator of *Progress and Poverty* and others of George's works.

Mr. A. C. Pleydell succeeds Mr. Lawson Purdy as secretary of the New York Tax Reform Association. Mr. Pleydell has a comprehensive knowledge of the incidence of taxation united with a very general acquaintance with the tax laws of this and other States.

From a private letter to Mrs. Julia Goldzier, we are permitted to extract the following, written by Moses H. Grossman, of the famous law firm of House, Grossman & Vorhaus, of this city; "You know I was at one time a great advocate of the Single Tax, and have not lost my enthusiasm for it."

Franklin K. Lane, well-known Single Taxer from California, is appearing for the Interstate Commerce Commission, of which he is a recently appointed member, in the Commissioner's inquiry now proceeding, which threatens to dissolve the relations existing between the Southern Pacific and the Union Pacific Railway systems.

The venerable Earl of Wemyss, who has been in Parliament since 1841, is one of the leaders in the opposition in his 88th year to the policy of land values taxation. In a recent speech he told his hearers, in rather neat phrase: "Liberty is being lost and public policy is made the apology for private plunder." There is something heroic in this octogenarian—almost a nonagenarian—making a last stand for the tottering fortunes of his brave old Toryism.

Geo. M. Wallace, the unsuccessful Democratic candidate for Congress from the Second Congressional District of Connecticut issued an address to the voters of his district in which after reviewing the growth of monopoly he said:

"Present day so-called socialism, consisting of the theories of Karl Max, is fallacious and economically immoral and so offers no solution of our difficulties.

But there is a democratic ism fixed in the

nature of things and indulged by all when, to preserve order and protect rights, men form governments, nations, states, counties, towns, cities and school districts, and when they own and operate police and fire departments, roads, sewers, schools and the post office. To this sort of democracy and to protect rights against the evils of monopoly, there should be added the ownership by society of the social assets, consisting of the unearned increment in cities, water and natural water powers, street franchises, railroad rights of way, coal, iron, petroleum, and all the national resources."

Mr. Wallace's democracy is, apparently, unlike that of many so-called democrats, based on the solid rock.

A recent number of the *Standard*, the bright little organ of the Single Taxers of Sydney, Australia, contained a portrait and sketch of Mr. J. R. Firth, President of the Sydney Single Tax League. Mr. Firth did not become a Single Taxer until 1893, but since his conversion he has been a Crusader, and has done splendid work for the cause.

Our readers will rejoice that Frederick M. Crunden, who for the last six months has been confined to his bed, is apparently recovering his strength and cheerfulness. His doctors still forbid all reference to business. His work as Librarian of the St. Louis Public Library and officer of the American Library Association has made

him famous in other fields than the one in which we Single Taxers have grown to know and honor him.

A lady who holds a valuable lot on Fifth Avenue, this city, has recently refused to consider an offer of \$650,000 for it "because it offers such a nice playground for Trixie." Trixie is not one of the children of New York to whom visits to playgrounds form red letter days in their lives. Trixie is a dog.

DEMOCRATS OF HAWAII FOR THE SINGLE TAX.

The platform of the Democratic party of Hawaii contains the following plank:

We favor limiting sources of taxation to land values, and a graduated Income tax, believing these to be the simplest of application and least expensive in collection while they tax industry in ratio as it is benefited. But in this connection declare that the burden of educating aliens in our public schools has grown to such proportions that provision should be made whereby those thus benefited shall be directly taxed therefor.

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