
The

SINGLE TAX REVIEW

A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE
TAX AND TAX REFORM THROUGHOUT THE WORLD

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SINGLE TAX REVIEW

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JUDSON GRESELL

(See page 41)

THE SINGLE TAX REVIEW

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

WHAT IS THE SINGLE TAX?*

By JUDSON GRENELL.

The Single Tax is a proposition to raise all revenue for needed governmental expenses from land values only.

It is not a tax on wealth.

It is not a tax on production.

It is not a tax on the industrious.

It is not a tax on the enterprising.

It will not take wealth from those who have honestly acquired it, for the purpose of dividing it among those who have neither the desire nor the capacity to become financially independent.

It taxes the products of neither the creative genius nor the humble plodder.

It is in full accord with the moral law.

WHAT ARE LAND VALUES?

When two persons desire the same plot of ground, land value arises. If three persons desire it, this value is increased. If scores of thousands cast longing eyes upon it, the value begins to run into the hundreds of thousands of dollars per acre.

WHY DO SO MANY DESIRE THE SAME PIECE OF GROUND?

Because of the fact that the returns from it will be greater than from the same area located elsewhere. Less labor will bring a larger reward. Its best use may be obtained through the medium of a factory, office building, department store or residence site. Its value will be determined by its location as compared with other available sites.

The quarter acre of land on which the Majestic building, Detroit Mich.,

*This article from a pamphlet by Mr. Grenell condensed and only slightly amended by the editor of the REVIEW is an admirable, and seemingly faultless statement of our principles, couched in language and reasoning that seem to us the essence of simplicity. Mr. Grenell is a resident of Detroit—hence the many local instances, with which the argument is fortified. A short biographical sketch of the writer appears elsewhere in this issue.—Editor *Single Tax Review*.

is erected is assessed for \$600,000; it has a market value of at least \$1,000,000, or at the rate of \$4,000,000 an acre.

Six miles away, land can be bought for \$1,000 an acre.

What the Majestic building in Detroit would be worth on the cheaper lot is apparent to the most unthinking. Few lawyers, doctors, capitalists, merchants, bankers or promoters would pay rent for its accommodations. It would not be in the center of a densely populated area. Ten thousand people would not daily use its elevators as they do now.

WHAT PROPORTION OF LAND VALUE IS DUE TO THE OWNER OF THE LAND?

The land owner contributes to the value of the land in just the same proportion as every other member of the community; neither more nor less. If he is an absentee owner, he contributes nothing.

The Astor family is a striking example of absentee landlordism. Millions of dollars are annually sent from New York to London for the benefit of the Astors, without New Yorkers receiving anything in return. It is one of those drains that help to explain why the exports from the United States are so many millions more than the imports.

Land value, to sum it up, is a communal creation, to which each individual in the community has contributed, and therefore each individual is entitled to recognition in its distribution.

HOW CAN LAND VALUES BE EQUITABLY DISTRIBUTED?

Co-operation is a vital factor in civilization. When any considerable number of people begin to live close together, new problems arise of which those living in thinly populated areas can have but a faint idea. There is a necessity for co-operation in supplying water, building sewers, paving streets, lighting the public thoroughfares, protection against fire and the guarding of life and property.

Should each individual attempt to do all these things for himself, by digging his own well, guarding his own property, etc., the expense would in great measure consume much of the benefits derived from a community life. In a word, it is healthier, better and cheaper to do these things collectively than separately.

Here, then, is, on the other hand, community values—land values—due to a compact or congested population; and community expenses, also due to the fact that many people are living close together in a restricted area. To these community values and to these community expenses, each individual has contributed, be he rich or poor, high or low.

It is not only economically sound, but it is ethically unassailable, for the community to appropriate these social values—land values—for these social necessities. No one is robbed, no one is oppressed, no one is discouraged by a tax on land values.

WHAT WOULD BE THE EFFECT ON INDUSTRY OF THE SINGLE TAX?

The Single Tax would stimulate every branch of industry except the industry of holding vacant land out of use; this would be killed.

Land values are very different from labor values. Tax land values and land becomes cheaper. Tax the products of labor and they become dearer. The tax is added to the cost of production, and is paid by the consumer. Houses and goods, like dogs and saloons, can be taxed out of existence. When windows in France were taxed, houses were built without them.

Whether taxed or untaxed, land area can neither be increased nor decreased. The earth is just the same size as it was when Adam and Eve walked in the Garden of Eden. It will be the same size when the human race has disappeared. Increase the tax to the full annual value of the land, and its serviceable value to man will not be changed in the least. But its selling value will be nil. The tax will absorb the rent, and so long as the land value tax is not increased above its annual rental value, industry will be stimulated to the fullest extent to use the opportunity presented.

HOW WOULD INDUSTRY BE STIMULATED?

In the first place capital would no longer be needed to purchase sites for business activities. "Money and credit, free from all taxes, would crowd into the industrial field." Land being practically free, except for the annual tax, which under the Single Tax would not exceed the value created by the community, no one need be idle from compulsion, for he could always employ himself if no other employer desired his services.

In fact, no one would work for less than he could earn working for himself, and immediately the employer and the employee would be placed on an equality in bargaining. Whatever new land has been opened to labor, wages have increased. All would not desire to be farmers, but enough would be to immediately relieve the market for laborers.

More people could afford to have houses of their own. They could more readily find means to build, once the incubus of tying up a third or more of their capital in a site was taken off their shoulders. The industry of building would immediately stimulate all other industries, from the miner digging iron to be turned into hardware, to the lumberman in the wilds of Canada or the swamps of Louisiana turning trees into timber.

Consumption would keep even pace with production, for the wages of the laborer would be the full fruits of his toil. Overproduction would be impossible, for the power to buy and the capacity to consume would be as great as the opportunity to produce.

Cities would grow naturally, but compactly, being neither congested by high prices for building sites, nor diluted with great stretches of vacant land (which are opportunities for employment kept out of use), with residence streets scattered over a wide area, and increasing beyond the legitimate need the cost of supplying water, sewers, police, light and fire protection.

BUT WOULD NOT THE LAND OWNER SHIFT THE TAX ON HIS LAND TO THE TENANT?

He could not. He charges already all that he can get. If tenants could be compelled to pay more, they would not be allowed to escape.

Consider for a moment. There is no one on whom the owner of vacant land can cast his tax burdens. He must pay them himself. This at least is plain. He cannot increase the selling price because of the tax, for the ruling price is regulated by the demand for lots. The same rule applies if the lot is improved. Be the land value tax big or little, the value of the lot depends on the number of people desiring to use it. A mortgage on a lot does not enable the owner to charge more for its use. His equity is diminished in proportion to the size of the mortgage, but the value of the lot to the community is not changed. A tax on a lot does not lessen its productiveness or desirability.

DOES ANY ONE EXCEPT A SINGLE TAXER HOLD THAT THE TAX ON LAND CANNOT BE SHIFTED TO THE TENANTS?

All political economists of repute insist that the tax on land values cannot be shifted. Adam Smith, the father of political economy, who wrote his "Wealth of Nations" some 150 years ago, in his chapter on taxation says:

A tax on ground rents would not raise the rents of houses. It would fall altogether upon the owner of the ground rent, who acts always as a monopolist, and exacts the greatest rent which can be got for the use of his ground. * * * As the rent of competitors (for the land) would in no wise be increased by a tax upon ground rents, they would not probably be disposed to pay more for the use of the ground."

A tax on land rents is a tax on land values, for the rent of the land depends upon its location value. Taxes on land values fall wholly upon the landlords, and cannot be shifted to any class of consumers.

WOULD IT NOT BE WRONG TO TAX ONLY ONE KIND OF PROPERTY FOR THE EXPENSES OF GOVERNMENT?

"Property" is a word used very loosely, meaning many things to many people. If you mean by the word "property," value created by labor, the wrong word is being used to give your meaning. In that case the right word to use is "wealth." All wealth should go untaxed. Land value is not wealth—it is privilege. Taxing land values out of private hands into the public treasury is not depriving anybody of anything his labor has created. It is simply applying public values to public uses.

YOU SAY THE SINGLE TAX IS NOT A TAX ON WEALTH, PRODUCTION, INDUSTRY OR ENTERPRISE. WILL NOT THE TAX HAVE TO BE PAID FROM THE PRODUCTS OF LABOR?

Population increases production through co-operation. The blacksmith in a backwoods settlement can make a wagon, but he cannot make it as cheap-

ly as can the Anderson Carriage Co., out on Clay avenue. And he cannot make as good a wagon. If the Anderson Carriage Co. was located in a backwoods settlement, it could not produce wagons as cheaply as it does in Detroit, because it would cost more to get the raw material to the factory and the finished product to the consumer. Transportation is a part of production, and production is never completed until the goods are in the hands of the consumer.

Those benefits that come from co-operation and nearness to a market reflect themselves in the availability of sites, not only for making and selling wagons, but for all other kinds of merchantable commodities. The more available a site, the greater its value. So without population the site would have no value, there would be no co-operation, and nothing could be saved in transportation. It is this saving, which is not due to better methods of manufacture or to greater industry on the part of wage-workers, but which is due to density of population, that would be taken by the Single Tax.

Labor and enterprise must pay this land value to someone: to the land owners, as is done today, or to society, through the operation of the Single Tax. If paid to the owner of the land, it ministers only to his needs and pleasures; he returns nothing for it; if paid to society, it is used for necessary governmental expenses, in the benefits of which all participate, and it becomes unnecessary to raise revenue through fines on production.

Thus the tax is returned to the producer in societary benefits.

WILL NOT TAXING LAND VALUES IN FULL DESTROY THE INCENTIVE TO OWN AND IMPROVE LAND?

It will only destroy the incentive to monopolize land. What the improver wants is possession, and having that, he improves in the way which he believes will give him the greater returns. The Single Tax will not deprive him of this power of possession. Grinnell Brothers, Detroit, will during the next one hundred years pay something over \$1,300,000 for the exclusive right to use and occupy a 60x100 foot lot on Woodward avenue, they making all the improvements. The owners of the Home Bank building, corner of Michigan avenue and Griswold street, Detroit, have agreed to pay the owners of the land on which the building stands \$600,000 during the next hundred years, and lessees also to pay all taxes, ordinary and extraordinary, levied against the lot; in both the above cases the lessees also put up the buildings.

The land of much of London is owned by one class of persons, and improved by an entirely different class. Even in the large cities of this country it is becoming customary for the occupants to make the improvements, and often on the expiration of the leases, the improvements become the property of the land owners. Says Henry George in his letter to Pope Leo XIII. on "The Condition of Labor":

"If the state levy a tax equal to what the land irrespective of improvements would bring (in other words, if it appropriate land values) it will take the

benefits of mere ownership, but will leave the full benefit of use and improvement, which the prevailing system does not do. The owner * * * will be perfectly free to retain or dispose of the full amount of property that the exertion of his labor or the investment of his capital has attached to or stored up in the land."

Under the Single Tax no land would stand idle that could be utilized. Improvements would spring up on every hand, and it is certain that much land would come into use by the improvers paying into the public treasury the annual land value tax.

WHY DO YOU CALL A TAX ON PRODUCTION A FINE?

A fine is a legal expedient to penalize wrong-doing. A man gets drunk, makes an exhibition of himself on a public thoroughfare, a policeman arrests him, and the judge says "Ten dollars!" in the hope that the prisoner will not repeat the offense. A tax on the products of labor acts in the same way. It increases the cost of production, and anything that increases the cost of production restricts the sale of commodities and reduces the ability of the people to purchase and consume. If the City of Detroit should tax oranges a dollar a dozen, it would be a blow at producers as well as consumers of oranges. The rich would still eat oranges; the poor would have only the recollection of the time when oranges were cheap to console them; the peddler of oranges would disappear; the raiser of oranges would have fewer customers; labor and capital would have been fined (discouraged) in the pursuit of their calling.

WOULD IT NOT BE A GROSS INJUSTICE TO LET THE RICH ESCAPE ALL TAXES BY EXEMPTING THEIR STOCKS AND BONDS?

In so far as the stocks and bonds represent labor values, the owners should be put on the same equality as the owner of other labor values. Such values should be exempt, as a matter of justice and good sense. In so far as the stocks and bonds represent land values, they could not escape. The proposition is to tax ALL land values, and that includes the land values represented in stocks and bonds.

The steel trust, for example, is a land owner, and its stocks and bonds represent in great part interests in mines and areas in populous centers covered with buildings, blast furnaces, coke ovens and machinery for the manufacture of iron and steel. Railroads cannot exist without land on which the ties for the rails must rest, and depots and freight sheds be built, and as this land will be taxed according to the value the community has given it, it is apparent that the Single Tax will extract from the coffers of the steel and other trusts and the treasurers of the railroads all those values created by the community.

DO SINGLE TAXERS OBJECT TO INCOME, INHERITANCE AND TARIFF TAXES?

There is a feeling that a man who is very wealthy has acquired it by some method which, while it may be legal, has not been moral, Therefore there is

a desire on the part of society to penalize him by a tax which will apply to him only—say an income or an inheritance tax. There is excuse for this feeling, for we see around us every day men with ability not one whit above the average who are rolling in wealth. But the right way to get at such a condition of affairs is to withdraw the privileges by which they have been enabled to accumulate wealth beyond their deserts. One of these privileges—and the most important one—is the private ownership of land values.

The steel trust has also been given special tariff privileges, through which it is enabled to tax the people and pay enormous dividends. The Single Tax would abolish this privilege, to the advantage of consumers generally and without harm to labor.

WOULD THE SINGLE TAX REACH THE STANDARD OIL CO?

The Standard Oil Co., it has been said, owns very little land, and therefore the Single Tax would not be able to reach this great octopus. It is true this corporation owns comparatively little oil land, but how about its pipe lines? Are they not occupying land? Take away its secret freight rebates, make its pipe lines public carriers, and immediately independent oil refineries could live. And living, the cost of petroleum would increase because of competition for it, and the price of kerosene, gasoline, and the other products of petroleum would be reduced because of competition in their marketing. Then the Standard Oil profits would be neither more nor less than the profits of other legitimate business.

But as a matter of fact the Standard Oil Co., does own vast quantities of land. Not so much in the oil business, perhaps, as in those other activities with which it is connected. It is an enormous holder of copper mines; it has possession of iron mines; its pipe lines and termini cover many acres of extremely valuable land in and near commercial centers, particularly in and near New York city.

Secret rebates and the tariff on oil helped to give the Standard Oil Co. its start. It continues its exploitation of the public through the monopolizing of natural opportunities outside of its original business.

ARE SINGLE TAXERS SOCIALISTS OR ANARCHISTS?

Single Taxers are neither socialists nor anarchists. Socialism and anarchy are opposite extremes of belief as to the manner in which society should be conducted. The ordinary socialist would have the state the only employer. There would be no private business. Each member of a community would be assigned his place in the social economy. Capital,—that is, wealth used to produce more wealth—would be held in common, but the product of each individual would be his to expend as he thought fit. Socialists would suppress competition in business and employment. Each unit would be compelled to do whatever the majority, through its boards, considered to be for the best interests of all.

Anarchy, on the other hand, would do away with all coercive power by the community. No one would be compelled to do anything that in his judgment was not for his own benefit. Society would be a voluntary association, and the expectation is that environments, under anarchy, would be so greatly improved that the nobler qualities of the human being would in time eliminate those baser tendencies which now lead to what is called crime.

Single Taxers are only socialists in so far as they believe in the governmental ownership of all things that are in the nature of monopolies. This includes transportation and the furnishing of water, light and heat. It is possible, some Single Taxers say, that other activities should be municipalized, but that could be determined after these occupations, depending on the direct use of public property, had become common property. They are not socialists when approaching the problem of conducting those businesses which are free to all, and which therefore are believed to prosper best under individual initiative.

Logical Single Taxers are anarchists only in so far as they believe in absolutely free competition. Single Taxers believe the coercive power of the state—the “state” here meaning society—is necessary in dealing with the land question, in order that exact justice may be done to all. Single Taxers would not change the present form of government. Single Taxers would so improve government as to give each individual an opportunity to work, and to enjoy the full fruit of his labor.

Thus the Single Tax might be called eclectic, in that it attempts to combine in one system all that is good in socialism as well as in anarchy.

WOULD NOT THE SINGLE TAX BE A GREAT BURDEN ON THE FARMING COMMUNITY?

No. Just the contrary. It would relieve the farming community of many of the burdens it now unjustly bears. Land values in the main lie in the cities. Under the Single Tax the farmer's land will be taxed on the value of virgin soil in his locality. There are 80 or more cities in Michigan, with an area of about 300,000 acres. These 300,000 acres have a greater value than the 12,000,000 acres of improved farm land in the state. For proof of this statement see the Michigan Labor Bureau Report issued by the late Henry A. Robinson in the '90s.

WHAT WOULD BE THE EFFECT OF THE SINGLE TAX ON THE SELLING VALUE OF LAND?

It would lessen its selling value. Present prices on land are speculative. By keeping a large area out of use the competition for the land in use raises its price. With a full land value tax vacant land will seek a market; the tax will have precisely the same effect as increasing the amount of anything thrown on the market. It may decrease the annual value of some land, but not the annual value of all the land available.

WOULD THE SINGLE TAX BENEFIT TENANTS?

Most certainly. It would, in the first place, relieve them from all taxes on their accumulations and earnings in the form of wealth, and in the second place they would receive a benefit through the throwing upon the market of vast areas of vacant land now monopolized. Tenants would pay to the public lower ground rents than they now pay to landlords. And they would not be burdened with taxes on improvements which landlords now make and pay, and then collect from tenants in the form of rent, plus the trouble of paying the tax.

As a rule, improvements on residence property are worth much more than the land. Improvements under the Single Tax being freed from governmental exaction, the competition between landlords for tenants will reduce the annual rent. Owners of buildings can charge for rent no more than a fair return on the capital invested. If from any circumstance they are able for any length of time to charge and collect more than this, idle capital, or capital receiving a less return, immediately flows in the direction of building houses, and competition between house owners for tenants soon reduces rents to the average interest made by other capital in other enterprises.

CAN YOU GIVE A CONCRETE INSTANCE OR TWO OF THE EFFECT ON DIFFERENT PIECES OF DETROIT PROPERTY, OF THE SINGLE TAX?

In so far as Detroit is concerned, the Single Tax is simply a theory. Taxes are now levied on land, and improvements, and personal property. But as land values in Detroit are about half the assessed value of all the assessed property, improved and unimproved, the Single Tax, if in operation, and if it was necessary to raise then as much revenue as is necessary now, would be double the present rate. The present rate of taxation for state, county and city purposes is now annually about 2 per cent. on the assessed value of all assessed property. Under the Single Tax on land values only—all other property being exempt—the rate would be 4 per cent.

For a concrete example of the effect of this on a certain piece of property, take the northwest corner of Woodward and Michigan avenues, known as the Majestic building property. The assessed figures for 1908 are:

The land (about one-quarter of an acre)	\$656,850
The building.....	500,000
Personal property assessed to occupants, over.....	225,000
	<hr/>
Total.....	\$1, 381,850

At the rate of 2 per cent. the total tax paid by the owners and occupants of the Majestic building in 1908 will be \$27,637.

Under the Single Tax, if necessary to raise the same sum from taxation as under the present tax system (but it would not be necessary, as shown else-

where), the tax paid by the owner of the land would be \$26,274, a saving to the improvers and users of \$1,361. In short, monopoly would pay the tax, and enterprise would cease being fined.

Take another example, this time of a vacant lot, facing on Griswold street, 152 feet front by 100 feet deep, between the Chamber of Commerce and the Detroit United Bank building. This lot is assessed to E. M. Fowler for \$134,590. In 1908 it will cost the holder, in taxes—state, county and city—about \$2,692. Under the Single Tax it would cost the holder \$5,384. The inevitable result of this tax would be to compel E. M. Fowler to either sell it to someone who would improve it, or to improve it himself. However, in either case there is absolutely no way in which the owner of the lot can recoup himself for this tax.

One other concrete example of the effect of the Single Tax on improved property. There is a 40x106 lot on the northwest corner of Fifteenth and Buchanan streets. Curiously enough, it is owned by Joseph A. Labadie, the "anarchist" who has been misreported as not believing in the rights of "property." The lot is assessed for \$700, and the improvements—values created by labor—for \$1,200. This year his taxes will be about \$38; under the Single Tax they would be about \$28.

Thomas G. Shearman, in his book on "Natural Taxation," lays it down as a rule that improvements on land about equal the land value. Costly buildings are built on valuable land, and the buildings are used for the protection of costly wares. Cottages are not erected on Majestic building sites, nor Majestic buildings on cottage sites.

DID NOT THE OWNER OF THE LAND EXCHANGE HIS WEALTH FOR IT?
AND WOULD IT NOT BE AN INJUSTICE TO DEPRIVE HIM OF IT?

This shifts the inquiry as to the nature of the Single Tax from economic to moral grounds, on which the Single Tax is absolutely unassailable. Society most certainly has sanctioned the custom of property in land values, yet society is not bound forever after to uphold the right of land owners, to levy tribute on the public. What is morally wrong cannot be made right by custom. The holding of human beings in bondage was once almost universal. Yet slavery was never ethically allowable. When Capt. Kidd sailed the Spanish main, scuttling ships and making his captives walk the plank, it did not give him moral right forever to tax commerce in this way, even though some nations did actually pay pirates a bribe to be let alone. If by reason of long-continued pirating Capt. Kidd's methods of getting an easy living had become both legal and moral, he might, by issuing bonds on the faith of the people to submit to his exactions, ever after have lived on the interest, willing his inheritance to his heirs and assigns.

What is not in itself rightful property can never become rightful property by bargain and sale. Society, it is true, has heretofore sanctioned the taking of land values for private use, yet one generation or a hundred generations

in wrong doing cannot bind the next generation to wrong doing also. It is wrong to take private property for public uses; it is equally wrong to take public property for private uses.

Expediency might demand that society, having long sanctioned this wrong should proceed slowly in applying a remedy. That is a matter of policy, but it does not alter the fact that when society realizes the wrong doing and its effect, it should at least begin to cease to do evil, and begin to do right.

I have heard it remarked, apparently in sober earnest, that the Single Tax is a scheme of "cold blooded robbery" to deprive land-owners of "their property." Actually the cold-blooded robbery is the taking of values created by society for private purposes. "THEIR" property! What blasphemy! When the present site of the Majestic building, for example, was bought, about a hundred years ago, for \$10, did that give the present owners the right to assess the public, independent of all improvements, for the use of this bit of land, exclusive of building, something like \$50,000 in 1908? And remember, the owners have done no more than any other member of the community to make this annual value.

In taking land values for municipal expenses, one is not dealing with PAST wrongs. The value is being created NOW; the community needs demand it NOW. What was done ten, or a hundred, or a thousand years ago, is of little account compared to the fact that under the present tax system the robbery is continuous. NEW social values are being converted to private uses—this year, this month, this week, this day, NOW.

WHAT WOULD YOU DO IN THE CASE OF THE WIDOW WHOSE SOLE MEANS OF SUPPORT IS THE INCOME FROM A MORTGAGE ON A PIECE OF LAND?

This is a case of the Single Tax doing a financial injury to some one not responsible for economic conditions. Take it for granted that the Single Tax would beggar her. What then? In my opinion, under such conditions, society is in honor bound to see that she does not suffer. And society could well afford to take on this burden for the sake of the benefits that the Single Tax would confer on all classes, and especially on wealth producers.

Legally the widow has no claim any more than the owner of a stage route had a claim on society when the railroad ruined his business. No more claim than the owner of watered D. U. R. stock has on the city of Detroit for refusing to pay interest on it. But it sometimes happens that it pays better to buy out even at a stiff price than to enter into litigation; and certainly it would pay better to see that the widows and orphans do not suffer financially when society is correcting a social maladjustment in which widows and orphans had little part.

Under the Single Tax, future widows and orphans will be less likely to need aid by society than the widows and orphans of today; for the bread-winner will be in a position to better provide for those under his loving care.

HOW WOULD YOU BRING ABOUT THE SINGLE TAX?

Societary wrongs that are deeply imbedded in law and tradition are not easily righted. It is wisdom to go slowly, even when going in the right direction lest we stumble and retard our progress toward the goal of our desire. Today taxes are piled on taxes, so that often wealth in process of being produced is taxed several times over before it reaches the hands of consumers.

We might commence by exempting from taxation the improvements on homesteads to the value of, say, a thousand dollars. This would be constitutional, just as small private libraries are exempt, and as household goods are exempt. After a time the exemption on homesteads might be increased, until finally all improvements on land used as homesteads would be free from taxation.

Then the taxation of debts should cease. One should not be taxed for what he owes. Mortgage taxation does this. Today we tax the house and land, and the mortgage on the house and land, when a mortgage is simply a certificate of part ownership on the house and land.

Next take the tax off material in process of manufacture and on goods ready to be sold, for in both these instances they work injury to wealth producers by restricting the market and reducing production and consumption.

Finally, when the army of tax assessors and tax collectors have been dismissed and allowed to enter productive employment and have become wealth producers as well as wealth consumers, when the basis for loans has been shifted from land values to improvements on land; when no man stands between the man willing to work and the land, which never fails to give employment; when the ability to consume equals the ability to produce by reason of the removal of all barriers between production and consumption, because wages will then equal the full value of the things produced; and when the community is collectively carrying on its own utilities from the social fund provided by a tax on land values, we shall be in position to see clearly whether it is necessary, in order that there be exact justice between man and man, that society take in hand ALL the means of production, as proposed by the socialists; or whether free competition, as advocated by individualists, will bring the most beneficent results.

At least society under the operations of the Single Tax will have closed the gap between extremes of poverty and riches, for then no man need go hungry, nor shelterless, nor naked, if he has any desire to be a wealth producer.

To be satisfied with things as they are is to believe that progress is at an end.

CHARITY that is a substitute for justice is a loveless charity.

WHAT WILL HAPPEN UNDER THE SINGLE TAX? THE TEACHING OF MODERN INSTANCES.

(For the Review.)

By **George J. Bryan.**

In discussing this theme one is very apt to allow the spirit of enthusiasm such extensive premises to play in that often the case we are aiming to elucidate is far from being clear or persuasive in argument.

In this brief article there are a few pointed questions advanced which to my mind have been satisfactorily answered, but which to others perhaps are still unanswered. In a simple way, though claiming no superior knowledge of the subject, I should like to state those questions uppermost in mind and in my own way give the answers as my judgment dictates.

We are frequently asked this general question: in what way will the Single Tax on land values increase the wages of labor, open fields for employment, advance interest on capital, promote business and coincidentally what will be the effect upon the market value of land?

As an answer generally to the questions stated and implied may I be permitted to give my own impressions as to the probable outcome of a Single Tax law.

Suppose for instance, a community—a city or a town, passes an ordinance in which it clearly states that hereafter all taxes will be confined to land values, irrespective of buildings, merchandise, personalty, incomes or other evidences of wealth. Here of course, we have a drastic step which, by the way, is one hardly to be contemplated by any large community all at once. Nevertheless, we will assume that the community has arrived at the point wherein it decides to raise all its revenue from land values.

Before finally imposing the assessment it is found necessary by a simple calculation to increase the rate in the dollar sufficiently at least to produce the entire revenue required.

That this can be done easily enough it is sufficient to say that close upon one hundred communities in New Zealand, not to mention scores of them in Canada, have already adjusted their tax methods along similar lines. The first and almost immediate effects of such a policy—taxing land values only—is the intimation by way of a tax bill to holders of unimproved and partly improved land, of an increase, much more than they anticipated.

This same tax bill likewise prompts several proposals worthy of consideration, two proposals at least appearing foremost, either one of which will surely be adopted by the wise. The first suggests improving the land so that it will be revenue producing. The second suggests selling out or exchanging with some one who will or can make profitable use of it. In any event there is sure to be evidence of something doing.

In the citation above we are only showing partial possibilities of what the

land values tax will do, and to prove that this is no mere supposition of what it will do we need only refer to the official records of New Zealand, New South Wales, Australia, also British Columbia and Alberta, provinces in Canada.

It must be apparent therefore, that the land value tax makes things or rather makes men "get busy" in fact and in earnest.

Now let us briefly consider the effect of the two proposals together which the tax bill prompts, namely, to make better use of the lot, whether by an addition or an improvement of premises standing or, if the lot be a vacant one, by constructing a suitable building upon it, or to sell out to someone who is prepared to improve.

The practical result following will be apparent and may be summarized thus:

Architects are commissioned to draw plans, builders are employed who in turn place orders for material with the brick makers, stone dealers, lumber mills, mortar, cement and lime dealers and other supply men. Artisans and laborers in all the various trades are employed; in fact owing to the demand for the many materials required in the construction of this building a small army of the unemployed is at once placated.

To fortify the position taken which however, is no dream, let me state for the information of the incredulous that, when the town of Hyattsville, Md., in 1892-3, under an ordinance, abolished taxes on personal property and improvements the experiment practically proved that during the period referred to (1) more buildings and improvements were erected for which permits were granted than during the two and one-half years since the forced abandonment of the new system.

(2) The manifest effects of the new system was to discourage speculation in land.

For even stronger proof we can again refer to the records of New Zealand.

The other effects to which I shall refer and which the second proposal prompts action is that more land is thrown on the market for sale, and necessarily it must come into competition with other salable land; hence the result is a general decline in the value of land and that means cheaper land. Being more easily obtainable than heretofore, it is natural to think that men of enterprise well avail themselves of the chances offered to invest their capital to good advantage whether in manufacturing, building, mining or other pursuits.

In a hundred ways are the possibilities great for the man who has capital to lend and for the man who has his labor to sell.

The very fact of its being known that all industry or enterprise in every form is exempt from the former burdensome taxes acts directly as an encouragement and an aid toward doing what is in the interest of the individual and the community as a whole.

Surely then, if oppressive tax laws hinder and stifle industry and all that lies behind it, as records everywhere prove, the contrary result can fairly and reasonably be expected, when saner methods of administering tax laws are put in force?

When land becomes cheap or is more easily to secure owing to the specu-

lative value being squeezed out of it, the usual result is that men of large and small means conclude to build for themselves homes or factories, and thereby cease paying rent as heretofore.

The saving made on the amount between what the lot originally was worth and what it is now secured at, can be used in erecting a better structure or in a larger plant, or in furnishings. In any event little or no capital now goes for the purchase of land.

Here we may observe also, the tendency toward reduced rents for residence buildings because of the increased number now available for possible tenants to chose from.

There may happen to be individuals so circumstanced because of some misfortune, who find it inopportune to build or purchase homes for themselves. There now arises, as I have intimated, the advantage which the new conditions of things afford of getting for less rent a better or more commodious dwelling and perhaps at a cost not greater than it would be to build and maintain charges incident to carrying such.

In this discussion note also the almost immediate effect on the conditions of employment generally, the uplift socially of the many who are living from hand to mouth. Will not all men who are imbued with the industrial spirit, will not all families who are now insufficiently fed, clothed and housed thrive better economically, socially and morally, as a consequence of bettered conditions?

If it is reasonable to believe that the Single Tax on land values can as it certainly will, stimulate land owners to be other than mere speculators or ground-rent collectors, it is also reasonable to believe that the capitalist, the business man, the clerk, artisan and unskilled laborers generally will take advantage of the unlimited opportunities offered for (1) better and more productive investment of capital or savings; (2) extension of business plants to meet the increased demand for articles of commerce; (3) constant and more remunerative employment; (4) erection of more suitable homes, thus meeting the wants of thousands who have been living in apartments or in other undesirable ways.

Then, too, observe the probable effects upon those familiar institutions, the orphan home, industrial refuge, houses of correction, insane asylums, the prisons, etc., will not the need for them be diminished greatly under freer and better economic conditions? The effect of applying what is essentially the only just and equitable tax, *i. e.*, the Single Tax, will be so far reaching that it seems a waste of effort to seek any real solution of our social problems by adopting more paliative measures.

God has not condemned the workers to poverty; society does that.

HOW SHALL WE MAKE IT PLAIN?

(For the Review).

By GEORGE WHITE.

I suggest that Single Taxers might in the columns of the REVIEW discuss the practical results of the absorption of wealth annually in the United States or in special localities within the States, by the operation of the law of economic rent. The Socialists appear to believe that capitalists get at least half of the wealth annually produced in this country, and in the January *Hampton's Magazine*, Charles Edward Russell sets forth for them and himself a clear statement of what he calls the doctrine of the unconsumed surplus, which runs something like this—The wealth produced here annually is worth four billion dollars. Labor gets in wages about two billions. Capitalists cannot consume the other two billions, and the surplus—in some mysterious way, not apparently in exchange for anything else—gets into other countries, where there is no surplus production. As, Mr. Russell says, as there will soon be no countries on the earth that can absorb these surplus values, we must all become Socialists before long.

It is very much my belief that Single Taxers have failed to keep to the front, as they should, the great importance of a clear understanding of the working of the law of rent. It may even be that many of us have not fully realized what the drain upon labor and capital amounts to. One would think so, surely, when one sees how enthusiastic some of us get to be in the pushing of some proposition for quicker or cheaper transportation or for extensions of municipal services, the value of which will quickly be absorbed by land owners.

Somebody once averred that he who does one thing is terrible. Perhaps Single Taxers would be the more effective the more fully they insisted on a full and clear understanding of the effect of the phenomenon of land values. The whole philosophy in which we are interested is founded on the law of economic rent and our remedy for social injustice must stand or fall upon the question whether or not a tax on land value can be shifted.

The plain deduction from the orthodox explanation of the law of rent is that any given time and place a premium attaches to locations offering advantages over locations to be had for nothing or at a nominal price, such premium tending TO EQUAL FULLY the value of the advantage. In other words, where the law of rent can operate there can be obtained by labor and capital only what they could obtain at the best location to be had without price. Now it does seem that this proposition is a very simple one, and one which should appeal powerfully to all who are questioning the justness of the distribution of wealth. Yet how little attention is paid to the matter.

Mr. Bryan, in his eloquent fashion, has appealed for the coming of the time when the rewards of industry shall more fully than now be commensurate with the Divine intent, but how much prosperity can there really be if neither

capital or labor can keep for themselves out of their produce more than they could have produced on locations to be had practically free of cost? As the law of rent is a natural law, it is to be presumed that the results of it are Divinely intended, and Mr. Bryan should pay a good deal of attention soon to the Single Tax proposal to tax land value premiums, which cannot be avoided, but which absorb an enormous proportion of the earnings of capital and labor.

I have the impression that Mr. Russell, for the Socialists, apportions too much to labor when he says that it gets one half of annually produced wealth. I have always thought one third to labor, one third to capital and one third to land owners would be about the proportions, and I have supposed that \$30 per year per capita would cover the amount of ground rent or annual rental value of land in the United States.

I want to request Single Taxers who can be of assistance to us, to write for the REVIEW essays on the practical results of the absorption of wealth by the operation of the law of rent. How can we convince the farmer that the private appropriation of land value takes from him—the mechanic, that it reduces his real income—the manufacturer or business man, that such private appropriation is a great hardship to him—the enthusiastic worker for local improvements, that there is nothing to be gained if land owners absorb their value—the politician, that the people need new tax laws before they can gain from any progress in public activities.

How can we make it absolutely plain to the American people that before prosperity can come some arrangement must be made to discourage land speculation and inadequate use of valuable locations so that the basic measure of prosperity—that to be attained at the margin of desirability—at the best place to be had for no price—will be real prosperity; and some arrangement also made to increase taxes on land value and decrease them on business and products of industry.

If we liken the production of wealth to a handicap foot race, these certain conclusions are plain. In so far as the judges of a race are able, when they decide on positions of starters, they cause all the runners to reach the tape at the same time, and the time of the race tends to be no faster than that taken by the slowest runner who is at the start given the greatest lead. So in wealth production, if it be seen that land value is a handicap based on location, it must be concluded that the portion of wealth to be enjoyed by capital and labor tends to be only that to be gained at free locations.

And if we all made our living by fishing in a privately owned river, if the river owner charged for fishing locations practically the entire difference between the catch to be obtained at places so poor that no charge could be made, and the catch to be obtained at locations of varying advantage, so that the net earnings of all fishermen would be equal only to the catch at the poorest spot used, two things appear very clear. First, that prosperity for fishers would be on a low plane; second, that fishers would not be very wise to spend effort in improving fishing conditions at good locations, only to have the charges for their use raised in consequence.

Are there not enough Single Taxers in the world—and can they not exercise their ingenuity and their ability to write and speak, to illustrate and make simple things clear; can they not concentrate their efforts along a certain line to such an extent as to make ignorance of the working of the law of rent no longer excusable.

We have, for instance, been deluged with words of admonition and instruction from the present occupant of the White House, but could the closest examination of a printed volume containing them discover that there was such a phenomenon in existence as a natural law which absolutely deprives workers and users of capital from gaining any more than a prosperity demonstrably inadequate?

Let us find some way to demand from leaders, teachers and agitators for a juster distribution of wealth, that we be shown a condition which will afford full prosperity to those who are industrious at the poorest locations in use.

Either there is or there is not a natural law of economic rent. Either it does or does not seriously handicap all productive effort in valuable locations. It should be insisted by Single Taxers that unless the orthodox belief in the law of rent is to be denied and upset, or unless some other method than Single Tax be offered to produce results desired, no preacher of prosperity has any right to expect his utterances to have weight.

William Allen White, in the January *American Magazine*, says that democracy has been moving fast in the direction of social justice during the past ten years, and that we are getting into real shape for demanding that business be business. I know of no more business like story than the doctrine of economic rent, and of no more business like proposition than the Single Tax. How shall we make ourselves heard?

RECENT SOCIALISM.

(For *The Review*.)

By C. F. HUNT.

A reading of recent publications of C. H. Kerr & Co., Chicago, leads one to believe that that socialist writer who can furnish the best caricature of Henry George is the most zealous socialist.

In "Marxian Economics" Mr. Ernst Unterman tries to simplify Marx, and incidentally refute his own estimate of George. An illustration is wasted on Unterman. He is sure to take it literally, and by destroying the illustration thinks he destroys the thing illustrated. Roscher's primitive man who saved his fish products to turn into capital, and George's man who saved his fruit, are cited. "The fish and fruit would rot, and be useless," says Unterman, and George's "whole idea of capital in a nutshell" is overthrown.

We doubt if Marx authorized the definition of capital ascribed to him :

"Capital is not a mere thing. It is fundamentally an economic relationship between an exploiting and an exploited class. Without class rule, capital as an economic category has no existence. Land may be capital. Tools may be capital. Articles of consumption and raw material may be capital. But none of these things are capital unless they be means to rob the laborer of the product of his toil."

Tools and materials may be relationships and will disappear when classes are no more.

But perhaps when we learn the "dialectical method" then these things will be clear.

"We use the so-called inductive method. We proceed from concrete facts to abstract theories. Then we combine things dialectically."

Now we are started. The feudal system is gone entirely, and we are under capitalism.

"The most significant commodity on the capitalist market is the labor power of the wage worker, that is, the brain and muscle power of those who have NO OTHER MEANS OF EXISTENCE BUT THE SALE OF THAT POWER."

Is the dialectical method not searching enough to ask: Why has the worker no other means of existence?

In another book of the same series "Value, Price and Profit," Marx himself says: (p. 125), "The general tendency of capitalistic production is not to raise but to sink the average standard of wages. Such being the tendency of things in this system," etc. This tendency is made the starting point; no attempt, by induction or dialectics to account for the tendency. Henry George explained it, but they comprehend not. But Marx himself furnished the explanation. Should we ask Marx: "Would wages tend downward if men could easily get land?" he would refer us to what he himself says:

"In colonial countries the law of supply and demand favors the workingman. Hence the relatively high standard of wages in the United States. Capital may there try its utmost; it cannot prevent the labor market from being continuously emptied by the continuous conversion of wage laborers into independent, self-sustaining peasants. To mend this colonial state of things the British Government accepted for some time what is called the modern colonization theory, which consists in putting an artificially high price on colonial land, in order to prevent the too quick conversion of the wage laborers into independent peasants."

That was in 1865. Marx did not have Unterman, induction, and dialectics. In 1847 Marx' first demand in the Communist Manifesto was: "Abolition of property in land and application of all rents of land to public purposes." On the whole Marx and George seem to agree entirely as to land. But in 1881, it is said that Marx, after reading Progress and Poverty, condemned it, and with it all he had said on land, according to the above and much more. One would think he envied George for systematizing what he had himself said of land and labor but failed to correlate.

Some socialists thrive on the difference they find, or invent, between George and Marx, but do not realize that they repudiate Marx when they scorn George. Among the latter of the series named is "Ten Blind Leaders of the Blind," by A. M. Lewis, who includes Henry George in the Ten, and truth, logic, fairness and economic laws are alike flouted, in order to win the applause of unthinking socialists. Disregarding the difference between his own idea of "capital" which includes all the wealth held by the privileged class, and all the monopolies, devices and devious methods used by them; and that of Henry George, who always meant by capital the product of labor used to aid labor, Mr. Lewis boldly says, without any proof whatever, that George was the champion of the whole predatory, privileged, monopolistic class.

He says: "As to the capitalist's effort to cut off the landlord's share of the plunder, a champion made his appearance; none other than the now renowned Henry George."

There is no record of any effort by the privileged class to cut off the landlord's share, or "turn his rent over to the State."

If Mr. Lewis knew aught of economics he would realize the effect on privilege of turning all rent over to the State. The only effect he can see, is that "no other tax would be levied and the capitalist could be relieved of all further payments." Any land monopolist will instruct Mr. Lewis that to turn all rent over to the state would be to destroy monopoly, therefore making land free to labor; then Karl Marx would teach him the further result of this: "Capital may try its utmost," etc.

In 1875 Marx wrote: "Monopoly of landed property is even the basis of monopoly of capital by the capitalists." And in *Capital*: "We have seen that the expropriation of the mass of the people from the soil forms the basis of the capitalist mode of production."

Yet now we learn that if we taxed away all rent, the privileged would retain all their grafts, and in addition be relieved of taxes also; that this was Mr. George's sole object in writing! What a hypocrite George was. He pretends to speak "To those who, seeing the vice and misery that spring from the unequal distribution of wealth and privilege, feel the possibility of a higher social State." And Mr. Lewis says in this same chapter (now begin to laugh): "Those who are attracted to George by his dissertations against poverty become socialists."

Surely Victor Berger is a good socialist; he says: "Henry George in *Progress and Poverty* has given us a most brilliant criticism of the present system—more brilliant in some respects than that of Karl Marx."

But Berger and a million others who have read George for 30 years are mistaken. This sample of imported British arrogance, who read for an hour or a day, says George worked solely for the "capitalist," incidentally making people weep for the poor so that they became socialists.

The worst falsehood is that George brought "all the unearned revenues of capital under the head of 'interest.'" All the methods which are objected to: watered stock, bonds, interest on public debts, the fruits of monopoly,

says George, "Are not really interest, but taxes levied on the produce of labor and capital." By interest George means only the increase that comes from using the products of labor styled capital, directly, to aid labor in production. This kind of capital, says George, is "but a form of labor," and when labor has land, the source of capital, labor will have capital and its advantages, or, if using capital of others, the law of supply and demand will make rewards equal; and in this he has the support of Karl Marx, who says, "Supply and demand equilibrate each other" when arguing that labor is the measure of value; as does George also. Strange that Marx could not see that capital must obey the same law, under equality, as gold and goods.

Mr. Lewis foolishly tries to prove George inconsistent in not including in "land" the forces of nature that improve wine, increase bees, and make cattle grow. The primary class in economics will tell him that only nature localized in sites will yield rent. A waterfall might command rent, but the wind will run a mill anywhere and cannot be fenced in and rented. As well include the principles of the lever, steam pressure, or electricity, in "land."

Mr. Lewis' ignorance of Henry George has been abundantly proved; it remains for him to prove his own ignorance of socialism. He says: "When George ran for Secretary of State the socialists made their support conditional declaring that the burning social question is not a land tax, but the abolition of all *private property* in the instruments of production."

In rejecting this Mr. George was a better socialist than were those fanatics. There is probably no platform containing such an absurdity. And Kautsky, the friend of Marx, in his *Social Revolution*, another of the Kerr series, page 164, he says: "It is easily possible that the number of small businesses may increase as the well-being of the mass increases." He gives a list of twelve businesses and says it may not be complete, which includes some 70,000 factories, and these and the small farms would not be disturbed by the "revolution." "The proletarian governmental power would have absolutely no inclination to take over such little businesses." (p. 159). "Its struggle is not directed against the little people that are themselves exploited, but against the great exploiters." (p. 162). The same can be said of Henry George, who struggled against monopoly of land, transportation, communication, and everything that can be monopolized; and sensible people will get together and discuss as to what private property shall be abolished, and not drop into abuse and falsehood.

Like Mr. Unterman, Mr. Lewis takes an illustration literally. If one were to say that two pugilists "fought like lions," he would spread the report that two lions were fighting. Stanley Jevons never "ascribed panics to spots on the sun," nor did Henry George ever derive the capitalist's income "from the ageing of wine and the swarming of bees," unless the capital were invested in wine and bees. Mr. Lewis has some vague idea of a metaphor: "Metaphorically speaking, feudalism may be described as a land society," he says, but we look in vain for a metaphor. He says feudalism was "finally overthrown" before the close of the eighteenth century. But the titled lords still remain,

with their landed possessions, and Mr. Lewis has them struggling with capitalists "during the greater part of the nineteenth century." They lost only the serfs. Their economic power lies in the land, and this has not been overthrown.

DIRECT LEGISLATION.

(For the Review.)

By JOHN Z. WHITE.

Important social changes result from social necessity, but the sort of change made is determined by the quality of men involved in the undertaking. Conditions in the United States just before the constitutional convention of 1787 made change necessary. The articles of confederation had proved to be inadequate. But had the men who sat in that convention as delegates been of different mental habit our constitution would be other than the tory document that it is.

In like manner to-day change is certain, but just what change will occur will depend upon the sort of men that will be instrumental in the work.

The first social need is peace, or defense from robbery. This being secured by a more or less virtuous and vigilant police power, the matter of a sufficient revenue is vital, as without it even the police power cannot be maintained.

Various revenue systems have been advocated and practiced. None thus far has proved satisfactory. In spite of their various names, all serious students will agree with Alexander Hamilton that we must tax either commerce or land. In truth we tax men only, but shall we tax them in proportion to the value of the land they hold or in proportion to the value of other holdings (that is, as Hamilton said, "commerce"). It was agreed by the constitutional convention that the revenue of the United States should be mostly drawn from commerce. We have pursued this method. The result is plain. The inevitable classes are here. The very rich—the very poor.

Our government frame work, like that of Britain, is calculated to secure the end achieved. Its chief feature is a separation of the people from the real powers of government. The electoral college was intended to stand between the people and the presidency. The senate and judicial power are still beyond the people's direction. The House was meant to represent the people, but no ultimate power was placed in its hands.

Our government is tory in structure, but there has been a continual pressure for more democratic methods. The electoral college has been reduced to a merely clerical function. The senate and even the supreme court have found it convenient to be moderate at times. The states have enlarged their constitutions in attempts to check the aggression of officials, until many of the documents have become little else than statutes.

From a government tory in form democratic results may not reasonably be hoped and have not been secured. The pressure for fuller expression of the people's will however has finally evolved an orderly method of direct legislation, which is in operation in several states, among them Oregon, Oklahoma and Missouri.

The referendum seems generally to be misunderstood. People apparently believe it to be something strange—a new device, whose merits and demerits are vague and uncertain. In truth it is a plan universally followed in all parliamentary bodies. Without it parliamentary law is impossible. Its absence from legislative assemblies is possible only through the substitution of that meanest and most irritating of all tyrannies, the rule of the gavel.

The referendum and the initiative are the means by which self-government is secured by any group of men, under any conditions whatsoever. Interference with these is just so much subtracted from the fact of self-government.

In deliberative bodies a chairman is selected to preside. His duty is upon demand to enforce the rules that may be adopted. If any decision rendered by him is thought to be in violation of these rules any member may appeal from such decision to the whole body. This is the referendum. In the absence of this right of appeal, the presiding officer practically can do what he pleases.

If a member wishes action on any matter, he makes a motion to that effect, and this, on receiving the support of a second member, is placed before the body for consideration and adoption or rejection. This is the initiative. In the absence of this right to "move," members are without power to act.

If the people of a city, state or nation, are in truth to be self-governing it seems inevitably to follow that they must have at hand the means of making the government do their bidding. The people of the city of Chicago, for instance, voted in favor of public ownership of their street car system, but their board of aldermen were long able to thwart the popular desire. The people of Philadelphia, and many other places, have repeatedly found themselves unable to achieve their wish. To many, self-government has come to be looked upon as an iridescent dream.

This pessimistic view arises from the fact that we are possessed of but part of the necessary machinery of self-government. We are like an engineer who has all essentials save the governor. His engine will "go" but its action is beyond orderly control.

The initiative and referendum are called direct legislation. That is, just as in any deliberative body, if the usual machinery does not produce desired results, the body can act directly. So, if our city, or other government does not act rightly, the body of the people, when possessed of the machinery of direct legislation can act, or legislate, directly. Without this power they are not really self governing.

It is proposed, therefore, to give to a certain percentage of the qualified voters in any political body the power to prepare and present petitions for proposed laws to the whole body of voters. This is the exact equivalent of a motion in any club or society, save that a considerable number of "seconds"

is required. That is, each signer of the petition really "seconds" the motion to adopt the matter proposed in the petition. Such action is the initiative.

It is sometimes said that the people need only to elect officials favorable to such action, and that thereby all need for the device known as the initiative will vanish. The fallacy in this position comes from the fact that our officials have many duties. An officer may be highly esteemed and very satisfactory in nearly all relations, but at the same time be quite at variance with the people on some question held by them to be important. Why shall we maintain a system that either deprives us of an efficient officer, or of a measure that we believe to be expedient.

An officer was elected by a majority of two to one, although he declared himself opposed to a policy that the same constituency favored by a vote of three to one. The opposing candidate, meanwhile, had declared in favor of this policy. The explanation is simple. Other issues were, in the opinion of the voters, sufficiently important to force this matter into the background. If possessed of the power to initiate legislation, the voters could have enjoyed the services of the officer they desired, and also secured the adoption of the policy they preferred. They were, in fact, but partly self-governing.

It is also proposed that the people shall have power, expressed by petition, to promptly propose the defeat of acts of legislation deemed by them to be unwise. If a measure has been enacted by the legislature, a petition may be prepared within a stated time (perhaps 90 days) and signed by the given percentage of qualified voters whereupon it shall be submitted to the people for adoption or rejection. This is exactly equivalent to "an appeal from the chair." The matter may be placed before the people at a special election or at the next general election.

It is sometimes urged that under such a plan the people would be voting all the time and on all manner of questions. In fact, the referendum, where adopted, is seldom resorted to. Legislators are careful when they know the people can reverse their doings; and, very much more important, lobbyists are not inclined to use their peculiar powers of persuasion on members of legislative bodies when they know there are watchful citizens intent upon the defeat of their nefarious schemes, and with full power to defeat them if the people so will.

Legislators are usually elected for two years, and the people, who are the principals, have no control of their agents save by criminal or impeachment proceedings—and constitutional guarantees, which are subject to court interpretation. Would any rational business man give to an agent or agents complete control—equal to an irrevocable power of attorney—of his establishment for two years? If he continued this practice with no power save to change his attorney every two years, how long would his establishment continue to be his property?

The referendum will not only cure legislative rascality, but in even greater degree operate as a preventative. Would a railroad corporation bribe a legislative body to enact injurious monopoly laws if it knew the people would

in all probability rescind such act within a few weeks or months? It would not pay. They would merely lose the money paid for legislative privileges.

With the initiative and referendum the will of the people cannot be thwarted by indirect methods. In the legislature "pigeonholing" and obscure amendments frequently divert or even reverse the effect of a law as first introduced. A bill on being presented to the legislature is referred to a committee. Unless those interested in its adoption are sufficiently powerful to overcome any opposition that may appear the bill is never heard of again—it is "pigeonholed." If forced from the committee and its enemies cannot out vote its friends, it may be placed so far down on the list of bills that the day of adjournment arrives before it is acted upon. Failing to stop the bill by these methods amendments are prepared and it often happens that a few members are (or profess to be) convinced the amendments are desirable when in fact they render the whole bill useless.

If the bill finally gets through one house it must travel the same course in the other. Failure of the two houses to agree often leads to a conference committee from both—with of course another opening for clever minds.

After all this, the bill may still be vetoed. Later it must run the gauntlet of the courts.

All of these indirect methods of observation are avoided by the initiative. A bill properly signed and filed goes to the people without obstruction. All opportunity to deceive or poison is eliminated.

Direct legislation is merely the application to our public affairs of those methods that experience has shown best suited to attain the end desired. That end is self government. Do we want self government? It sometimes seems problematical. Capable men who oppose direct legislation can explain their attitude only on the ground that the people in their judgment, are not capable of managing their own affairs. Such men are Tories. They have no proper place in the American scheme of government.

If it be held that we have conducted this government for above a century without direct legislation and that we may safely continue "in the path our fathers trod," we would call attention to the fact that in nothing else are we satisfied with the ways of our fathers. They used the ox cart—we don't. Just as we have improved on our father's mechanical appliances, without violence to the principles of mechanics, so it may be possible to improve on governmental machinery without in any way altering the correct principles of government with which we were dowered.

The principle of the first locomotive is identical with that of the last. The changes have all been in the elimination of defective methods in detail, to the end that the essential principle involved might be more fully realized. Why is it not the part of wisdom to eliminate like defective details in the machinery of our government?

Again, when we remember that for the first time in history self-government on a large scale is attempted in America, is it at all surprising that the

machinery first installed is defective in detail? Would it not be profoundly astonishing if that machinery were not defective?

We are supposed to possess popular self-government. But in fact the hindrances to its realization are so many as to cause a considerable percentage of our voters to despair. Capable men, who are earnest in their studies and in their effort to improve existing conditions, are heard to declare that representative government has proved a failure. That these men are hasty is no doubt true; but, on the other hand, the evidence of seemingly almost fatal defects in our governmental machinery is overwhelming.

Why was it necessary to battle so many years in order to secure the interstate commerce commission? Was it not because the people had no means by which they could directly express themselves on that one question? The people must express themselves through representatives, and these have many duties to engage their attention.

The resulting situation is that the representatives are not under positive command to do any one particular thing—are not even certain as to the desires of their constituencies. These conditions inevitably give to political machines a controlling power, that, among a truly self-governing people, should reside with the voters alone. We have no reason whatever to despair of popular self-government until it shall first have had full and adequate trial under the most favorable circumstances, or in conditions giving the people every opportunity, when in their judgment the need arises, to completely control governmental action.

The intent of our governmental structure is right. Its defects are wholly in the details of administration. These are not of uncertain or indefinite character, but easily perceived, and as easily understood. So long as city or state legislative bodies may grant a privilege in highways—commonly known as a right-of-way—and the courts continue to declare such grant to be a contract, thus placing it beyond the reach of sovereign states, the people are helpless, unless we secure possession of the machinery for direct legislation.

Why should any man who believes in popular self-government hesitate to claim the right to review legislative action? Does he not know what he desires the legislature or the city council to do? If he does not, why does he vote?

Let us then recognize the very evident fact that the machinery originally installed for the realization of popular self-government is in some respects insufficient for the intended purpose. Let us observe that this insufficiency has been fully overcome by the commonly known and plainly correct methods of customary parliamentary law.

Having arrived at a clear knowledge of the simple remedy for the difficulty let us demand that it be applied—and at once. We demand the initiative, that we may carry our will into effect when legislative bodies fail or refuse to act. We demand the referendum, that we may resist legislative action when contrary to the popular will.

In other words we demand the continuance of representative government

with optional direct legislation. We want representative government as a mere matter of convenience—but demand direct legislation as our natural and inalienable right.

Again, such a step is in accord with previous action. The electoral college was originally designed as a representative body, whose duty was the naming of a chief executive from among certain selected citizens. This body was soon reduced to a merely clerical position, with the result that, in the matter of selecting their chief executive, the people now possess the initiative. If the citizens of the United States desire a particular man to act as president, no one may say them nay. Would any considerable number of our people favor curtailing popular power in this direction? On the contrary, is there not an ever-increasing demand for the election of United States senators by popular vote?

Tories everywhere oppose the rule of the plain people. The claim is set up that they are incompetent. So said Charles 1, so said Louis XVI. So say all tories to-day. And yet the world's history bluntly tells the story of meanness, misery and fraud wherever power has been placed with the few, while peace, good will and joy have ever attended those peoples whose governments were equally participated in by all.

There be those, even among democrats, who, fearful of error on their own part, seek to lean on some one thought to be more capable. To these we commend a few words from a speech in New York by Justice David Brewer of the United States Supreme Court—which position we trust carries sufficient "dignity" to satisfy the most fastidious.

"The two supreme dangers that menace a democratic state are despotism on the one hand and mob rule on the other—the more constant and universal the voice of the people makes itself manifest, the nearer do we approach to an ideal government.

The initiative and referendum make public opinion the controlling factor in government. The more promptly and the more fully public officers carry into effect such public opinion, the more truly is government of the people realized."

REPLY TO JAMES S. PATON.

(For the Review.)

By WILLIAM G. WRIGHT.

The essay by Mr. James S. Paton in Sept.-Oct. REVIEW on "Competition and the Law of Supply and Demand" contains much that is of value. Particularly interesting is his criticism of both the orthodox and the Georgian theories of the laws that govern the distribution of wealth between landlords, laborers and capitalists. But in the development of the theory which he

builds on that criticism Mr. Paton commits an error, which, although it is, perhaps, but a misplaced emphasis, is, nevertheless, fundamental, and vitiates most of the conclusions at which he arrives.

Mr. Paton argues that Mr. George's claim that wages depend on the margin of cultivation is only partly true. And likewise his claim that interest depends on the margin of cultivation is only partly true. That which depends on the margin of cultivation is wages plus interest. How this remainder is divided between capital and labor depends "upon the relative supply and demand of capital and labor." This is true. But having stated the law thus correctly, he goes on to say, "The distribution of wealth, as I understand it, is a three cornered competition between landlord, laborer and capitalist." In a sense this is true, but the emphasis is wrong. Of course there are three contestants, the landlord, the laborer and the capitalist; and as each looks out for himself, the contest is three-cornered if we look at it only from the view point of the ultimate distribution. But the proper view point is that of the contest itself. I use the word "contest" because "competition" does not seem quite the right word. From that view point, as Mr. Paton well shows, the contest has two phases, both of which are always two-sided. There is never a three cornered contest. The contest is, primarily, between the landlord on the one hand, and industry on the other, industry being labor and capital united. Into this contest the respective claims of labor and capital do not enter. They have no effect upon it. Their contest—the second phase—relates only to "the division of what the landlord leaves," a contest into which the landlord's claim does not enter.

Industry is constantly looking for a place to be applied, that is, for land. Landlords are constantly looking for industry to use their land. Rents are high and the return of industry low when there is not sufficient good land to accommodate industry. Rents are low and the return of industry high when there is not enough industry to occupy all the good available land. This is true whether there is a greater surplus of labor or capital in the one case, and whether there is a greater deficiency of labor or capital in the other. Landlords are constantly looking for labor and capital; and labor and capital are constantly looking for land.

The effect of Mr. Paton's false emphasis appears at once. He says, "When landlords and capitalists are looking for laborers wages are high." He should have said, "When landlords are looking for laborers and capital, the sum of wages and interest, the return of industry (wages and interest) is high." And he might have added "Wages will be high as long as that condition exists, whether there is a surplus or a deficiency of capital." For, if there is a surplus of capital, interest will be low, and wages, which will include most of the large remainder, will be high. If, on the other hand, capital is scarce, interest will be high. But very little capital will be used. It will be used only where it is absolutely essential; everything will be done by hand as far as possible. Thus the interest rate will be high, but the amount taken as interest will not be larger. As there is plenty of cheap land on which the laborer can work

for himself, doing nearly everything by hand and using very little capital, and making large wages, which he can always do when good land is plentiful, he will not work for someone else at smaller wages, nor will he employ capital which costs him more than the return it brings him. Capital will come into more general use only when the interest rate falls sufficiently to make it pay to use more capital. If there is plenty of good land, everyone can make a good living without the use of much capital, and will do so until the interest rate falls sufficiently to make the use of more capital profitable.

There is another point that Mr. Paton seems to overlook. That is the ease with which capital can be produced. Land cannot be produced. Labor is produced but slowly. But labor operating on land can produce capital at a marvelous rate. Therefore, when capital is scarce and land plenty, interest being high to furnish the motive, and wages being high furnish the ability, labor will produce capital at a rate that will soon bring interest down.

We thus are forced to conclude, that, as long as land is plentiful, wages will be high whether capital is scarce or not. And, as all that monopoly of capital can do—if it cannot be used to buy and thereby monopolize land—is to make capital scarce, we must conclude that wages will be high whenever land is plentiful, even if capital is monopolized. Obviously. For why should men work for low wages, when they can make good wages working for themselves on cheap land.

I do not wish to be understood as underating the evil of monopoly of capital. It could do great harm if land was abundant and not monopolized. It does do incalculable harm when land is monopolized. And with land free, as the world fills up, and land becomes less plentiful its evil power increases. But what I wish to emphasize is the great truth that the wrongs in our industrial system are chiefly due to land monopoly, making land scarce; that everything else is of comparatively small importance. For we have seen that wages will be high if land is plentiful even if capital is scarce and monopolized. And wages will be low if land is scarce, no matter what other conditions obtain. For that which the landlord leaves to be divided between labor and capital will be small; and wages will be low, even if capital gets nothing.

REPORTS OF TWO RECENT STATE TAX COMMISSIONS.

By THE EDITOR.

Reports of the State Tax Commissions are interesting reading these days. Hardly any of them but evidence signs of advance. It would be interesting to compare these later reports with the recommendations of similar bodies, including those of governors of States, made, let us say, twenty or even ten years ago. They would bear all the resemblance which mediaeval speculations on matters of science bear to modern experimental methods and treatment.

Here is the Report of the Louisiana State Tax Commission. It condemns the general property tax as "vicious" and leading to "the grossest inequality and injustice in the distribution of the burdens of taxation." It condemns this inequality and injustice as inherent in the system itself. It buttresses its opinion with citations from David A. Wells and other political economists and instances the abortive experiences of other States of the Union. It advocates the "Purdy System" of apportioning the State taxes to all municipalities in the State in the ratio of their own local revenues. It advocates "as large a measure of local home rule and regulation as is consistent with the public welfare." It says; "If power to exempt by popular vote certain classes of property were given to all the localities, each could develop along the line most suited to its natural condition."

It advocates the exemption of "mortgage loans, loans by life insurance companies on policies issued by them, and credits due for merchandise sold, whether upon open account or by note or bill." The Commission advocates the exemption of moneys and all forms of credit. The Commission indicate their belief that the tax on mortgages does not reach those intended, and that such a tax tends to drive capital out of the State.

The report advocates the separate assessment of land and improvements. And regarding this it says: "Sound policy might demand that improvements be encouraged by a lower tax than the one placed on land held idle for speculation. But we recognize that this reform is too radical to gain adoption at present and we do not recommend going so far. We insist, though, that the discriminations in favor of the speculator ought to be stopped, and we believe that the separate assessment of land and improvements would tend to this."

The Report is no less explicit in its declaration regarding the taxation of franchises, the justice of which it commends for the following reasons.

1st. That the franchises themselves are created and conferred by grant of the State; and

2nd. That their value is created by the community through the social and commercial activities of the people.

There is much more in this Report to praise. We have indicated how far in advance are modern official declarations on matters of taxation over reports of older commissions. This Report seems to us to mark another step in advance.

The Report of the Louisiana Tax Commission fittingly supplements that of the Ohio State Tax Commission. It is not too late to call attention to this latter report though it appeared early in the year just passed. In this Report the Commissioners say: "The members of the Commission have been deeply impressed by the inequalities and injustice in the operation of the existing tax laws of Ohio. It is impossible to account for the patience with which these evils have been borne except upon the theory that the complexity of our methods has favored the concealment of their results. A more general discussion of the subject, however, has been going on with increasing insistence for sev-

eral years, and which resulted finally in the present movement for a modern and equitable system of taxation, and has brought to light certain conspicuous wrongs that are no longer either denied or defended."

The Report goes on to say: "The general property tax was adopted in Ohio in 1846, and was written into the constitution of 1851 in the language of § 2 of Art. XII, to which attention has already been called. Ever since its adoption the grand tax duplicate of the State has shown, more and more clearly, the inequality of contribution between real and personal property. In 1852 the grand duplicate of all property, real and personal, in the state, was \$507,581,000; in 1907 it was \$2,280,563,198. In 1852 the total value of all real estate was \$354,937,000. In 1907 it was \$1,544,391,318. In 1852 the total value of all personal property in the State was \$152,644,000; in 1907 it was, \$736,171,880. In other words the first year after the adoption of the present constitution the tax value of all real estate in Ohio was $2\frac{1}{2}$ times that of all personal property, while at the present day, after fifty-five years of development in railroads, telegraph, telephone, electric light and other modern utilities as well as industrial enterprises of every kind, with the consequent enormous growth in the issues of stocks and bonds; the tax value of all real estate in Ohio is still 2 1-10 times that of all personal property. And this is true notwithstanding the fact that corporations generally in this State are required to return as personal property all the real estate used in the operation of their business.

In 1850 real estate paid 77.8 per cent. of the taxes and personal property 22.2 per cent.; in 1870 real estate paid 60.7 per cent. of all taxes, and personal property 39.3, while in 1907 real estate paid 67.7 per cent. of all taxes and personal property but 32.3."

Commenting upon the inequalities in the assessment of real estate the Report says:

"In Adams county, of 931 pieces of real estate transferred the average tax value is 43.4 per cent. of the sale value, while 191 pieces are on tax duplicate at 11.3 per cent. and 121 at 120.7 per cent. of the real value. In Brown county 706 pieces of real estate are on the tax duplicate at an average of 53.3 per cent. of their sale value, such average ranging from 12.3 per cent. to 116.6 per cent. In Monroe county, 709 pieces are on the tax duplicate at an average of 36.7 per cent. of their sale value and this average ranges from 10.8 per cent. to 107.3 per cent. In Montgomery county 4,000 pieces are on the tax duplicate at 37.1 per cent. of their value and this average ranges from 12.2 per cent. to 106.9 per cent."

The same inequalities are shown in the assessment of cash and credits in different counties. The Report sums up its conclusions that fully 90 per cent. of all intangible property in Ohio escapes taxation. The commissioners state their belief that "false returns are made by citizens generally."

The Commissioners conclude their Report by recommending "The establishment of a state tax board; the more frequent appraisement of real estate; the abolishment of the present state levy and the separation of state and local revenues, and finally authority to the local communities to secure publicity in taxation."

THE PROBLEM OF UNEMPLOYMENT AND IDLE LANDS.

BY JOSEPH FELS.

Following is part of a notable article in a recent issue of the *London Times* in which Mr. Fels gives some account of his remarkable work in organizing in London a form of relief which has been tried with such signal effect in so many of the cities of the United States. The success attained has a special interest for Single Taxers, since it shows that the immediate need of civilization is access to land and that this is all that is required to solve the problem of disemployment. Mr. Fels, who, with the extraordinary energy that characterizes him in the work of well doing, has set himself to the task of helping London's unemployed in this practical way, does not, of course, regard this as a permanent solution of the labor problem. But it must serve two very useful purposes—one as a means of immediate industrial relief to the many who avail themselves of the opportunities so offered, and the other, as furnishing to those who can be induced to think an object lesson of profound significance.—Editor *Single Tax Review*.

The question of finding remedies for the prevalent and serious state of unemployment is one of the most complex problems of the day. It has many aspects and viewed as a whole, the solution appears so difficult that many well-meaning but pessimistic persons incline to regard it as an indication of general decadence in our trade and condition. If only a fraction of the time that is spent in lamentation about the subject from this point of view, or in writing doleful details for the press, were spent in attacking the matter from the most available side, some good would certainly result which might, with energy, be steadily multiplied. In every business, either on a large or a small scale, what is the first and most reasonable course of procedure when it is discovered that the total receipts do not compare favorably with the total expenditure? Is it not to search for any possible source of waste which is causing a leakage in the funds, and to stop it as promptly as means permit? Then we can next endeavor to find fresh outlets for our goods or produce, or to ascertain which of those already at command can be most readily extended with a prospect of profit.

The greatest and most deplorable source of waste in Britain is to be found in the land, which should in itself be the origin of the wealth, or at least the maintenance, of its inhabitants. There are hundreds of thousands of acres at the present moment not yielding a tenth of their possible produce owing to imperfect and antiquated methods of cultivation. Worse than this, too, is the fact that there are millions of acres of land capable of yielding a profitable return for the labor expended upon it, which are lying either in an absolutely waste and useless state, or are so near that condition as to be practically valueless as a national asset.

Here then, is one aspect of the unemployed problem, and no adequate or far-reaching attempt has been made to deal with it in a way that should be nationally beneficial. We have a huge surplus in land, and a corresponding surplus in labor; does it not appear obvious that a scheme which shall unite the two forces must, under a proper system of organization, result in all-round improvement?

AMERICAN VACANT LOTS.

It is difficult to move the authorities in the direction of extensive schemes connected with the work on the land, and, in consequence, much is left to public and private action. Even in the United States where the same problem exists, it has been found necessary to proceed beyond the ordinary stereotyped relief works provided by States or towns, and to find additional means of employment of a more permanent character. Recognizing the fact that it is better to do something to help on a small scale at once than to wait indefinitely for opportunities to start extensive undertakings, societies have been formed in America under the title of Vacant Lots Associations, which, in several of the largest cities, such as Philadelphia, New York, Cleveland, Buffalo, etc., have accomplished some wonderfully good work, and they are progressing at a highly satisfactory rate.

In Philadelphia in particular the results have been remarkable, and as the society has now a record extending over 12 years, the position is not only well assured, but the power for substantially good work is increasing every season. From the 11th annual report we learn that about 300 acres are under the cultivation of unemployed and partly employed men, thus providing some relief for about 1,000 families, comprising, say, 5,000 persons. In 1907 vegetables and other garden produce to the total value of \$67,500 (£13,500) were raised upon the area named, showing an average of \$225. (£45.) per acre. The total cost to the society was £1,500, so that, for every £1 subscribed to the funds, £9 worth of produce was returned to the holders and cultivators of the land. Less than £2 per family was expended to ensure this result. Well indeed might the association adopt the following verse as its motto, for it admirably expresses the idea which underlies the object of the undertaking:—

“I gave a begger from my little store
Of well-earned gold. He spent the shining ore
And came again, and yet again, still cold
And hungry as before.
I gave a thought, and through that thought of mine,
He found himself a man, supreme, divine,
Bold, clothed, and crowned with blessings manifold,
And now he begs no more.”

LONDON VACANT LAND.

Knowing so well what has been accomplished in America, in which work I have taken part, I am founding a similar organization in England. The start was made last spring, when, as the result of a meeting in Toynbee hall, the London Vacant Land Cultivation Society came into existence, and is now extending its influence and its work in every available direction.

METHODS.

The method adopted is to obtain the loan of unoccupied land as near the centres of congested population as possible. This is marked out into plots of about one-eighth of an acre, say 20 square rods (that size being found convenient in many respects), and these are allotted to suitable men who are in irregular and partial work which only brings in a small sum each week. It is felt that the benefit is greater to those so placed, because, if their small earnings are supplemented by the produce of such plots, it prevents the men drifting into the ranks of the absolutely unemployed, or becoming a charge upon the ratepayers. If there is any truth in the old adage, "Prevention is better than cure," it should apply here with double force.

When the first digging is completed to the satisfaction of the superintendent, a small sum is paid to each man as an encouragement, and this enables him to provide himself with the necessary tools, seeds, or plants.

Up to that stage, the society supplies what tools, manure, or seeds are needed, and at all times gifts of these essentials are distributed amongst the men without charge. The society also provides for superintendence and instruction free of cost to the men; in fact, it strives to help them and their families in every reasonable way to employ their many otherwise wasted hours to the best advantage in a healthful and pleasant occupation. How keenly these privileges are appreciated is proved by the statement that the applications for plots far exceed the number at the disposal of the society, and, with effective financial support, it would be easy to find cultivators for a thousand acres of land.

At the present time the society has under its control land at Fulham, Balham, and Canning Town, providing for over 200 plot-holders, and, though some of this has only been in cultivation for a few months, it is astonishing what results energy, perseverance, and care have produced. A large proportion of the land was of a very difficult character, and much labour has been required to bring it into the right condition. Fully 90 per cent. of the men have kept to the work extremely well, following directions with due attention, though it is a form of labour that few are familiar with. In the case of men who have been in defective health the improvement has been conspicuous, and they speak most thankfully of the benefits they have derived. The marginal 10 per cent. have either found the work too much for them, or they have secured other employment. In the latter respect some of the men have been very fortunate, and they refer to it as a curious coincidence that, since taking up these plots, they have had more casual work than they have had for a long period previously. We wish it applied to more of them, for many have a severe struggle to face all their responsibilities, and have found the few shillings they have realized by the sale of produce a most welcome addition to their poor resources.

A short time since a paragraph went the round of the papers referring to a lady farmer in Essex who had secured 320 bushels of peas to the acre; but

this total was far surpassed by one of the "Vacant Lotters," who had never grown peas before in his life, on soil from which he had removed some tons of bricks, stones, and rubbish before it was fit for seed of any kind. He had an excellent crop of telegraph peas, large pods well filled, and the total, estimated by the acre, would have exceeded 450 bushels, worth £64 for the same area and at the rate he sold them—which might have been easily exceeded—and he could have sold ten times as many. Other varieties on adjoining plots were almost equally good; and when it is remembered that this represented a return for about 10 weeks in the summer months, it is a striking instance what the land will produce under spade cultivation.

The amounts realized are such that a professional market grower with all expenses of rent, rates and labor to pay, could clear a living profit. How much more beneficial they must be to men who are relieved of these charges entirely—for their time would have been otherwise lost—can be readily understood.

There is the further advantage that the men's independence is preserved; they are encouraged to work for the best results because they reap the full benefits. Moreover they are learning something of the power of the land as a producer of useful and valuable crops under the best treatment.

THE SERVANT IN THE HOUSE, SINGLE TAX AND SEGREGATION,

SOME RAMBLING REMARKS MAINLY FOR WOMEN.

(For the Review)

By GRACE ISABEL COLBRON.

Our brothers for justice, the Socialists, have stolen a march on us. They have taken spiritual possession of the one really important drama our stage has seen for some time—seen as a popular success, that is—and have proclaimed it to be the mouthpiece of their doctrines. Their newspapers have arranged for special tickets for their clientele; clubs and societies have filled the galleries; and the spiritual greatness of socialism was proclaimed as the reason for the spiritual beauties of this great play.

Now as a matter of fact, there was nothing in *The Servant in The House*, that we Single Taxers might not have claimed with equal right. The play preached the doctrine of a church founded on brotherly love, of a religion of justice, and inculcated hatred of worldliness, of selfishness, of greed masquerading in the name of goodness. These are doctrines that lie at the bottom of every true religion of reform, of every endeavor for a nobler spirituality in material things. The preaching of these doctrines in the play was so strong

and powerful that every sincere soul felt uplifted and strengthened in the fight for higher things. And our friends the Socialists scored a strong point in appropriating the credit for all this to themselves.

Now the question is, why didn't we not do it? Why didn't we Single Taxers as a body grasp this opportunity to preach the essential spirituality of the doctrines in which we believe? Some of us—quite a number of us, did, but as individuals. As a body we lost the point and the Socialists scored.

And this is because of something that prevents us from making use of many opportunities that offer. That misunderstood Spirit of Segregation which is the cause of much disagreement among ourselves. There are many of us, who will have nothing to do with that which does not bear the party label. The worst sinners in this respect are the women, and it is to them as a woman to women having a common bond of faith that I would speak here. So many of them might be such a power for good were it not for this ghost of a name, which keeps them back from a logical realization of what Single Tax really means. (There are men who are equally at fault, but the great majority know where to take hold of questions of the movement, and turn them to our advantage better than do the women.)

There is a healthy sort of segregation which every Single Taxer can utilize to advantage. Particularly we women. When other women come to us and want us to agitate for anything from child-labor legislation down to soup-kitchens and anti-cigarette laws, we ought to show them the fallacy of all such palliative measures, and the usefulness of a fundamental understanding of economic principles. We should refuse to be swept away by any emotional wave of momentary superficial reform and stand firm on the comprehension of what is basic. A convinced Single Taxer should find it very difficult to be a little bit of everything else, including some beliefs that clash with the chief premises of our faith. That is wholesome segregation. But there is a vast opportunity for action growing out of a doctrine so basic, so fundamental as the doctrine in which we believe. Its logical comprehension and complete acceptance afford a firm outlook from which to view everything else in life that is important. And it should enable us to grasp every opportunity, to turn every important question of the day to account by ever emphasizing the reasons of it in the light of our belief. Not to do so, is unwholesome segregation.

What is the Single Tax? Is it something that is merely a handle to a name, an ornament to be put under glass in the mantelpiece, when obtained? It is nothing so concrete, so definite and misleading as some of its adherents would seem to think. Is it not rather a great, noble philosophy of life, and applying of true religious principles to the necessary facts of everyday life? A religion flexible in its application as all true religions must be, but clear and definite as to the basic thought.

The name was a chance inspiration, giving a necessary handle to the thought, but not intended as a mould to stifle usefulness.

If we believe in the great principle of justice and freedom, if we understand

the teachings of Henry George as to the best first steps—remember he went no further, laid down no iron-clad creed—the best first steps to take by which to make the attaining of justice and freedom possible, then we must get out and take sides in every important question of the day.

Get into politics. Politics is the struggle for a good government—if it isn't yet, we ought to make it so. Get out and fight for every public movement that shows an enlightening of public opinion. Don't be carried away by the emotional current of it, and shout aimlessly with the mob. That is as bad as standing back until something comes along that is tagged "Single Tax." Get into the fight, but point out the truth; for the believer in pure justice there can be no wavering, no uncertainty. Let us therefore not be so glib with the name Single Tax, but understand what it *means*, let us try to grasp the idea of justice and Freedom. Then we will understand what things are necessary, and what are not. Then we will not waste our time on the unessential, and we will always be ready when the essential calls.

We women are too prone anyway to waste time on unessentials, the education we get is not planned to give us a sense of proportion. But that is what Single Tax should teach us, that is what we should learn from the fundamental doctrine of justice. Let us always remember that the name of our cause stands only for an attempt to achieve that which is its cause and reason for existence; justice and freedom.

Then we won't waste the opportunity to inculcate our doctrine by means of something that teaches the same principles but does not bear our tag. Let us put the "tag" on it, and annex it to ourselves. Don't let us get off in a corner and talk Single Tax. Let us get out into the world and show the Single Tax side of everything that is really important. Thus do we keep our doctrine and our minds flexible. And beware of segregation. It is dangerous unless properly applied, and then only in the mildest doses.

THE TAXES WOULD CARRY THE CITY.

If we do not take the increase in land-values to run our city we must take your wages to do it. If I buy a lot for five hundred dollars and hold it idle for a year, it becomes worth eight hundred dollars; if you want it you must earn for me three hundred dollars more than I paid for it; if you won't buy, and come back in a year, it is worth one thousand dollars. You must earn two hundred dollars more for me before you can own it. And so it goes, the worker toils for the land speculator. Do you expect prosperity through a system of taxation that rewards men for keeping land idle and that fines men for building homes and giving work to their fellow-men? Do you expect God to send righteousness on earth when we reward the man who keeps the earth crucified in idleness, and fine him for resurrecting it by use? Moral:—Tax land-values to run the city—not homes.—*The Fra Magazine*.

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THE PUBLISHER OF THE REVIEW
HAS HIS SAY.

We wonder if this column of the REVIEW is read by our readers as carefully as some of the others. If not they are asked to read this anyway. It is worth while.

A short time ago the New York Sun attributed the remarkable growth of the socialistic movement to the loyalty with which the socialists support their organs. In this it undoubtedly put its finger on the real cause of the socialist advance.

Does anyone suppose that socialism today would have been so far ahead if the *Appeal to Reason*, to mention only one of the socialist periodicals, had not that phenomenal circulation which is claimed for it, and which in all likelihood is a claim not exaggerated?

Eight years ago the Single Tax REVIEW was started. From the outset it encountered the more or less open hostility of some rather prominent leaders in the movement. That we may not be misunderstood, let us say that this opposition was not a personal one. It was merely a manifestation of a temper of mind which every one who has ever tried to do anything for the Single Tax has had to overcome. The same may be true of other movements,

but with this difference: in this movement of ours opposition to the doing of anything seems to come largely from some of those who are looked up to as leaders.

But the REVIEW has gone ahead. *It has to-day more influence than any other method of propaganda.* Nearly five hundred copies go to public libraries, public men and into the editorial rooms of newspapers and periodicals. Besides this there are several hundred more which are circulated to the advantage of the movement. It has held the ranks together at times when everywhere else inactivity and lack of interest reigned. To many solitary Single Taxers in remote districts it has, with its news from Great Britain, Australia and New Zealand, brought encouragement to keep alive the flame in their own hearts. It has kept Single Taxers in touch with one another who might otherwise have dropped out—as so many, under the lack of inspiration, have done.

The usefulness of all this it would be hard to exaggerate. With here and there an exception the value of the work the REVIEW is doing is recognized. *No influence in the movement, no method of agitation now being urged, is comparable beside it.* "Single copies have won more converts than any other tract or book I have circulated," says J. L. Caldwell, an old newspaper man of Amarillo, Texas. And this is the experience of every Single Taxer who has used the REVIEW as one of the weapons in his armory.

The REVIEW has won its place. At the outset the form of a monthly or weekly newspaper was eschewed for the magazine form. We recognized, if some Single Taxers do not, the effect upon the newspaper man who received a little four page weekly or monthly paper, no matter how high may be the editorial ability displayed. It was a year ago that the *Evening Post*, of this city, in a complimentary notice of the Single Tax movement, spoke of its periodicals, contrasting them with those of the socialists, and likening them to the British quarterlies. This was a reference to the REVIEW, and to the REVIEW

alone, since no other periodical in the movement bears even a remote likeness to the British quarterly. It was the British quarterly that was set as a type for imitation—as best fitting, with some modification, the organ of a movement such as ours.

The REVIEW has lasted eight years. This exceeds the life of any Single Tax periodical for the last twenty-five years since the movement began. It is unnecessary to speak of our own work in connection with it, for that might seem like egotism. But we may at least be permitted to say that the labor has been performed without help. And this has been done in connection with other work. To men familiar with the newspaper and publishing business it is not necessary to say any more. But the REVIEW could not have been made what it is but for the loyal support of the best element in the movement. To these we extend our own thanks and those of all the fraternity.

Arrangements have been made which will assure the appearance of the REVIEW during 1909. To those who are contemplating the raising of large sums for the Single Tax movement, which might be expended wisely or otherwise, we desire to urge the usefulness of a much smaller sum *that might be expended in placing the Single Tax REVIEW on every newstand in the country.* Or a smaller sum still that would carry out the suggestion of Mr. Lustgarten of 27 Broadway, this city, who urges that the REVIEW *be sent to every State tax official in the Union.* Could the first suggestion be carried out, the question "What is the Single Tax?" *would be asked in more places at once than at any time since Henry George ran for mayor in 1886.*

In response to the suggestion of Miss Jennie Rogers, of Brooklyn, that contributions be made to place Rhode Island tax officials on the REVIEW's subscription list we have received sums ranging from five dollars to fifty cents from the following named persons: Miss Jennie Rogers, Miss Kellogg, Miss Schetter, John Lawson, Rev. John A. Ryan, Noah G. Pomeroy, John Anderson, Milton Bretney, Geo. A. McCraith, Thos. Hunt, W. A. Somers, Wm. P. Hill, Judge E. O'Brown, C. O'C. Hen-

nessy, Nathan Rice, B. H. Nadal, C. J. Higgins, Miss Alice J. Hall, Wm. B. Du Bois, and Geo. Dana Linn. This places seventy tax officials of the state of Rhode Island, whose names we have received from Governor Garvin, on the subscription list of the REVIEW for 1909.

This concludes Propaganda Fund Number One. A suggestion has reached us from one who for the present desires to remain anonymous that a Propaganda Fund Number Two be got together to send the REVIEW to the chief State Tax officials of all the states. He accompanies this suggestion with a contribution of one dollar to start Fund Number Two. There are 46 states. Who will contribute the other \$45.?

Our next issue will contain the opening chapters of a social satire by J. W. Bengough, entitled, "The Queer Theory of George Henry," and we can promise our readers a treat. We hope, too, to present the opening chapters of "My Island," by James R. Brown. Those who have heard Mr. Brown deliver this unique address under this title will look with eagerness for the story with which Mr. Brown always succeeds in holding the close attention of his auditors. We believe the narrative will lose nothing of its delightful humor and keen satire when transferred to the printed page.

Those who recall the contribution of Mr. Edmund Corkhill to these columns entitled "The Thief," will be pleased to know that he is engaged in the writing of another article for these pages.

The series, "What is the Single Tax" will be continued, and we shall try to make our domestic and foreign news departments as full as circumstances will permit. Our readers are requested to keep us supplied with every item of news indicating progress that may come under their notice.

But we must have every reader's help in the securing of subscriptions. If you know of any one in your town who will solicit subscriptions kindly let us know, and we will at once supply him with lists of Single Taxers and all material for a thorough canvass.

RECENT DEATHS.

Among the deaths of Single Taxers which have occurred recently are the following:

Dr. G. E. Stuart, of Pittsburg, who died last year, and of whose death we were not apprised until some time after the sad happening. Dr. Stuart was administrator of a fund of \$1,000 left in trust by his brother, the income from which was to be devoted to Single Tax propaganda. Dr. Stuart was active in good works, and the REVIEW is under profound obligations for his help. His death was sudden and unexpected.

George A. Miller, a prominent lawyer whose contributions to the Single Tax movement were unostentatiously made, and who was little known to Single Taxers outside this city, passed away on May 22nd of last year. He was a man of profound legal knowledge, and occupied a high standing in his profession.

There died on December 22nd., Daniel E. Millett, of Whitman, Mass., at an advanced age. Among his papers was found a note requesting that the REVIEW be notified in case of his decease. He had been a subscriber from the beginning, and laid great store on the influence he believed an organ such as this was capable of wielding. His work, too, was done unostentatiously, though he had been a Single Taxer for many years.

Better known than the three preceding names was that of Dr. Wm. N. Hill, who died last Christmas night. Dr. Hill had long been prominent in the Single Tax ranks and was well known in the public movements of his own city of Baltimore. He joined our movement in the early eighties. He was a delegate to the 1907 Single Tax conference in this city, and during the debates was heard repeatedly. Just previous to his death he had in contemplation a series of papers for the Single Tax REVIEW on the French phiseocrats, whom he much admired. His death leaves a gap in the ranks not easily filled.

The number of those willing to die for "their" country and to kill those of other countries diminishes in proportion to their growing perception of the smallness of their holdings.

FOR A GRAND FORWARD MOVEMENT.

This issue of the REVIEW has been delayed because of the necessity of placing before our readers the news of Mr. Joseph Fels' munificent offer, and the acceptance by numbers of the faithful of the responsibility which such offer entails.

Mr. Fels will contribute the sum of \$25,000 per year for five years for the promotion of land value taxation providing an equal sum can be raised. The active direction of this work will be in the hands of Daniel Kiefer, of Cincinnati; Senator Frederick C. Howe, of Cleveland; G. A. Briggs, of Elkhart, Ind.; Jackson H. Ralston, of Washington, D. C. and Lincoln Steffens, of Boston, Mass.

A Provisional committee consisting of Messrs. Bolton Hall, Henry George, Jr., Daniel Kiefer, F. C. Leubuscher, John J. Murphy and Mrs. Charlotte E. Hampton will have charge of the preliminary work.

Following are the plans and methods of agitation now being urged which in the judgment of this committee should be considered in any appropriation of the money when collected. Others will no doubt suggest themselves as special need may arise.

The work for the practical adoption of land value taxation in Rhode Island, Oregon, Missouri, Maine and Oklahoma.

Press bureaus such as have been kept going until recently by Charles D. Ryan should be revived on a larger and more comprehensive scale.

A depot for the distribution of literature along the lines now being operated by Mr. Swinney.

The Single Tax REVIEW and the institution of a press agency which will have to be continuously employed in circulating press matter among the papers of the country on land value taxation and cognate questions.

To maintain at Headquarters as correct a list as possible of Single Taxers throughout the country. This can probably be very much extended and developed by correspondence with the names now on the list.

In addition to these activities, a certain portion of the fund should be reserved for

special work, such as procuring expert reports by economists upon the various phases of the land question.

The stimulation of an International Convention at some time in the near future, chiefly for its advertising value, and the endeavor to maintain closer relations than have hitherto existed between the land value taxationists of the United States and the rest of the world, realizing the value that comes from such experiments as are now being made along our lines in foreign countries.

Among the persons invited to lend their aid and advice in carrying out the work to a successful issue are the following:

Charles Francis Adams, Boston. Theodore J. Amberg, Chicago. Robert Baker, Brooklyn. A. J. Boulton, Brooklyn. James H. Barry, San Francisco. E. O. Brown, Chicago. James W. Bucklin, Colorado Springs. Champ Clark, Washington, D. C. Dr. S. Solis Cohen, Philadelphia. Grace I. Colbron, New York. John S. Crosby, New York. Clarence Darrow, Chicago. Prof. J. H. Dillard, New Orleans. F. I. Dupont, Wilmington. Edward F. Dunne, Chicago. Mrs. C. E. Dodsworth, Pasadena. Louis R. Ehrich, New York. W. G. Eggleston, San Francisco. Hamlin Garland, Chicago. L. F. C. Garvin, Lonsdale, R. I. E. B. Gaston, Fairhope, Ala. Henry George, Jr., New York. Wm. Lloyd Garrison, Boston. Margaret Haley, Chicago. Wm. Preston Hill, St. Louis. John B. Howarth, Detroit. Frederic C. Howe, Cleveland. Bolton Hall, New York. Charlotte E. Hampton, New York. Elizabeth Hauser. Dr. Mary D. Hussey, Orange, N. J. C. H. Ingersoll, New York. Fred. F. Ingram, Detroit. Tom L. Johnson, Cleveland. Robert La Follette, Wisconsin. August Lewis, New York. J. H. Leggett, San Francisco. F. C. Leubuscher, New York. H. C. Lippincott, Philadelphia. F. J. Loesch, Chicago. James G. Maguire, San Francisco. Benjamin Marsh, New York. Dr. T. S. K. Morton, Philadelphia. Jos. Dana Miller, New York. John Martin, Stapleton, N. Y. Jennie L. Munroe, Washington, D. C. John J. Murphy, New York. A. J. Moxham, Wilmington. Alfred S. Niles, Baltimore. Rt. Rev. Wm. H. McVickar, Providence, R. I. E. Q. Norton, Fairhope, Ala. N. O. Nelson, St. Louis.

Thos. F. Osborne, Albany. Senator Robert Owen, Oklahoma. J. J. Pastoriza, Houston, Tex. Edward Polak, New York. Louis F. Post, Chicago. Louis Prang, Boston. George Peabody, New York. Lawson Purdy, New York. Herbert A. Quick, Sioux City. J. H. Ralston, Washington, D. C. George L. Record, Jersey City. H. F. Ring, Houston, Texas. Raymond Robins, Chicago. Mrs. Raymond Robins, Chicago. Dr. Elizeabth Robins, New York City. Prof. B. F. Shively, South Bend, Ind. S. A. Stockwell, Minneapolis. R. T. Snediker, Kansas City, Kans. Lincoln Steffens, Boston. Samuel Seabury, New York. Hon. Wm. H. Taylor, San Francisco. Eliza Stowe Twitchell, Wollaston, Mass. W. S. U'Ren, Oregon City. John R. Waters, New York. W. H. T. Wakefield, Mound City, Kans. Francis Warren, Detroit. George Fred. Williams, Dedham, Mass. Peter Witt, Cleveland. Alfred J. Wolf, Alabama. C. E. S. Wood, Oregon. Rt. Rev. Chas. D. Williams, Detroit. Prof. Charles Zueblin.

FAIRHOPE CELEBRATES ITS 14TH ANNIVERSARY.

The recent celebration at Fairhope of the 14th Anniversary of the founding of that colony on the shores of Mobile Bay was a great success in numbers and enthusiasm. Among those present from distant centres were H. F. Ring and J. J. Pastoriza, of Houston, Texas, Daniel Kiefer of Cincinnati, Joseph Fels, of Philadelphia and Dr. Florence Leigh Jones, of Brooklyn. Letters were read from prominent Single Taxers, and speeches were made. Messrs. Ring and Kiefer replied to the criticisms of the Fairhope plan.

JUDSON GRESELL.

(See *frontispiece*.)

Judson Grenell, whose name is known to Single Taxers of two hemispheres, was born in New York City fifty odd years ago. He is the son of a Baptist minister, and was the youngest of thirteen children. He was educated in the common schools of this city and when but thirteen years of age started in to learn the printer's trade.

In 1870 he went to Detroit and in 1880 forsook the printer's case for a reporter's desk. In 1886 he was elected to the Michigan legislature on a combination ticket of Labor and Republican. When his term expired he resumed his newspaper work, becoming managing editor of a Sunday edition. In 1904 he toured Europe writing for a newspaper syndicate of sixteen weeklies, numbers of letters on labor conditions. He is now editorial writer on the *Detroit News*.

He was married way back in 1874, and attributes the fact that he owns a home of his own to the saving habits of his wife, who is a Connecticut girl, whom he met when he was working at a case in New Haven. He has two sons, one of whom followed his father's footsteps in the newspaper profession, but later became advance agent of a theatrical company; the other is a photo-engraver.

While working at the case Mr. Grenell became interested in Socialism, and was for some time an active member of the party; but reflection and the reading of Progress and Poverty made him a Single Taxer. His newspaper writings on labor conditions and allied questions a few years ago were gathered together and published in a volume under the title, "Economic Tangles."

The article from Mr. Grenell on our front page has been printed in pamphlet form and can be had in quantities. It appears here in the main unaltered. It is worthy of a wide circulation since it is the work of a close reasoner, a practised writer, and one who has long ago made sure of his economics.

A CRUEL REPORT.

Recent sensational newspaper reports regarding W. E. Brokaw and family of Pasadena, California, have pictured them in a starving condition and the children dying for want of food. These reports have been the occasion of great distress to Mr. and Mrs. Brokaw, and we are glad to say that they are grossly exaggerated. At no time was the family in the deplorable condition represented by the newspaper sensation mongers, though it has

been a hard struggle for our devoted friends to preach the truth as they see it and at the same time provide for the necessities of a growing family.

Regarding the illness of the children—that unfortunately remains true. All three were taken sick from some unknown cause, and one died just before Christmas. The other two are on the road to recovery.

A friend well known to Single Taxers writes us that his son has just graduated from a famous college, and adds: "He appears to have got very little in the way of economics beyond what may be termed statistical gossip about the iniquities of the Trusts and Railroads, together with some superbly non-committal views to the effect that there is much to be said both for and against the Protective Idea. It seems a pity that young men should be turned out on the world that way, bearing the label 'a product of liberal education.'"

An interesting incident connected with Mr. C. H. Ingersoll's vote for Henry George in 1886 is worth recording. Mr. Ingersoll, of Dollar Watch fame, is now the treasurer of the American Single Tax League.

He was then, for the sake of economy, sleeping in his place of business at 45 Fulton St., which naturally excited Tammany's suspicions, and he was challenged, swore in his vote, and was taken before Commissioner John I. Davenport in the Post Office Building, but fortune favored him in the presence of Davenport's brother, who was his Sunday School teacher in Plymouth Church, Brooklyn, and he was released.

Andrew Hutton, of Schenectady, who has done such admirable work to popularize our principles in that city, recently addressed a local body of tax payers in which he pointed out that idle land in Schenectady is assessed less than fifty per cent. of its value, while all improved property is assessed over that. He made a plea for the full assessment as required by law.

NEWS DOMESTIC

RHODE ISLAND.

CHURCHES INSTITUTING CLASSES IN ECONOMICS—BOLTON HALL IN PROVIDENCE—RHODE ISLAND MAY BE WON WITH HARD PERSISTENT FIGHTING.

Several of the churches here have instituted classes in economics as part of their regular work. Among these is the First Baptist, the society of which Roger Williams was pastor and the oldest church society in the city. There are also the Beneficent Church on Weybosset St., a Congregational society, and the Church of the Mediator, the latter of the Universalist persuasion. The Church of the Mediator is conducting a course of lectures on Socialism. Two Sunday evenings have been given to advocates of Socialism and two to their opponents. The managers of the lecture course have extended an invitation to the Rhode Island Tax Reform Association to furnish a speaker for one of their Sunday evening meetings and the Association has accepted the invitation. Mr. Bolton Hall was the speaker, on Sunday evening, January 3rd, 1909. Readers of the REVIEW will envy the congregation that has the privilege of listening to an address on taxation by Mr. Hall. The class at the Beneficent Church is called "Beneficent Church Social Institute for the study of vital social problems in the light of the gospel of Jesus Christ."

It becomes more and more manifest as time goes on that "the gulf that separates the doctrine that man is endowed by his creator with certain inalienable rights—rights that no government gave and that no government can rightfully take away, and the doctrine that "rights are gracious grants from a sovereign government to a subject people", is too wide to be bridged.

These who hold to the one must deny to the other; there is no middle ground. The one means liberty and the other slavery and the republic can no more endure now, "half slave and half free" than in the time of Lincoln. The one means Democracy and the other Socialism. Between these two the choice must be made and that soon.

Things cannot go on as at present indefinitely. Discontent is making itself heard on all sides and unless relief is given it will soon make itself felt. The socialists are very active. They have an organization of nearly if not quite 50,000 dues paying members which gives them a working fund, and they are using it with telling effect. Single Taxers also should be in the field which is ripe and ready for the harvest. All that is needed to secure acceptance of the Single Tax doctrine is that it should be presented alongside the socialist doctrine to open minded men. What our central body should do is to organize the Single Taxers into a dues paying membership as the socialists are organized; as the trade unionists are organized; as Mr. Van Cleave's society is organized; as every body which seeks to accomplish a particular object is organized and must be organized to accomplish its purpose. The agitation here about, so far as the Rhode Island Tax Reform Association is concerned, has been quiet since election. A bill is being prepared for presentation to the incoming legislature, along the lines of the bill presented last year. This proposition will permit any town or city to raise its revenue for local purposes from any class or classes of property. Whether it will receive greater consideration than did that of last year, remains to be seen. Such propaganda work as has been done here has been more or less sporadic; this of course has been inevitable from lack of means to inaugurate and maintain a systematic campaign for the education of public opinion. This is a work which will require the co-operation of Single Taxers generally. If there are a sufficient number of Single Taxers in the country willing to co-operate to that end, that it may not be necessary to travel three-fourths of the circumference of the earth for an object lesson to illustrate the truth of their theory, it will be much easier to get that result right here in Rhode Island than anywhere else in these United States. Not that it is an easy matter anywhere. It will take long, persistent and intelligent application. Set backs will be encountered, but if consistently pursued, there is no doubt of success. Rhode Island has a small area

and a large population, about 350 to the square mile, so that there may be attained a maximum of result with a minimum of effort. If the Single Taxers of the United States would free themselves from the reproach of having accomplished nothing practical to demonstrate the efficiency of Mr. George's remedy for poverty in this, Mr. George's native land, the opportunity presents itself here and now in Rhode Island.

Our city is now passing through a scandal which has developed in connection with the purchase of some land for school purposes. Early in 1906 the city was in the market for a parcel of land on which to build a school house. One McKendall hearing of this approached a member of the committee having the matter in charge, and offered a certain plot for \$11,000. The committee man was not favorably impressed, apparently, but in the course of a few days McKendall was approached by a broker who claimed to represent a Mr. Landegon, who was claimed to be a prospective customer for Mr. Kendall's lot. These negotiations resulted in the sale of the property to Mr. Landegon for \$10,000. Two or three days afterward the property was transferred to the city for \$16,500. This story has been current on the street for the last two years, but the first official notice it received was in a message from the Mayor to the city council on the 3rd instant in which the facts were recited and a committee of investigation advised. This committee was appointed, the investigation has been held and the facts substantiated, but whether anything further will come of it is uncertain.

GEO. D. LIDDELL.

PROVIDENCE, R. I.

OUR readers will regret to learn that A. Freeland, whose long and unselfish work for the cause has endeared him to all members of our movement, has lost by fire a wagon load of letters, tracts, books, including a complete file of the REVIEW—the accumulation of twenty years as an active propagandist.

FROM GOVERNOR GARVIN.

GOVERNOR GARVIN WRITES OF THE WORK IN THIS STATE—GROWTH OF WOONSOCKET UNDER THE EXEMPTION OF MANUFACTURING PLANTS—THE PROPOSED AMENDMENTS.

With Election day, November 3rd, our open air meetings came to a close. For five months on every week day evening, except perhaps four or five when the weather was inclement, the Single Tax was expounded at Cathedral Square, Providence and frequently elsewhere.

During November and December meetings have been addressed in various localities, the most interesting situation being in the city of Woonsocket.

Through the National Women's Single Tax League an invitation was extended to me by the Fortnightly Club of Woonsocket to give "The Moral Side of the Single Tax," as one of its course of lectures. This I did on November 20th, there being a large attendance of women, including the wives and daughters of leading citizens of the city. An unusual degree of interest was shown and very pertinent questions asked.

In order to understand the significance of the Woonsocket meetings, it should be understood that more than any other municipality that city has availed itself of the law, passed in 1892, permitting any town or city to exempt from taxation for a period of ten years any new manufacturing establishment. Some seven or eight of its largest concerns have therefore been exempted, two of them for a period of fifteen years, although the law does not so specify. The population of the city has increased from 20,000 in 1890 to 32,000 in 1905.

About half of the population of Woonsocket consists of French Canadians and their decedents, one of the number having just been elected governor of the state. This gentleman, Mr. Pothier, has been the most active of any one in the State in inducing new industries to come here under the ten year exemption law. Through his agency several manufacturing plants have

been built in his city by capitalists from France.

Woonsocket has a live Business Men's Association of 250 members of which the postmaster is president. On the evening of December 1st, Mr. John J. Murphy, of New York, secretary of the American Single Tax League, addressed a meeting of the Association upon the Single Tax. The attendance was large and the interest manifested in the questions very great. Besides answering many questions, Mr. Murphy for an hour after the close of the meeting was surrounded by a group of deeply interested questioners. The leading men of Woonsocket, previously much stirred on the matter of taxation, are now still more awake.

The willingness of all classes of citizens to hear of the Single Tax is shown by the opportunities given me to expound it during November and December. Beside the meeting at Woonsocket I have spoken as follows: November 13th at Pawtucket, before the South Woodlawn Improvement Society; on the 16th before a largely attended meeting of the Baptist Conference of Clergymen at Providence; on the 22nd in Providence, to a lodge of Swedish Good Templars; on December 6th before the Union Settlement of Providence; and on the 27th, the Men's Club of the Lonsdale Baptist Church.

The inauguration of the governor for one year and the opening of the annual session of the legislature occur on January 5th. Early in the session our local option measure dealing with the taxation question will be introduced. It consists of a very simple amendment to a section which has been upon the statute book for generations.

The existing law is as follows:

"Sec. 3. They (towns, which include cities) may raise by a tax on real or personal estate, or on both, such sums of money as shall be necessary to pay town debts, or to defray the charges and expenses of the town hereinafter set forth; and may include the town's proportion of any state tax which may be assessed, in the assessment of the town tax, and pay the same out of the town treasury: *Provided*, the same be voted at a legal meeting of the electors of the town."

It is proposed to amend this section by the insertion after the word "both" the following:—*or on improvements, or on land, or on both land and personal estate.*

With these few words added to our present law I feel sure that one or more towns or cities will adopt the Single Tax within the current year.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.

NEW HAMPSHIRE.

THE TAX COMMISSION IN NEW HAMPSHIRE—
SIGNIFICANT ADMISSION OF ONE OF THE
MEMBERS—THEIR COMING REPORT LOOKED
FOR WITH INTEREST.

During the past two years we have had a tax commission, consisting of Messrs. Fellows, Sargent and Morrill, a judge, a lawyer and a farmer, appointed by the last legislature to examine into the subject of taxation and see what possible improved methods they could discover and recommend to the incoming legislature.

This committee have had sittings in various cities of the state examining persons and conditions with this end in view. At one of their sessions in Concord last Spring I had the honor of appearing before them and was questioned on the subject of "The Single Tax" for about an hour by Judge Fellows, who seemed to be the spokesman of the Commission. I left with them Sherman's "Natural Taxation" and a few pamphlets.

About three weeks ago, two of this commission, Messrs. Fellows and Morrill, Mr. Sargeant having recently died, were present at a Grange meeting in Bow, a town adjoining Concord, and were invited by the presiding officer to address the meeting. Judge Fellows was the first speaker, and in the early part of his address, he said, alluding to myself, then occupying the Chaplain's Chair, "The theory advocated by your Chaplain is correct." He then gave some illustrations showing the justice of its application. "But," said he, "we cannot at present bring this about," and proceeded to suggest some desirable modification of the present system. This

seemed to all present a very significant concession from so eminent a source.

When before the Commission in Concord, mentioned above, Judge Fellows asked me if I would advise their presenting this method of taxation for adoption by the legislature I assured him that I would not under present conditions, but I would advise that if possible a law might be passed making it mandatory that a separate valuation should be made of land and improvements in order that some distinction should be shown in the public mind between natural resources and the products of labor, a distinction which is unrecognized by the present system of taxation, but would be necessary as a basis for any future legislation looking in the direction of the Single Tax.

A report from the surviving members of this committee, which I shall look forward to with a good deal of interest, will be made to the incoming legislature this winter.

CHAS. HARDON.

COONTOOCOOK, N. H.

NEW JERSEY.

Passaic, N. J., has a mayor. He is a Republican. He is a student of taxation. He is public spirited. In a recent message Mayor Low says: The problem of taxation would be "immensely simplified if the tax were directly applied to the land alone."

This is the declaration; here is the sequence: In the announcement of the Mayor's appointment appears the name of John Woods, Single Taxer, as assessor for Ward No. 2 of the city. This is first rate as a beginning.

Here is the comment of the *Passaic Daily News*.

"Perhaps the appointment of Mr. John Woods of the Second Ward, as a member of the Board of Assessors may be upsetting to some, as Mr. Woods is known to be a Single Taxer, that is to say he favors the land tax system advocated by the late Henry George. If Mr. Woods, single handed, could revolutionize the existing order of taxation, however desirable such a revolution might be, there might possibly be cause for such alarm, but, as the *News*

has pointed out elsewhere on this page to-day in its comment upon the reference to this feature of taxation in the Mayor's message, nothing radical can be done without changing the fundamental law. Mr. Woods can, and probably will, exercise his influence toward an equitable assessment of unimproved land which heretofore has been lightly assessed to the great and unfair disadvantage of owners of similar land who have been energetic enough to improve it."

This too, is good as a beginning. Now watch Passaic.

MINNESOTA.

If newspaper reports are not misleading a recent decision of the supreme court of this state declaring that the "wide open tax amendment," as it is called, which passed by popular vote in Nov. shall stand, is important news. It grants to the legislature power to impose taxes of any sort, so long as equality in the several classes is maintained, and the usual unimportant exemptions remain undisturbed.

MISSOURI.

THE REFERENDUM AMENDMENT CARRIED—
BANQUET TO DR. HILL, WHO HAS FOR TWO
YEARS BEEN IN THE FOREFRONT OF THIS
FIGHT.

The election is over. Missouri has almost gone into the Republican camp. But out of the wreck we have at least rescued a pearl of great price, for the Initiative and Referendum was carried by a majority of 30,942 votes. How largely this has been due to the faithful work of Dr. Wm. P. Hill will never be known to any but a few of us. For years he has striven to bring about the result.

On December 2nd a banquet was tendered him. Members of the Single Tax League and Referendum Leagues met to honor this triumph of a true knight of the people in the crusade for real democracy. Two hundred sat down. The *Globe Democrat* gave what may fairly be termed an

adequate report of this event, and paid a just tribute to the work of Dr. Hill.

The referendum may be invoked by petition of five per cent. of the legal voters in at least two thirds of the congressional districts of the state. The petition must be filed with the Secretary of State not more than 90 days after the final adjournment of the Legislature. The Governor may not exercise the power of veto on any measure thus referred to the people.

H. SYCAMORE.

ST. LOUIS, Mo.

WASHINGTON, D. C.

The Woman's Single Tax Club of the District opened its season's work on October 5, with a good attendance. The meeting was held at the home of Mrs. Jennie L. Munroe, 1441 Clifton street, and opened with a short "inaugural address" by the president, Mrs. Wm. D. Mackenzie. The entertainment committee reported that the banquet which had been given in honor of the national delegation from Oklahoma in Congress on May 16, had been a social success, and Mrs. Henrietta Morrison Davis's toast on the Single Tax, on behalf of the club, was especially complimented. Mrs. Monroe reported briefly on the progress of the Single Tax throughout the world since the last meeting of the club. Mr. Jackson Ralston was to have given a talk on practical work of the club, but he was unable to be present. The Single Tax society, having completed the study of "Progress and Poverty" last Spring, had decided upon the "Story of My Dictatorship" for reading and discussion this year, and the first two chapters were taken up at this meeting. Piano solos by Miss Miriam Selah were followed by refreshments.

The second meeting was held on November 9 at the home of Dr. and Mrs. Alexander Kent, 26 Tea Street, northwest. During the business meeting the club voted that the president write a letter conveying the sympathy of the club to the family of Mrs. Henrietta Davis, of Linden, Md., whose work on earth had closed three days before. Mrs. Ethel Cohen represented the Socialist view-point in the economic question, in a paper entitled "The Wastes of

Competition," and Rev. James Hugh Keely read a humorous but philosophic essay on "Landlords and Mules." A piano solo was rendered by Mrs. Walter I. Swanton, and was followed by a short talk by Prof. Thos. E. Will, comparing and contrasting the Socialist and the Single Tax philosophy. The programme closed with the reading and discussion of the "Story of My Dictatorship."

The third meeting was held on December 7 at the home of Mr. and Mrs. Arthur P. Davis, 2212 First Street, northwest. Before the business meeting closed it was voted that the club renew its subscriptions to the Single Tax REVIEW, and that it also subscribe for the REVIEW and the *Public* to be placed in both the Library of Congress and the Public Library of the city. A ten-minute talk by the host Mr. Davis, on "Encouraging Symptoms in the Present Administration", was announced, but the speaker proved so interesting and instructive, that the members kept him talking and answering questions for nearly an hour. "Single Tax and Child Labor" was the subject of a short paper by Mrs. Cora Thompson, and Mrs. A. G. Drake rendered a vocal solo, "Annie Laurie." Mr. Michael O'-Donoghue gave an account of how he became a Single Taxer, and two chapters of the Dictatorship were read before refreshments were served. A short original child-labor story by Mrs. Beatrice Houghton was also on the programme, but owing to the lateness of the hour, it was regretfully postponed until a later meeting.

Several new names have been added to the roll of membership, and the members are much encouraged by the general interest and enthusiasm exhibited.

A TAX LAW REFORM ASSOCIATION IN PHILADELPHIA.

Haines D. Albright, who ran for congress on the Democratic ticket in the city of Philadelphia, and who received a gratifying support from the more intelligent of his constituents, has, in connection with a number of gentlemen, formed a Tax Law Reform Association, whose offices are at 1300 Land Title Building, Philadelphia.

CANADA.

THE TORONTO ASSOCIATION WORKING FOR LOCAL OPTION IN TAXATION—J. W. BENGOUGH, PRESIDENT OF THE ASSOCIATION, RE-ELECTED TO THE CITY COUNCIL—GREAT MEETINGS ADDRESSED BY BISHOP WILLIAMS.

The Toronto Single Tax Association has dropped the \$700 exemption, and is now working for an amendment of the Assessment Act giving municipalities the power to lower the rate of taxation on improvements and increase the rate on land values. Petitions addressed to the Toronto City Council, and to the Provincial Legislature, asking for this reform, have been put into circulation, and have met with a very favorable reception wherever introduced.

At the Municipal elections on the 1st of January, our President, Mr. J. W. Bengough was re-elected to the City Council, where we hope to see him do valiant work for Tax Reform. In case of a vote we think we can count on ten of the members of the council out of a total of twenty-three. If we can manage to convert three more members, we secure a majority.

Our fellow-worker, Mr. W. A. Douglass, made a valiant fight for a seat in the Council. During the Summer he held a number of open air meetings, which were well attended, and secured the names of a number of the audience who pledged to give him their support. The prospects seemed good till last week, when some of the city papers so misrepresented Mr. Douglass' position on the temperance question, which was forced to the front, that he failed to get a sufficient number of votes. He still declares his determination to keep up the fight, however, which in itself is a first class tax reform campaign. At the meeting for the nomination of candidates for Mayor Mr. Douglass allowed himself to be nominated, which gave him a good opportunity for a speech, thus keeping the Single Tax to the front in our local politics. He received an attentive hearing. At the elections for the Local Legislature last June, and for the Federal Parliament in October, Mr. Douglass took part in the campaigns,

keeping the Single Tax question in the fight.

Our annual dinner this year, which happened on the evening of Nov. 26th, was a decided success, one hundred members and guests being present. A gratifying feature of the programme was the addresses of several clergymen, all favorable to the Single Tax. Bengough's address was most entertaining and convincing, and Mr. Louis A. Kerwin's account of the Oregon Campaign, in which he had taken part, was listened to with much interest. We also had with us a New York lady, Mrs. Craigie, of Brooklyn, who in a brief address expressed sympathy with the objects of our Association.

Our most successful meeting for several years, however, was on Monday evening, Dec. 7th., when Bishop Williams, of Michigan, addressed an audience of about 800 people, in the Convocation Hall of the University of Toronto. His subject was: "Wealth, Productive, Predatory and Parasitic," and to say that he made a deep impression is putting it mildly. Nearly 100 names were handed in of persons interested in the question. Bishop Williams also preached in two of the Anglican churches of the city, the Sunday preceding, and addressed the Canadian Club. The city papers gave good reports of his addresses.

A "People's Forum" was recently established in connection with the Zion Congregational Church, Toronto, which meets every Sunday afternoon for the discussion of social questions. After a short address by some speaker the meeting is open for five minute addresses and questions by any who care to take part. The meetings are very interesting, the Single Taxers taking quite an active part, and good results are hoped for.

We are looking forward to a visit from Mr. John Z. White, from Feb. 17th to 24th., and expect to keep him busy during that time.

Our association has been greatly hampered during the past year from lack of funds. The business depression has made it very hard to collect money for the work, but we look for better things for the coming year. We have started a special subscription list,

to raise a fund of \$2,000. With that amount it will be possible to do work of a more aggressive nature than we have been doing for the past year or two.

L. B. WALLING, Secretary.
TORONTO, Can.

MASSACHUSETTS SINGLE TAX
TITLE.

SECRETARY'S REPORT.

Since the last annual meeting held Sept. 30th, 1907, the Massachusetts Single Tax League has given two notable banquets, the first of which was held Oct. 14th, 1907 and the second Dec. 1st, 1908. Each was attended by a large and sympathetic audience of thoughtful, influential people.

At the first banquet Mr. Fillebrown made the principal address, showing how the well known economic law—that a tax upon land lowers its value—results, in time, in a commercial condition, in which the selling value of land becomes an untaxed value. In other words, Mr. Fillebrown departed from the old time method of confining his address to the theoretical side of the Single Tax, purposely presenting instead, the practical side, believing that if it could be clearly and forcibly shown that the present land value of the state escapes taxation, it would appeal to capitalists as strongly as to the college professors of political economy, four of whom were present, at this banquet, and in brief addresses, heartily endorsed Mr. Fillebrown's position as being economically sound. As Professor Bolluck epigrammatically stated it:—"A tax upon land-value cannot survive a change of ownership."

The next public meeting of the League was held in Kingsley Hall, at which Mr. J. W. Bengough, of Toronto, gave one of his characteristic chalk talks.

On Dec. 2nd, 1907 the League and its friends were privileged to listen to Raymond Robbins of Chicago, who, with persuasive eloquence showed the pressing need for an industrial reform, that would lighten the burdens of labor, and abolish the want and misery of a poverty that is caused by unjust, human laws.

In Jan. 1908 a public meeting of the League was held in Gilbert Hall to listen to reports from Mr. Garrison and Mr. Fillebrown, each of whom had recently returned from important conferences, one held in New York City, and the other at Columbus, Ohio.

The one held in New York was The National Single Tax Conference, which Mr. Garrison had been invited to address, that the League might share in some of the feasts of this gathering of the "elect," Mr. Garrison kindly read to us a copy of his address; and then described some of the principal events of the Conference, giving us a glimpse of its personnel and spirit. He spoke particularly of the progress of the Single Tax movement, as indicated by an editorial, published in the *New York Post*, during the Conference, in which attention was called to the widespread tendency to changes in the policy of taxation in many of our American cities, stating, moreover, that wherever such changes appear, "they rarely run counter to the teachings of Henry George." Mr. Garrison regarded this statement—appearing as it did, editorially, in an influential paper—as one of the best fruits borne by the conference, as well as a revealing mile-stone, on the long journey of our progress, since the last National Single Tax Conference was held in New York, before the death of Henry George.

Mr. Fillebrown then read a copy of the address he gave at Columbus, followed by a most encouraging report of the growing interest now being taken by thoughtful people, in the subject of taxation, most of which is no doubt due to the writings and labor of Henry George and his disciples.

As Mr. Fillebrown stated, the Columbus Conference of The American Tax Reform Association was made up of representative men from nearly every state in the Union, as well as many leading delegates from Canada.

This large gathering of educated men sat listening, eagerly, during three long sessions a day, for three days, to addresses upon every phase of the subject of Taxation weighing, pondering and discussing a subject that underlies one of the most

momentous problems of our time, the issue of which, is now, at length, squarely before the people of the whole world. Moreover, as you all know, it is one that involves not only the happiness and lives of human beings, but the liberty of nations, as well; one to which the words of Lafayette may aptly be applied:---“

“For a nation to love Liberty, it is sufficient that she knows it. And to be free, it is sufficient that she wills it.”

Three special Committees have done good work this year, one for raising funds for the Oregon Campaign, another to furnish money and speakers for Rhode Island, and the Committee of Literature, all of which will, no doubt, be reported later in the evening.

The closing work of the year was the “University Banquet” of Dec. 1st, 1908, where Harvard University was largely represented by over forty guests out of the two hundred, and where most of the addresses of the evening were given by members of her faculty.

A brief comparison of this banquet, with one of those given during the early years of our labors may, perhaps, be the best way of showing the general results of the work done by The Massachusetts Single Tax League during the twelve years of its existence. Take, for example, the banquet given at Hotel Vendome, to The Woman Suffragists, which was addressed by Frank Stevens of Philadelphia.

At that time, the very fact that it would have been quite impossible to have obtained—outside our own ranks,—able speakers to defend the Single Tax, is, of itself, of striking significance—another revealing milestone.

Having had the honor to assist in receiving at the Vendome Banquet, the Secretary can distinctly remember the remarks of many of the guests as they were introduced to Mr. Stephens. Nearly every one confessed to an entire ignorance of the subject at hand, moreover, it was evident that most had come rather to be amused than instructed. Mr. Stephens captured his audience by the very earnestness of his own convictions, combined with the masterly way in which he presented the justice and moral beauty of his theme.

His audience listened, bewilderingly pleased, at what must have seemed to them, at first hearing, as vagaries, midway between anarchistic revolution and socialistic sophistries. There was a tolerant, half doubting expression on the faces of many of the guests, indeed, the mental atmosphere of the room was one of half-pitying indulgence, that people with such fine intellects and high moral ideals, could imagine that they could abolish poverty simply by an understanding of the subtle law of ground rent. At the close of Mr. Stephen's address, the questions came thick and fast, every one containing an open challenge. Mary A. Livermore, who graced the occasion by her distinguished presence, courteously spoke against the practical workings of the Single Tax, and expressed a doubt of some of its claims for equal justice.

How different the last banquet! Long before the meeting begun, the room was filled with happy expectancy. Every guest seemed in sympathy with the occasion and knew that a treat was in store; and as speaker after speaker spoke of the justice and moral beauty of the Single Tax, the applause was hearty and general, thus proving that slowly but surely the ideas and principles for which we have so long stood are no longer vague or considered utopian, by thoughtful, educated people. The first and most difficult barrier of prejudice has at last been crossed by conquering reason.

Henceforth, the assimilation of these truths must be rapid and their growth and influence far-reaching.

It cannot be claimed that this remarkable change of public opinion in this locality in our favor is all due to the work of our League. Time and the Spirit of Progress have done much, but it is fair and just to say, that much of the change of public opinion is due to The Massachusetts Single Tax League and to the courtesy and generosity of the press of Boston.

ELIZA STOWE TWITCHELL, Secretary.

MR. Peter Aitkin, a valued contributor to these columns and employed in the comptroller's office, has been promoted from Expert Accountant to Collector of City Revenue.

NEWS—FOREIGN.

GREAT BRITAIN.

THE MOVEMENT ADVANCING—DANGER OF
ALLIANCE WITH PARTIES—LET US BE
SINGLE TAXERS FIRST AND ALL THE TIME.

The Single Tax Movement has gone forward by leaps and bounds since the last letter I wrote to you received such mixed treatment from our friends. Twelve months ago, when I and others contended that the taxation of land values was a matter for the House of Commons entirely, and had nothing whatever to do with the Hereditary Chamber, we were pooh-poohed and told that a Valuation Bill must go first, and that the House of Lords would not pass such a Bill. Therefore, some of our friends very foolishly joined in the Liberal cry of "Down the House of Lords!" and undoubtedly alienated many from the cause.

History has been in the making since then, and all are on the side of those who contended that the House of Commons is alone responsible for the delay of this great reform. We hear nothing about the Hereditary Chamber now, and are all united in the demand that the Government shall put a tax on land values in their next Budget Bill. Of course, valuation must precede the collection of the tax, but the machinery for it can be included in the same bill, as in the Australian States, where the tax and the machinery for carrying it out were passed together. When this is done here the Lords Spiritual and Temporal will have no finger in the pie, however much they would like to have.

You will be glad to hear that Josiah Wedgwood, of whom you gave a nice little notice in your last issue, is thoroughly on this job. The other day he promoted a member's petition to the Government asking them to tax land values in their next Budget and this was signed by 245 members of the House of Commons, including almost all the Labour members. That was a unique petition of which we ought to hear further. If these 245 members of Parliament have backbone (Josiah has!) the Gov-

ernment will be as potter's clay in their hands.

Meanwhile, the stars in their courses work for our great cause. The Government is financially in a bad way, and Single Taxers are coming to its rescue. It is threatened with a deficit of something like £25,000,000, and my friend Mr. Arthur Withy has made the Government a present of a very workable scheme which can be tacked on to the next Budget, and be the means of defraying the cost of old-age pensions, achieving a free breakfast table, paying members of Parliament and election expenses, to say nothing of the filip given to industry and trade. This is the imposition of a penny in the pound tax on unimproved land values, which will work out a return to the treasury of something like £25,000,000. The proposal is supported by a powerful London daily paper, said by the *Spectator* to be inspired.

I want to say a word about the term "Single Tax." Of course I cannot judge for the United States, but I feel that to attempt to change the title would be a setback to the movement here. We are used to being taxed, and as our great leader (Henry George) said, it is good policy in all reforms to follow well accustomed lines. What is the matter with the term, anyhow? It will take a lot of beating for being short and easily understood. It is a title by which we have become known all the world over. Let us go forward with it, and not have to make up a great deal of leeway in promulgating a new title.

This brings me to another matter which met with much adverse criticism when stated in my last communication to you, but is now making progress among us. I refer to the necessity for solidarity in our ranks. "Now let us turn to our own work," the heading of your leader, should be our motto. The necessity for making our movement self-dependent and independent is being more and more felt on this side, and before Parliament meets in the Spring I trust the people of all political and religious feeling will be found meeting together and demanding this great reform of the taxation of land values. Already in various parts, conferences are being called.

and there is a general wakening up on the subject.

This great work can be accomplished without allying ourselves with any party. Indeed that is the only way in which it can be accomplished. It cannot be obtained by stealth—smuggled through incidentally in some omnibus bill promoted by a political caucus. It is the greatest reform of modern times, and as such must be fought for as a distinct issue. The sooner, therefore, we make up our minds to this, and set to work accordingly, the sooner shall we reach the realization of our hopes. People will not take us seriously until we do this. Indeed, they will suspect and distrust us till we do. Let me give you an illustration. I am the editor of a newspaper that has for a number of years steadily advocated the taxation of land values as the only solution of the social problem. But practically there has been no result, because, in consequence of the known alliance of Single Taxers in this country with the Liberal Party, people not of that party are suspicious. A clergyman of the Church of England and a number of his parishioners came to see me the other day and put the difficulty very bluntly: "We believe with you that land values should be taxed, but we cannot take issue and vote upon it, because, in doing so, we shall be supporting this Government which is pledged to disestablish our Church and rob our schools."

When Single Taxers are that and nothing else, we shall arrive—not before. We must be neither Liberals, Conservatives, Democrats, Republicans, nor Socialists. Of the last named Henry George said truly that a man could no more be a Single Taxer and a Socialist at the same time than he could go east and west at the same time. We can only be Single Taxers. It is a unique position. It is a magnificent heritage. Let us be worthy of it. All the time in this struggle, all that we do is for the public good. We do not propose to do evil that good may come. Palliatives that do not palliate, but oppress industry with grievous burdens, form no part of our programme. A little bit of the Single Tax will do real good to the masses of the people. And if we

"get" the people with the little bit, then we shall raise an appetite that grows with the tax it is fed on.

Let us therefore go in for the taxation of land values and that alone. It is the only thing worth struggling for. When young men come to me, as they do, and complain that they do not understand politics—and they may well not—I tell them to read "Progress and Poverty" like some Christian men read the Bible—constantly and continuously. It is education in itself—the portal of science, art, and literature. So with the Single Tax. To work for the accomplishment of this great reform is the sumum bonum of life. That accomplished and there will remain no more worlds to conquer. Do I believe that the taxation of land values is the panacea for all social ills? No, but I know that freedom is, and we cannot be free until land is made free by the Single Tax.

I entirely agree with Joseph Fels that our organizations all over the world should be federated, but let us have done with such terms as "branch" or "auxiliary." The Single Tax League or the League for the Taxation of Land Values let it be, but League always, each separate League being federated and not "branched" or "auxiliarized." But we must be Single Taxers first and only. The world will take us at our own estimate, and if they find us Liberals first, or Democrats first, or Socialists first, with the Single Tax as a tag only, they will treat us accordingly. But if we are Single Taxers all the time, with our faces fixed and our steps directed towards the goal of freeing the human race from economic bondage, the people will respond. I tell you they are positively hungering for the word of our gospel. Ask anyone who has with earnestness and confidence explained the Single Tax to meetings of people, and they will confirm this statement. I have been heartened and wonderfully pleased with the response I have received from young men, when I have represented to them the Single Tax as the only way out of the social quagmire. I have in my mind one fine young fellow, only 21 years of age, who was trained in the John Stuart Mill fallacies and had never heard of Henry

George till I told him. One reading of "Progress and Poverty" and he saw the cat. He and others associated with him are now setting a very big Lancashire borough on fire with our principles. The people hear them gladly and persist in sending resolutions and petitions to Parliament in favor of the taxation of land values.

The future is ours, the days of monopoly and privilege are numbered. Let us be true to our great cause—firm, unflinching, constant and untiring, and it will not be long before victory is achieved.

JOHN BAGOT.

ST. ANNES-ON-THE-SEA, England.

BRITISH NEWS NOTES.

A great land demonstration at Inverness was signalled by a speech of Solicitor General Ure, in which he assured his hearers that the Government contemplated no retreat from its position on the land question. He took occasion to pay a high compliment to our old friend, Edward McHugh, whom many Single Taxers will remember for his work in the campaign of 1897 in this city, and who has been doing splendid work in the highlands.

At a meeting at Inverness Mr. McHugh startled his hearers by the announcement that in Scotland 80 per cent. of the inhabitants live on 1 per cent. of the land, leaving 20 per cent. of the population spread over the remaining 99 per cent. of the land. At this meeting Mr. McHugh spoke for over three hours.

SOUTH AUSTRALIA.

A REVIEW OF THE EARLY HISTORY OF THE COLONY—UNPLEASANT EXPERIENCE OF MR. WAKEFIELD, WHO, THOUGH WEALTHY, HAD TO WORK FOR HIS LIVING—ENORMOUS INCREASE IN LAND VALUES.

In beginning articles for the Single Tax REVIEW dealing with the land question in South Australia it may be of interest to briefly review the steps leading up to its present stage, leaving for subsequent numbers the more recent legislation on the subject. For from the inception of the found-

ing of this State the importance of securing the land was clearly recognized and taken advantage of, and while Single Taxers know that the system of land tenure of a community plays the same important part in the welfare of its people whether they are conscious of it or not, still in few countries can this knowledge be traced so clearly and completely as here. Being colonized comparatively so recently there are still pioneers living who have seen the growth of land values from nil to its present £33,000,000.

South Australia began its career as a British Colony in 1836 and was founded on a system of colonization advocated by Edward G. Wakefield. A few years earlier this gentleman published a book in London (purporting to be written from Sydney), describing the annoyances that a man of taste and means must endure if he emigrated to Australia. No intellectual or artistic society, none of the delights of easy retirement were his, seeing that he had to go forth on his land and with his own hands labor for food. "For," said the writer, "you cannot long have servants in the country; if a man arrives in the colony, though he may for a short time work for you as a servant, yet he is sure to save a little money and as land is here so excessively cheap he at once becomes himself a landed proprietor; he settles down on his farm, and, though he may have a year or two of heavy toil, yet he is almost certain to become happy and prosperous. Thus the Colony is an excellent place for a poor man but a wretched abode for a man of means and culture." Wakefield, therefore, proposed to found a new settlement in which a sufficiently high price should be charged for land to prevent the poorer people from buying it, and three-fourths of the money so obtained to be spent to bring out servants and farm laborers for the service of the land owners. "Now," (to quote once more from this wide-awake author), "on account of the immense natural resources of these Colonies, their splendid soil, their magnificent pasture lands, their vast wealth in minerals and their wide-spread forests of valuable timber, which stand ready for the axe, a gentleman possessed of only £20,000 will obtain as large an income from it as could

be procured from £100,000 in England; yet he will be able to enjoy his cultured leisure just as he does at home because all the work will be done for him by the servants he employs." This scheme is said to have made some stir among wealthy and professional men, and the outcome was the formation in London of the South Australian Association in 1831, but when the company applied to the British Government for a charter (which would have conceded the complete sovereignty of the whole southern region of Australia), the Secretary of State replied that it was asking a great deal too much and abruptly closed negotiations. Two years later another Association was formed which merely sought for power to sell waste land and apply the proceeds to assist immigration. Consent to this was given and commissioners were appointed and meetings held to frame laws, establish courts, etc. Land was to be thrown open for sale but in order to keep it in the hands of the well-to-do, the price was ultimately fixed at not less than £1 per acre, and to make it a model community, no convict was to be allowed to land. The Act of Parliament framed to give effect to this system of colonization fixed upon an area of 380,000 sq. miles in the southern part of the centre of the continent, washed on the south by the Southern Ocean and the northern boundary at latitude 26°. In December, 1836, the first ship-load of pioneers landed and the settlement was proclaimed a British Colony, the capital of which was named Adelaide after the wife of the reigning sovereign, King William.

An original map of the City of Adelaide shows the order in which the holder of each of the 437 preliminary land orders was entitled to exercise his or her right of choice as determined at a meeting held for that purpose in London, March 1837, as well as the name of the person so entitled. . . . Such preliminary land orders entitled the holders to priority of choice among themselves of 437 acres out of 1,000 to be laid out as the capital of the Colony, a few of whom waived this right and chose acres at Port Adelaide instead. The chart also shows that among the selected acres were

13 in the main thoroughfare, King William St., now assessed at nearly £1,000,000 (one million), ten feet of one of them being sold a few years ago for more than the Government received for the whole of the city of Adelaide, while corner blocks and other likely sites were also secured. If further evidence were needed to prove that the South Australian Association suffered keenly from "land hunger" and was fully alive to the benefits of assuaging it, it could be given in returns of many of the most valuable country selections. While the names of several of the Commissioners follow on the list of the largest land-holders in South Australia.

The history of the northern Territory, which stretches from the northern boundary of South Australia proper to the Indian Ocean, practically dates from 1864 when the whole of that country was ceded by the British Government to South Australia. This State now possesses an area of 900,000 square miles, or nearly one-third of the whole of Australia, occupying from north to south the centre of the continent; far too unwieldy a province for its present population of less than 400,000 to control. From the start this Northern dependency has been a "white elephant," bequeathing an annual loss to the State, but negotiations are now proceeding with a view of its being taken over as a Federal Province. Should this be ratified, matters regarding its land tenure will probably be questions of important current interest throughout the Commonwealth in the immediate future.

Regarding South Australia proper it is thus seen that, although by the Wakefield system of Colonization it was founded on opposite and (in some respects) more advantageous lines than those on which the sister States of Australia were started, yet, owing to the method of land tenure on which it was based, the same evil social conditions have resulted, and land reformers find it equally necessary to take their part in the world-wide struggle to reclaim for the people the land values which their presence and industry have created.

EMILY WILLIAMS.

ADELAIDE, S. Aus.

AUSTRALIA—VICTORIA.

VICTORIA SUFFERING FROM FORTY YEARS OF PROTECTION—MOST BACKWARD OF ALL AUSTRALIAN STATES—SIGNS THAT SHE WILL LEARN OF HER MORE PROGRESSIVE SISTERS.

Our club, I am pleased to say, has not ceased to exist, but we are still hammering away. If you asked what we have done, well, in one sense, not much, but in another, we have done a great work. Victoria, most of all the Australian states, has been the victim of the curse of Protection, and the superstition and selfishness of Toryism which it breeds has so poisoned the minds of the workers here, that they are not readily receptive to principles the acceptance of which denotes a mind capable of wishing well to all mankind, and capable of rising above mean and petty motives. Of course the curse comes home to roost in Victoria as elsewhere, and after forty odd years of Protection, from an alleged reasonable duty for the infant industries, it has passed through many stages and we have protectionists—moderate, scientific, prohibitive, rabid, until now we have the new protectionists. All the old brands have proved Will O' the Wisp and the new, although only just brought into existence is already old. The first industry to which it was attempted to apply it was the manufacture of agricultural implements; it was to fix wages, profits, and the selling price to farmers, altogether a wonderful thing. This was only a few months ago and the High Court has already declared it unconstitutional.

You have probably heard of our Wages Board system of raising wages. The actual money wages in some industries have been increased, but of course the cost of living increases also, and the last state is worse than the first. However, in speaking to an ex-president of our Traders Hall Council here, he told me he was done with the whole Protection fraud. Our State parliament has a bill before it now seeking to raise municipal revenues from Land Value. This system is already in existence and working well in the state of New South Wales and more

or less in West Australia, South Australia, Queensland and New Zealand, and all producing object lessons for backward Victoria

In the legislative assembly on October 20th the Premier, Sir Thomas Bent, moved the second reading of the land valuation Bill which provides for a valuation being made of the improved capital value, and the unimproved value of the land in every municipality in the State, with power to the municipalities to rate on the unimproved value.

On the following day the Municipal Conference by a majority of 65, to 45 passed a resolution in favor of councils having the option to rate the unimproved value of the land.

ALEX. CHALMERS, Sec.
MELBOURNE, Aus.

CHINA.

I am sorry that I have practically no Single Tax news. I am the only enthusiastic Single Taxer in Nanking. I hope some day to get a Viceroy to take up the matter, and I have memorialized the present Viceroy twice. One of these memorials was published in the leading dailies.

The Chinese are opposing with all their might the sale of land to foreigners. They do not now grant mining or railway franchises and are trying to redeem those that have been alienated. They want to preserve China for the Chinese, and are perfectly right in this. It is uphill work for me, but I keep at it hopefully. I am translating books on Liberty, such as Spencer's Social Status, Patrick Edward Dove, Motley's Dutch Republic and Green's History of the English People. Our Viceroy wrote a preface for this. I work hard enough to keep me on the verge of headache half the time, but it is a satisfaction to give this down-trodden people some idea of liberty in books and tracts.

W. E. MACKLIN.

NANKING, China.

FRANCIS H. Warren, editor of the *Infomer*, Afro-American organ of Detroit, was a Democratic candidate for the state legislature.

SOME ECONOMIC CONFUSIONS.

We have received the following letters from Mr. Cowern and Mr. Rawie. The task of replying to these has been delegated to A. C. Pleydell, whose knowledge of the incidence of taxation has made him well known beyond the boundaries of his state. We can add nothing to the reply beyond saying that it is not a little curious that Single Taxers can be found who, while forcibly contending that the tax on rent cannot be shifted, nevertheless argue that the entire rent is shifted by increased prices! Editor *Single Tax Review*.

FROM JOS. F. COWERN.

Editor *Single Tax Review*:-

In your review of Mr. Kohler's pamphlet in the November-December issue of the REVIEW, you state two propositions that I should like to see dealt with at greater length, as I believe that in both instances you are wrong.

The first proposition is where you say (p. 59):

"Rent does not enter into price, because rent is the measure of the value of different locations."

It seems to me too plain for argument that rent is paid out of the price received by the merchant for his goods and it couldn't come out of it unless it had first entered into it. Rent does not *determine* selling prices. It *does* enter into them. The second proposition is to be found on page 60, where you say:

"But the money spent in the purchase of land has no effect at all upon production—it does not involve any subtraction from capital used productively."

I take it from what you say on page 59 that you base this proposition upon the fact that the same money with which the land is bought is later expended for labor products.

It seems to me that such a process of reasoning is fallacious because money is used simply to *measure* our purchasing power, and a given piece of money may be used hundreds of times in a year for such purposes.

For instance, I have, we will assume,

a ten dollar gold piece or a ten dollar bill; to-morrow I spend it for flour or shoes, and it passes from hand to hand until a week from to-morrow it is again in my possession, having been used in 50 transactions. It is, to me, very plain that it is *purchasing power*, and not a ten dollar bill that has been expended in these transactions—the bill has been used simply to measure it. Suppose in the above mentioned transactions one half were purchases of land. It is nevertheless true that there has gone forth a purchasing power of 50 times 10 dollars or \$500.00, as demand in the market. The bill has been used in each transaction for the purpose of measuring this purchasing power. The mere fact, therefore, that the man who received the bill in payment for land may later expend it for products does not affect the question, for, while the same bill is used, the purchasing power is entirely separate and distinct. It is an absolute and incontrovertible fact that whenever purchasing power goes forth as a demand for land there is necessarily and inevitably a corresponding loss in the demand for products. (By products I mean not merely shoes, etc., but houses, railroads, office buildings, etc.)

If land were taken out of the market, as it would be by concentrating taxation upon land in proportion to its unimproved value, the entire purchasing power of the people would go forth as a demand for products. That is why such a system of taxation would stimulate business and raise wages. It isn't, as you argue, because it would make access to land easier. Under such a system we would have to pay ground rent to get access to land. *We can get access to land now upon the same terms.* And the force of this argument cannot be avoided by saying that there would then be productive land that could be occupied without paying ground rent, because there are, to-day, thousands of men and corporations who have possession of valuable, productive lots, on some of which are factories fully equipped, who are not now bothered by ground rent, as everything is paid for, and yet they are idle, although losing money by remaining so.

Access to land can't help them. *They have it now.* What they want is a market

and they haven't got it because at the present time land is in the market competing with products.

No wonder you can't convert such men when you go to them and tell them that what they need is access to land. I should like your views in these two propositions.

JOSEPH F. COWERN.
INDIANAPOLIS, Ind.

FROM HENRY RAWIE.

Editor *Single Tax Review*.

In criticising a pamphlet the *Single Tax REVIEW* brings up a problem of very great importance to Single Taxers and to all other reformers.

In explaining that where a man buys a lot with his savings and the seller of the lot spends the money to employ labor, the introduction of a lot does not introduce a question of any importance, and the result is the same as though no lot were bought, and the purchaser had himself spent the money to employ labor.

The only reason why the *Single Tax REVIEW* says the introduction of a lot makes no difference is because there appears to be no difference in expending money for labor at first hand or in allowing another man to spend the same money after selling a lot for it,

Suppose a man, instead of earning the sum of money he spends—calling such sum five hundred dollars—he is able to successfully counterfeit five hundred dollars and employ labor with this counterfeit money.

Labor so employed would lose nothing, as they could again spend the money.

The problem is: who loses when a system of successful counterfeiting is put into operation?

I claim that every dollar involved in the real estate market has the same identical effect as injecting as much counterfeit money in the circulation as is required to sustain the price of land.

Furthermore, this volume of counterfeit is a volume of credit money having the value of land as a security by which it maintains its value and exchanges for labor.

Further, that it is this spurious circula-

tion that prevents an equal circulation of genuine credit money with which the labor market would be sustained and all labor products be paid for.

HENRY RAWIE.

CHICAGO, Ill.

REPLY BY A. C. PLEYDELL.

In the matter of rent and prices, it is clear that the idea which the editor of the *REVIEW* had in mind, and which he expressed with sufficient definiteness for practical purposes, was that the cost of goods is not increased by the rent of land. Mr. Kohler in his pamphlet endorsed a popular fallacy by saying that when rent for land on the avenues increased the storekeepers would charge more for their goods, and thus shift the rent to the consumer. This is refuted by everyday observation; everyone who stops to think about it, can see that high rents on the main business streets are due to the chances of doing a big business, and that this in turn depends upon selling at least as cheaply as the "neighborhood" stores on low-priced land. In economic theory, the high rent is due to the superior facilities for exchange that enable a great number of units to be sold with the same effort that is required to dispose of fewer units on low-rent land.

That commodities are not as cheap as they might be, is due to the withholding of land for use, as explained by the *REVIEW*, but this raises the entire price-level—on low rent as well as on high rent land. (This may have been what Mr. Kohler intended to say, but he did not say it.) While this increases the total rent charge, the higher rents are an effect and not a cause.

The statement in Mr. Cowern's letter, that rent could not come out of price unless it had first entered into it, is as difficult to answer briefly as the small boy's query. "Where does the light go when you turn the gas out?" Really it belongs in the domain of metaphysics rather than economics. But there is so much confusion over the matter of "rent and price" that a statement of the nature of rent may help to clarify the discussion; though for practical purposes it is enough to know that

"the rent pays itself," falling neither on consumer or producer, as such.

Strictly speaking, rent does not come out of price, but out of gross earnings. Price is the money value of units of production. Rent is determined by the variation in the number of such units that can be produced or exchanged with the same amount of labor, upon different plots of land equal in area.

Given a location on which 10 bushels of wheat can be grown with the same labor that will grow only 5 on land that can be had for nothing, the rent of the first land is the excess 5 bushels, and not a bushel from each of the ten. If estimated in money, with wheat at \$1 a bushel, the rent is the \$5 received for the 5 extra bushels, and not 50 cents a bushel from each of the ten bushels.

In other words, rent is the excess of productive power, or the saving in cost (or effort) of production, and as price is fixed by the cost of a unit at the most difficult point of production in use, rent neither determines a selling price, nor enters into it, as the Single Tax REVIEW contends. Nor, to be very exact, does it come out of any one price, but out of the aggregated prices that result in gross earnings. And strange as it may seem, it is taken out of them without having first been separately added into them.

There is no fallacy in the statement made by the editor of the REVIEW that "money spent in the purchase of land does not involve subtraction from capital used productively." That is, it does not necessarily involve such subtraction. It may be in one case that the buyer, had he kept the money, would have exchanged it for wealth to be used in further production, and the seller may use it for consumption; but there is nothing inherent in the process of buying and selling land to prevent just the reverse happening.

It may be admitted in connection with this argument that money is merely the token of purchasing power, without in the least affecting the point at issue. What difference does it make, whether the buyer hands over a claim or certificate to ownership of labor products, in exchange for the land, or hands over the goods them-

selves? The buyer of land has given labor products in exchange for a privilege, and there has been neither production nor destruction of real wealth. If the buyer A had first bought a suit of clothes for \$25 and then handed it to B. for a lot, the result as regards the clothing market is the same as though B. got the \$25 in cash and then bought a suit for himself. And the result on the commodity market in general is in no wise different, if A, having intended to buy a suit, gives instead the \$25 to B, for a lot, and B, thereupon buys hats and shoes with it.

The idea that people "put money into land," had its origin in the confusion of thought that failed to distinguish between land and the things produced from it. Land is not consumable, and labor products are consumable. When one is exchanged for the other, there is only an exchange of ownership; the transaction neither increases nor diminishes the amount of either in the world.

Mr. Cowern's picture of the factories unable to dispose of their products and yet not affected by ground-rent because the ground on which they stand is paid for, only confuses the issue. If the owners of such factories are willing to forego the advantages of location for which they have paid, they can without question dispose of their product by underselling the people who have to pay rent. But this would be no different from a charitable institution which can find a market by underselling because a large part of its support comes from donations. In discussing economics the voluntary foregoing of rent cannot be considered except under the head of charity. Of course, the factory owners are counting the cost of their land as an item on which to earn interest. Therefore the question whether or not a factory site is paid for is immaterial.

The broader question remains, why products cannot be sold. There are at a given time just so many labor products in the world. There is in existence at the same time a purchasing power equal to those products (expressed with us in terms of money, or money-tokens). Part of this purchasing power is possessed by those who helped to produce; another part is

possessed by those who did nothing but permit production. Under proper economic adjustment production and consumption would balance. To-day those who would consume cannot obtain the goods, and those who can claim the goods have more than they can consume. Then there is "business stagnation."

Mr. Rawie merely introduces a new element of confusion in seeking to compare land value and counterfeit money. His letter is utterly bewildering to the outsider; and it gives no new argument to those who believe in taking land rent for public purposes. To discuss whether or not the analogy is correct would consume space to no useful purpose.

And while it is worth while to give some consideration to economic matter such as the relation of rent and prices, and effects of selling land, these are but secondary questions.

After all, the vital question is: Who gets the rent of land, and who ought to get it?

A. C. PLEYDELL.

NEW YORK CITY.

THE TEACHING OF BUDDHA AND THE SINGLE TAX.

J. Pool, of Sydney, Australia, is the author of an interesting essay which is an attempt to show that the Nivarna of Buddha, contrary to most authorities, is the annihilation of friction, which includes pain, sorrow, and evil, and is not the annihilation of existence. The first step toward the attainment of this condition is the Single Tax system, according to the philosophy of this writer. Ideal harmony of individual development can be attained only by bringing the social life in accord with the beauty and harmony of economic laws, which Henry George has made plain.

If his conception of the teachings of Buddha be not at fault they may well be likened to some of the tenets of Christian Science. We express no opinion as to the matter other than to say that it seems very unlikely that the religion of Buddha, or in fact any religion, can have had as its foundation a mere negation, and that Mr.

Pool's interpretation of Nivarna is more in harmony with many of the recorded utterances of Buddha that have descended to us. It may thus be that Christian Science, in that part of it at least, that denies the existence of sorrow, pain and evil may trace its origin to a religion even earlier than Christianity.

The author of this essay, perhaps in recognition of this fact, has addressed the following letter to Mrs. Goldzier, author of the *At-One-Ment*, which, as many of our readers know, is an endeavor to bring into co-relation the teachings of the Single Tax with those of Christian Science:

"If Science be the demonstration of the Creator's laws then there should be some bond of harmony between science and religion. It is claimed that this bond of harmony is to be found in the science of political economy which Henry George has given to the world. I predict that the church which first puts Henry George's philosophy on the forefront of its banners will become the leading church of the world."

PROPOSED HISTORY OF THE LAND VALUES REFORM MOVEMENT

The need of a history of the land values reform movement in the different countries has long been felt, not only by the scientific students of the movement, but also by the workers actually engaged in it. The undersigned, who just now is engaged on a two years' trip round the world, in search of material, has got sufficient support and encouragement to make an effort to satisfy this requirement. I have already been promised help from prominent Single Taxers in different countries, but I feel the necessity of having, if possible, every earnest land values reformer to assist in the work by supplying material and giving advice. You are kindly invited, therefore, to give particulars in reply to the following questions, and to make them as full as possible. Please send your answers in care of the editor of this journal.

Give particulars about:—

1. Any land values reform society which

exists or has been in existence in your locality. If possible, add origin, membership, work, etc.

2. Deceased Single Tax papers; short historical sketch wanted.

3. Any living or dead land reformer in your locality who you think has served our cause well enough to be worthy of notice in the work thus planned.

4. Propaganda methods used in your locality, which have been successful and are likely to be of value to workers elsewhere.

5. The attitude of the press towards our work.

6. The attitude of organised labor (trades-unions, co-operative societies, socialistic organisations etc.) towards the taxation of land values. Copies of resolutions, platforms, etc., are required in this connection.

7. Land values taxation in platforms of political parties generally.

8. Valuable critiques of our philosophy, methods of reform, system of education, etc., by friends, political economists, socialists and others.

9. Practical steps taken by legislation towards the realization of our aim which you think are not commonly known.

Thanking you in anticipation of your kind assistance, I remain,

Yours very sincerely,
JOHN HANNSON,
Sikfors, B. J., Sweden.

GEO. L. Rusby is improving in health and soon hopes to take a more active part in the work of the cause. Those who know how valuable were his services will rejoice at his returning health.

THE next issue of the REVIEW will contain the first annual report of the American Single Tax League.

It will also contain a report of what has been done in the lecture field for New York and vicinity. The editor of the REVIEW has taken personal charge of this work, but though something has been done, it is too little as yet to merit special mention.

LECTURE APPOINTMENTS FOR MR. JOHN Z. WHITE.

Below we give a list of the localities that will be visited by Mr. John Z. White during 1909. Friends interested in Mr. White's work, will please communicate with the correspondents of the various states mentioned below. Mr. White's work during 1909 will be almost entirely limited to addresses on the Mandatory Initiative and Referendum, except in those states where Direct Legislation has been adopted by constitutional amendment. In which case his addresses will be on subjects pertaining to home rule in taxation.

Jan. 1-7. Springfield, Ill. George E. Lee, care Bode, Lee, Taylor & Co.

Jan. 14-21. Wisconsin. C. Leenhouts, 102 Wisconsin St., Milwaukee, Wis.

Jan. 22-28. Minnesota. S. A. Stockwell, 304 Andrus Bldg., Minneapolis, Minn.

Jan. 29. Des Moines, Iowa. Mrs. Lona I. Robinson, 1074 30th St., Des Moines, Iowa.

Jan. 30. Sioux City Iowa. Herbert Quick.

Jan. 31-Feb. 1. Nebraska. A. G. Chapman, 1430 G St., Lincoln, Neb.

Feb. 2-3. Dr. E. T. Shelly, 601 Park St., Atchinson, Kan.

Feb. 9. Fort Wayne, Ind. A. H. Perfecto.

Feb. 10. Toledo, O. Edw. Gerken, 337 Missouri St.

Feb. 11-12. Detroit, Mich. Chas. B. Sawyer, care Pingree Co.

Feb. 13-14. Cleveland, O. Otto K. Dorn, 2527 Woodward Ave.

Feb. 15-16. Buffalo, N. Y. John Shilady, care Yale Hat Store.

Feb. 17-24. Toronto. L. B. Walling, 75 Yonge St.

Feb. 25-28. Ottawa. J. M. Hinchcliffe.

Mar. 1-7. Montreal. W. Scott Hutchinson, 4160 Sheridan, Westmount.

Mar. 8-15. Maine. Dr. John W. Bowers, 732 Congress St., Portland.

Mar. 16-22. Massachusetts. W. L. Crossman, 67 Dover St., Boston, Mass.

Mar. 23. Worcester, Mass. Nathan Rice, Norton St.

Mar. 19. Haverhill, Mass. Rev. L. M. Powers.

Mar. 24-31. Rhode Island. Dr. L. F. C. Garvin, Lonsdale.

Apr. 1-7. Connecticut. Benj. J. Murphy, Whitneyville.

Apr. 8-15. N. Y. City. John J. Murphy, 27 Union Square.

Apr. 16-23. New Jersey. Dr. Mary D. Hussey, 142 Arlington Ave., E. Orange.

Apr. 24-30. Brooklyn, N. Y. A. J. Boulton, 58 Quincy St.

May 1. Philadelphia, Pa. Dr. C. F. Taylor, Editor *Equity*, 1520 Chestnut St.

May 2. Harrisburg, Pa. Luther F. Kast.

May 3. Wilmington, Del. T. S. Doherty, 823 Van Buren St.

May 4-5. Maryland. John Salmon. Erdman Ave. near Hartford Road.

May 6. Parkersburg, W. Va. W. G. Grogan, Box 656.

May 7. Cumberland, Md. Phil. Smith, 17 Front St.

May 8. Johnstown, Pa. Warren Worth Bailey, care *Democrat*.

May 9. Latrobe, Pa. Vincent E. Williams.

May 10-14. Penna., Pa. W. H. Noren, 4932 Center St., Pittsburg, Pa.

May 15. Beaver, Pa. Chas. R. Eckert.

May 17. Chillicothe, O. C. H. Sears.

May 18-19. Cincinnati, O. Daniel J. Kiefer, 3596 Wilson Ave.

May 20-21. Hamilton, O. Stanley Shaffer.

May 22-23. Indianapolis, Ind. John F. White, 1523 Lexington Ave.

May 24. Otterbein, Ind. Wm. Walsh.

June, July, August and September—England.

October, November, December—Colorado, California, Oregon, and Washington.

For further information address F. H. Monroe, Pres. Henry George Lect. Association, Palos Park, Ill.

THE *Christian Science Monitor* of Boston of recent date contains a column report of the address of William Lloyd Garrison at the banquet of the Massachusetts Single Tax League.

READ Gordon, 563 Greenwich Street, this city, wants a copy of No. 3, vol. 1 of the REVIEW.

GREAT BRITAIN

Is the real battle ground of the Single Tax movement just now.

LAND VALUES

13 DUNDAS STREET
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A 24-PAGE MONTHLY PAPER

is the organ of the British movement. It has been in existence now for 15 years and is under the responsible editorship of John Paul. Its contributors are all those recognized as leaders of the movement in the United Kingdom. It fills the position in that country that the REVIEW does in this. Every subscriber to the REVIEW should be a subscriber to LAND VALUES.

NOTICE

Please send us the names and addresses of all the persons you know who are, or may become interested in the Single Tax, and we will send them literature free of cost.

SINGLE TAX INFORMATION BUREAU

E. B. SWINNEY, Secretary

134 Clarkson Street, Brooklyn, N. Y.