

*The*  
**SINGLE TAX REVIEW**

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

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**SPECIAL CONTRIBUTORS  
TO THIS NUMBER**

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# SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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## TABLE OF CONTENTS

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THE QUEER THEORY OF GEORGE HENRY—Concluded..	<i>J. W. Bengough</i>	1
LAND MONOPOLY—FOURTH PAPER .....	<i>H. Martin Williams</i>	13
PROGRESS AND POVERTY.....	<i>John Bagot</i>	18
PROPAGANDA AMONG THE FOREIGN BORN.....	<i>C. M. Koedt</i>	22
OPPORTUNITIES IN NEW JERSEY.....	<i>George White</i>	24
NEW YORK ELECTIONS—AN OPPORTUNITY.....	<i>Editorial</i>	28
THE GRAND JUNCTION CHARTER.....	<i>Hon. James W. Bucklin</i>	29
AN INTERESTING CHARACTER SKETCH OF JOS. FELS.....		30
HON. GEO. FOWLDS.....		32
NEWS—DOMESTIC.....		34
NEWS—FOREIGN.....		38
BOLTON HALL—THE MAN AND HIS BOOKS.....	<i>J. D. M.</i>	47
THE SINGLE TAX AND ITS APPLICATION.....	<i>John Z. White and Wm. Ryan</i>	52







HON. GEORGE FOWLDS  
(See page 32)

# THE SINGLE TAX REVIEW

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

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## THE QUEER THEORY OF GEORGE HENRY.

*(For the Review.)*

By J. W. BENGOUGH.

*(Concluded.)*

### CHAPTER XIV.

#### "AT YOUR SERVICE."

"Will you pardon my intrusion upon your privacy, sir, for the sake of enlightenment to a benighted foreigner," said the Professor, with a good humored smile.

"Ah! it is Professor Henry!" replied the other genially, "Delighted to have your society, my dear sir. Smoke a cigar with me, and let us enjoy a chat."

As he spoke he extended his cigar case, and the Professor, with polite acknowledgment, accepted a "weed." It may be mentioned here that its quality was proved in the smoking—the finest cigar the Professor had ever tried; and the explanation thereof may be added: Social conditions in the Island, (to wit, the absence of Monopoly) gave scope for national competition in the cigar-making industry—competition, not in price, for wages could not be depressed by any action of capitalists—but in quality. The best goods in every line were the goods that received the best patronage.

The Professor seated himself, and after a few preliminary puffs, began.

"I have been making some notes of your social relationships, sir, and find them so different from what I have been accustomed to that I desire further information, if you will kindly afford it me."

"Most willingly. I am at your service to the extent of my ability," replied the Art Critic—Helpfuli, to give him his name.

"Ah!" said the Professor, smiling—"you have given me the key note in that phrase 'at your service.' The idea of a mutual service seems to be the basis of society here, according to my observation. Have I rightly concluded?"

"Quite correctly," replied Helpfuli; then he added with a puzzled expression—"What other possible basis would there be for a Christian community?"

"As to that," replied Henry, "the usual basis is selfishness, every-man-for-

himself, jealousy, rivalry, cliques, rings, coteries, spite, hatred and devil-take-the-hindmost."

"A *Christian* society, I said," and Helpfuli looked at the Professor in astonishment.

"Yes, Christian—nominally, at least; United States, England, France and so forth."

The Art Critic smoked thoughtfully for a moment. "What would you say supposing that Turkey should advertise to the world that the Sultan's government is a practical illustration of the Republican idea." "I should say they lied," replied Henry, promptly. "But would it be a more flagrant lie than it is for a Society such as you have outlined to put itself before the world in the name of Christ?"

It was now the Professor's turn to meditate.

"To come at once to the practical," he resumed, "I observe here this evening, as I have observed at other houses on similar occasions, that there are amongst the guests, people from what I would call humbler ranks of society, trades people, mechanics and even laborers."

"Well?" commented Helpfuli.

"Well, sir, I find that decidedly new and strange," said the Professor.

"It is not customary, then, in America?"

"Decidedly not; such a mixture would be utterly impossible there."

"Mixture, you call it. Do you find it an invariable fact that persons engaged in trade, mechanical callings and laboring occupations are lower in character, more rude, unsociable or vicious than those who are engaged in the professions and arts?" asked Helpfuli.

"Oh no; I would not say that," replied Henry. "I presume in personal character there is about the same average of moral excellence in all classes, except the very lowest."

"Then, if character be made the basis of social intercourse, there would be no reason, in your view, why all classes, omitting only the very lowest, should not associate together," commented Helpfuli.

"Certainly not; if character were the basis," asserted Henry.

"And what other basis should there be?"

"Well, perhaps there *should not* be any other, but there *is*. The basis with us is money and position, and not character," said Henry.

"Precisely, your basis, in other words, is distinctly unchristian or anti-christian; and hence the edifice built thereon is practically pagan, or I should rather say, Satanic. Now with us, the basis is character, and the edifice is what has struck you as a unique temple of Christian fellowship."

"It makes all the difference, that's a fact," said the Professor. "But our upper classes could never be got to associate with people who work; or at least who work at the lower occupations."

"The source of that devilish prejudice—the word is not too strong—is that idleness has, in your civilization, come to be regarded as honorable, because it has come to be regarded as the fruit of power, and the love of power is inherent

in human nature. Now, I do not deny that honor may rightly be due to a man who has achieved a position in which he need no longer work, if he feels disposed to take his ease, providing that he has done so by his own power, either of brains or hand. That proviso, however, is essential."

"Well," replied Henry, "at that rate you cannot withhold admiration from our upper class. They have gained their millions by the exercise—either themselves or their fathers—of their power of brain and hand, chiefly of brain, I suppose."

"In what way have they devoted their brain power to produce such splendid results?" enquired Helpfuli.

"Well—er—" began the Professor, "I suppose the great fortunes of America have sprung from the devotion of that power mainly in three directions: first, shrewd foresight, second, judicious investment, and third, successful manufacturing."

"Exactly," replied Helpfuli: "Now let us briefly analyze these three terms. First, shrewd foresight, in getting possession of land or cornering some necessary of life; second, judicious investment in values based on the ownership or control of land, such as oil wells, coal mines, railway, telegraphs, telephones, or other franchises; third, successful manufacturing, rendered successful at the expense of the consumer by the artificial means of tariff protection. The brain-power exhibited in the methods you have named, sir, is not entitled to honor; it is the mere cunning of the beast of prey. In this country, moreover, it is happily rendered impossible. Every rich man in this Island has given value for what he possesses, and hence we may honor him even if he ceases to work. He is at all events not a legalized thief. But we would not honor him if, having ceased to work, he also ceased to serve."

"Is service then, compulsory here?" asked Henry.

"Not by law, of course," replied Helpfuli, "but by moral force of public opinion, yes. The man who fails to serve his fellow-men here in every way he can is regarded as unchristianlike, and no reproach can be more deeply felt than that."

"Then you all regard yourselves as stewards?"

"Precisely," replied the other. "The only value our gifts or possessions have, is the power they give us to minister to others."

"That is a very noble ideal," said the Professor, "but in justice to my own country it is only right I should mention that not a few of our millionaires are noted for their ministering in this way."

"Not precisely 'in this way,' pardon me," replied Helpfuli. "At least I have seen it stated that they will do anything for the poor—'except get off their backs.' Now in this Island, nobody can be on anybody else's back."

"But I scarcely understand how people of taste can care to associate with the ruder classes, as you seem to do here," said Henry.

"The ruder classes, as you call them, are not as a rule rude," replied Helpfuli. "The difference is one chiefly of education, and we who have enjoyed the advantages of higher training feel it a sacred obligation to share

our knowledge with those less favored. That is what we got our learning for—nothing else."

"Queer idea!" said Henry, as if to himself.

"Perhaps so. Many of Christ's ideas were 'queer.' But why should it seem queer? It is only common gratitude and justice. If these good brothers and sisters of ours had not made our clothes and books, kept our houses, cut our wood, dug our coal, built our streets and drains, and provided our food, how could we ever have had time for study? Now, for example would you ever have become a university professor, if you had been obliged to do all these services for yourself?"

"That's a new idea to me, also," confessed Henry. "I have never thought of that before in my life!"

"Then why should it seem unnatural that we should love and respect these hard-handed brothers of ours?" demanded Helpful. "Would we not be craven curs indeed if we felt otherwise than thankful to them, and considered it other than a privilege to serve them as they so nobly serve us?"

"I see," said the Professor. "Then you don't exclude even the roughest laborers from your fellowship?"

"You mean those who do the roughest labor," corrected the Art Critic. "Many of them are the truest ladies and gentlemen. Exclude them? Certainly not. On the contrary we think them entitled to special honor and consideration on account of the very distasteful nature of their toil. You are aware, I suppose, that for this reason laborers are paid better wages than mechanics, and wages that rise in proportion to the difficulty, danger or disagreeableness of their work?"

"I was not aware of it," replied Henry, "but that strikes me as being fair and right."

"That class is the one to which you alluded some time ago as the very low, I presume, is it not?" said Helpful.

"Yes—manual laborers, scavenger cart drivers, washer women, and so forth"—replied Henry. "With us this class is immediately next to the absolute pauper."

"And the absolute paupers are, I suppose, simply those who, like our neighbors in Shiftless Row, positively refuse to do any useful work?"

"Far below them, I assure you in circumstances," replied the Professor. "And I would not say they refuse to work—certainly not all of them. They become paupers because they cannot get employment."

"Cannot they go and employ themselves, then, if nobody else wants help? Why not go direct to the land, as Adam and Eve did?"

"They can scarcely do that, sir; there are—er—legal obstacles in the way."

"The lion of land-speculation bars the path; yes, so I believe. Well, I will refrain from saying what I think of Christians who will condemn their fellow creatures to abject poverty, and then hold them in contempt as the lowest class. The very thought gives my cigar a bad taste. Come, let us change the subject."



So, after a little further conversation of a general character, the gentlemen rejoined their company.

## CHAPTER XV.

## REJECTION AND REVENGE.

The Professor could not flatter himself that he had as yet made any real progress with Nitka Wherewithali. He had enjoyed the felicity of meeting her on several occasions at evening parties, and she had certainly treated him with charming civility, but he was beginning to fear that she did not fully reciprocate his love. However, he did not allow himself to despair. He reminded himself that the feminine heart was an intricate subject which he had not hitherto studied, and he reasoned that a novice could as little hope to understand it without a course of training as a freshman could expect to understand collegiate Political Economy in his first term. It might be that Nitka was over head and ears in love with him, only that he was not competent to read the signs. This line of self-argument kept his hopes alive, and he strove, with all a student's earnestness, to read in her civilities a deeper significance than appeared on the surface. He could not convince himself, however, that she meant anything more than the words implied when she remarked on certain occasions that the weather was beautiful, or expressed the hope that he was quite well. It is true that on each such occasion she gave him her hand in a decidedly cordial manner, and with none of the formality and affectation common to the society belles he had heretofore met; but this, also, would not bear any special construction in his favor, as he noticed with pain that her manner was equally sincere with other people. Moreover, he was particularly disturbed by the fact that very frequently she was in the company of a young gentleman of local eminence—very much younger than himself, and confoundedly handsome. Yet, of course, this might not really mean anything. At all events, the Professor kept up his courage, and availed himself of every opportunity of using all his arts to impress the fair Nitka. It was a marvel to himself what resources of strategy he developed to this end. He managed during the next few months to be in her society at least a score of times, and every one of these chances, he flattered himself, he had taken full advantage of. On three occasions he had been so favored as to walk home from church in her company, and to entertain her on the way with comments upon the preacher's style, which he felt must be effective with a young lady of so much intellectual force. His plan of campaign had meanwhile settled into the determination to lay siege to her brain rather than her heart. What he felt he lacked in personal beauty he trusted he could more than make up in mental charms. It was, therefore, to impress her with his critical acumen that he remarked upon what he considered an extravagance of gesture on the part of the preacher as they returned from service on the third occasion. "An orator should never make angular gestures," said he; "they are invariably ungraceful. When Mr. Exegesi this evening in one part of his discourse pointed straight upward

with his right arm, and at the same time held his left arm straight out, the effect was a rigid right angle, and set every rule of correct elocution at defiance. In a man of so much ability and good judgment I thought it a remarkable error." "Gestures are graceful or ungraceful in accordance with their significance, I should think," replied Nitka; "in the case you refer to I was really struck by the appropriateness of the attitude." "Were you indeed?" said the Professor. "How I envy the preacher his happiness in having impressed so fair a hearer!" Nitka was accustomed to compliments of this kind from her escort, but somehow they did not touch her as they should have done. "I am afraid," she resumed, "you were not strictly attending to the thought Mr. Exegesi was enforcing by means of that gesture. It was one worthy of being noted and remembered"

"I fear I must really plead guilty to your charge, Miss Wherewithali," he replied. "Can you recall his observations?"

"Oh, yes, I don't think I shall ever forget the words," said she, "they were: 'remember, my friends, your religion extends precisely as far in that direction as it does in this, and no farther. The extent of your religion in its radiation among your fellow men on this earth measures precisely the distance it reaches towards God; God does not recognize any piety that does not manifest itself in service to man.' That was the thought and it was worthy of the gesture—elocution or no elocution!"

"Yes," said the Professor thoughtfully, "it *was* an admirable thought; I shall make a note of it; I imagine it will stand repetition, when I return home."

"Do you think of returning to America soon, Professor Henry?" asked Nitka.

He listened eagerly for some symptom of a quiver in her voice as she spoke the words, but failed to detect it.

"Er—well,—er—that is somewhat uncertain," he replied, "not very soon. unless—" and he hesitated, not quite certain how to finish. "It depends to a great extent on yourself, dear Miss Wherewithali," he added, giving her what he esteemed a most fetching glance.

"On *me*, Mr. Henry. How can that possibly be?" she asked, in genuine astonishment.

"I will explain tomorrow evening, if you will permit me," he rejoined, and so she was left to puzzle her little head with the problem until the time indicated.

The Professor was to be a dinner guest at the city Treasurer's house on the Monday night, and he went to keep the engagement with the feelings of a man who is on his way to know his fate. We will not dwell on the particulars. Suffice it to say that in the course of the evening, in the conservatory, with the approved scenery of ferns and palms, and with the conventional atmosphere of exotic perfume so favored of romantic novelists, the Professor avowed his love and offered Miss Nitka Wherewithali his hand and heart. "You are my first and only love, dearest Nitka," he said in impassioned tones—"and anything I can do to make you happy, yea, even to dying for you, I am more than willing to do!" Nitka seemed astonished more than melted.

"I do not know that it would give me any real satisfaction to have you die for me," she said in steady tones—oh, *how* steady! "But are you willing to—to—wear your clothes the other way on?" The Professor turned pale.

"Anything—anything but that!" he gasped. "Anything in reason—but but not, not quite that. You do not make that a condition; say you do not!"

"Pray do not understand me to be making conditions, dear Professor Henry," she replied, with perfect good nature. "I have no right to do so. Nor should I leave you any longer unaware of what I thought must be generally known to all my friends. I am to be married next month to Mr. Cominwelli." The Professor was on the point of fainting, but recovered in a few moments, and with the words, "That good-looking chap—I thought as much!" uttered in a feeble and heart-broken voice, he turned and left the Conservatory. Soon afterwards he bade Mr. Wherewithali and his family good night in a depressed manner, and went to his hotel.

From his room in that abiding place he did not emerge, excepting for a meal, for many weeks. His rejection had turned his heart to gall, and this misfortune being followed on the very next day by the receipt of a letter from the President of the Santa Rockefeller University (to whom he had written an account of his Island) telling him that unless he could return to his chair as free from the social heresies he had been picking up as he had been before leaving home, he need not return at all, the unhappy man's resolve was taken. He would revenge himself upon the haughty girl and the Island in general, and save his situation by one and the same blow—he would write a book that would revolutionize the society of Thingsasthaotterbee Island! This grim resolve soon became in some manner known throughout the city, and the work was awaited with ever growing interest by the whilom friends of the embittered Professor—whose calling cards were meanwhile sent in vain to his room. He was "not at home" to anybody.

## CHAPTER XVI.

### AN EPOCH-MAKING BOOK.

The blow was delivered! The Professor's book was out. The head of a native publishing house had been summoned into the presence of the recluse at the end of several weeks—the first fellow-man who had been so privileged, and had gratefully received the manuscript to be translated and published. There was no difficulty in making the arrangement on Professor Henry's part, as the public interest in the forthcoming work ensured a large sale, and the best publishing houses were eager to secure the prize. Accordingly one fine morning the gratifying announcement of "Now Ready" was made, and in a few days everybody was reading and discussing the epoch-making book—"Poverty and Progress," for such was the title the author had given it. It was, of course, duly reviewed in the press. One of these reviews we reprint here, as the most convenient form in which the nature of the *magnum opus* can be set before the reader.

(From the Tkswolfskn Daily Critic)

"Poverty and Progress," by George Henry. Fairchance Publishing Co. 8 vo., 350 pp., \$1.50.

It may be said that this is a remarkable book. The author tells us in the opening chapter that it is the outcome of much thought and study upon a painful problem which has been persistently presented to his mind as a visitor to this city. That problem, briefly stated is, Why is there no outlet in the civilization of this Island for the charitable impulses of the benevolent and wealthy? The solution of this question the author sets himself to discover with a mind entirely free from prejudice or preconceived opinions, and by the light of clear reason and inexorable logic.

The work is divided into ten books with a Preliminary chapter on the Problem.

In this opening chapter the author comments on charity as one of the most gracious virtues possible to human nature. By the term he means the disposition of mind which makes it a pleasure for the rich to give succor to the poor. Without this virtue, he contends, human nature is woefully deficient; and consequently, he argues, without an adjustment of social relations which affords scope for its exercise, a civilization is fatally defective. It is the practical absence of all opportunity for the cultivation of charity in the souls of the rich in this Island which has so painfully impressed the distinguished Economist. As he truly says, there is no bounty dispensed by the wealthy people here in the form of alms, even in our public institutions, to say nothing of our private circles. This he regards as a most lamentable condition of affairs, and he sets out in Book 1 to discourse the root of the evil.

BOOK 1—The enquiry begins with the question of wages. It is clear that people who receive good and steady wages, or in other words are permitted to enjoy a larger and larger share of what they produce, will neither require nor accept charity. Why, then, is it that in this Island wages tend constantly to increase, and the gap between the poorest and the richest to become ever narrower and narrower? To find the answer to this question we must first ask, where do wages come from? The reply is at hand. They come out of a wage fund held by capital, and is a part of what is known as Wealth, that part which is employed in conducting business. The general term Wealth our author defines as "anything that may be legally owned and exchanged." All wealth is disposed of in three ways: in Wages, in Interest, and in Rent. Wages is that part of wealth which goes to the worker; Interest, that part which goes to pay for the use of capital; and Rent that part which is paid by the user of land, houses, etc., to the owner thereof. Capital and labor are mutually antagonistic forces, and hence when wages are high capitalists suffer, and vice versa. Rent is antagonistic to both capital and labor, as with the increase of rent both employers and laborers (who have to pay it) suffer. The law of land rent is that all the value which can be produced, above the product of the poorest free land in use, goes to the landowners. This is why owning land in a progres-

sive community is the shortest and surest road to riches. In many large cities annual incomes reaching up into hundreds of thousands are drawn from comparatively small areas of land. The class that own Capital, in the order of nature, ought to produce rich men, but the most valuable form of Capital is land.

**BOOK II**—Another explanation of the unfortunate high rate of wages in this Island is found in the fact that population here has not yet begun to outrun sustenance. This law of nature will no doubt be vindicated in due time, as it is now vindicating itself in Europe and America. This natural law is the method designed by Providence for providing scope for charity.

**BOOK III**—In this book the author discovers "the loose screw" in our system. That discovery is made when he proceeds to enquire into the distribution of wealth. He demonstrates clearly that as wages ought to go to the laborer, and interest to the capitalists, so rent ought to go to the landowner and whereas in accordance with the law of rents—with every progressive step of society land rent must infallibly increase, he clearly proves that many land owners must infallibly become millionaires, while capitalists and laborers grow poorer—the latter class in time becoming practically pauperised. Then would we have the condition most favorable to the cultivation of charity. But this desirable state will not be reached in this Island, because under our existing system there are no landowners. Our law has foolishly and wickedly provided against that possibility by taxing the land rent into the public treasury. We may candidly say that we believe the author has here put his finger on the precise cause of our present lamentable lack of subjects for charity. As he proceeds to point out, we really recognize but two divisions of Wealth here. All that is produced by human exertion we call wages and give it to capital and labor as the two forms of human effort; all that spring from the presence and growth of the community, and represents the value of the national opportunity, we give to the public Treasurer, representing all.

**BOOK IV**—In this book the author traces very ably the forces which go to increase land rent—growth of population, improvements in production, cultivation of the arts, and faith in future prosperity. We are ready to recognize the soundness of his argument, but can scarcely share his lamentation that this vast source of wealth should be closed to private landlords.

**BOOK V**—The author goes on to prove—and does so most forcibly—that what he calls our "unfortunately independent and self-helping" condition in this Island springs from the fact that private landlordism is thus unfeelingly disinherited and deprived of the right of growing rich that it might make itself useful to the poor. While common people are allowed to have free access to land, they will never consider it a favor to be given a job, he complains. We agree with him, but see no reason to complain.

**BOOK VI**—Having pointed out the evil, the author now points out the Remedy. That, of course, is to abolish our present Single Tax system and adopt the American and European system instead; in other words, treat land as Wealth (which the author erroneously calls it) and allow it to be privately owned and speculated in. We are not likely to accept the advice.

BOOK VII—This book is devoted to a plea in behalf of the proposed system. That plea is eloquent and conclusive if we grant the premises, viz., that the social conditions obtaining in New York and London are desirable. We cannot concede this, however. We fear the author has some malignant design against us in making the suggestion.

BOOK VIII—In this section Prof. Henry sets forth at large the fruits that would be produced by the proposed change in the interest of charity. But we are not convinced. Slums, rape, disease, injustice, and death—the price is too high to pay for a few lovely flowers of aristocratic culture, and a few Lady Bountifuls.

BOOK IX—Is another eloquent set of chapters still further setting forth the benefits of having the classes and masses well defined with a growing gulf between them, spanned by the beautiful foot-passenger bridge of charity, and

BOOK X—Is a concluding picture of the bliss which awaits humanity when landlordism has perfectly fulfilled its mission—one Potentate who owns the earth, and a race of slaves bowing at his feet. It is an able book, wonderfully logical and candid, but we fear George Henry is a crank.

This criticism expressed the universal view of both press and public in the Island. The country roared with laughter. But Nitka Wherewithali, now happily married, shook her head sadly and said to her husband, "Poor man, I'm afraid the disappointment has turned his brain!"

Within a month after the appearance of his great work the Professor left the Island. It was understood that he had given up his design of continuing his tour of the world, and had gone back to his university chair to resume the teachings of these notable doctrines in Political Economy.

## CHAPTER XVII.

### "GEORGE HENRYISM."

When we say that dissent from the teachings of "Poverty and Progress" was universal in the Island we make allowance, of course, for the principle that every rule has its exceptions. It takes all kinds of people to make a world, or even a community, and it would be too much to expect that in a population of six millions of human beings, whatever the conditions, there should not be some who were perverted in mind or in heart, or both. Accordingly, it need not surprise the reader to learn that the Professor's teachings found sympathetic readers here and there, and it is safe to say, in view of the nature of his doctrines, that where this assent did not spring from weakness of the reasoning faculty, it arose from moral defect. We have already had occasion to remark that wealth is a source of power, and the love of power is a passion of the human heart, or at least of many human hearts. The system proposed in the much discussed book certainly made a powerful appeal to avarice and greed, and naturally it found a response in those who were by nature avaricious and greedy. And so it came to pass that amongst the people of the Island there were those who read the work and rose from

the perusal saying, "What a grand thing it would be for *me* if I could only get hold of some land that other people would have to use! Why, it would be precisely the same as owning slaves! Better still—for it would entitle me to take the greater part of what they produced, without troubling myself about clothing, feeding or sheltering my chattels!" In due time the believers in "Henryism," or the "George Henry Theory," as it was variously called, got together in little groups and coteries for purposes of mutual edification in the new faith under the general name of "Multiple Taxers." A little later they formed what they called the "Poverty Society," under whose auspices Sunday meetings were held, where eloquent orators—generally reputed for their personal meanness—delivered pious orations on the beauties of Christian charity and the necessity of arranging things so that this grace could be cultivated on a large scale. The next advance step was an effort to get the question into practical politics, and to this end it was contemplated to nominate Mr. George Henry for Mayor of Tkwolfskin. His departure for home before matters had quite reached this step no doubt saved that gentleman from a very humiliating defeat in the Election. Incidentally it may be well at this point to very briefly outline the electoral method of the Island.

The government of Island of Thingsasthaotterbee was a real Democracy, and hence it was "broad based upon the people's will." Its electoral system realized the principle expressed in the phrase, "one adult, one vote; one vote, one value," and it did this by a system of voting and counting ballots which resulted in the House of Assembly being an exact proportional representation of the political opinion of the country, and not merely of a majority or plurality of the electors. The foundation of this just and sensible system consisted in a simple departure from the plan in vogue in America, viz.—large districts, instead of small. It is clear that where, in an ordinary electoral division represented by one member, the person elected is the nominee of one or other of the two great parties, a proportion of the electors attached to the defeated candidate amounting sometimes to one half or more are disfranchised, or worse still, misrepresented by a man whose political views are distasteful to them. Thus in every constituency, under the prevailing method of election, a great proportion of the people are deprived of the dearest right of liberty—that of the right to a voice in the government of the country. This, of course, applies with still more force to those electors who are adherents of minorities standing for special sets of opinions. Such minorities cannot hope to be represented at all until, by growth through long years, they become here and there majorities. Now, it is surely a misnomer to call a House of Assembly *representative* when, of the six or seven parties into which the electorate is divided, but one is adequately represented one partially represented, and all the others disfranchised or misrepresented. By the simple expedient of large districts instead of small ones, the System of the Island avoided such a travesty of democratic government. Each electoral district embraced a section of country entitled to from six to ten members, on a basis of representation by population.

Nominations could, of course, be made to any number, and thus every minority was free to nominate its man. Let us suppose the case to be that of a six member division, in which twenty candidates have been duly the results; but he has the right to mark six of the names by using the figures 1 2 3 4 5 6 in the order of his preference—six or fewer than six as he pleases. When the polls are closed the number of ballots cast, say for example 10,000, is divided by the number of members to be elected, 6, and the quotient or quota is 1666. This quota is necessary to the election of each of the six candidates, and any of them who have received 1666 straight votes—that is, ballots in which their names are marked 1—are forthwith declared elected. Any surplus votes given to these successful candidates over the required quota are then distributed among the other candidates whose names on them have been marked 2, and again the result is declared. By the second count another candidate may achieve the quota, and then his surplus ballots are disposed of in accordance with the expressed choice of the voters. Meanwhile the ballots marked 1 for those candidates who are manifestly, “out of the running” and not within possible reach of the quota, are marked off, and their ballots distributed in accordance with the marking, and a new count made. In this way all the votes cast in the election are duly apportioned to the six candidates who are found to be most nearly the first choice of all the electors, giving five of them the full quota, and the sixth the full quota less ballots which have been “exhausted”—such as those marked only for two or three candidates all of whom were elected on first count, etc. Thus it will be seen that no voter loses his vote. If it does not get him the member he asks for, it certainly gets him the next best according to his own opinion. It will also be seen that a minority representing 1666 voters in such a constituency by marking their own candidate could elect him without any incidental aid from other voters.

The “Multiple Taxers” sought consolation for their disappointment in securing the Professor as their candidate by adopting his manner of dressing, and thereafter were easily identified above their fellow citizens by their topsy-turvyness both of costume and reasoning. Inspired by the powerful motive of selfishness, however, they persisted bravely in what they called the “good cause,” and their energy found in due time a journalistic outlet. The paper was called the “National Multiple-Taxer,” and set forth in every issue the blessings which would arise in the shape of Charities if only the people would relinquish the control of the land, with the coal mines and oil wells therein, and all the public franchises based upon the land—telegraphs, railroads, telephones, etc., into the hands of private corporations. To the sarcastic query why they did not also include the post office business in the list, the propagandists thought it best to make no reply.

Meanwhile, Prof. George Henry had safely arrived at San Francisco and resumed his work in the Santa Rockefeller University. Upon the result of a prolonged interview with him, the President had been set entirely at his ease with regard to the effect of the social heresies of the Island, as the Professor



was able to assure him—and did so with a bitterness which could hardly arise from mere political economy—that he had washed his hands entirely of their economic errors. When in proof of this he handed the President the English manuscript of "Poverty and Progress," the latter was entirely satisfied. When a little later, the President took leisure to give the work a thorough reading, he was not merely satisfied, but delighted. "My dear Professor," said he, taking his colleague's hand, "it is the most accurate and scholarly exposition of the existing social system of Christendom that has been written. Accept my hearty congratulations!" The Professor smiled sadly. He was gratified at the compliment—but he was recalling what he had seen of life in the far away Island, and he was thinking of Nitka Wherewithali.

And so, with a disappointed heart, and a set of opinions which had been sadly jumbled by coming into contact with a clear view of Things-As-They-Ought-To-Be, the Professor took up his college duties once more. He knew that he must teach along the lines of his book—though he felt the falsity of the whole thing—or resign his living. He heard from time to time from his votaries in the Island as to the progress of the Good Cause of Monopoly, and tried to feel gratified at the fame he had received in those distant parts. It did touch his vanity to know that quite a goodly number were emulating his behind before methods of clothes-wearing. But he got no real, deep satisfaction out of it, after all. For a while an occasional letter arrived from a disciple of the multiple tax, he was every day in receipt of newspapers and magazines from which he learned that the system so happily in vogue throughout the Island—the system of Single Tax—was every day gaining conquest throughout the world. He feared that instead of his converting the Island, Providence had decreed that the Island should convert Britain and Australia and America. The news from Glasgow and from the British Parliament had reached him. "Well," he sighed, as he sat alone in his economic chair, after his students had retired—"it can't be helped—Truth is mighty and will prevail!"

The end.

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## LAND MONOPOLY; THE CURSE OF THE CENTURIES.

**American Land Monopolists.**

(FOURTH PAPER.)

(*For the Review*)

By **H. MARTIN WILLIAMS.**

Who owns the land in the United States? This question was partially answered in the second and third papers of this series, in which it was shown that Congress had, within a period of twenty years, generously bestowed upon railroad corporations lands belonging to the people almost as great in area

as is comprised in the original thirteen States, and that aliens have acquired title to lands in the several States amounting to more in the aggregate than lies within the boundary lines of the State of Ohio.

The statistics of land ownership, which follow, although they are by no means complete, will throw additional light upon this question. If full, accurate, detailed information upon the subject of land monopoly in the United States were accessible, it would astound the American people.

The following list of individuals and corporations owning large bodies of land, meagre and incomplete as it is, will serve to fasten attention upon the rapidly growing evil of land monopoly in this country. In a subsequent paper, I will endeavor to still further accentuate the enormity of this evil by showing that the United States is fast becoming a nation of landlords and tenants.

This list comprises most of the extensive holdings in different sections of the country. If the list could be enlarged to include all holdings of 5,000 acres and over, it would run into the thousands, and the the aggregate holdings into hundreds of millions of acres. For the sake of convenience in compilation, the list is separated into a general or miscellaneous list, and a list by States.

#### MISCELLANEOUS LIST.

NAME OF OWNER.	NUMBER OF ACRES.
Senator G. W. Deen of Pa. in Georgia and Florida.....	300,000
A cattle Syndicate in Texas.....	20,000,000
Ohio & Eastern Syndicate in Breathitt County, Kentucky.....	68,000
James W. Smith in Georgia, farms amounting to.....	19,200
G. W. Vanderbilt in North Carolina.....	87,000
Ortiz Land in New Mexico.....	70 720
Included in this grant is 20,000 acres of the finest anthracite and bituminous coal mines in the Rocky Mountain District, besides placer mines estimated to be worth \$100,000,000.)	
A Syndicate of which J. J. Hill and B. F. Yoakum are said to be members, in Texas.....	7,000,000
Dr. Beales Land Grant in Texas, New Mexico and Colorado.....	50,000,000
A Syndicate, in the Rio Grande Valley in Texas.....	300,000
A Syndicate headed by Rufus Hatch, owners of an old grant in Arkansas.....	50,000,000
The Morton County Land and Cattle Co. in North Dakota.....	10,757
William Brown in Oregon.....	64,000
Louisiana Land Co. in Louisiana.....	100,000
Chas. P. Taft (brother of President Taft) in Texas.....	390,000
The Wilson Waddingham Cattle Co. in New Mexico.....	1,500,000
Petaca Land Grant in New Mexico.....	186,000
Senator Clark of Montana in New Mexico.....	30,000
F. C. Brent of Pensacola, in Escambia county, Florida, and Baldwin county, Alabama.....	330,000

Miss. Valley R'y Co., Southern Land Investment Co., and Delta & Pine Land Co., in Mississippi.....	263,000
Wm. C. Whitney Estate in Massachusetts, 50 farms aggregating....	10,000
A. R. Dillon and J. V. Moffett in Louisiana.....	142,000
U. S. Senator Warren of Wyoming.....	4,800,000
Bellows & Co. of New York in Montana.....	120,000
Antonio Gaspari of New York in Arkansas.....	40,000
H. W. Bennett of New York in Texas.....	10,000
Mitchell Bros. of Michigan in New Mexico.....	314,668
Northern Syndicate in Louisiana.....	1,500,000
New York and Southern Capitalists in Florida.....	112,000
—Powers in Colorado.....	200,000
Gustave Ranger of New York in Texas.....	1,250,000
John T. Wilder of New York in Logan county, West Virginia.....	600,000
Standard Oil Company in West Virginia.....	1,000,000
“ “ “ “ Louisiana.....	300,000
“ “ “ “ other States.....	2,200,000
Jas. M. Guffey in Louisiana.....	100,000
George Gould “ “ .....	350,000
Ex-Senator Dorsey in New Mexico.....	500,000
Col. Church of New York, 180 farms aggregating about.....	60,000
Col. D. C. Murphy.....	4,068,000
—Clark of New York.....	30,000
E. Mariner of Milwaukee.....	70,000
George Hanley, Wisconsin.....	32,000
David Selsor in Ohio.....	25,000
Maurice Raleigh, in New Jersey.....	30,000
E. C. Sprague in several States.....	500,000
Virginia Coal and Iron Co.....	100,000
Colonel Meyer in Wisconsin.....	35,000
Texas Land & Cattle Co.....	240,000
Texas State Fund, (owned by four men).....	3,000,000
A New York Syndicate in Texas.....	300,000
John W. Dwight of Pennsylvania, owns a Bonanza farm in North Dakota almost as large as the State of Rhode Island comprising 1100 square miles.....	704,000
Frederick Weyerhauser in Oregon and Washington...——	7,000,000
W. C. Greene (Copper King).....	2,000,000
H. Disston of Philadelphia in Florida.....	2,000,000
J. C. Davis, (agent) in Texas Panhandle.....	100,000
Florida Fruit Lands Co. in Southern Florida.....	180,000
Mrs. Harriett M. King in Texas.....	1,115,000
A. St. Louis Syndicate in Tennessee.....	50,000
Southern Oregon Co. in Oregon.....	100,000
First National Bank of Hays City, Kansas, in Hidalgo county, Texas.....	65,000

T. H Jones, agent, St. Louis, Missouri, controls two ranches in Southern Texas of 40,000 and 150,000 acres respectively and one of 81,000 acres in New Mexico, aggregating.....	271,000
Howell, Jewett & Co. in Texas.....	100,000
Sebastian Land Improvement, Sugar & Investment Co., in Florida	112,000
Southern Improvement Co., in Baldwin County, Alabama.....	40,000
Maxwell Land Grant in New Mexico.....	1,714,764
Other grants in New Mexico to which patents have been issued....	6,176,857
<b>TOTAL.....</b>	<b>174,485,966</b>

These holdings by only 63 individuals and corporations, would make five States as large as the State of Indiana, Illinois, Iowa, Missouri and Arkansas, with the States of Rhode Island and a slice of 339,850 acres off the State of Connecticut thrown in for good measure; or nearly 10,000 square miles more than is contained in the German Empire, Switzerland, Denmark, Holland and Belgium. These holdings amount to nearly one-thirteenth of all the land in the United States.

#### MONOPOLY CURSED CALIFORNIA.

It is in the God-favored State of California, where land monopoly grows, blossoms and has its fruitage. Thirty-five men own one-seventh of all the land in that wonderful State blessed in all things by a kind, beneficent Providence. Here is the list:

NAME OF OWNER.	NUMBER OF ACRES
T. B. Walker of Minnesota in the McCloud River District.....	100,000
Pennsylvania Syndicate in Klamath River district.....	45,000
Glynn Estate.....	90,000
Wm. S. Chapman.....	350,000
Ex-State Surveyor General Houghton.....	35,000
Bixby, Flint & Co. of San Francisco.....	200,000
G. W. Roberts " " ".....	140,000
Isaac Friedlander.....	100,000
—Throckmorton.....	146,000
The Murphy Family of Santa Clara.....	156,000
Thomas Fowler.....	200,000
Abel Stearns of Los Angeles.....	200,000
A Philadelphia Company.....	200,000
—McLaughlin.....	400,000
R. D. Murphy.....	20,000
R. S. Carey.....	20,625
Timothy Page.....	75,000
T. G. James.....	60,730
Odd Fellows Savings Bank.....	29,000

R. H. Blossom.....	43,407
Albert Gallatin.....	42,485
J. B. Haggin.....	150,000
J. H. Glide.....	33,000
Riley & Hardin.....	58,000
J. S. Cone.....	109,000
T. W. Mitchell.....	96,883
John Boggs.....	20,000
Stoval & Wilcoxson.....	30,925
California Pastural Company.....	140,000
F. Cox.....	100,000
John Bidwell.....	25,000
Miller & Lux.....	14,500,000
California Lumber Co. in Siskiyou county.....	68,000
Ex-Surveyor General Beals.....	300,000
E. J. "Lucky" Baldwin, in the San Gabriel Valley.....	42,000

TOTAL..... 18,326,055

This is 127,360 more acres than is contained in the States of Vermont, New Hampshire, Massachussets and Rhode Island. This is an average holding of 523,601 acres for the 35 land grabbers, while the remainder of the land would give to the rest of the people in the State an average holding of 46 acres. And it must be remembered that the foregoing list comprises only a fraction of the land looters who own thousands of acres each.

MISSOURI.

The trail of the serpent of land monopoly may be seen all over this State, especially in the Southern and South Eastern sections, in which Michigan lumber men have gobbled up hundreds of thousands of acres, nor have the residents been modest in following the example set by their Northern and Eastern brethern, and it is not an unusual thing to see a Missourian who is the owner of a patch of ground running from 1,000 to 50,000 acres. I have taken the following counties to illustrate prevailing conditions in the South half of the State.

In Camden counties a Chicago Company owns.....	2,500 acres
" Washington county White & Norris of Mass. own.....	23,000 "
" St. Genevieve county, Judge Rombauer owns.....	3,500 "
" Pulaski " S. T. Young of Chicago owns.....	4,943 "
" Taney " M. C. Wetmore "	40,000 "
" Wayne " 6 persons and 1 corporation own....	207,000 "
" Reynolds " 3 " " 3 " "	171,000 "
" St. Francisco " 1 " " 2 " "	83,514 "
" Madison " 1 " " 1 " "	76,000 "

In Carter	"	3		3	"	"	180,000 acres
" Iron	"	5	"	8	"	"	118,600 "
" Butler	"	7	"	4	"	"	116,286 "
" Riley	"	13	"	7	"	"	127,600 "
" Mississippi	"	14	"	own .....			64,640 "

Making a total in these 14 counties of..... 1,218,783 acres

The most conservative estimates place the amount of land thus monopolized in that portion of the State lying South of the Missouri River at thirty millions of acres.

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## PROGRESS AND POVERTY.

(For the Review.)

By JOHN BAGOT.

(This article is a description of the work which is the text book for those engaged in the war for the Single Tax. It is printed for the benefit of those who have not yet read the book, with the hope that it may induce them to seek a closer acquaintance with the most inspiring volume of the century. Mr. Bagot is the editor of *Middleton Guardian*, of England, a paper which is an influential advocate of our doctrines).

In the year 1865 a young printer stopped a man in the streets of San Francisco and told him he wanted five dollars. The man asked him what he wanted the money for, and the reply was that his wife had just been confined, and that there was nothing to eat in the house. The money was paid over. "If he had not given it me," Henry George afterwards said, "I think I was desperate enough to have killed him."

This young printer had a big struggle with poverty, and it set him thinking how it was that as countries progressed and gained in wealth, it became harder for the great majority of people to earn a living. He afterwards saw little children fighting for crusts of bread picked up in the streets of New York, and he thereupon made a vow to seek out and do his utmost to remove the cause which condemned children to lead such a life.

That resolve never left him, and in the year 1879 appeared the author's edition of "Progress and Poverty: An Inquiry into the Cause of Industrial Depressions, and of Increase of Want with increase of Wealth," set up in type by himself and his friend, after D. Appleton & Co., the great American publishers, had declined to take the risk of putting the book before the public. The book was printed by an old schoolfellow of Henry George, by name William F. Hinton, and in a very few years its fame became world-wide. The book has since been translated into several languages. It is going strong to day, and is the text-book of all effectual efforts to settle the social problem.

The civilized world is filled with the fame of Progress and Poverty. And people who have not read the book advocate the taxation of land values as the first step in social reform. That is because George's teachings have permeated the thoughts of men and women, who instinctively recognize the justice of the reform, though they know nothing of its author.

The reason why Progress and Poverty moves the minds of men and moulds their convictions in a way never before achieved by any other work on political economy is that in it economic law is shown to harmonize with natural law, and so to justify the ways of God to men. Where the so-called political economy, still unfortunately taught in our great educational institutions, fails to account for or find a solution for such important problems as involuntary unemployment and poverty, this great book not only seeks out and demonstrates the cause of and the remedy for these evils, but also convinces the student and determines him to work for the great reform.

Progress and Poverty includes an interesting introduction, ten books, making in all forty-three chapters, and an eloquent and impressive conclusion, "The Problem of the Individual Life." The end of this inquiry sought is the cause that produces poverty along with growing civilization and wealth. Political Economy, the science that treats of the nature of wealth and the laws of its production and distribution, should answer the question with the same directness that arithmetic determines that two and two make four: but when he goes to the authorities, the utmost confusion is created in the mind of the student. Professors disagree with each other on fundamental points, and in no case are they able properly to define wealth, the object of which the science treats. But more than this, they have written into the science fallacies of so cruel and atheistic a nature, that it has become a bye-word among those who seek the uplifting of their fellows, and has caused them to stigmatise Political Economy as the "dismal science." But Political Economy is not a dismal science. Rightly understood and applied it will solve the serious problems that are now engaging the attention of so many of us. Henry George understood the science, and if we follow him, we too may learn the cause of advancing poverty amid advancing wealth; we too may point to the remedy.

Seeking the cause of poverty first in the laws of the production of wealth, George deals in two books with the important question of wages and capital, and population and subsistence. He examines and refutes a mass of errors taught by so-called economists. Wages, he shows, are not drawn from capital, but are produced by the labor for which they are paid. Capital is neither land nor labor, but is part of that wealth produced by the union of the two that is set aside for the assistance of labor in producing further wealth. The Malthusian theory, that population has a natural tendency to increase beyond the means of subsistence, is proved to have no foundation. There is nothing in the laws of production, properly understood, to account for the distressing poverty we see in all civilized states.

Two most important books are then devoted to the elucidation of the

laws that govern the distribution of wealth. The first of these contains eight chapters, dealing with rent, interest, spurious capital, the law of interest, wages and the law of wages, and finally, after in the first place showing the necessity for these laws harmonizing, George demonstrates the correlation of these laws, and explains the position thus attained. This solves the problem. It had suited previous teachers of Political Economy to describe the laws of the distribution of wealth as of man's devising, whereas the laws of production are natural laws. They declared that the province of Political Economy ceased when the act of production was complete. John Stuart Mill said: "The distribution of wealth is a matter of human institution solely. The things once there, mankind, individually or collectively, can do with them as they like. They can place them at the disposal of whomsoever they please, and on whatever terms." But Henry George proves this to be an infraction of the natural law, and clearly shows that while the laws of production are material laws of nature, to which the word "ought" cannot apply, the laws of distribution are ethical, and their infraction leads to diverse ills in the body politic, chief among which is that of poverty.

To show how the laws of distribution, rightly observed, will solve the problem of poverty, it is necessary to point out that, while all wealth is produced from the application of labor and capital to land, the product is distributed between the landowner, the capitalist, and the laborer, in the shape of rent, interest, and wages. This is a natural process, and no human laws or customs can either abolish or modify it. But while rent, interest, and wages are the result of natural law, and cannot be abolished by human regulation, it is manifest that a monopoly of the land by a comparative few of the population unjustly reduces the returns to labor and capital. George proves that, in consequence of land monopoly, wages and interest tend constantly to the lowest point at which labor and capital can be reproduced. Any increase of production above that point is swallowed up by the holders of land. They are masters of the situation. Increase of population, improvements in the arts and in the habits of the people, and all other national progress tend constantly to increase rent and to reduce wages.

Having solved the problem, Henry George proceeds just as clearly to indicate the remedy. Discarding all palliatives, which only end in increasing the power of landowners, he maintains that the only way to cure the evil of involuntary poverty is to remove its cause. Poverty deepens as wealth increases and wages are forced down while productive power grows, because land, which is the source of all wealth and the field of all labor is monopolized. The remedy therefore for the unjust distribution of wealth and for all the evils that flow from it is to make land common property.

In the chapter, "Justice of the Remedy," it is shown that if a man has a right to himself, to the use of his own faculties, and to the fruits of his own exertion, if it be wrong to hold him in slavery, then he must also have the right to freedom of access to the means of subsistence. That is a basic right, and before it all considerations of unrestricted private property in land must bend.



The way to accomplish this is by the State gradually taking over the rental value of land by taxation. The Single Tax on Land Values is a natural tax, and therefore the best tax. It would not place a fine upon production; it would be easily and cheaply collected and the whole amount of it, less the cost of collection, would go into the public coffers; it could be actually appraised and there could be no fraud: and no one would be differentially treated, all paying according to the benefits they received from the community.

The great gain that would accrue from this reform is shown to be perfect human freedom. In the scramble for what is left of the world's wealth after the payment of rent, there are many besides the landowners who contrive to live in comfort and even luxury. The vast majority of people, however, fare badly. But under the regime sought for by Henry George all men would be free to take advantage of natural opportunities, and there would be a constant ebb and flow in the possession of wealth. While all who worked would have enough and to spare, the tendency would also be towards a leveling in the actual possession of wealth. Into the affairs of human life, as in all natural things, would enter the principles of equalization and compensation.

When George wrote his chapter on "The Law of Human Progress," the Darwinian and Spencerian theories were fashionable. Much has happened since to justify the late Mr. W. E. Gladstone's adjuration to keep an open mind. The accepted theory of that time, and probably yet to a considerable extent, was that the progress of civilization is the result of forces that slowly change the character and improve and elevate the powers of man, that the difference between civilized man and the savage is that of a long race education which has become permanently fixed in mental organization; and that this improvement tends to go on indefinitely to a higher and higher civilization.

Henry George confutes this. History is against it. So also is the existence of such nations as the Chinese. Experience is against such a view. Anyone who looks about him can see that the civilization we now enjoy is but a veneer, and that very little would be required to bring about a return to utter barbarism. Civilization is not a thing that passes from father to son, but is essentially a matter of social order and justice. It passes from hand to hand like skill and knowledge, and so the virtues and vices of one generation pass to the next for correction or development.

The law of human progress is association in equality. This does not mean equality in wealth any more than men are equally tall or strong, but it does mean that there shall not be such striking disparities as those we now see around us. The cause of social disparities is the power possessed by some to make others work for them without rendering equivalent service in return, and this power arises primarily from land monopoly. Take that away, and compel all who can to earn their own living, and then the law of human progress will come into force.

The concluding chapter of "Progress and Poverty" is characteristic of the author. In the "Problem of Individual Life" we are told that, although all doubt respecting the first cause of all things and the future beyond death

will certainly not be removed by the restoration of the natural order, many stumbling-blocks to faith will disappear. On the occasion of Henry George's visit to Cardinal Manning, it was remarked that they had travelled to the same goal of faith in God from opposite directions. "I loved the people," said George, "and that love brought me to Christ as their best friend and teacher." "And I," said the Cardinal, "Loved Christ, and so learned to love the people for whom He died."

The Single Tax cause is the cause of Christ and of His disinherited brethren, and the only real progressive reform is that as taught in "Progress and Poverty." All other reforms, under existing circumstances, but enhance the value of land, and so perpetuate the evils under which all civilized nations groan, and from the consequences of which we have very much to dread. But the movement for the Taxation of Land Values is a root reform; is indeed, as Henry George puts it, the only remedy for involuntary poverty. In it there is hope, because it is based on equal justice to all.

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## PROPAGANDA AMONG THE FOREIGN BORN.

*(For the Review.)*

By C. M. KOEDT.

(The author of the succeeding article is the Danish consul in Chicago. The suggestions made by Mr. Koedt deserve the attention of our readers. These are matters too, which the Literature Committee of the Fel's Fund may profitably consider).

I have sometimes wondered why the Henry George movement has practically no following among our foreign population—those from non-English speaking countries. Individual followers there are, of course, but their number, it appears, has failed to crystalize into societies and hence to add strength to the demand for a transfer of the unearned increment of land from private to social uses.

The United States census of 1900 says 34.3 per cent. of the population were of wholly or partly foreign parentage, including 13.7 per cent. of foreign born. Thus, just to mention one city, there were in Chicago: 19,349 of Austrian parentage; 76,480 of Bohemian; 11,206 of French Canadian; 6,608 of French; 16,563 of Danish; 416,755 of German; 6,966 of Hungarian; 26,810 of Italian; 41,055 of Norwegian; 109,711 of Polish (German); 17,219 Polish (Russian); 38,589 of Russian; 100,176 of Swedish; 5,847 of Swiss; and many thousands more of others, from non-English speaking countries.

There are about 1600 foreign language newspapers and periodicals published in the United States.

Exclusive of Church affiliations, Political organizations, and Labor-Unions, these people have, conservatively estimated, more than two thousand

societies devoted to recreation and advancement, in Chicago, but there is not a Henry George Society among them.

Among this vast number of foreigners no growth of the Single Tax is observable, though the field must be large, since all these legions have left their native countries under the pressure of just those burdens which Henry George has taught may be lifted. Socialism, on the other hand, appears to increase in numbers, influence and power.

Children are born and pass into eternity along with millions upon millions of rich and poor. But the rich never really know what makes them rich, and the poor never really knew why they are poor. But the truth now vindicated flashed upon the mind of our Prophet of San Francisco, on that memorable strenuous horseback ride in the foothills near Oakland, and the greatest economic blessing ever conferred upon mankind thus became visible as the sun to all who wish to see.

Now, if this is so, what are the reasons that the Henry George principles have not reached our foreign fellow citizens?

Fortunately, it is not necessary to emulate President Taft, by saying "God only knows!" when asked how a man willing but unable to get work, can obtain it? Any Henry George man can tell the reason. Can it be there are too many generals in the American Single Tax army, who by long service, have got into the rut of treating the question involved from purely academic standpoints?

However, leaving this latter proposition for others to answer, the lack of interest among our foreign population, I think, can be accounted for and possibly remedied.

Having wondered why Henry George's teachings do not penetrate the minds of the strangers within our portals, I took occasion at a social function some time ago to sound two men of foreign birth regarding this question. One was a physician of about twenty five years citizenship, the other a druggist who had resided here for nearly forty years. I asked them bluntly: "What do you gentlemen know about Henry George, and the Single Tax, and Progress and Poverty?" "Well," the druggist said, "I'll tell you, I've heard about them, of course, but to tell the truth, I don't understand what the Single Tax really means!" And neither did the doctor.

Now the reason for this state of affairs I would sum up as follows:

1. That nobody ever talked instructively to them about the Single Tax.
2. That the daily papers give but little space to our doctrines when preached.
3. That these people do not hear of Single Tax meetings. Though if meetings were held in their own neighborhood, they would very likely attend them, especially if the addresses were made in their own language. All foreigners of education make it a point to teach their children their own language.
4. That they hear Progress and Poverty mentioned, but never read it, because they expect to find in such a book so many words they do not under-

stand and should be obliged to sit with a dictionary beside them while reading, though if they could get "Progress and Poverty" translated into their own language they surely would read it.

Later on I have made further investigations along the same lines, and arrived at substantially the same conclusions as those stated above.

The conclusions reached are these: that if we desire the Henry George movement to have a hearing and to gain constructive strength among our vast foreign population, then we must interest their own newspapers; address them in their own language, in their own localities. The literature disseminated must also be in their own languages, until the times comes when they are fully informed and aroused to the importance of the knowledge of the Single Tax, when it will be easy for most of them to catch up with and understand our lectures and literature in English.

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## OPPORTUNITIES IN NEW JERSEY.

*(For the Review.)*

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BY GEORGE WHITE.

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At the last session of the legislature in this state, a bill providing for local option in levying local taxes was introduced by Assemblyman Blauvelt, but the taxation problem here is so involved, and there has been so little public discussion of the proposal, that there was no prospect of its success, nor even the furnishing of occasion for advertising extensively the principle on which the proposed law was based.

One peculiar condition in New Jersey is that a great deal of railroad and canal property, the value of all the main stem, franchise and tangible personal property, is assessed by the state at the average tax rate of the state, computed by adding the tax rates of all tax districts and dividing by the number of districts. Over three and three-quarter million dollars will be raised in this way for 1909. This arrangement has caused the corporations affected to take an active interest in attempting to reduce the average tax rate, and they are accused of influencing legislation, installing county boards of taxation, prescribing maximum rates of taxation, and otherwise putting pressure upon assessors to increase valuations. The average rate for 1909, however, is \$1.808 per \$100 of valuation, which is somewhat higher than when the law took effect in 1906. This is an illustration of how well laid plans may go astray, and is probably accounted for by the proneness of citizens or their administrative representatives to vote appropriations pretty much in accordance with the probable size of the assessment roll. An increase of valuations is undoubtedly a temptation to liberal expenditures.

The fact that powerful interests can profit by keeping tax rates down

must have a bearing upon any real reform tax legislation, such as would be the partial or total exemption of personal property or real estate improvements, and consequent raising of the tax rate. Mr. Blauvelt's bill provided that the tax rate of any district which increased its rate by exempting any property should be considered for the purpose of computing railroad taxation, as it would have been if no property were exempted.

Great stress is laid, especially in Hudson county, on a demand for "equal taxation," which apparently means that the assessed valuations of railroad property shall be made on the same percentage of value as are the assessments on lands and buildings owned by private citizens. In his recent unsuccessful canvass for election as Assemblyman, George L. Record, perhaps the foremost and most brilliant advocate of equal taxation, promised that if elected he would do his best to abolish the county tax boards, repeal the maximum tax rate law, and put through a law which would allow assessors to reduce assessed valuations to a point where they would not compare unfavorably with the valuations of railroad property made by state assessors.

Some ingenuity will have to be exercised by those who come to propose specific changes in the laws. Perhaps some genius will invent a plan by which the railroads and canal owners can save a lot of money annually by allowing exemptions on railroad real estate improvements as well as on those in private hands. If this could be figured out the sailing might be much easier than it now appears to be.

In spite of the supervision of the county boards there is still some dissatisfaction with the work of assessors so far as it affects the apportionment of county expenses. If in one district property is assessed at its value and in another the assessed values are ninety per cent., injustice is done. It has been suggested that county expenses be apportioned according to amounts raised for local expenses, and not according to assessed valuations. The fact probably is that this change would amount to very little, and it would of course do away altogether with any pressure now brought on assessors to make full valuations. There is a natural relation between total assessed valuations and total local expenditures. But I have gone over all the figures for one county, and found nothing that points to its being worth while to favor the suggested change. In the districts where the largest amounts of property are, valuations will be made on the same basis. The smaller districts do not affect the result much. In the township of Haworth, with a total assessed value of \$662,470, the difference between one plan and the other would have changed the apportionment of county expenses only \$1.65.

The constitution of the state, as construed by the courts so far, seems to allow any class of property, under a general law, to be taxed in a manner different from other classes. If public sentiment demanded it, we thus could probably arrange to partly exempt real estate improvements and personal property from taxation throughout the state, and possibly a local option provision would stand the test of constitutionality. The main thing is to arouse and formulate public sentiment to create a discontent with the results of our present tax methods.

I have lived in Bergen county, in this state, for several years, and have by occasional communications to newspapers and by promoting discussion of local tax methods in our neighborhood improvement association, endeavored to ascertain what can be done to obtain recruits in the work of tax reform, or to set people thinking and talking. It is my conviction that, especially in the territory surrounding New York City, where commuters make their homes, very much can be done along certain lines, in which I do not include profound investigation of political economy, or mastery of the reasoning employed in proving the correlation of the laws of wages, interest and rent, or academic discussions of the land question. Many of us became Single Taxers by close study of political economy, but the majority of voters can not or will not follow a similar course. The appeal can be made to their self interest, and it will with many of the right stamp, make its own way on the ethical side, as demanding a discontinuance of serious unfairness and injustice.

In Bergen county assessors list in separate columns all land, buildings and personalty. We have a county tax board, which has important powers of supervising and instructing assessors and of revising assessed valuations. The county board annually issues a printed tabulation, giving the names of taxing districts, the number of acres assessed as acres, the number of lots assessed by the lot, total value of land, of buildings, of personal property, value of schools, of public buildings, value of church, charitable and cemetery property, state school tax, district court tax, local tax budget, tax rate, and name and address of assessor. Similar information, no doubt, is available in other counties. Our county tax board holds public meetings, does not discourage visits from citizens, and has at all times complete assessment rolls which can be examined by the public.

My idea is not to favor the abolition of the county boards, but to keep in touch with their members and to follow up the assessors, encouraging them to list lands as near full value as possible, and to "go light" on buildings. There are two or three arguments I have found most valuable.

First, that buildings wear out, and the assessment on them should be reduced somewhat each and every year. After a building is fifteen years old, one half of the cost of production would be a large enough assessment. After it is thirty years old it is probably out of style, without modern improvements, worth only about what it would bring if sold for removal and remodeling, and should be assessed for but one fourth the value of a new building.

Second, the tax on buildings is necessarily unfair, because no account can be taken of location. If one man builds a \$3000 house on the extreme outskirts of the district, and another a similar building near the center, each must by a tax on the building make the same contribution to local expenses, while the disparity in benefits received is manifestly great.

Another proposition I have advanced is that the tax on buildings is double and triple taxation, and should be kept down by every means possible, the assessor treating buildings very much as he does personal property. My

argument here runs something like this: Properly to examine the local tax problem involves some analysis and separation of elements involved. All families ought to pay for local government services and advantages. As an illustration, take an average commuter's family, with an income of \$2000 a year or less, and coming into town by renting a detached house for \$30 a month. This family selected as an example of many should pay for government at least once. When and where can it pay? Not when buying goods, food or shelter. No part of such payments is FOR government. Government services are human performances, and in common with other efforts have a value which must show somewhere. If this value does not appear in relation to personal property, goods or buildings, it must appear in connection with the location occupied. In other words, the only place where the family can pay FOR government is in that part of the home rent which is for the use of the land under and around the house. If the lot is worth \$600, then the \$30 per year paid for its use certainly must include all that government is worth at that place. If it be argued that the value of the lot is not wholly caused by the services of government, that only makes it more certain that the \$30 fully covers the worth and value of government there. Now if the building is taxed over \$60 and the family is assessed on \$200 of personal property we have a total of about \$95 annually paid in taxes for what is demonstrably worth less than a third of the sum. If this is not triple taxation, what is?

Another suggestion is that we should endeavor to obtain legislation which would allow local and county authorities to levy taxes for permanent improvements, such as trunk sewers, improved highways, bridges, and probably public and school buildings, upon land alone. Such improvements are commonly provided for by the sale of bonds, and it would be a simple matter once a year to fix a rate of taxation on land alone in any municipality or county, sufficient to meet any principal or interest coming due.

Our experience in Hackensack is that our one assessor listens to us with patience, and says privately that we are doing good work, but are too radical. Yet we probably have some influence with him, for he last year raised the total assessment on lands in the town by \$324,000, nearly a ten per cent. increase.

As a preparation for legislation let a number of us agree to be active in objecting to taxes on buildings. Is there any more practical way to bring about an increase in the taxation of land values?

How can we in New Jersey act in concert for the purposes specified?

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ITALY levies a graduated income tax as well as a direct tax on land and houses. Small incomes are exempt from taxation. The minister of finance estimates that the income tax for this year will amount to about \$49,600,000, while the land tax will bring in \$36,000,000.

# SINGLE TAX REVIEW

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## PUBLISHER'S NOTES.

Notices will be sent out to all those whose subscriptions expire with this issue. Prompt renewals are requested. And will our subscribers bear in mind that the best use that can be made of the REVIEW at this time is to send it to public libraries and reading rooms? The coming year will witness a great revival of Single Tax activities, and the REVIEW will be sought for by frequenters of public reading rooms when they know it can be had.

Because the REVIEW contains in each number the detailed record of our advance, its presence on the editorial desks of newspapers and periodicals will be of immense benefit in enlightening those who hear of our movement only through the more or less vitiated channels of the press agencies, or the politically colored letters of foreign correspondents to the great dailies. Send the REVIEW into newspaper offices. Such a magazine, with its evidence of the vital progress of our ideas, is not thrown into the waste basket.

Here is a suggestion, too, which will help—and the REVIEW is in need of your help. If your town or city has a Single Tax organization get your secretary to circularize the members and secure their subscriptions to the REVIEW. And if there is no organization do it anyhow with

Single Taxers whom you know. Do not accept their promise to subscribe but get their subscriptions and forward them.

Tell them, too, what Mr. Joseph Fels and the members of the Fels commission are doing. This will stir them into activity. Tell them of the systematic work now being laid out by the Literature Committee of the Fels Commission, report of which appears on another page. And get them actively at work in helping the distribution of that literature.

## THE NEW YORK ELECTIONS—OUR OPPORTUNITY.

The elections in N. Y. City resulted in the elevation to the office of mayor of Wm. J. Gaynor after a campaign unexampled for its unrestrained personal abuse of the democratic nominee. Real issues there were none, and the arguments were mainly as to the personal fitness of the candidates. The Republican candidate, Mr. Bannard, was a typical "business man's" nominee who, it is to be feared, represented, though it may be without entire consciousness of the fact, the purely "business interests" of politics. And though he, too, showed no vigor in discussing municipal issues, nor indeed any real comprehension of them, he made many friends by refusing to indulge in the personalities that formed the subject matter of the speeches of his two opponents. Mr. Gaynor's talks were for the most part disappointing, but at the close of the campaign both his matter and manner began to improve.

Single Taxers were divided in the campaign. But the majority were for Gaynor. His known radicalism and his friendship for the Single Tax led to his nomination by the Municipal Democracy, largely controlled by Single Taxers, some time before his acceptance by Tammany Hall as the only possible nominee to save its borough ticket. Tammany nominated him, but he was not strong enough to save it, and the organization is now without a representative in the official court of Manhattan.

The name of Henry George was frequently heard in the campaign. It is a name to



conjure with in the city in which he was the only great moral and political leader of a generation.

And now that the local organization lies sorely wounded, and the democratic party of State and Nation is without an issue, a mere incoherent aggregation, drifting whither no one knows and none of its leaders seem to care, the suggestion is made that Single Taxers proceed to profit by the opportunity that seems to be offered. A small but active knot of our believers here think that we should now form an organization, secure as complete an enrolment as is possible of all those who will subscribe for the programme of the taxation of land values, and offer the democracy the choice of being crushed utterly, or climbing again to power though the acceptance of the principle, for which not alone the status of political parties, but the conditions of men's minds, are prepared.

Party ties hang loosely. Even the Socialists, or a great number of them, are ready to go with any party that promises social betterment. This was perhaps shown by the falling off of the Socialist vote in this city. And the Democratic party, broken, discouraged, knows not which way to turn. The party is without real leaders, and has no animating principle. One section is led by stupid and corrupt leadership and the other is betrayed by false economic lights.

Here is our opportunity. We have a truth that will help them. With it they may climb again to power, if power is their chief desire. Show them what it has done for the Liberal Party of Great Britain, a party which a few months ago was facing the inevitable defeat foreshadowed in every by-election.

Perhaps a question may arise, what about Republicans? Do we wish to be democrats—we mean, of course, do we wish to wear the label and thus possibly alienate those who wear the Republican label? Let us reflect that among the Republicans are a great many genuine democrats. We shall not lose any republican democrats by enrolling ourselves under true democratic banners. For it is to democracy—in the generic sense—that we must appeal. But finally, by way of caution to our Single

Tax friends, let us secure concessions before volunteering our support. Hitherto we have offered all and secured little or nothing. When it is remembered that politicians hold us in somewhat wholesome respect who yet have but small conception of the vote getting power of a great principle, it is incredible that political activity in the past should have gained for us so little. What we have gained—in this country at least—has been by the propaganda of education. Maybe we have now arrived at a time when a propaganda of politics may secure for the movement some distinct advantage. At least, it would seem that the weakness of the Democracy may turn out to be our opportunity.

J. D. M.

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#### THE GRAND JUNCTION CHARTER.

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Until last April Grand Junction, Colo. was, and for many years had been, in the absolute control of its Public Utility Corporations, Saloons and Machine Politicians. Public Service Franchises were given away by the city council with no decent regard or protection to the public rights or welfare. Whatever such corporations demanded they received, and the protests of our citizens were without avail. The saloons and bawdy houses openly advertised their business and defied public sentiment. The machine politicians and partisan newspapers of both political parties were in accord and confident of continued success. Along ordinary political lines there was no hope of better municipal government.

In this emergency two opportunities, two democratic tools existed, viz., local option for the saloons, and the constitutional right of our cities to secure a municipal charter directly from and by the people. The people organized separately along both lines, but with effective co-operation.

At once the organs of plutocracy took alarm, and a most strenuous campaign of misrepresentation and personal abuse of the friends of reform was instituted, with the author of this article as chief target. The *Grand Junction News*, a daily paper, took up the fight for the people and made

a most brilliant and fearless campaign. The result was that on April 6th, 1909, the city went dry and a charter convention was authorized by majorities of about 450 out of 2700 votes cast. The friends of good government then nominated a ticket of 21 representative citizens for delegates to the charter convention, and the opposition did likewise. Later the opposition withdrew their ticket after becoming convinced of the impossibility of electing it, and the friends of the charter were elected June 8th.

The convention organized with the author of this article as President and ex-officio member of every committee. The convention was harmonious and in earnest. Aug. 7th they finished their work, and on Sept. 14th the charter was adopted by a majority of 534.

The first sentence of the Prefatory Synopsis prepared by the convention is the key note of the charter. It is as follows:

"The intent and purpose of this charter is to establish a free and independent city, and to restore to and vest in the people of the city, so far as the constitution of the State will permit, their natural, inherent and inalienable right of local self-government, with all its powers, duties and responsibilities."

The State constitution makes the charter cities independent of the State legislature on all municipal questions. Just where the line will finally be drawn between municipal and State rights the courts will have to determine.

The general plan of the charter is based upon what is known as the commission form of government adopted first by Galveston, improved by Des Moines, and still farther improved by Berkeley. The most democratic provisions found in any of these charters were adopted, *viz.*, five and ten per cent. of electors for Initiative and Referendum petitions, 20% for recall petitions, 30 days before ordinances go into effect, etc.

There are many new features of the charter, the principal ones being the Preferential Ballot, Indeterminate Franchises for Public Utilities, the election of each commissioner as a sole officer directly to his

particular office, limitations on the contractual powers of the council, prohibition of intoxicating liquors, defining the duties of each department, making the Mayor the Judge of the Municipal Court, abolishing of poll taxes and most occupation taxes, no letting out of paving and water works extension by contract, uniform and equitable water rates not exceeding cost, elimination of many kinds of graft, in fixing public utility rates and in taking over public utilities, no value of the franchise to be allowed for or considered, etc.

The charter is now in operation, and the first election thereunder was held Nov. 2nd, 1909. We did not adopt the Single Tax for the city, having no power to do this under our State constitution. But in so far as possible the natural order of pure democracy was established. We expect splendid results.

JAMES W. BUCKLIN.

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#### AN INTERESTING CHARACTER SKETCH OF JOSEPH FELS.

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*Modern Business*, for August, published in London, Eng., contains a long and interesting sketch of Mr. Jos. Fels from the pen of George Edgar. A striking half tone of Mr. Fels is the frontispiece of this number of *Modern Business*.

From this article we learn that Mr. Fels was born in Virginia fifty-four years ago and that he spent the first thirteen years of his life in a country village in North Carolina. At this time his family went to Baltimore where after two years schooling he started work. His parents were Germans who were among the expatriated during the Revolution of 1848. His father was a manufacturer of toilet soaps in Baltimore. The business soon grew to large proportions.

It was not until 1894 that Mr. Fels started the manufacture of Fels Naphtha. Mr. Fels in the interview with the writer of this article speaks entertainingly of his advertising methods and of the engagement by him of the well known John E. Powers at a salary of \$100 a day. Mr. Powers once had charge of Wanamaker's advertising. Mr. Fels, in answer to inquiry, com-

pares English with American publicity methods.

The following will be of interest to those still under the delusion that high wages are a handicap to the manufacturer:

"You are a believer in high wages?" I suggested. "Do you find the theory works well in practice—in America, for instance?"

"Yes; I do"—this positively—"I think it is clearly shown by our own experience. We pay the highest average wages of any soap manufactory in the world. We work the shortest hours—eight hours a day and half a day on Saturday. But we make soap cheaper than any firm in the world. In this we have been helped by labor-saving machinery, sometimes invented by our own people. Ours is one of the most, if not the most, successful soap company in the world."

Mr. Fels then said:

"I believe England has more freedom than any country in the world—not excepting America. I believe the way to liberty is more freedom, and I include in freedom—free trade. I believe when England wipes out the moiety of free trade she has now, her decadence will have started. She wants more free trade, but she must first awaken to the fact that there are inexhaustible reservoirs of wealth for public uses not at the moment being tapped."

"But what do you mean by the 'moiety of free trade she has?'"

"She has not got complete free trade—she taxes sugar, coffee, tea, wines, tobacco."

"And you have a reservoir of wealth to replace necessary taxes on luxuries for revenue?" I queried.

"Yes—the reservoir of land values."

Mr. Fels' confession of faith to his interviewer was explicit; "I am as consistent a follower as I know how to be of the teaching which is embodied in the writings of Henry George."

And when asked the reason of all the efforts he is making in behalf of this theory he replied—and we can imagine that quizzical uplifting of the eyebrows:

"Beyond the fact that I believe this would be a reform which would settle most if not the whole of the problem of poverty, I have another reason. When

I turn my toes up to the daisies and go to enrich the flowers, my money will be no help to me. I feel I had better put it where it will do the most good, now, while I have breath and a few brains left to apply it."

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#### THE CATHOLIC COLUMBIAN-RECORD IN ERROR.

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A well known Single Taxer of Indianapolis, Charles H. Krause, has a letter in the *Catholic Columbian-Record* of Columbus, Ohio, to which, in replying that journal makes a very serious misstatement of fact which we prefer to think is due to its real ignorance of a controversy now part of church history. We quote:

"Mr. Krause asserts that Rev. Dr. McGlynn was excommunicated for spreading 'a knowledge of the truth that God has made ample provision for the need of all men,' etc. There is not a word of truth in that. Dr. McGlynn was excommunicated for contumacy in teaching that there could be no private property in land and that the land now in private hands could be taken away from them 'without one penny of compensation to the miscalled owners.' He was excommunicated also for contumacy in refusing to go to Rome to explain his novel doctrine. Eventually he retracted his radical doctrines and went to Rome. He was re-admitted to the Church and died a member of it."

There are many errors in this. Dr. McGlynn did not advocate the taking away of land from anybody, and he never retracted the doctrines for which the *Record* says he was excommunicated. On the contrary, he continued to preach those doctrines, and over the body of his great teacher, Henry George, reiterated his faith in them. "Here was a man sent of God," he said.

The *Record* tells us that the Church "is not opposed to Henry George's Single Tax theory in itself, namely, that all expenses of the State should be raised by a tax on land. But it is opposed to the false doctrine that is the base of that theory, namely, that property in land is wrong, and it is opposed to the proposal to put that

theory into operation by means of confiscation."

Now we challenge the *Record* for proof that the Church has anywhere—speaking *ex-cathedra*—condemned the doctrine of the Single Tax to which it confesses the Church is not opposed, when carried to the point where all ground rent may be absorbed? It is clearly, only, and confessedly a question of degree—over which Single Taxers are themselves not greatly exercised—and it would be interesting to have the *Record* produce its authority. Clearly it cannot do this.

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HON. GEORGE FOWLDS, M. P.

(See frontispiece).

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George Fowlds, M. P., New Zealand's Minister of Education, and worker for the great cause since 1886, comes of that nationality which has given so many splendid and earnest advocates of Single Tax principles. For he was born in Ayrshire, Scotland, in 1860.

Mr. Fowlds was educated at the village school and attended classes at the Andersonian College, in Glasgow. He thinks he must have been a Single Taxer from birth. The doctrine he had unconsciously derived from his father, who for nearly eighty years had contended in the Parochial Board of his district for a different rate on land and houses, recognizing the distinction between the two kinds of property. Matthew Fowlds, of whom it would be interesting to learn more, died on the 31st of January, 1907, aged 101 years. In 1906 Matthew Fowlds, weaver, celebrated his centenary and the son, now risen to fame and honor in his adopted country, traveled to Scotland to take part in the celebration. Sir Joseph Ward, the premier of New Zealand, then on his way to Rome to attend the Postal Congress, was also present to pay his respects to the patriarch. The presence of Sir Joseph was a notable evidence to the old gentleman of the distinction achieved by the son. He must also have been aware of the much wider recognition accorded him as one of the foremost advocates of a cause which numbers its

adherents in all lands, and perhaps have rejoiced to know that the principles for which he himself had contended in the local council of his district had found in his son a notable champion.

Mr. Fowlds went to Kimberly, South Africa, in 1882 and remained there for three years. In 1884 he was married and in 1885 he sailed for New Zealand. Arriving there he took up his residence in Auckland. He became the leading clothier and "outfitter" in that capital.

Amid the details of an active business life he found time for participation in larger public interests. The educational needs of the community commanded a large share of that superabundant energy which has distinguished his public and business career. Attention was thus focused on the man who though known as a staunch advocate of the Single Tax, had other claims to public recognition. It was on the ground of this advocacy that he was most bitterly opposed as a candidate for Parliament in 1899, but he was successful, polling 5604 votes, or 840 more than the next successful nominee, which was a distinct personal triumph. Auckland at this time had three representatives, and the Single Tax advocate thus ranked first in the number of votes accorded him. In 1902 he again stood for Parliament, this time as member for Grey Lynn, and was again returned. In 1906 he accepted from Sir Joseph Ward the portfolios of Education and Public Health, and to-day in addition is Minister of Immigration and Minister in charge of Trade and Customs and State Fire Insurance Departments—surely a sufficient catalogue of activities for even so insatiable an energy.

As Minister of Education Mr. Fowlds has been able to introduce reforms of a democratic kind. He has abolished university fees; he has established Research scholarships to encourage post-graduate study on original lines of science likely to benefit conditions in New Zealand from which it may be seen that the versatile director of education has an eye to the kind of scholarship that has its application to right living and correct social laws; he has helped to further the cause of technical education and manual training schools

and he has purged his departments of many antiquated regulations.

Such is a brief sketch of the life and abounding activities of one of our foremost advocates under the Southern Cross. But it by no means exhausts the record. For Mr. Fowlds is an indefatigable temperance worker, is chairman of the Congregational Union of New Zealand, and is a member of a number of football, cricket, tennis and bowling clubs.

In a recent letter to the REVIEW from Hon. P. J. O'Regan, one of the distinguished leaders of our movement in New Zealand, the writer says:

"I regard Mr. Fowlds as an admirable type of public man—such a man as we might picture to be a model of public-spiritedness and integrity. It is to be regretted that at the present stage it is not possible to utilize all the sound knowledge of economic principles which Mr. Fowlds possesses. There is no man in this country or in Australia who possesses such a fund of knowledge or who has read more widely in those subjects which should command the attention of politicians. Apart from all this, however, very few are aware of the splendid openheartedness and generosity of the man. No public movement deserving of assistance goes without substantial aid from his purse. Such a man must do for the public life of his adopted country what men, like Cobden and Bright, did for public life in the wider sphere of British politics. As a Minister of the Crown Mr. Fowlds is necessarily less prominent officially in our movement than formerly, but we all know his intense devotedness to it, and, though some of our ranks think that he would do more effective work as a private member of Parliament, no one doubts his earnestness and disinterestedness. I may express my own view of this particular point—whether Mr. Fowlds did the right thing in joining the Ministry. In time he is sure to become a more influential member, and by watching his opportunities will most probably be able to do most effective work for the taxation of land values."

Perhaps to us the most gratifying evidence of Mr. Fowlds' sterling character and abilities is the testimony of his political

opponents. We shall content ourselves with one citation of this kind from the *Wellington Evening Post*, which is an opposition paper:

"Certainly, all who know Mr. Fowlds, and have had an opportunity to see his straightforwardness, honesty, and solidity of character must be now stirred strongly in his favor in these days when the crafty are trying to beset him."

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#### HOW TO REVIVE INDUSTRY.

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All over the nation lands are held out of use for speculative purposes—agricultural lands, mining lands, city lands. If they were so heavily taxed that they would have to be used or given up to those who would use them, we should have a renewed era of building and a revival of industry.—*Denver (Colo.) Daily Express.*

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#### IS HENRY GEORGE THE GREATEST AMERICAN?

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WAS Henry George the greatest American? It is perhaps too soon to give the answer one way or the other. But already the question is being discussed more or less and it is a question that will be more and more under discussion as the years roll by and as Henry George's ideas become better understood. \* \* \*

It is idle to argue whether Henry George was the greatest American. It is enough that he has given the world a great idea. And it is the idea which needs to be considered, not whether the man who formulated and made it plain has been given his proper place in the galaxy of fame. Yet it is but just to say that perhaps no other American has ever wrought so mightily on the destinies of the world as this humble Philadelphia printer whom the duke of Argyll immortalized as the Prophet of San Francisco.—TIMOTHY TITT in Passaic (N. J.) *Daily Herald.*

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## NEWS—DOMESTIC.

## RHODE ISLAND.

H. J. CHASE HARD AT WORK—NEWSPAPER REPORTS OF THE WORK—NUMBERS OF REPUBLICAN REPRESENTATIVES ELECTED FAVORABLE TO PENDING AMENDMENT—REV. CHARLES HARDON OF NEW HAMPSHIRE SPEAKING IN RHODE ISLAND.

October has seen much work done for tax reform in Rhode Island. On the first day of that month Mr. H. J. Chase removed from Newport to Providence for the purpose of giving his entire time to the cause. The first two weeks he devoted to interviewing some sixty of the leading manufacturers of the State, men who had already endorsed local option in taxation. The remainder of the month he spent in personal interviews with some fifty of the Republican candidates for the legislature.

The result of this work appeared in the evening newspapers of the State on October 30th, the Saturday before election, as follows:

The following statement was issued today by the Rhode Island Tax Reform Association.

The following inquiry put to candidates for the general assembly, by manufacturers, representative of many others, explains itself:

"Dear Sir: We the undersigned together with some of your influential constituents, have endorsed home rule in taxation.

"We respectfully inquire whether you, if elected to the general assembly, will vote to amend section 3, of chapter 36, of the general laws, so as to read substantially as follows:

"Sec. 3. The towns may raise by a tax on real or personal estate or on both, or on improvements or on land, or on both personal estate and land, 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 and pay the same out of the town treasury: Provided, the same be

voted at a legal meeting of the electors of the town.'

Here the signatures of 53 manufacturers or corporations.

"The state platform of the Democrats favor "Home rule for cities and towns on matters of local concern, including taxation.

"This plank commits all honest Democratic candidates—which means nearly all of them—to compliance with the wishes of the hundreds of business men who, thoroughly dissatisfied with present methods, have asked for local option in taxation.

"Of the whole number of Republican candidates for the legislature, about half have been given an opportunity to express their views. Among those not interviewed are the five members of the joint committee on taxes. A majority of the Republican candidates from the cities and large manufacturing towns, as well as some from the smaller towns, have given their opinions. The following are willing to be quoted as in favor of the principle of the pending amendment to section 3, of chapter 36 of the general laws:

Newport—Horace N. Hassard, Robert Kerr.

Central Falls—Dr. J. E. V. Mathieu, Fred H. Jones, Sylvester B. Hiscox.

Pawtucket—Carl Wendel, Daniel W. Bullock.

East Providence—J. W. Sampson, Benjamin Martin.

Johnston—H. B. Scott.

Warwick—Oliver A. Langevin.

Burrillville—M. H. Lacey.

Cumberland—John Livsey, Dr. Alex. Marshall.

Lincoln—Caleb Parkinson.

Middletown—Joel Peckham, F. T. Peckham (Citizen's), Joshua Coggeshall (Citizen's).

Portsmouth—Benjamin C. Sherman.

Barrington—Ebenezer Tiffany.

The following admitted that from their present knowledge they could see no good reason why the proposed amendment ought not to pass:

Barrington—F. A. Ballou.

Woonsocket—J. C. Wheelock, A. J. Bennett.

North Smithfield—Edward R. Estey.  
Burrilville—Albert H. Sayles.

"Seven others expressed themselves as not being hostile to the amendment, but did not wish their names to be given. No one declared outright against the amendment, the probable or at least possible opposition of two or three being inferable solely from the manner in which they discussed the subject. Only one or two candidates declined to say enough to give some indication of their position upon this vitally important question."

Of the twenty-five Republican candidates whose names are given above, twenty-two were elected. Fifteen Democrats also were elected.

Of the 93 Republicans elected nearly forty, coming mainly from the country towns, were not interviewed at all. These rural members-elect, or their constituents now are being made acquainted with the principle aimed at by local option in taxation through lectures given before the local granges of the State. Rev. Charles Hardon, of Contoocook, New Hampshire, himself a granger in good standing, has for the past three weeks given his time to this good work. He uses two charts, the one enumerating national resources and the other the products of labor, and explains why the former should be taxed and the latter exempted. His address is followed by a general discussion which is very interesting and enlightening. The method adopted by Mr. Hardon is original with him and produces a much more decided impression on an audience than would a lecture without any appeal to the eye.

The Joint Special Committee on Taxes, which is to make its report to the legislature on or before February 15th attended The International Tax Convention held at Louisville about October 1st

The committee has as yet given no public hearings, but is expected to do so at an early date.

The Rhode Island Tax Reform Association has just established a Lecture Service and has issued a circular of which a copy will be forwarded to the Single Tax REVIEW.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.

H. J. CHASE'S WORK IN RHODE ISLAND.

(For the Review.)

The following are some of the impressions gained while engaged in the work described in Dr. Garvin's communication:

1. Confirmation of the fact that some men will sign a petition without fully knowing or taking much pains to find out what it really is. Without doubt the one circulated in this State last year was clearly explained to everybody to whom it was presented; but some may not have given sufficient attention, or may have allowed the matter to pass from their minds almost immediately. That there is much dissatisfaction with present methods of taxation goes without saying; but that it has not yet reached what may be called the boiling point is, I think, equally true. If it had, the work that we are now doing would be largely unnecessary

2. The fact that the Amendment was referred to a Commission has disposed a considerable number of the signers of last year's petition to "wait and see"—that is, to rest on their oars for the present. But the effect of this reference was altogether the most evident when it came to interviewing the candidates for the legislature. It afforded a convenient, plausible and if honestly urged, an undoubtedly valid excuse for declining to make known their position, and a number did not hesitate to avail themselves of this fact. They declared that they did not think it would be proper for them to express any opinion prior to the report of the Commission. Others said that they had not given the subject sufficient attention to come to any conclusion. Of two candidates interviewed on the same day, one said that he felt under no obligation to his constituents to promise or even intimate what his course would be with regard to any question that might come before the Legislature, that in all cases he would do what he thought was the right thing to do. The other wished to hear first from his constituents. If they wanted this amendment he would vote for it, whatever his own opinion might be as to its merits; if they didn't want it, he would vote against it. Here you have the extremes of attitude encountered.

3. The argument in favor of the amendment that seemed to have the most effect upon both petitioners and candidates was, that it was based upon a just principle—giving to those who had to raise the money their say as to how it should be raised. As soon as I discovered this fact, I confined myself to this argument, and from that time on, my progress was more satisfactory. I took pains to say to the candidates that the petitioners had not committed themselves as a body to any particular plan of taxation that would be possible under the amendment, but to the proposition that each city and town should be given a wider choice of plans than is permitted under the present law. A considerable number thus approached did not hesitate to declare that they favored that idea and were willing to be so quoted. Others were willing to be quoted as being unable, from their present standpoint, to perceive any objection to the idea. Only one man insisted that the real object of the amendment was the introduction of the Single Tax into Rhode Island. I couldn't exactly dispute this, and as I saw that he was hostile to the Single Tax, I pushed on to the next appointment.

Now it would have been a straightforward way to have said to all whom I interviewed, petitioners and candidates, "This amendment will give any city or town in this State the opportunity to try the Single Tax, and that is the reason why we favor it and want you to favor it and work for it;" but I am pretty sure that that would not have been the best way. Our object is to get the amendment, and I think that so far as public sentiment goes, that can be accomplished with less difficulty by appealing to the sense of fair play than by trying to emphasize any particular material advantage that will be possible if it passed. No man who pretends to believe in popular government can advance even a plausible reason against the amendment *per se*, and upon that fact rests the possibility if not the probability of its passage. At least, that is the way it looks to me at present.

All this is not to be understood as recommending the cessation of the direct propaganda of the Single Tax in Rhode

Island—not by any means; but as against talking Single Tax when the only effect will be to arouse opposition to the thing we want to get—the amendment. Let the general plea for that rest upon grounds that all who believe in government by the people can stand upon, shoulder to shoulder. In that direction lies possible if not probable success. The amendment ought to pass, even if the Single Tax had never been heard of.

But again, this is not to disparage the probable effect of a special effort on the part of a limited number of influential men, who do see what this amendment promises, to induce the commission to report in its favor. The only question is to find the men, or even one man, who will undertake this work. With the bringing to bear the very general sentiment favoring the amendment upon the score of its being no more than fair, coupled with a direct appeal to the Commission, its favorable report and passage ought to be a certainty.

H. J. CHASE.

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#### CANADA.

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The *Ottawa Citizen*, one of the leading Canadian newspapers, which a short time ago came out in support of the Single Taxers' proposed amendment, to permit provincial legislatures to tax improvement values, business assessments, incomes and salaries at a lower rate than land values, and to which was largely due the credit for obtaining the endorsement of the Ottawa Council, offered its co-operation in obtaining the support of the other municipal councils of the Province. Petition forms, accompanied by circular letters, have been mailed by both the *Citizen* and the Single Tax Association to every council in Ontario, and as a result over 150 municipalities have already signed the petition, and the list is increasing daily.

The Provincial Government at the last session of the Legislature appointed a special committee to consider all proposed changes in the tax laws of the Province. This committee met in November, and the Single Tax Association is exerting every effort to roll up as large a list as possible



of municipal councils and other influential organizations and citizens favoring the proposed amendment. A special representative, in the person of Mr. F. E. Coulter, of Portland, Oregon, has been engaged, and is now visiting the different cities and towns that have not yet signed the petition.

This larger work undertaken is made possible only by the generous offer of Mr. Joseph Fels, to contribute \$5,000. per year for five years to the movement in Canada, provided Canada will raise a like amount. Encouraging progress is being made in raising this fund. The Montreal League for the Taxation of Land Values expects to raise nearly half of it, and is planning an active campaign, part of which will be the promoting of a measure similar to that proposed for Ontario, in the Quebec Legislature. The newly organized Manitoba League for the Taxation of Land Values is also planning active work.

The Toronto Single Tax Association has been expanded into the Single Tax Association of Ontario, in order to facilitate Mr. Coulter's work, which will consist, in part, of raising money for the Fels Fund of Canada.

L. B. WALLING, Secretary  
TORONTO, Canada.

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#### DINNER TO HENRY GEORGE, JR., IN BOSTON.

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A complimentary dinner, preceded by an informal reception, was tendered Henry George, Jr., by the Massachusetts Single Tax League in the Twentieth Century clubrooms, on the evening of Oct. 10th. President James R. Carrett presided and more than 50 members were present.

Mr. George, who had just returned from a study of conditions in Russia and Japan, described many things he had learned there. Other speakers were Prof. Robert Braun of Hungary; Miss Alice G. Herring, of the Single Tax colony of Fairhope, Ala.; Prof. L. J. Johnson of Harvard; Wm. Lloyd Garrison, Jr., and others.

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ONE per cent. of the families in this country own more than the other 99 per cent.—LYMAN ABBOTT.

#### MEMORIAL MEETING FOR LOUIS PRANG.

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Memorial services in honor of the late Louis Prang were held in Boston on the afternoon of Oct. 10th in Jordan Hall, Henry George, Jr., said in part:

"Only a few days ago, on the occasion of his death, the whole world rang with the name of Harriman. He was well regarded as a pillar of state, in our republic. He was king, in fact, and if he had lived a little longer would have been master over the masters, the laborers, and their children; he already had vast influence over Legislatures. Such a thing is a peril in a republic.

"If Louis Prang had a religion it was that of justice which negatives such a peril. Up to the time of his death he longed for the day when industrial slavery should be abolished."

A quartet sang selections in German. Mrs. William N. Heilmann, of Cleveland, read one of Mr. Prang's favorite German poems, and Robert Sturn spoke in German on behalf of those associated with Mr. Prang in the firm bearing his name. The Rev. Charles Wendt presided, and those who assisted in the exercises had all been friends of Mr. Prang and associated with him. These were Rabbi Fleischer, Louis Brandes, the Rev. Charles G. Ames, who pronounced the benediction, and Henry George, Jr.

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OUR bright little contemporary, the *Standard* of New South Wales, Aus., has a series of articles in its September issue, Single Tax vs. Socialism. Mr. A. G. Huie takes the Single Tax and H. Scott Bennett the Socialistic side.

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THE Henry George Lecture Association, F. H. Munroe, president, Palos Park, Ill. announce an eastern lecture tour for H. H. Hardinge, for the month of February. Mr. Hardinge is well known to the readers of the Single Tax REVIEW. He will direct his work mainly among labor unions. Mr. Hardinge is a prosperous manufacturer who devotes his vacation each year to lecture work on economic lines.

## NEWS—FOREIGN.

## GREAT BRITAIN.

CHAMBERLAIN'S PROPHECY—URGING THE HOUSE OF LORDS TO REJECT THE BUDGET—LORD ROSEBERRY'S BOLD UTTERANCE OF A FEW YEARS AGO—EVEN TORY-RIDDEN ULSTER YIELDING TO BUDGET ONSLAUGHTS.

Now that we have a government of the people by the people, we will go on and make it a government for the people, in which all shall cooperate in order to secure to every man his natural rights, his rights to existence, and to a fair enjoyment of it. I shall be told tomorrow that this is socialism.

Mr. Chamberlain at Warrington, Sept. 8th, 1885.

I may think Tariff Reform or Protection an evil, but Socialism is the end of all, the negation of faith, of family, of monarchy, and empire. The deep . . . subtle, and insidious danger which underlies the budget is the danger of socialism.

Lord Roseberry at Glasgow, Sept. 10th, 1909.

That a newer and better spirit now pervades the public mind of this country is clear to any ordinary observer of the trend of social and political movements. As a general rule the House of Commons is prorogued by the 12th of August in order that our legislators may be free to journey north to join the shooting parties who commence operations on the moors on that date. But the House is still discussing the Finance Bill. So far as one is able to gather it may be several weeks yet before they are free from their parliamentary duties. It has been almost entirely due to the Land Clauses in the Budget that the Government has been kept in harness so much beyond the ordinary time. The opposition has been determined to wear the government out by a long and strenuous fight. The Chancellor of the Exchequer, with the splendid backing he has had from many of his colleagues in the Cabinet, has been equally determined to carry the Bill. During the progress of the Finance Bill through the House of Commons a great many concessions have been made. In fact, it is stated that one word in every three has been changed. As the main thing in the Bill is the Valuation, and as that is to be secured, we feel highly pleased and gratified with the result, for the fight raised by the pro-

posed valuation still goes on with increasing vigor.

At the moment the two great questions are—What will the House of Lords do with the Finance Bill, and, when will the general election take place? Both press and politicians appear to be divided in opinion on both these questions. What will happen I will not venture to prophesy. In this connection it is interesting to note what Mr. Chamberlain had to say on the question of the House of Lords in his radical days.

“Are the Lords to dictate to us, the people of England? Are the Lords to dictate to us the laws which we shall make and the way in which we shall bring them in? Are you going to be governed by yourselves or will you submit to an oligarchy which is a mere accident of birth? Your ancestors resisted Kings and abated the horde of Monarchs, and it is inconceivable that you should be so careless of your great heritage as to submit your liberties to this miserable minority of individuals who rest their claims upon privilege and upon accident.”

On September 17th, the Prime Minister went to Birmingham, where, in Bingley Hall, he delivered an address in reply to Lord Roseberry. Some of our friends declared that the speech was one of the boldest and most democratic ever delivered by a Prime Minister. A few days later Mr. Balfour went to the same place to reply to Mr. Asquith. He denounced the Land Taxes of course, but like Lord Roseberry he failed to point out any alternative.

Mr. Chamberlain now urges the House of Lords to reject this popular measure—a measure passed by the people's representatives. If the Lords act on Mr. Chamberlain's advice we shall see very lively times. Mr. Chamberlain is now more tory than the tories. As he was once an extreme radical, so he is now an extreme tory.

As Single Taxers we are full of hope, for in any case the fight will go on. The Lords themselves can hardly decide what to do. The wiser ones will very probably urge the passing of the Bill in the hope that the enthusiasm now so manifest for Land and Taxation Reform may cool down. In this I venture to think they will be mistaken, for the injustice of our system of Land tenure and taxation is now understood in a manner

that is at once cheering and amazing, when compared with a few short months ago. Many politicians and press men are of opinion that so many of our hereditary legislators will object to the land clauses that we shall be at once forced into a general election. The issues will then be—**SHALL THE LORDS OR THE PEOPLE RULE? AND THE LAND QUESTION.** With these issues to fight on there can hardly be any doubt that the progressive forces will be returned to power with an effective majority. Personally I do not share the opinion of those of our friends who think that the acceptance by the Lords of the Finance Bill will be followed by a slackening of political interest and enthusiasm. The facts that the valuation will bring out will, in my opinion, strengthen the interest in the Land question, and strengthen the demand for the taxation of Land Values.

It is most interesting to look back for a few years and note the changes that have taken place. On March 21st, 1894, when he was Prime Minister, speaking in St. James's Hall, London, Lord Roseberry, referring to the work of the London County Council, said:

"It has laid down some principles which will not be allowed to die until they are carried into effect. The first of these is the taxation of ground values. That is a principle which is becoming universally established, because I think at the last election, when the other party held their meeting in this very hall, the judgment of that meeting acknowledged that that was a sound and just principle. It is not a very easy principle to carry justly and simply into effect, but I have little doubt that with the brains now devoted to the application of it we shall soon arrive at a working result. The other principle to which I allude is the principle of betterment . . . . You need not be very much afraid if for a Session, or even for two, those large principles do not have immediate effect; and you may be quite certain that as long as Her Majesty's present advisers are in power you will meet with very unflinching support in any honest and honourable proposal you have to make with reference to betterment or the taxation of ground values."

His Lordship is now an opponent of this

just principle. About the end of August the political world was moved by a report that his Lordship was to speak against the Budget. It was arranged that he should address a mid-day meeting of business men in the City Hall, Glasgow, Sept. 10th. The meeting was a very large one—the Hall which holds about 3000 being packed. There was some talk of the Chancellor of the Exchequer replying to him. This was not arranged. The Lord Advocate (Mr. Ure) was slated to address a meeting of Glasgow business men in one of the smaller halls. The demand for tickets was so great that within a couple of days before the appointed time the same City Hall which was used for Lord Roseberry's meeting was booked for Mr. Ure's reply Sept. 17th. When he stepped on to the platform at 1-30 p.m. he faced a packed hall of the finest body of men I ever saw. Mr. Ure's reply was brilliant, and the audience appreciated the speech in a manner that showed that Mr. Ure had satisfied them that the Budget was on right lines.

It is interesting to note that the chairman for Mr. Ure was Mr. Cameron Corbett. In 1902 the Scottish Single Tax league held a bazaar. Amongst those invited to become patrons was Mr. Corbett, whose reply to the request was as follows:

"I have just as much sympathy with stealing umbrellas and watches as with the stealing of land, and I believe that precisely the same sort of benefit would accrue to the community from the one course as to the other." Mr. Corbett was eloquent and enthusiastic in his defence of Land Clauses in the Budget.

Great demonstrations are still being held all over the country. At Manchester the Budget Protest League has had audiences of ten and fifteen thousand and their resolutions were defeated. On the other hand, the Budget League and other associations have been having demonstrations, and have had up to one hundred thousand persons present. In every case they have carried their resolution in support of the Budget almost unanimously. The Budget League have held meetings everywhere and their speakers are reported to have addressed over five million people. The literature they have turned out has been

in many instances all that Single Taxers could desire. In fact, I think they must have written much of it.

The United Committee and the Leagues for the Taxation of Land Values, through their Organizers, Speakers, Press Bureau and *Land Values*, are still doing excellent work. Richard M'Ghee, Edward M'Hugh and others have been carrying the war into divisions which are represented by liberals who are opposed to our principles. The results were most gratifying. In one case the member has become a convert. In another he has been cast aside.

From Tory-ridden Ulster come reports of Secretaries of "Unionist" Associations refusing to organize or work against the Budget because they believe in the Valuation and Taxation of Land Values. The Lord Advocate paid a return visit to Ulster Hall, Belfast, on Sept. 25th, where he received an enthusiastic welcome from an audience which packed every part of the large hall.

I have given a few of the many evidences of the widespread interest in, and sympathy for our principles. Before the REVIEW calls for another news letter we may possibly be in the midst of a general election. Whatever happens, Single Taxers here may be depended on to spare no efforts to carry on the work to a successful issue. It has been pointed out that the Liberal party was almost destroyed by the Home Rule Bill, the Tory party by Chamberlain's Tariff Reform adventure, whilst the Liberal party has been recreated by Lloyd George's Budget.

F. SKIRROW.

LONDON, Eng.

## THE BUDGET FIGHT IN ENGLAND.

STUDY OF THE CONTEST ON THE GROUND  
BY MR. GEORGE WALLACE, OF JAMAICA,  
NEW YORK CITY.

(*For the Review.*)

For three or four weeks I have been on the ground, a deeply interested student of the budget fight in England. Intelligent Englishmen tell me there has never been such a contest on in this

country since the great battle for ballot reform in 1832. Of course, none of those now living were in that struggle, but they explain that no contest has since been waged having a closer relation to the uplift of humanity. Before that time Parliament was not a representative body except for the wealthy classes. In 1832 the franchise was greatly extended, and in the latter part of the century a large number of additional voters were taken in in the election of members of the Commons. But the country is still far away from the universal manhood suffrage which prevails in the United State.

The two features of the Budget introduced by Mr. Lloyd George, Chancellor of the Exchequer, with the approval of the Liberal Ministry of which he is a member, are a tax of a half-penny in the pound on undeveloped land, and a twenty per cent. tax on the unearned increment in land values. Both are halting, feeble steps in the progress of mankind towards natural justice in land taxation, but they have caused a great *furere* in this "tight little island." Never before has land been taxed in this country, and the landholders are aghast at the prospect. They have by their privileged holding of the land held the vast population at their mercy, reduced millions to abject poverty, and constantly blocked useful enterprises which would greatly benefit the people. They are now fighting both tax propositions with great vigor and fanaticism, and many of the nobility exhibit an utter lack of "nobility" of character.

There would be little objection to the small tax on land values but for the fact that it makes necessary an official valuation of the land. In England this will mean a conscientious attempt to fix the value accurately, not by the slipshod methods of assessment so common in America where undeveloped land is so frequently assessed at less than a tithe of the holder's estimate of selling value. The dukes and other big landholders do not want their land valued at all; they hate the prospect of having the value revealed to the country. Further, they

fear this is an introduction of Henry George's detested ideas into the government of England, although it would be enough to make Henry George turn over in his grave could he know that the budget's clumsy attempts at land taxation were having his name given to them. Yet what a tribute to the great American philosopher is this constant fear, in all nations, that his sublime ideas of justice and liberty may somehow be introduced into the actual government of human affairs!

But the taxation of unearned increment is if possible a still greater abomination in the sight of these privileged landlords than the half-penny tax referred to. The reasons will be quite apparent to the reader without my attempting to explain. "No rogue e'er felt the halter draw with good opinion of the law," and any attempt to secure a small modicum of justice for humanity always encounters the fierce opposition of those who fatten on injustice.

Although the budget does not introduce the Henry George system of taxation it faces in that direction, and the Single Taxers of the country are giving it hearty support. It is believed that a majority of the members of parliament are really in favor of a Single Tax on land values, but do not want to go too fast, fearing they cannot carry the country with them. Then there is always the bugbear of the House of Lords, the greatest obstacle to human progress with which England is cursed, and the members of the lower House think it better to make a little advance at a time than no advance at all.

The surprise to everybody is the favor with which the budget is received by the common people. The Liberals are giving it almost unanimous support, and Conservatives are falling into line by thousands and tens of thousands. Tories feel the weight of landlordism just as much as other people do, and they see in the budget a possible check to the country's curse. Nearly all the bye-elections, to fill vacancies in the Commons, had been going against the Liberals, and the Conservatives had high hopes of a majority at the next general election. But since the introduction of the budget

every bye-election has been carried by the Liberals. They now regard the budget as the salvation of their party, which of course gives great political impetus to the idea of land taxation. Members of Parliament in public speeches to their constituents boldly declare that the budget doesn't go far enough to suit them, and the landholders see clearly that this movement is but the introduction of the camel's nose into the tent of special privilege and monopoly; they rightly fear that the head and the body will follow, driving out the original occupant.

When the bill was introduced in Parliament the Conservatives thought it would be a great boon to their political fortunes. They organized a Budget Protest League and have been holding public meetings throughout the country. But their meetings have in most cases been dismal failures, and quite frequently the resolution offered against the Budget is defeated. It generally occurs that some one offers a motion endorsing the budget; this is usually carried by a large majority and the meeting adjourns with cheers for Lloyd-George. The Liberals followed with a Budget League, which has already held nearly 2000 successful meetings; in nearly all of these a resolution endorsing the budget is carried either unanimously or by a large majority. The whole movement has taught statesmen and politicians a useful lesson: it pays to do justice if the matter be understood by the people. In London most of these meetings are held in the open air. I have attended a number of them, and have been delighted to observe how eagerly the crowd takes hold of the idea of justice to all in the matter of land taxation when intelligent speakers explain the matter to them. It seem to me they are fortunate in their terms. Taxation of "site values" is a common expression, and is much more quickly comprehended than our expression, "Single Tax on land values." The leading organ of the movement here is known as *Land Values* not as our American organ, the *SINGLE TAX REVIEW*.

Mr. Lloyd-George himself was not known as a Single-Taxer, but he learns well as he goes along and his breadth of mind grows by what it feeds on. The great popularity of the budget is an eye-opener to him, as this popularity has all been caused by the land taxation features. The other features are scarcely discussed except the increased taxes on beer and liquors, and they seem to be acceptable to all except those in the trade. These are never pleased with a tax on their business. Mr. Lloyd-George's speech at Limehouse is the feature of the campaign, and marked his growth of ideas in a few months of budget discussion. It reads like the address of some confirmed disciple of Henry George that might be delivered at a Single Tax conference. It greatly scandalized the Conservative press and they have run short of language in denouncing it; so they simply indulge in vain repetitions of their first efforts. But the Liberals are proud of it and the speech is being distributed by hundreds of thousands. It is full of good Single Tax argument and illustration, and justly confirms the landlords' fear that the budget is but the entering wedge of a great reform. Our old neighbor, Wm. Waldorf Astor, with his *Pall Mall Gazette*, is, as a matter of course, fighting the budget. His paper is a dull one, but evidently thoroughly disgusted. The tax on unearned increment may extend to New York—horrible thought!

This budget has put the House of Lords in a terrible dilemma. The Lords hate the land taxation feature and if they dared would defeat it by a vote of ten to one. But the unwritten British constitution forbids the Lords to interfere with a budget, although they have the physical power to do so. They are being urged by many of the Tory press to abandon precedent and defeat the bill, but it is not believed they will have the courage to do so. There is a very strong feeling in the country in favor of abolishing the House of Lords, and the fear that their defeat of the budget would be followed by a revolution gives the peers pause. The British people are democratic at heart, and with the House

of Lords out of the way much more radical legislation would follow than any that has yet been dreamed of. My own guess is that the peers will conclude rather to endure the ills they have than fly to others that they know not of.

The leaders of the Single Tax movement are rejoiced over the signs of progress for the cause so dear to their hearts. Such brave old heroes as John Paul, Frederick Verinder, and others who have borne the heat and burden of a quarter century of work for humanity are rejoiced to see these signs of the fruition of their hopes, and to realize that the good seed they have planted has not all fallen on stony ground or been choked by thorns. Like the frightened landlords, they see that this budget takes the first step in the right direction, but they wisely let the multitude of new converts push to the front. This is good policy from every point of view. But they cannot fail to rejoice over the land valuation and the government recognition of the fact that there is an unearned increment in land values and that the government asserts the right to appropriate this whether it be to the extent of twenty per cent. or one hundred per cent.

Nor should I forget to give credit to the landholding dukes, who have come out in remarkably silly speeches or writings against the budget. They have been of great service in the fight, and the Conservative press and leaders are greatly disgusted with them. They have undoubtedly done much to arouse the people in favor of the cause and furnished the leaders with a lot of good ammunition.

LONDON, ENG.

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#### BRITISH NEWS NOTES.

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The *Daily News*, of Sept. 16th, gives an imposing array of business men in London, Birmingham and elsewhere who are supporters of the Budget. This arouses the ire of *Daily Telegraph* of London, an opponent of the Budget, and in a leading editorial it wants to know what these same business men mean by saying that the Bill "secures an important measure of freedom." The *Telegraph* sapiently

says that "Simple folk, including most of the political economists, have been taught to believe that taxation in any form tends to inflict a burden on enterprise and industry." It ridicules the statement of these business men who say, "So far from inflicting any burden on enterprise and industry a rate or tax on the value of land would afford them stimulous and encouragement." This the *Telegraph* thinks "a most charming theory." Indeed it is, and its charm is its truth.

CHAMBERLAIN and his Tory colleagues are about to advocate an extension of the system of land purchase from Ireland to England, Scotland and Wales—a step foreshadowed by the English correspondent of the *New York Tribune* in its issue of Nov. 8th. It is perhaps needless to remind our Budget friends that here is the most formidable suggestion which has yet emanated from the enemy. Much hard fighting will be needed to overcome this latest proposition. It was by measures of this sort that the voice of Henry George's principle in Ireland was effectually, if temporarily, stilled.

"THE Bitter Cry of the Landlords" is the title of a recent article in the *Literary Digest* with portraits of the gentlemen who will be hit when the new British Budget becomes operative.

#### VICTORIA.

Mr. Watt, Treasurer in the State Murray Government, brought in a Bill on August 31st to provide for a tax on the unimproved value of land to be leased after the year 1910. The Bill provides for an exemption of £500 on all properties up to £2500 unimproved value, after which it gradually diminishes and disappears at £3500. The taxes to be progressive or graduated. The rates are a half-penny on land over £500 and not more than £2500 unimproved value; three farthings from £2500 to £5000; gradually rise to three pence on land of which the unimproved value is more than £80,000. The Bill provides for the abolition of the existing,

so called, land tax, (which is a tax upon land above a certain area and value according to its sheep-grazing capacity) and that income from agricultural and pastoral land up to £5000 unimproved value shall not pay income tax. Absentee owners are to be taxed 50 per cent. extra.

Mr. Watt has ability and fighting capacity, and it is to be regretted that the Ministry has been so deluded by the "burst up the big estates" fallacy, as to include the system of a graduated tax. Correspondence in the papers is directed to show that the heavier tax falling upon city land of small area but great value may discourage the erection of large buildings for which larger areas are necessary, and will fall heavily upon those who have erected such buildings on land bought at high prices. (The market gardener and the poor widow have for the nonce disappeared). There is force in the criticism, and its power would be destroyed were the tax uniform.

There are members in the Assembly opposed to exemptions, and graduation, on principle; and others who are opposed to land value taxation but who, if it must come, will be likely to move that it shall be without graduations, and possibly without any exemption. If these parties should be powerful, or logical enough to secure an amendment of the Bill in the directions suggested, it will be "a consummation devoutly to be wished."

A. C. NICHOLS.

EUROA, Victoria.

MRS. SARAH CORKILL, beloved wife of Edmund Corkill, a frequent contributor to these pages, and mother of Mrs. Peter Aitken, passed away on the evening of Nov. 8th.

THE N. Y. Evening *Post* of Nov. 6th contained a three column article on The Unearned Increment Tax in Germany. The *Post* states that the tax is popular there, and in no instance has been repealed. Since 1904 more than 130 cities and communes have adopted it. As REVIEW readers know it is not yet a federal tax in Germany.

EXTRACTS FROM OUR CONTEMPORARIES SHOWING THE REMARKABLE GROWTH OF PUBLIC SENTIMENT.

THE CITY OF THE FUTURE.

A scientist, discussing harbor improvement in a statistical manner, observes that "a very modest estimate for the end of the present century would make Chicago a city of ten million inhabitants." By an estimate quite as modest, based upon the experience of practically all American cities, we may say that the Chicago of the year 1999 will have created wealth to the amount of at least twenty billion dollars, and will be at her wits' ends to get hold of enough money to pay her policemen and sweep her streets.

Nothing known to man creates wealth as rapidly as a modern city. Hardly anything else has so much trouble to get enough money to keep house with. The simple accumulation of inhabitants, operating automatically, will raise the rental value of real estate many fold. The descendants in the second generation of two small children, now at school in England, may, in 1999, be drawing every quarter in rent from certain downtown lots more money than their grandfather paid for the fee of the lots. Neither they, nor their parents, nor their grandparents may ever have set eyes on those lots, or exerted themselves by so much as the lifting of a finger to enhance their value, or even be definitely aware whether Chicago is in the United States or in Africa.

The value of real estate in New York has increased about three billion dollars in ten years. The city itself did that just by growing. It will continue to do it as long as it continues to grow. Meanwhile, its own income, derived from taxes on this real estate, has increased twenty million dollars, or less than one per cent of the increased value which it has created. Incidentally, while the value of personal property in the city has doubtless doubled, the value of the personality which is assessed for taxation has actually declined.—*Saturday Evening Post*.

SINGLE TAXERS ARE PLEASED AT THE GROWTH OF THE MOVEMENT.

But now comes from both England and Germany report of the adoption of a new tax; a tax so far beyond the income tax in radicalism that the latter may well be looked upon as conservative. This is the Single Tax, which Henry George advocated and for which his writings created a great intellectual vogue.

Australia and New Zealand have experimented with it for some time and with success; at any rate, despite all efforts to convince the people that it is a failure, the system seems established in both these countries to the satisfaction of the people.

The English and German programs indeed do not go so far as those of Australia; but they open the possibility of some remarkable advances in the near future. The British Government has proposed, in its fiscal measure just presented, to impose a tax of 20 per cent. on increased land values; and the finance committee of the German Reichstag has voted in favor of taxing the accrued value of real estate from one sale to another. That is, under either of these systems, the State would claim for itself a fixed proportion of the increase in the value of the land, exclusive of improvements.

The purpose of such taxation of course is to extract the speculative and community values from land. The tendency would be to force improvement and development of undeveloped lands. It would discourage investments in land, and force money into other channels. This would make business more attractive and land ownership less attractive. The community has nothing to lose by a program which stops land speculation, and everything to gain; for there will be no less land, and it will be more available for business and homes, if its prices are not permitted to be inflated.

The Single Taxers in this country are immensely pleased over the indorsement their doctrine has received in Europe, and already are predicting that it will be only a few years until the United States will be taking steps in the same direction.—*Boston Herald*.



## A FAIRER AND NOBLER PICTURE.

It might benefit workingmen to read Bellamy's "Looking Backward." It is an entertaining story. But it pictures impossible conditions. It portrays a world that most of us would want to change if once we found ourselves actually in it. But Mr. Bellamy's dream is not of the sort that comes true. A fairer and a nobler because a truer picture is presented in Henry George's "Progress and Poverty." There is nothing fanciful or fantastic in this great study of natural laws and of man's possibilities when in harmonious relations therewith. It deals with the science of making a living; it offers a practical solution of the economic problem—a solution at once simple and sovereign; and it proposes no reconstruction either of society or of human nature. It merely demands that these shall be conformed to natural laws.—*Johnstown Democrat.*

## NO LONGER IN THE REALM OF SPECULATION.

There is no propaganda in progressive economics which has commanded such devoted and unswerving loyalty of so intellectual a force of supporters as the Single Tax. Year by year, in season and out, the followers of Henry George have preached and worked and pressed their case. They have made it distinctly an intellectual cult. In contradistinction to the socialistic movement, it has aimed to start at the top and pull the masses of people up to its ideal, rather than to start at the bottom and raise them from underneath. It has captured first the intellectuals; and to-day it has them, in startling numbers, in every country. Japan is full of them; Australia and New Zealand are ruled by them. Great Britain's government has adopted the first step in their program by voting to impose a heavy tax on the unearned increment in real estate; and the German government is moving in the same direction, as a result of the success of the experiment in many cities of the empire.

The Single Tax, in short, has passed out of the realm of intellectual speculation and into the domain of politics and administration. It is getting its test. If Henry

George had not been called from his work at the moment he was, he might have been elected mayor of New York; he certainly would have been made, even in defeat, a powerful force in that city's thought and life and politics. Had he lived, the Single Tax would not be so far behind in this country. But it is gaining ground once more.—*Washington (D. C.) Times.*

## SUFFOCATION BY TAXATION.

Then, again, the land of the country will have to be at least measurably released from the hands of about 10,000 rich landlords, who now hold it practically untaxed. It must be opened for the occupation of the coming middle class, for the rights of the millions will have to be better respected. Spain not only stripped the country of its wealth, but she crushed out every agricultural and other undertaking that might interfere with the sale here of any Spanish product. Mexico has not fully recovered her dwarfed growth since she achieved her independence from the old country "protection." An abominable tax system, imposed by Spain, and cherished by the people who knew no better way, which literally suffocates the business of the nation, will have to be modified before very wholesome trade conditions can be made to exist. This whole question is being earnestly and widely discussed by the newspapers and public men.—"Mexico of To-day", by Solomon Bulkley Griffin (Harper Bros.)

## GIVE IT TO THE COMMUNITY WHICH CREATES IT.

The growth in site value of New York city land, if kept where it belongs—namely, under the control of the community which creates it—would furnish the city much more than the income necessary for current conduct and all required improvements. But this enormous asset of the people is allowed to be taken by individuals, while the city government cudgels its brains and strains its credit in the endeavor to meet by bond issues and extra taxation the deficit caused by the unwarranted giving away of its own legitimate resources!

The greatest mystery of this whole situation is the ignoring by those who charge themselves with the study of the conditions outlined of the simple and adequate remedy afforded by the Single Tax. The application of the Single Tax principle would not only enable the community to acquire needed land at a reasonable price, but would keep the city treasury in funds without unjustly burdening any taxpayer. It would put a speedy end to extortion; it would lower rents; it would give the poor better homes by compelling the rapid improvement of all eligible locations.

Why is it that no one in authority raises voice or hand to bring about its experimental adoption?—C. T. R. in *Dry Goods Economist*.

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#### AN ORDINANCE THREE HUNDRED YEARS OLD.

FROM the following regulation passed by the N. Y. City Council in 1675 we trace the present law of property condemnation for the purpose of improving the city: "Ordered, that the land in this city convenient to build on, if the parties who own the same do not speedily build thereon, their land may be valued and sold to those who are willing to build."—*Municipal Item*, N. Y. City.

THE Los Angeles, Cal., *Herald*, in its issue of Oct. 5th gives a column account of Mr. Pastoriza's visit to that city. The article is nearly a column in length, and says in part:

"J. J. Pastoriza, of Houston, Texas, who enjoys the novel distinction of having known when he was rich enough to retire is in Los Angeles as representative of the Joseph Fels Fund of America, which fund is devoted to the promulgation of the political economy of the Single Tax.

Then follows the report of an interview with Mr. Pastoriza, in which the Houston merchant gives an account of the movement inaugurated by Mr. Fels and states his own reasons for his mission.

THE Portland Oregon Labor Press is sending out a Proof Letter for use by the papers of the state filled with short snappy

paragraphs of local reference. The character of these may be inferred when we know that A. D. Cridge is the author.

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SOME one with a touch of genius has described the present economic system as a frozen North of land monopoly and the Single Tax as the genial thaw before which Labor and Nature will yield their plenitude of harvest.

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AN eight page pamphlet and cover is printed by the Land Values Publication Department containing notable utterances on the land question from Richard Cobden.

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ON Oct 18th a complimentary dinner was given to Louis Post by the Massachusetts Single Tax League, at Lorimer Hall, Tremont Temple, Boston. Mr. Post spoke for over an hour, after which he answered questions.

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FREE land is the basis of our democracy. For free land involves economic liberty, just as tenancy involves economic servitude,—F. C. Howe, in Scribner's

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FREE land has moulded industry no less than politics. Free land has determined the scale of wages; free land has fixed the standard of living. No man will remain in another's employ for less wages than he can earn on his own homestead.—F. C. Howe, in Scribner's

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MR. GEORGE WALLACE, who contributes to this issue of the REVIEW an article on his observations of the Budget fight, is a resident of Jamaica, N. Y., and is well known by his frequent contributions to Single Tax discussions. He made a number of speeches while in England, and our British friends seemed delighted to have their philosophy of social reform as embodied in the Budget cast in American mold. One of his speeches found its way into pamphlet form for circulation among the unconverted, and reports of his speeches appeared in the London *Daily Chronicle*, and elsewhere. At three different times he was thanked by members of Parliament for his wise and witty addresses.

## BOOK REVIEWS.

## BOLTON HALL—THE MAN AND HIS BOOKS.

A Little Land and a Living, 286 pages.

Money Making in Free America, 314 pages.

Life and Love and Peace, 294 pages.

The Game of Life, 288 pages

Things As They Are, 304 pages.

The ordinary but extra fine edition, \$1.00 each.

Leather bound Edition de Luxe, \$2.00.

The Arcadia Press, 310 Broadway.

Two years ago—to be more precise, in the Spring of 1907—there appeared in the *Cleveland Leader* a notice to the effect that "Bolton Hall, who died several months ago, was a man whose aim in life was the betterment of social conditions." This led the gifted humorist who presides over *Judge*, the well known comic weekly, to publish the following clever *jeu d' esprit*:

"Whether the *Leader* has set the pace for the belated laudation of Bolton Hall, or whether it is following where others lead, we do not know. But we do know the pensive panegyric is slowly pervading the press of the country, and everywhere it is felt that poor B. H. was a good man trying his best to do good things in an evil and unresponsive time. Bolton Hall's latest work, "Three Acres and Liberty," finished and published a month or more after his death, is mentioned as the proof of the man's good heart, which went shy of public recognition during his life. *Judge* counts B. H. among his friends, and has not seldom been favored by contributions from his witty pen. Consequently we have felt a sense of bereavement in the death of Mr. Hall, and when he called at this office the other day we frankly told him so. We discussed with Mr. Hall the impropriety of staying around and writing for the papers after he was dead, and he agrees with us that it is an extremely unconventional not to say an annoying thing to do. We hardly know what our duty is in this perplexity. Plainly stated, Mr. Hall is dead. The *Cleveland Leader* says so, and the press

generally echoes the assertion. Against these many voices there is now our sole testimony that the author of "Three Acres and Liberty" is alive and calls at this office and even submits pieces to be published in this paper. We know the majority rules, and the majority is against us.

"Under the circumstances we ought to stop a dead man from calling at this office and contributing to this paper, and yet we do not want to be unfair to Mr. Hall. If he were just a plain author we think we could manage the business; but he is also a practicing lawyer, and knows all the technical defenses of his anomalous position. Mr. Hall insists on his rights, such as they are. We might even over-count his legal defenses, but unfortunately Bolton Hall is also a Single Taxer and so we realize we are up against it. No Single Taxer will ever admit that he is dead."

Since this was written the number of books that Mr. Hall has issued and the extent of his posthumous activity, have been very great. In this he has followed the example set by several popular authors who have passed away, and whose enterprising publishers have not permitted them to die easily or to be soon forgotten. To these works of Mr. Hall published by the Arcadia Press we now purpose to devote a few pages of this issue of the *REVIEW*, believing that our readers will wish to become better acquainted with them.

These books are the evidence of a busy life. For full as they are of an intense ideality they are not the work of a recluse. Mr. Hall has mingled much with his fellowmen, and has taken counsel with them on many subjects of practical interest. His is a familiar name and a familiar presence wherever men gather in the name of progress or in the pursuit of truth. Wherever free speech needs to be championed—whether it be in the persons of the well known teachers of anarchism, Turner or Emma Goldman, or from an orthodox pulpit—Mr. Hall appears as its persuasive teacher. He has given of his time and money to many causes. A Single Taxer first of all he has not narrowed his activities to that propaganda alone. Whether his influence has been greater or less on this account is not for us to determine.

We only know that, as Mr. Hall himself would say, he could not do otherwise than he has done. He is an intense individualist, and so much so that he has not sought to direct others into the channels he himself has selected. For he would tell you that whatever any one is doing in his own way, that way is the best the man knows who is doing it. And in this spirit of wise toleration he looks out upon the world.

The writings of such a man must possess more than a common interest. And when they prove to be the work of a thinker who has given careful study to the most pressing social problems, readers are to be congratulated that his works are brought together in convenient form and at a price that places them within reach of the man with a slender purse. The five first named volumes comprise an attractive set in uniform binding, and are published by the Arcadia Press, which has brought out others of Mr. Hall's books. An examination of their contents will, we think, prove of interest to the readers of the Review.

In *A Little Land and a Living* Mr. Hall has devoted himself to the practical possibilities of land using for market gardening, chicken raising and other objects. This work, and *Three Acres and Liberty*, were intended to be hypodermic injectors for the land question for people who are unwilling to take their medicine undiluted. Most people will not, it is true, know what they are getting. But some will find out for the first time the importance of the land and will realize how easy it is to make a living from the earth without the assistance of the capitalist. The difficulties of finding land for use will be a revelation to the settlement worker. In *The Garden Yard* the outlines of the cat will be revealed with equal distinctness. These books are incidental aids to our propaganda. For in them Mr. Hall reduces the problem of poverty to the concrete, and offers a number of solutions for individual cases. Behind the statement of this problem the great overshadowing fact is not obscured—namely, that what a few can do the many could do were not the earth the property of the few. It is remarkable that so far no single error of fact or conclu-

sion has been pointed out in the more than 2000 reviews of these books—and they are facts of unusual interest, and are presented in a most interesting way. There is practically nothing else on Intensive culture and its possibilities, and it is for this reason that they have had a phenomenal sale—phenomenal, at least, considering their character. Statistics do not lumber them with vague details. The instructive and illuminating examples which have escaped the attention of more pretentious authorities—or have failed of the same enticing presentment—are used to support the optimistic theory which pervades Mr. Hall's philosophy. The philosophy, briefly, is this. We are all earth people. There is something every one can do with the land, as a vocation or avocation, as a pleasure or a pursuit. And this he ought to do for the sake of health and long life. Mr. Hall's enthusiasm is contagious; his authorities must be left to vouch for the validity of the examples, but Mr. Hall challenges inquiry.

To a Single Taxer many of the lessons of these works will be obvious. But to none will the lesson be lost. The ideal of self help is a substitute for that of charity. Not in the doling of alms is the solution of poverty, but in drawing from the earth all that one needs by the exercise of his own labor—providing only that he has the opportunity. The owners of these opportunities who read these works will receive, perhaps for the first time, the suggestion that is subtly included in the teachings, and may be induced to discard the conventional notions of charity, which to many men stand in the way of the recognition of the fact that nature has provided the necessary opportunity for all self-help. It is this that led Mr. Fels to say that the circulation of these books is a benefit to mankind.

Though Mr. Hall's books have a tone and touch that are characteristic of them all, they are yet utterly unlike in spirit and purpose. From the practical treatment of the books just examined to the ideality of *Things as They Are*, is a far cry. This work is a series of sermons, but sermons unlike those heard from the pulpit in this modern day. The keynote of the phil-

osophy is uttered almost at the beginning. "If we act honestly with ourselves, doing the things that we profess to believe, we must come either by death or life, to a new and higher existence." It is again summed up in the statement: "We cannot go through the golden gates alone." If the thought is often repeated in different forms such iteration is necessary to the enforcement of the lesson.

In all this philosophy there is nothing really novel. It is the doctrines of Jesus translated from Oriental to more Occidental phrasing. But Mr. Hall is really one of its foremost teachers in this country, at least, an honor which he shares with his fellow countryman, the late Ernest Crosby, and the great Russian thinker, Leo Tolstoy. To the making of Mr. Hall's philosophy of life, others, too, have contributed—Emerson, Whitman, Stevenson, James and others. But the optimism that pervades it is temperamental—Mr. Hall is thoroughly and pervasively in his books.

If you do not agree with his philosophy it will be hard for you to tell why. Here in this chapter on Honesty, for example: If to tell the truth is to lose one's life, that, Mr. Hall contends, is not because truth does not meet all requirements, but that we ourselves have created a condition by which one may not tell the truth and live.

Here and there are little illuminating touches of wisdom: "It seems strange that men who have learned so quickly to co-operate in pursuit of game, should learn so slowly to co-operate in pursuit of happiness." Again: "When unselfish love is born, the sense of duty dies. It is no longer needed." And again: "If therefore the nation is persuaded by its sympathies and by those who have an interest in the war that it ought to fight, its best course is to fight, and thereby learn the folly of fighting." (Which is by way of illustration that the growth to right doing comes, not by the compulsion of duty, but through the absence of the desire to do otherwise.)

Sometimes this wisdom is aimed with wit that is aphoristic. "So that often, when one says of a child, that it is cross because it is not very well, it would be more correct

to say that it is not very well because it is cross." "The value of our relief measures is in softening the heart of the relievers."

Mr. Hall has no hesitation in satirizing with some severity the faults of the class to which socially he belongs. In this respect, both as to truth and severity, the following could scarcely be excelled. "On a business basis, charity is an excellent investment for the rich. All charities are excellent investments; they are so recommended even from the pulpit. They make taxes high, but we get it back out of our payroll. They are very cheap, and, ethically, utterly worthless."

Life, Love and Peace tells in more elaborate treatment the lessons and philosophy of those "Fables," by which, perhaps, Mr. Hall is best known. It is an inspiring book, and again we would apply to them the title of sermons if it were not that the word has too often come to be associated with dogmatic and clerical dullness.

Money Making in Free America, Short Chapters on Prosperity, is the half satirical title of another of Mr. Hall's books. An introduction by Hon. Tom L. Johnson occupies two pages. This book is devoted for the most part to statistics and comments upon them, and many of these comments are characterized by a sly humor. I know of no better book to gather material and texts for Single Tax talks before audiences of workingmen. They are made up from current news matter and are therefore unavoidably ephemeral. This does not, however, apply to such chapters as that on charity, which contains things as good as ever were said upon this great misdirected, misunderstood and misapplied virtue. The chapters on Temperance and Money Reform are especially notable for their good sense. But perhaps the best chapter of all is that on Trades Unions and their Remedies, and we especially commend it to the perusal of our friends in labor organizations. The entire book is an admirable commingling of sense and ideality.

A word should be given to the Fables which occupy a separate volume, though there are others also in Things As They Are. Some of them are beautifully simple; a few are real prose poems, such as Grief

and the End of Grief. (Things as They Are, page 248). Now and then there is some ingenious turn of phrase, which is all there is of the fable; and one of these we venture to quote as an example of the wit that is contained in verbal ingenuity. "In the old times a man made his plans, did his work, received his product and thanked God there was enough for all, so no one need worry. Now, an employer makes his plans, a laborer does his work, a monopolist receives the product, a professor says it is all right, and a clergyman thanks God there is too much for some, so no one need care." Here is another of the fables of a different kind: "I looked at my Brother with the microscope of criticism, and I said, How coarse my Brother is. I looked at him through the telescope of scorn, and I said, How small my Brother is. Then I looked at him in the mirror of Truth, and I said, How like me my Brother is."

It would not be the truth to say that we always agree with Mr. Hall. We often disagree with him. When he says that every improvement in "the condition of mankind has been promoted by the sympathy of the rich, or at least of the well-to-do with their less fortunate fellow-men," he seems to ignore the impulse that comes from below and has often been the sole cause of transforming conditions. But perhaps Mr. Hall may have used the word "promoted," as indicating merely the assistance given to movements for social betterment, and not as excluding the other equally potent causes. But if so his statement does not precisely say that. Elsewhere in another of his books Mr. Hall seems to deny this by saying, with perhaps more truth: "The great force on which we must rely for any general improvement in social conditions, is the growth of popular intelligence under the stimulus of awakened desires, and not the unselfish sentiments of the rich or leisure class."

A word regarding Mr. Hall's style. It is an admirable vehicle for the thought—the kind of thought—he has to convey. He is not often eloquent, since eloquence is not the thing he seeks. Graces of style may wait on graces of style, if that be what impells one to write at all. Mr.

Hall has another and higher purpose. If, as the writer of this review has often maintained, style is the thought itself, then Mr. Hall's is the perfection of its kind. One does not feel high exaltation without the quality of this thought infusing and coloring the quality of his rhetoric. Yet while there is little attempt to gild the rhetoric there are, as we have indicated, unexpected felicities of style, and these occasionally arrest the reader with delightful little surprises. Not often do they occur, because it is with the thought alone that our author is chiefly concerned.

And what about the man? For one desires to know something of one whose books evidence so striking a personality. To Single Taxers, to radicals everywhere, Mr. Hall is a familiar figure. Tall, past fifty, but still young in manner and appearance, quick of movement and at times even brusque, he would be a marked figure in any company. His manner of public address is quiet and conversational—some poor speeches he has made and some admirable ones. When he gets down to the work of elucidation he is serious and satiric by turns, but always forcible. But his humor is kindly, for his philosophy of life is so. He does not condemn wrong-doing in terms of scorn and hate. He himself says somewhere: "Reform must come by common desire, for action does not constitute right nor wrong: wrong does not consist in doing things; wrong is being and desiring something not the best."

Mr. Hall was born in Ireland, and is a son of the late Rev. Dr. John Hall. He is a lawyer, but has usually pursued the practice of settling disputes out of court. He was once a Sunday school teacher and charity worker, but has outgrown these things, for his religion is of a broader kind than that taught in Sunday schools, and his charity ideals are even more heterodox. His life is a busy one, for it is not confined to the thinking of useful thoughts, but extends to the doing of useful deeds. His books are the evidence of his abounding activity. They are to be recommended to all those who would fortify their theory of things with a genial, helpful and comradly teaching.

— J. D. M.

## THE A. B. C. OF TAXATION.

Mr. Fillebrown's A. B. C. of Taxation, advertised in the back pages of this issue of the REVIEW, continues to interest the world of economic thought. In the May-June issue of the REVIEW this book was reviewed at length and its value to our cause set forth. In other quarters the book is still receiving hospitable notice. In the *Economic Bulletin* published quarterly by the American Economic Association, Prof. Carl C. Plehn reviews the work in kindly spirit, and says of the style of these essays that "while different, it is in its way as brilliant as that of Progress and Poverty."

In the *Ecclesiastical Review*, for Sept., Rev. John A. Ryan of the St. Paul, Minn. Seminary, makes it the subject of a thoughtful article. This magazine is one of the foremost Catholic organs, and we therefore quote the following for the edification of some of our Catholic friends (note other page for reply to the *Catholic Columbian-Record*):

"The last named division of Mr. Fillebrown's book comprises the Italian text and an English translation of the document in which Dr. McGlynn placed before Monsignor Satolli his views on the Single Tax and the private ownership of land. It will be remembered that this statement was accepted by four professors of the Catholic University as containing nothing contrary to Catholic doctrine, and that this decision was at least *implicitly* approved by Satolli when he reinstated the author of the document. Whatever may be said of the degree of *explicit* approval given by the Apostolic Delegate, the significant and decisive aspect of his action is that he must have been satisfied in his own mind and conscience as to the soundness of the professors' judgment."

A two column article in review of Mr. Fillebrown's work in the *Middleton Guardian*, England, has this to say: "Until some one does for this country what Mr. Fillebrown has done in this book it would be well for social reformers to make this book as widely known as possible on this side of the water."

Get your friends to take THE REVIEW.

## DESTRUCTION OF THE ENGLISH CONSTITUTION AS PROVIDING FOR KINGS AND LORDS PREDICTED A HALF CENTURY AGO.

How can the division of the advantages of the natural earth be effected?

By the division of its annual value or rent; that is, by making the rent of the soil the common property of the nation. That is (as taxation is the common property of the state), by taking the whole of taxes out of the rent of the soil, and thereby abolishing all other kinds of taxation whatever. And thus all industry would be absolutely emancipated from every burden, and every man would reap such natural rewards as his skill, industry, or enterprise rendered legitimately his, according to the law of free competition. This we maintain is the only theory that will satisfy the requirements of the problem of natural property.

But what is man's final termination with regard to the other great substantive of politics, property?

Here we approach a subject that, in the course of a few years (in all probability), will be the great element of strife and contention. Here is the rock on which England's famous constitution of King, Lords and Commons will suffer its final shipwreck. Such an assertion is, of course, at present a mere opinion; but if the scheme we have advanced be in the main correct, then we do not hesitate to affirm, that if we continue that scheme into the future, we may see that THE QUESTION OF LANDED PROPERTY WILL BE THE CAUSE OF A STUPENDOUS STRUGGLE BETWEEN THE ARISTOCRACY AND THE LABOR-OCRACY OF BRITAIN, AND THAT ITS FINAL SETTLEMENT WILL ENTAIL THE DESTRUCTION OF THE CONSTITUTION. And the question lies in narrow bounds, all that is required being an answer to a question virtually the following:—"Is the population to be starved, pauperized and extirpated, or is the aristocracy to be destroyed?" For ourselves, we have not the slightest hesitation in predicting the final result.—Patrick Edward Dove, 1850.

## THE SINGLE TAX AND ITS APPLICATION.

*(For the Review).*

The application of the Single Tax would necessitate an increase in the "rate" of taxes now levied upon land value. Such an increase would leave a less part of ground rent with land holders. Land would therefore be worth less than now.

As land fell in value it would seem that to secure the same amount of revenue, a further increase in the rate would be needed—and so on.

Viewing the matter in this way many have held that land would reach a point of zero value, and public ownership would become inevitable.

My notion is quite otherwise, and I have been requested to present the following for publication:

Illustration is usually the more acceptable form, and so it is proposed to assume a parcel of land, the total ground rent of which is \$1000 per year. We also assume that the usual interest rate is 5%.

The total ground rent (\$1000) is discovered in this way: Inquiry reveals the fair price of the land to be \$14,000. The tax records show \$300 to be the levy. This is \$21.43 on the 1,000—or, 2.142% of the value.

Now, as the land will furnish the owner 5% on \$14,000 or \$700, and pay \$300 in taxes, the total or gross rent is \$1,000.

It will be observed of course that the value of the land is wholly determined by the portion of the gross rent that remains with the land holder. If the tax were only \$200, the land would be worth \$16,000 because the remaining \$800 would be 5% on that amount. This would be \$12.50 on the 1,000, or 1.25% on the value.

Now, let us increase the rate and observe the result, and try to discover the point at which the value of land will disappear—or the point at which so many of our critics hastily assume that no one would want to own land.

Whatever portion of rent be taken by taxation, the remainder will be 5% of the selling value of the land, as is shown above when taxes are either \$200 or \$300.

If now we levy a tax of 3% and the amount left with land holder is 5%, it follows that \$1000 (gross rent) is divided into eight equal parts, of which the public gets three and the land holder five. One-eighth of 1000 is 125, and three times 125 is \$375, the amount of the tax, leaving to land holder \$625. This amount \$625, is 5% of \$12,500, the value of the land under a 3% tax. Three per cent. of \$12,500 being \$375, the amount of the tax.

By the same process a 4% tax will divide gross rent into nine equal parts of which the public gets four and the land holder five, resulting as follows:

	Value.
4% tax = \$444.45—owners part	\$555.55 \$11,111.00
5% " 500.00 " "	500.00 10,000.00

It is curious to note that a 5% tax on the true value of land, on the basis of a 5% interest rate, will equally divide gross rent between owners and the public and of course the land will be worth just one-half what it would be if no tax were levied. If gross rent (\$1000) went to owner land would be worth \$20,000

Let us continue to increase the rate:

6% tax = 545.45—owners part	\$454.55... \$9,091.00
7% " = 583.33— " "	416.67... 8,333.40
8% " = 615.00— " "	385.00... 7,700.00
9% " = 642.85— " "	357.15... 7,143.00
10% " = 666.67— " "	333.33... 6,666.60
15% " = 750.00— " "	250.00... 5,000.00
20% " = 800.00— " "	200.00... 4,000.00
30% " = 857.13— " "	142.87... 2,857.40
40% " = 888.88— " "	112.12... 2,222.40
50% " = 909.00— " "	91.00... 1,820.00
60% " = 923.04— " "	76.96... 1,539.60
70% " = 933.31— " "	66.69... 1,333.80
75% " = 937.50— " "	62.50... 1,250.00
90% " = 947.37— " "	52.63... 1,052.60
95% " = 950.00— " "	50.00... 1,000.00
100% " = 952.38— " "	47.62... 952.40

At 100% tax rate, therefore, the land has a selling value of \$952, and the owner who has purchased since the tax was imposed still gets his legitimate return of 5% on his investment. As Mr. Fillebrown shows, a tax cannot be made to stick to the owner of land beyond the next transfer.

If would seem that the above figures ought to prove to any rational mind that increasing taxes on land values does not cause those values to disappear, but merely to decline. At the 100% tax rate we of course divide \$1000 (gross rent) into 105 equal parts. The land holder gets five and the public one hundred. At this rate



therefore the tax and the selling value are equal. (Very small fractions are avoided in all above calculations).

But let us go even farther and levy a tax of 200%. The public is to get 200% and the owner 5% on the same sum. So we divide \$1000, the gross rent, by 205, which gives us 4.878, and this is one per cent. of the value of the land—one hundred per cent. being 487.80. The tax of 200% on this amount is 975.60 and 5% going to owner is 24.39. The two amounts of course equal the gross rent, 1000.

When it is so easy to prove that a tax of even 200% levied on the value of land would still leave land a selling value equal to nearly one half the annual rent, is it not about time to adjourn the claim that the Single Tax would result in public or common ownership?

Attention has been called to the fact that at a 5% interest rate a tax of 5% on the true value of land will divide gross rent equally between land holders and the public.

It may be worth while to note further that a tax of 10% will give two-thirds of rent to the public, and one-third to land holders. A 15% tax gives three-quarters to the public and one-quarter to owner. A 20% tax gives four-fifths to the public and one-fifth to owner, while a tax of 35% gives seven-eighths to the public and one-eighth to owner, and a tax of 75% gives but one-sixteenth to owner.

One important point to be noted is that up to and including the 100% rate, there is enough value in land to enable the public to recover its revenues by sale of the property if the owner becomes and remains delinquent.

This latter matter is "practically" vital, and I believe is not provided for by any of the land nationalization schemes, nor yet by any other plan save by a tax laid upon the "selling" value of land. And herein we see again the working of a perfect law.

JOHN Z. WHITE.

Order your books of the SINGLE TAX REVIEW.

## THE SINGLE TAX AND ITS APPLICATION.

(For the Review).

(This article by William Ryan was received several months ago, but because of the pressure of other matter it has been deferred. It seems to embody in itself a reply to Mr. John Z. White's article, and, for that reason, is printed in this issue along with his.)  
—Editor *Single Tax Review*.

There is a good deal of talk these days about changing the name of the Single Tax movement to "Taxation of Land Values." While many of us have realized the failure of the words "single tax" to convey all that the Single Tax philosophy implies, still we have been unable to find words which will take their place, explain its philosophy and at this late date be psychological enough to be substituted for the words "single tax"; words which have a very distinct meaning to thousands.

The words "taxation of land values" may mean much to the inhabitant of Great Britain, because land values there are not taxed locally, and the national tax is light and based on an ancient valuation. But in America land values are already taxed everywhere under the general property tax. To replace the well-known name "Single Tax" by "taxation of land values" would merely bring confusion.

I have always been sceptical about the current explanations of the fiscal side of the Single Tax, realizing that the selling value of land is nothing more than a purchase price for the privilege of collecting that part of the annual or economic rent which is not taken by taxation.

I have realized that when the time comes to put Single Tax in operation, we will have trouble unless we adopt the plan of taking the annual rent, or if expediency requires it, progressively to take a greater and greater part of rent. But as a rule Single Taxers pay little heed to this phase of the subject and usually talk glibly about taxing land values.

At a public meeting in Philadelphia a few years ago I asked John Z. White how he would go about putting the Single Tax into operation; and his reply was that he would continue to increase the tax on land values

until we took 100% of the selling value. So far as I have been able to ascertain, this typifies the idea of many Single Taxers as to the practical method of collecting the Single Tax.

The following figures are theoretically correct from the standpoint of a progressive increase in the tax rate upon the selling value of land, assuming of course the correctness of the theory that the selling value of land is the net rent of land capitalized at the current rate of interest.

Assume that we begin with the Selling Value of \$20,000 which returns 5 % and is not taxed and progressively increase:

0	0	1000	1000	20,000.
½	100	1000	900	18,000.
1	180	1000	820	16,400.
1½	246	1000	754	15,080.
2	301.60	1000	698.40	13,968.
2½	349.20	1000	650.80	13,016.
3	390.48	1000	609.52	12,190.40
3½	426.66	1000	573.34	11,466.80
4	458.67	1000	541.33	10,826.60
4½	487.20	1000	512.80	10,246.00
5	512.30	1000	486.70	9,734.00
6	584.04	1000	415.96	8,319.20
7	582.34	1000	417.66	8,353.20
8	668.25	1000	331.75	6,635.00
9	597.15	1000	402.85	8,057.00
10	805.70	1000	194.30	3,886.00
11	427.46	1000	572.54	11,450.80
12	1,374.09	1000	net loss 374.09	0.

In each instance the tax rate is calculated on the previous year's valuation.

Some peculiar results will be noticed after a tax rate of six per cent. (6%) is reached. 7% will produce less tax on the previous year's valuation than will 6%, and consequently will raise the selling value (assuming of course that the net return is capitalized at 5%). 8% will greatly increase the tax over 6% but 9% will give only a trifle more taxes than will 6%, and will raise the selling value nearly to what it was when the tax was 6%. On the other hand, 10% will take more than one-quarter of the gross rental and reduce the selling value nearly one-half, but 11% will take only one-half as much as 10% and will raise the value higher than when the tax was only 4%; and at 12%, on a selling value capitalized at 5% when the taxes are

11%, it will raise the tax to almost \$400 more than the gross rent, which would then wipe out the selling value entirely.

There is an important fallacy in this reasoning, and that is, that no one would be fool enough to purchase land on a basis of capitalization at the current rate of interest, when he knows that the policy of the government is to progressively increase the tax until it eventually takes all of the net rent upon which any selling value might be capitalized. But the importance of this matter lies in the fact that when this fallacy is discovered it leaves no scientific basis upon which the Single Tax can be imposed.

If when it is known that the Single Tax is to be applied and land values immediately being to disappear, the Single Taxer will be left with nothing but the rent of land to tax. But this is just what Henry George proposed, and the sooner Single Taxers revise their theories of the method by which the Single Tax is to be imposed, the sooner will they come to an understanding of the problem before them.

The question of assessing or appraising or determining the annual rent of land will not be an easy matter and is worthy of the most serious consideration of the ablest minds in the Single Tax movement.

Our friends in England have missed a grand opportunity to start with correct principles. As most of the land there is leased on ground rents it would be quite easy for them to impose a tax upon the rent, but instead they prefer to capitalize the rent and levy the tax upon this capital value. I fear the ultimate effect will be to cease increasing the tax on land values when they have reached the point we have attained in America; but if not, and they go on, they will meet the difficulties pointed out above.

WILLIAM RYAN.

THE Women's Henry George League of this city will hold Monday afternoon readings and discussions from three to five o'clock at the Women's Trade Union League Building, 43 East 22nd Street.

Does the public library of your city get the SINGLE TAX REVIEW ?

SKETCH OF TWO CHICAGO SINGLE TAXERS RECENTLY PASSED AWAY.

(For the Review).

Within the past six months two prominent citizens of Chicago have passed away who are entitled to a place in the Single Tax necrology, viz.: John Black, who died June 13, 1909, and Robert Atchison, who died October 7, 1909.

Both were natives of Scotland, and both located in Chicago previous to the great fire of 1871, and were therefore, among our older citizens.

Mr. Black was among the very first of the citizens of the West to espouse the Single Tax cause and none was more zealous in propagating its doctrines.

Early in the labor movement he was perhaps the most forceful and active worker in the Knights of Labor, serving as master workman in the South Chicago district.

John Black was born in Glasgow, Scotland, December 17, 1844. In 1866 he emigrated to the United States, first locating in Boston, three years later moving to Chicago. Before coming to this country he had served a thorough apprenticeship at the tinsmith trade in his native city, and when he came to Chicago he established the tinsmith business in co-partnership with an uncle.

Two years later all of his worldly possessions were swept away in the great fire.

He then went to work as a Journeyman at his trade, moving to South Chicago in 1882 where he became the leading spirit in the Knights of Labor.

Brought up as a Covenanter, the bible was his chief study book in his youth.

Having a retentive memory, no one could quote Scripture more fluently and aptly. The strictness of his early training had a tendency to prejudice him against the church. He never became a member, although he never antagonized it.

During his early manhood he was a regular attendant, and throughout his later years, although Unitarian in belief, would attend services of any denomination where the clergyman gave evidence of trying to reach the truth. Being active in the labor movement his attention was called to Progress and Poverty shortly after its first

appearance. He read it with an open mind, and being logical and fearless, he not only accepted its philosophy, but immediately became an active propagandist, continuing so until his death.

Mr. Black worked as a Journeyman until March 1893, when he established the tinsmith business in conjunction with a hardware store.

The country was soon in the midst of a great industrial depression, affecting the district of South Chicago more than at any other point, because its prosperity was dependent mainly on the operation of one great steel plant, the Illinois Steel Company's, now merged into the U. S. Steel Corporation. Mr. Black struggled through this depression and finally succeeded in placing his business on a solid foundation.

His was the leading hardware and tinsmith establishment in this part of Chicago.

He was always outspoken in his economic views, and being a practical man he was practical in his politics, and took an active part in espousing the course of Bryan and Altgeld. His activity in politics was detrimental to his business and for a time he suffered from a boycott by his political opponents.

In 1894 the Rev. Louis H. Mitchell became pastor of the South Chicago Presbyterian Church. Being an earnest seeker as well as preacher of the truth, Mr. Mitchell became attracted towards Mr. Black, and after repeated discussions over the philosophy of Progress and Poverty, he became an avowed apostle of its doctrines. Occupying the pulpit of one of the foremost Protestant churches in South Chicago, Mr. Mitchell was invited to preach the memorial services held the Sunday preceding Memorial Day, on which day the local post of the G. A. R. occupied the seats of honor. Mr. Mitchell devoted little time to bestowing praise on the comrades for their part in preserving the integrity of the Union, and then drew a parallel between Chattel Slavery as it existed in ante-bellum days and industrial Slavery as it exists to day. This service, as conducted in South Chicago, is a Union service, all the Protestant denominations uniting. As it is a patriotic service, the "patriots," of the great party who *saved* the Union

were out in force. Many of these showed their displeasure at the remarks of the speaker by defiantly leaving the church in the midst of the service. Among them were a number of the members of the G. A. R., in whose honor the services were held. This mark of disapprobation caused such a sensation that it culminated in severing the pastoral relations of Mr. Mitchell with the church. With the foregoing church incidents Mr. Black and Mr. Aitchison were both closely related, as they were the spirits that prompted Mr. Mitchell to the bold stand he took in proclaiming the truth.

Mr. Aitchison was an elder and treasurer of the church, and although not so aggressive as Mr. Black, was the most dominant member of the church session, which means also that he was the most influential single member of the congregation. Mr. Mitchell's successor was Rev. Samuel Charles Black, who took hold of the pastorate with a great deal of enthusiasm, as most protestant pastors do in a field which offers such illimitable opportunities as does this part of Chicago. However, before proceeding further with this story, a sketch of Mr. Aitchison is relevant.

Robert Aitchison was born in Berwickshire, Scotland, in 1830. He emigrated to the United States in 1856, and in partnership with his brother, Andrew Aitchison, established the Aitchison Perforating Company in Chicago, removing it to its present site in South Chicago, in 1874, it being the oldest established industry of South Chicago to day. Mr. Aitchison as well as his brother Andrew was a staunch believer in a high protective tariff, and showed his enthusiasm by carrying a torch and wearing uniform in Republican processions. Being natives of the same land, and members of St. Andrew's Society and identified with the industrial interests of South Chicago, an attachment soon sprung up between Black and Aitchison. They had frequent meetings, at all of which the tariff was the main subject of discussion. Aitchison was loth to give in to Black's flawless logic, but when he did, went the whole distance. He in turn became a Single Tax propagandist, but realizing how difficult it was for him to yield to his early

prejudices he was much more tolerant in manner and much more tactful than his teacher. However, whenever opportunity opened he made good use of it, and he was responsible in bringing Mr. Mitchell in contact with Mr. Black. He was not alone in his work as a propagandist among his employees, but had the co-operation of his brother, his business partner, in proclaiming the Single Tax doctrines.

Mr. Aitchison was also reared in the Covenanter faith and from childhood had been a regular attendant at church. However, he did not make an open profession of the faith and unite with the church until he had attained mature manhood. For more than twenty years before the main incident I am about to relate occurred he had been the leading member of the session. We all remember the abuse that was hurled at Gov. Altgeld by the press of the country when he granted amnesty to the imprisoned anarchists. The pulpits of the city of Chicago as a rule joined in the hue and cry, and in a sermon devoted to civic matters the Rev. Mr. Black regaled a large congregation by repeating some of the falsehoods published by the press about Gov. Altgeld. Mr. Aitchison having some difficulty in hearing occupied a front pew. When the pastor began his reference to Gov. Altgeld Mr. Aitchison leaned forward with his hand to his ear so that he could get the full utterance of his pastor. Finally under the tenseness of the situation he sprang to his feet, and in a defiant attitude blurted out in his Scotch dialect, "It's a damned lie!" picked up his hat, walked down the aisle and out of the church. After such a *denouement* the consternation that followed can readily be left to the readers' imagination. However, to get its full significance one must consider the age, character and the position in the community of the offender. Here was an elder, 70 years of age, who for more than twenty years had been one of the chief spiritual advisers of the ministers of the church, and who had charge of its financial interest at the same time; a man whose most intimate associates had never heard him use a profane or obscene word, who commanded the respect of the entire community on account of his uprightness of character

and consistent Christian life. Realizing this, and moved perhaps more by his mortification over the affair, Mr. Aitchison immediately expressed a desire to meet with the pastor and session and make contrition for his offence. His apology was accepted, but Mr. Black requested that he relinquish his official positions, a request in which he cheerfully acquiesced. This action of the pastor aroused the ire of the congregation, and his pastorate was short lived there after. Mr. Black was succeeded by the Rev. Donald K. Campbell, from whom I first learned of this episode. Mr. Campbell further informed me that shortly after he assumed the pastorate he called on Mr. Aitchison to urge him to accept the offices he had relinquished. He finally yielded to the appeals, and again assumed the position of elder, which he held until his death.

For several years Mr. Aitchison had been an invalid. During the last months of his illness, among his most frequent visitors was Alec Pernod, a liquor dealer of South Chicago, whose conversion to the Single Tax philosophy was chiefly due to the propaganda work of John Black and Robert Aitchison. Pernod has been actively engaged in the liquor business most of his life, but is now the most indefatigable Single Tax worker in South Chicago. Notwithstanding the taboo the church has put on those identified with the liquor business, at the earnest request of the family of Mr. Aitchison, Alec Pernod was a pall-bearer at Mr. Aitchison's funeral. It must have seemed passing strange to the large concourse of church people who attended Mr. Aitchison's funeral to witness a liquor dealer acting as pall bearer to an elder of the Presbyterian church. But the family of Robert Aitchison, knew that nothing they could have done in performing the last sad rites, would have given him more pleasure than to have his co-worker in establishing Justice among men, assist in consigning his body to mother earth. Comparatively few of the Single Taxers of Chicago were acquainted with Black and Aitchison, although both were active members of the South Chicago Single Tax Club.

L. S. DICKEY.

CHICAGO, Ill.

### THE FELS COMMISSION.

On another page it is stated that report of the progress of the Fels' Fund Commission appears in this issue. This report is postponed until Jan.-Feb. issue when matters of great interest may be detailed in full. The Literature Committee will also be able to furnish a full report by that time.

THE Brooklyn Single Tax Club is showing renewed life. This club of which W. B. Vernam is president, will hold lectures during the coming Winter and Spring at Lotus Hall, corner Clinton Ave. and Fulton. Mr. Henry George, Jr., was one of its speakers on Friday night, Nov. 26, his subject being "The Land Tax Fight in Great Britain."

### GARRISON MEMORIAL MEETING IN BOSTON.

A memorial meeting for William Lloyd Garrison was held at Park street church, Boston, on Oct. 12. Rev. Chas. F. Dole presided, and among the speakers were Prof. W. E. B. DuBois, of Atlanta, Ga. Louis F. Post, Rev. Anna B. Shaw and Frank Stephens. The speakers told of Mr. Garrison's work in the different lines of reform in which he was interested.

The meeting was largely attended, many of the friends of the late leader coming from distant cities.

THIS is a small world. Royden Powell is a Single Taxer all the way from Adelaide, Australia, and in November was in New York city. While riding in the subway he saw a gentleman opposite reading the Single Tax REVIEW. He inquired the publication office of the REVIEW, and exchanged cards with the gentleman. Mr. Powell is a quiet, forceful young man who brings gratifying news of the progress of our cause in Australia and England. In the latter country he attended a number of Budget and anti-Budget meetings. While he was in New York he spent much of his time with the local workers of the Manhattan Single Tax Club.

## PERSONAL.

HENRY BYRNE of this city is one of the most persistent letter writers, and his communications to the newspapers are always markedly original.

HON. LAWSON PURDY was one of the speakers at a recent hearing before the Mass. State Tax Commission. Mr. C. B. Fillebrown was present as a listener.

JAMES DANGERFIELD of this city writes suggesting that "The Queer Theory of George Henry" be issued in pamphlet form, that it is great, and would be admirable for educational propaganda.

ON Sept. 5th Edmund Norton lectured before the Los Angeles, Calif., Liberal Club. He contended that the Single Tax is the head and heart of the social problem and that all other remedies are inefficient.

WILLIAM S. RANN, formerly well known for his Single Tax activity, recently delivered an address to the Credit Men's Association of Buffalo, in which city Mr. Rann is a member of the Corporation Counsel's staff.

A SPLENDIDLY written article is Tolstoy in the Twilight, by Henry George, Jr., in the *World's Work* for October. In it Mr. George describes his journey accompanied by a young newspaper man who could speak Slavonic only, out of Toulá and along the road that leads to Yasnay-Poliana, Tolstoy's beautiful estate. This article, which is intensely interesting, describes the members of Tolstoy's household, Count Leo Tolstoy, namesake and third son of the Grand Old Man of Russia, and the other sons and daughters, about whom history is mostly silent. This is an interesting paragraph:

"Another side of this wonderful man was exhibited when he was asked what he thought of his own novels, now that he looked back at them through the years.

I believe I have forgotten what they are about", he answered.

"I can promise you a rare treat if you will read them," I said. "No" was the reply, "I have more important work to do. The times remind me of the conditions that existed when I was a young man and chattel slavery and serfdom was being destroyed in this country. Now we face industrial slavery, and that, too, will be destroyed."

The article is illustrated with several photographs, the most striking of which reveals Mr. George standing beside Count Tolstoy.

## THE BATTLE OF THE CENTURY.

As we go to press we learn that the House of Lords has rejected the Budget by a vote of 350 to 75. The battle of the century has begun! Read the *REVIEW* for reports from the seat of war.

## A LAND REFORMER'S HANDBOOK.

This is one of the most useful publications we have yet seen to all men engaged in land reform. It is at once an index, directory and dictionary for those who write or speak for the principle in which we are interested. Here one may find the pamphlets and books that are of use as instruments, definitions of terms, chronological record of legislation and events affecting the relation of the British people to the land, directory of periodical publications, etc. It is indispensable to all active workers in the movement. It is sold for two shillings, and is edited and published by Joseph Edwards, 21 Palace Square, Norwood, S. E. London, Eng.

## A DEFINITION.

The term Single Tax stands both for an exclusive Ground Rent tax system and for the humanized political economy of tomorrow first interpreted by Henry George,

The term Single Tax accentuates the fundamental in all taxation, *viz*: that all

taxes ultimately can be levied only on *the economic earning power of Land* or on *the economic earning power of Man*—or shifted between the two in more or less *unjust* ways.

An ultimate purpose of the Single Tax is to abolish the *Privilege System* in production and distribution by attacking as a first step landlord privilege in inheritable monopoly rights in the use of the earth. Another purpose is to emancipate labor in wealth production.

A. WANGEMANN.

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### A NEW PUBLICATION

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An early number will contain an illustrated article on Fairhope by J. Bellangee.

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