

PRINCETON, N. J.

The
SINGLE TAX REVIEW

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

**SPECIAL CONTRIBUTORS
TO THIS NUMBER**

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SINGLE TAX REVIEW

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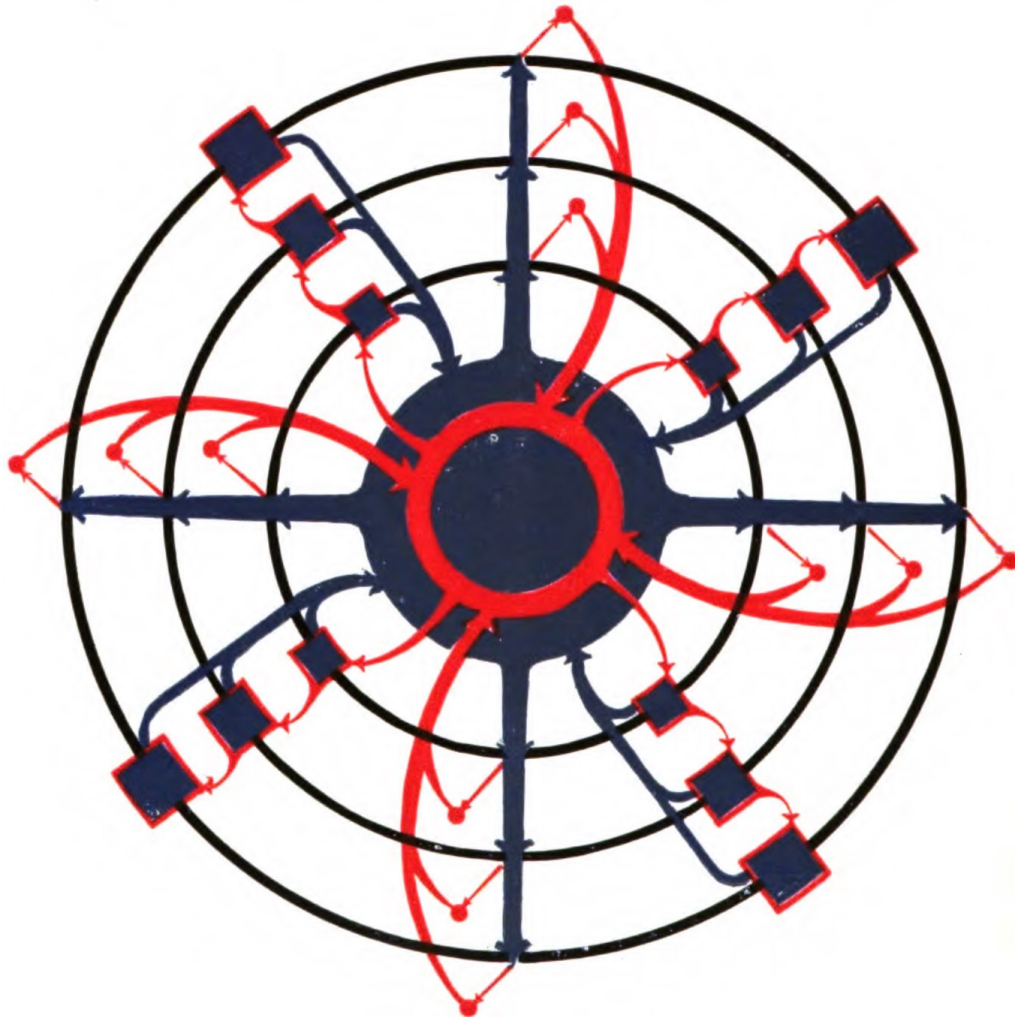
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NATURE'S CHANNELS OF WEALTH DISTRIBUTION

See "Economic Privilege," by Eliza Stowe Twitchell, Page 20.



THE KEY

The black circular lines represent The Channels of Wages. These show how Labor and Capital are constantly engaged in an ever increasing round and round of exchanges with each other. One set of laborers giving to, and receiving from other sets of laborers, each giving service for service. This Channel reveals the economic relations between individuals—between man and man.

The Blue Centre represents Nature's Privileges—land values.

The Blue Channels show how these Privileges flow out from the Centre, and enter (by blue arrows) the service of Labor and Capital, (the circular lines) and for this extra service tolls are paid.

The Red Lines represent The Channels of Tolls, which, after passing through the red dots (the toll collectors) carry all collected tolls to the Central Fountain, except payments to land owner for their service of collecting.

The Red and Blue Squares are Public Benefits, fed by red lines. These raise still higher the value of land, so these new advantages flow back to the Central Fountain through blue lines.

THE SINGLE TAX REVIEW

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

RELIGIOUS SANCTION FOR SOCIAL DISORDERS.

(For the Review.)

By W. CLEMENT MUNN.

That in a modern civilized community the poor vastly outnumber the rich everybody knows. Perhaps, however, the fact is not brought home to us as clearly as was recently done by Mr. Money in the *London Post*. According to his figures, of the 700,000 persons who died in Great Britain in 1907, 617,879 left absolutely no property whatever. Of the rest, some 21,000 left practically all the wealth. How many of the 617,879 died of starvation we cannot say. Most of them were producers, and they either did not produce enough to keep the wolf from the door, or else they produced for the 21,000 instead of for themselves. The members of the latter class, who are satisfied with things as they are, would probably answer an inquisitive investigator of this problem by quoting the scriptural text which has so often done duty on similar occasions: *The poor ye have always with you.*

What a host of meaning was put into these few words first uttered, and what a host of meanings has since been taken out of them! Perhaps no other Biblical saying has been put to such varied uses. We can never know how many troubled consciences have been restored to tranquility by the recollection that the alleviation of misery is in vain, since poverty is a divinely-ordained institution; we can never know how many erring souls have at the last purchased their entrance to Heaven by dispensing during their closing days on earth the charity which this reference to the omnipresence of poverty enjoined on them; we can never know how many weary hearts would have been unable to endure the misery inseparable from their unfortunate condition of poverty without the consolation of feeling that their Father in Heaven for some inexplicable reason had made the rich rich and the poor poor.

The two thousand years which have passed since these words were spoken have but served to perpetuate this conception of poverty as a permanent institution, rivaling the deluge in antiquity, the bay-tree in verdancy, and the Christian Church in sanctity. As a concomitant of charity, contentment has been preached as the only foundation of happiness. Its preachers, however,

have too often had better cause for contentment than those on whom they never weary of enjoining this virtue. It is not difficult for the proud and happy possessor of a full stomach, a well-clothed anatomy, and an ample supply of leisure time, to cultivate a contented frame of mind. Whether such an individual ever did or could do anything for the advancement of the welfare of the race is more questionable. He has no time for such mundane considerations in his anxiety to throw wide the gates which lead to happiness in a future existence. How better can he accomplish his object than by decrying as irreligious—nay worse, unchristian—the spirit of dissatisfaction with the present which has in the past been the chief incentive to progress, till it almost seems a wonder that the ungrateful poor are not contented with their lot?

That they are not contented at the present time is certain; that they have not been in the past, the study of history clearly shows. It is no easy matter for them to break through the wall of smug convention, moss-covered with ages of oppression, which surrounds them. The necessity of spending the hours that can be spared from sleep in securing sufficient food and clothing, when even

“tears must stop, for every drop
Hinders needle and thread,”

retards the intellectual development of the working classes, thereby preventing a proper appreciation of the situation by them.

Nevertheless, bold spirits have not been wanting throughout the ages who refused to admit the sacred nature of the institution of poverty. Frequently, too, their efforts have been seconded by members of the privileged classes, men of broad sympathies who were willing to sacrifice position, even life itself at times, in the attempt to right wrongs and uphold justice. For this Moses led the enslaved Israelites out of the land of bondage; for this the Gracchi gave up their lives; for this Watt Tyler was slain; for this John Brown was hanged. But though the champions of the oppressed too often perished in the conflict, their souls go marching on, and their efforts are not lost. No truly great man has lived in vain. Every step in the struggle for freedom is a step nearer the desired consummation, and accelerates the arrival of the next. Mankind has not yet evolved. We are still in process, and our aspirations are in themselves signs of progress. The nineteenth century has seen more attempts to ameliorate the condition of the working classes, and has accomplished more in the direction of lessening the hours of toil and improving the conditions of labor than any preceding one.

What has been already accomplished, however, is infinitesimal compared with what is yet to be done. Recent legislative enactments are at the best only palliative measures. It is impossible to pump out a vessel with a hole in the bottom of it. But some day the hole will be filled up. Charity will then no longer need to throw a sop to conscience and a pittance to poverty. It will then be no longer necessary to explain that the saying, “The poor ye have always with you,” is to be interpreted according to the context in which it is found; that Christ was referring to actual conditions of his time, and not

laying down a divine law, or providing the wicked with an excuse for evading the ordinary dictates of justice. Whether the desired consummation will be achieved in the twentieth century matters little. One thing is certain: the close of this century will have brought us nearer to it than did the close of the last.

Though the labor question is as old as civilization, it is only in comparatively recent times that anything like a scientific treatment of the subject has been attempted. Ever since the French physiocrats of the eighteenth century set themselves the same problem to solve, many conflicting theories have held sway in the councils of European statesmen and among the schools of economists, without anything approaching unanimity as to the proper solution having yet been reached. Different proposed remedies have in turn been attempted, as the political stars of their advocates have been in the ascendent, and have again given way before the waxing strength of equally promising proposals. Perhaps none of these experiments has been altogether profitless, but equally so none of them has been at all decisive in its results.

When the Manchester School was enabled to strengthen the academic teachings of the father of political economy by pointing to the visible evils that flowed from the persistent adherence to the mercantile policy, its adherents removed much of the existing obstruction to profitable trade. That the measure of free trade which England secured as a result was directly responsible for the rapid industrial and commercial development which followed can hardly be doubted. The production and *per capita* wealth of the country increased rapidly. But, and this is a most important consideration, did this result at all benefit the working classes in proportion to the increase of produced wealth? An amusing illustration of the standard of living prevailing in England at this time, compared with conditions existing in a new country of unappropriated natural resources, may be found in the experience of an abolitionist agitator from the United States. When expounding his cause to an audience of English laborers, he won much sympathy for the unfortunate slaves by drawing a pathetic picture of their hard lot. Unfortunately he reached the anti-climax by telling exactly the amount of food and clothing they were given, an amount somewhat in excess of what his hearers were able to secure with their scanty wages.

There is little doubt that the bulk of the increase of wealth secured by removing the obstructions to foreign trade found its way into the hands of a few. As a matter of fact the manufacturing class was being specially favored by this so-called system of free trade. While it left the manufacturers free to buy their raw materials and labor in the cheapest market, and so meet all competitors, the laborer was as free as ever to accept the terms of his employer or starve. A step forward had been taken, but as the years rolled by the expected reformation was seen to be nothing more than an amelioration. Cobden was sorely disappointed with the results of his efforts, and was compelled to recognize that his work was but half done. The interpretation given to the phrase "laissez-faire" was too narrow. Something more than a leave-alone policy was necessary; the way must first be cleared of obstructions.

The failure of the "laissez-faire" system, as it was usually understood, to make a heaven of the laborer's hell, really tended to arrest economic development. As it began to be felt that the lot of the workingman still remained nearly as bad as it could be, a feeling grew up in favor of restrictive legislation, by which it was hoped to protect the laborer from the oppression which the freeing of commerce had failed to destroy. Though such a policy would have been anathema to the older economists, it was probably productive of some good. Since wages could not fall below the irreducible minimum already reached, the lot of the toiler must have been ameliorated by the shortening in some cases of the hours of labor, and the general improvement of working conditions and factory surroundings.

From the legislation to protect the laborer from the oppression of his employer, to legislation adopted with the object of protecting both employer and laborer from outside competition, is but a step. The inadequacy of previous remedial measures is sufficient argument for the ordinary workingman, who is anxious to find work, and who is told that the keeping out of foreign goods will find him work. The adoption of this policy has resulted in a still more pronounced condition of class legislation than ever, as the growth of the tariff-made trusts in the United States clearly shows. The only change in the distribution of wealth which these unspeakable combinations with all the evils they carry in their train have caused, is to increase the wealth of the wealthy without making the poor any less poor.

As already stated, no agreement has yet been reached as to the comparative merits of these diverse systems of economic legislation. Today a most anomalous condition of affairs exists among the commercial nations of the world. The chief free trade nation is divided into two hostile camps. On the one side are ranged those who are convinced that the preservation of the present system is the only means of preserving the state from industrial ruin; on the other, those who point to the success achieved by the adoption of protection by its chief rivals and urge a similar policy. The chief of the protectionist countries offers a striking contrast and at the same time a close resemblance to her sister nation. Although the existing policy of protection has no less ardent supporters than of yore, the number of those who are more than dubious about its success in the last half-century is daily growing.

A most encouraging tendency of recent years in all the great commercial countries is the growing of an independent spirit among the workers and the formation of separate organizations to advance the interests of the laboring classes. Though the Unions have not yet become a very important factor in the politics of the United States, the Socialists of Germany have made their power felt directly, and the Independent Labor Party of England, which has a decidedly socialistic coloring, is securing much of its desired legislation by threatening to wield the balance of power between the two older parties.

That in either country the new parties will have any permanent influence through the direct advocacy of the doctrines they hold at present, is doubtful. Their voice, however, the feeling of unrest which is daily growing, and by forc-

ing legislation which will improve the lot of the masses, no matter how artificially, are helping to raise the standard of intelligence among those who will yet have to solve the great problem. It is safe to say that no permanent or satisfactory solution can be reached which disregards the dictates of justice. It is not sufficient that it should be worked out in accordance with present-day legal enactments, which are supposed to be based on abstract ideas of justice, but often fall short of fulfilling their object. Any proposed solution must be tested independently by an appeal to fundamental principles.

That every man should be allowed to enjoy in peace the work of his hands is an axiom of moral philosophy which has been incorporated, by intention at least, into the laws of every civilized country. The so-called working-classes are by no means the least law-abiding members of the community. Yet the upholders of the existing order of things charge them with lawless intentions whenever an attempt is made by them to secure a more equitable distribution of the good things of this world, and accuse them of attempting to violate the moral law which forbids stealing.

Their anxiety to observe the moral precepts deters them from incurring this charge, unless they are willing to adopt the propaganda of the avowed socialist and advocate the abolition of both private property and the eighth commandment. An unfair advantage is thus taken of the law-abiding workers, whose perspicacity is not sufficiently acute to enable them to perceive that their opponents have silenced them and often (fortunately not always) persuaded them to cease their efforts by begging the question.

Although the laboring-classes are not always able to refute the arguments of those who provide them with ready-to-serve moral precepts to-be-swallowed-without-hesitation, they still see clearly that such arguments are not based on the principle underlying all honest effort, "He that does no work, neither shall he eat," and its corollary which declares that a man shall enjoy the good things of this life in proportion to the results that attend his efforts to secure them. Once this is clearly understood by the laborers, they will refuse to be led away by specious logic, and will adopt the only possible conclusion, viz., that much so-called property is not property at all in the sense that it is the result of effort on the part of its owner, either directly or by exchange.

As much of this property is the capitalized right to appropriate part of the wealth produced by others, the actual producers are deprived to that extent of what is rightfully theirs. Consequently some men earn but do not get, and some get who do not earn, as was the case half a century ago in the United States. The reasoning is simple, the logic incontrovertible, and the sophism about property valueless. We are constantly being reminded of the dignity of labor and told that "the laborer is worthy of his hire." The same thing was true of the slave-laborers, whose hire was a sufficient amount of the necessaries of life to keep their physical powers in the highest state of efficiency. To-day it is conceded that those laborers were worthy of more than their hire, and that so long as they produced more than they were permitted to enjoy, they were deprived of what rightfully belonged to them. In the same way,

the laborer who is worthy of his hire and gets it, without getting the product of his labor, is deprived of something that rightfully belongs to him.

That this is true must be admitted when one considers that although the increased knowledge of modern times and the improved mechanical appliances in use to-day have doubled, trebled, increased ten-fold in many cases the production of wealth, the producer, while enjoying luxuries unknown to his ancestors of a generation ago, only receives a bare pittance—enough to support him and to enable him to reproduce. In other words, his share of the product has not increased in proportion to the total increase. Though his position is better absolutely, it is much worse comparatively than that of his ancestors.

We can hardly wonder that the benefit of the increased productive power is secured by the few when we consider that existing laws enable them to control the opportunity of labor to work on natural instruments, and so force it to work on starvation terms. The only way to stop this unnatural development is to throw open natural resources to the labor and energy which are clamoring for access to them. When this is done no man will work for another for less than he can secure by applying his own labor to the opportunities which he finds available. The beneficial results of permitting labor free access to natural instruments are well illustrated in the following story of actual conditions at Nome during the Klondyke gold-rush:

“There had been a time in Nome when the lowest wages were eight and nine dollars a day, not at gold mining only but at all employments. But as mining opportunities came to be monopolized and population grew, wages fell to the minimum of subsistence, which for that place and time was three dollars a day. Then was seen in miniature at Nome all the phenomena of poverty in the midst of plenty with which we are so familiar in the larger world. The problem of the disemployed arose, cut-throat competition set in, and the wages system in its direful sense was in full swing. But on one memorable day a disemployed miner despondently threw his pick into the tide-swept sand at the sea shore, and as he listlessly pulled it out he saw upon it the signs of gold. The sea shore below tide-water is free ground and he worked that day on this rich beach. His earnings, something like \$20, were all his own. There was no ‘surplus’ product, and his labor could not be ‘sweated’. The next day the word had gone around, and other claims on this sea shore were staked. But, unlike the land back of tide-water, this land could not under the law be monopolized; every claimant had to use it himself or let someone else use it. And as there was plenty of it, and word of the wonderful discovery spread, the glut in the labor market ended, ‘competition’ subsided, and wages at Nome rose to \$12 and \$15 a day—about what a man could make washing the sands at the shore. More than that, there was no rush of any but the disemployed to the beach. It wasn’t necessary. Miners in other mines, clerks in stores, waiters in restaurants, everybody already employed stayed where they were and had their wages raised. The natural opportunity for profitable self-employment at the sea shore absorbed ‘the surplus labor,’ as we call it, and capitalists were obliged

to pay at least as much wages as could be washed from the sea sand, or else lose their help. Labor conditions had been reversed."

Such was the solution in miniature of the problem which is at the bottom of all social disorders. The resources of the sea shore are of course easily exhausted, but if all land everywhere were thrown open to those who are both able and anxious to work it, there would no longer be a labor problem. This question cannot be settled till it is settled right. The attempt to remedy matters by the application of palliative measures must be given up and the cause of the evils removed before a cure can be expected. The wide discussion that is going on to-day regarding the evils of trusts and monopolies is sufficient indication of the recognition of the necessity of a cure. The mere attempt to attack the problem is in itself, however, a good sign. As the impetus imparted to a falling body, united with the constant force of gravity acting on it, results in a perpetually accelerating motion, so the advances already made in social progress, when joined to the constantly increasing intelligence of the masses due to past progress, will make for accelerating improvement in the future.

THE ETHICS OF TAXATION.

(*For The Review.*)

By ALEX. W. JOHNSTON, M. A.

When King Charles II agreed to relinquish his rights as Grand Seigneur over the lands held on feudal tenure in England, he afforded the representatives of the people an opportunity to acquit themselves as honest men, patriotic citizens, and trustworthy legislators. The choice placed before them was whether the annual sum of £300,000, the price of the commutation, should be raised by means of a tax on the land released, or by customs and excise duties. By the commutation the holders of these lands were relieved from their feudal obligations, and they should therefore have borne the cost. But by coercing some of its members and bribing others they induced the House of Commons to enact, by a majority of two votes, that the money should be raised by means of Customs and Excise duties, the imposition of which compelled the people, who in no way benefited by the change, to pay the debt of the landholders, who received all the benefit from it.

The fundamental misconception which rendered this crime possible was the assumption that taxation is not governed by moral principles, or, in other words, that legislators have a perfect right to act as they please, to do anything they have the power to do, to tax or refrain from taxing, to impose, increase, reduce, or abolish taxes without any other sanction than that of their own will.

Following the bad example thus set them, modern legislators act upon the same false assumption, and the people who pay taxes, and might therefore reas-

onably be expected to have other views, advocate their favorite tax or exemption as if they too had a perfect right to choose their taxes, without reference to any standard of right or justice. Herein, however, it is proposed to demonstrate that taxation is not an arbitrary matter, subject to the will of any person or persons whatever, but is in all cases settled and determined by moral principles which cannot be controverted, which cannot be disregarded or disobeyed with impunity.

In the first place, the legislator's right to impose a tax is merely a legal right created and conferred by human law or custom, and may be varied or destroyed by changing the law or custom. Human law, however, is secondary and subordinate to natural law which is everywhere absolute, equal, inerrant and unchangeable, and confers upon every person natural rights the due observance of which is indispensably necessary to the welfare and existence of the human race. Failure to assert and exercise natural rights is disobedience to natural law and entails suffering commensurate with the extent of that disobedience, wherefore, whenever human law disregards natural law, whenever legal rights oppose natural rights, the people must necessarily suffer, as when a legal right prevents them from obtaining food sufficient to sustain their life, health and strength, as natural law commands them, and as they therefore have a perfect natural right to do.

Among the natural rights conferred equally upon all men by natural law is the right of private property, that is, the right of every person to possess the produce of his own labor. Man must labor to produce the food ordained by nature for his subsistence; but if he has no right to possess and use it, others may seize and devour it, leaving the producer to starve. The denial of the right of private property amounts to a denial of the right of any person to obey natural law, and thus destroys all natural rights and makes the existence of the human race dependent upon the existence of some person legally authorized to sanction it, which is absurd.

The moral law, which is the highest branch of natural law, recognizes the natural right of private property and forbids as theft any violation of it. The command, "Thou shalt not steal," is wholly superfluous and meaningless if no man can possess anything that may be stolen from him. The command is therefore based upon the natural right to possess private property which may be stolen by force or fraud, or by legal process involving both force and fraud. The command is absolute, making no exception in favor either of legislators or of professional thieves, and it cannot be overridden or annulled by any legal fiction or quibble, however cunningly devised. Legislators therefore have no more right to confer upon themselves a legal right to steal under cover of their own legal enactments, than the professional thief has in opposition to them; theft of any kind is forbidden, whether the plunder is to be expended for the benefit of the general public or for that of the private thief. So much being clear, it follows that taxes which with legal sanction take private property from those to whom it belongs are instruments of robbery in opposition to natural law and natural right, and legislators who enact the law by which such taxes are imposed, violate the higher law and are guilty of theft.

Here it may be objected that the people who are deprived of their property by taxation, by submitting and paying the taxes, have tacitly consented to be robbed and have condoned any wrong thereby done to them. But the consent of the people cannot be gathered from their submission because they are not able to offer any effectual resistance to the organized power of the State, and they are generally ignorant of the fact that they are being robbed by the taxes imposed upon them. In any case, their submission can neither free them from the penalty incurred by permitting themselves to be robbed, nor exonerate the legislators who rob them, because the first duty of both legislators and people is to obey the law of God by refraining from committing theft and by refusing to submit to it. The violation of this law carries with it a commensurate penalty, some idea of the magnitude and severity of which may be gained by considering the sorrows and sufferings already inflicted upon the world by disobedience to natural law.

The obvious conclusion from these premises is that the taxation of private property is unjustifiable, and therefore that the choice of legislators in selecting a tax is limited by considerations of morality and justice. The contention, that taxation is not an arbitrary matter, is therefore fully established, and the duty of legislators to respect private property is made perfectly clear. And this leads up to the corollary that since private property is not to be touched, public revenue must be drawn solely from public property.

By the operation of natural laws which no man can either hinder or prevent, a fund is created and becomes apparent in the continually increasing value of land. This fund results from the presence and needs of population; it is not produced by labor, and no man has any right to claim it as his own. Clearly therefore no right of private property can attach to this fund, and the State may claim it and take it as public property without violating the moral law or infringing upon any natural right. Not only so, but the State is morally bound to take the whole of this fund and to use it for public purposes, because, if any be left, landholders will divert it into their own pockets as they have hitherto done, and will thus set up a claim founded upon robbery by means of rent. On the grounds of morality and justice the State must remove all temptation to act in this way, by annexing as revenue the annual rental value of land.

From the foregoing it is evident that the right to tax, the basis of taxation, and the amount of revenue to be raised are all fixed and determined by natural law, and legislators are relieved of the trouble and anxiety of making laws except as to the disposal of the funds thus provided for them. *The right to tax* and the *basis of taxation* are fixed by the natural growth of a public fund which may be drawn upon without injury to any man; and *the amount of revenue* to be raised is determined by the amount of this fund, namely, the annual rental value of land exclusive of improvements effected by labor.

These things all fit together so perfectly, and their natural relation to each other is so clearly apparent, that legislators must long ago have stumbled upon them. But their attention has been diverted and their time wasted in

the search for taxes that might be imposed without affecting the vested interest which has treated the rental values of land, as private property. That fraud has now been exposed; the people have learned that the annual rental value of land is created by them and belongs to them in their corporate capacity, and they are determined that the legislators who represent them shall take possession of it and thus relieve them from all other taxation. By giving an immediate legal sanction to this popular desire legislators will rectify the two most terrible wrongs, and remove the two most woful curses of humanity, namely, robbery by means of taxation and robbery by means of rent, for these are the cause of almost all the evils which afflict mankind.

SYDNEY, Aus.

DR. HORACE FLETCHER'S NEW PANACEA FOR POVERTY.

(For the Review.)

By EDMUND CORKILL.

This latest cure for social ills looms up as a plan to reduce living expenses by thoroughly masticating food so that it may be more easily assimilated and at the same time reduced in quantity with advantage to nutrition and the pocket of the consumer. As a constituent of this remedy the Dr. has included a little mental science which he assures us will materially assist in the cure. How all this operates will appear as we proceed. Those who, like the writer, have read Dr. Fletcher's book "The A. B. Z. of our own Nutrition," will know that it is an interesting and instructive work, very necessary in these days of rush and hurry, when the lunch counter takes the place of the dinner table, and the feverish anxiety to get rich quickly leaves men little time to pay due regard to the laws of nutrition. As the writer was interested in this book he was pleased to be introduced to the author at his apartments in the Phipps Model Tenements, 31st St., New York, and gladly accepted an invitation to one of the genial Doctor's talks on Nutrition, and to take part in a practical lesson in food mastication. The reader may probably recall an amusing test often used to provoke mirth at evening parties in which a number of gentlemen competed in the somewhat difficult game of chewing and swallowing a dry soda cracker—the one who got rid of it in the shortest time being the winner. The Doctor's lesson was similar to this with the important difference that the object was reversed, the one who made the half cracker last the longest being the winner—so to speak. The writer not being an expert at the game was simply not in it, and very soon had nothing to do but to watch the doctor and his pupils, with bowed heads and solemn faces, quietly—as it were—chewing their cud just as naturally as the cows do.

So much for the lesson, which was followed by a brief address in which Dr. Fletcher gave a revelation of the occult possibilities of his theory of nutri-

tion in relation to social economics that was—to one listener at least—truly startling. So long as the Doctor confined himself to the *modus operandi* of his aid to nutrition he went along smoothly, but when he branched off into the devious path of sociology it was evident that he had gone out of his way.

Yet no one, save the writer, seemed at all surprised when he made the announcement that he had just accepted an advisory position in a movement including in its membership some millions of catholics who were to bind themselves to put his theories into practice for the purpose of improving their health and *abolishing poverty* from their midst!

As the Doctor had not previously hinted (as far as the writer knows) at the tremendous possibilities as a cure for poverty hiding in embryo in his unpretentious theories, it was quite in order to be surprised at this information. But the quite apparent indifference with which the news was received plainly showed that neither the Doctor nor his pupils realized the real import and comprehensive scope. Think of the possibilities and all they imply. That the human rats who burrow in the slums should be enabled to *eat* their way out of their miserable holes. That all these years we have been swallowing the germ of social redemption in the modest package of chewing gum—and did not know it.

That all these years we have been talking of social salvation when we ought to have put in an *i* and made it *salivation*—and we did not know it. That the tobacco chewer when expectorating was wasting the essential element of the redemption of the race—and he did not know it.

That we have been growling at tough steaks and hard crusts when these were all the time calling into exercise the indispensable effort in the work of social betterment—and we did not know it.

Impressed by these and similar considerations, is it to be wondered at that the writer left the room with a heavy heart—asking himself why he had been spending years of his life in bothering his brain with such complicated subjects as—the land question—the Single Tax—etc., when he might have got the germ of the whole matter for a penny in the Stolwerk Slot machine.

But the more seriously we examine the Doctor's proposed cure for poverty the more does it savor of the soup kitchen and charity. It does not touch the *fundamental cause* of involuntary poverty. This is why the Doctor makes no provision for those who have *nothing to masticate*. In the nature of the case his remedy cannot reach the worst cases. It is not a specific for *starvation*. It can only operate where there is food to eat and is especially applicable to cases where there is food enough to *waste*. To the man out of work who has neither food nor means to get any—of what use can lessons in mastication be? Further—even in those cases in which the poor might be able to save a little by the economical eating of food, it is probable that there would be no permanent benefit except to the landlord. As a rule the cost of rent is determined by the ability of the tenant to pay. We had a convincing illustration of that fact in our own city and suburbs during the so-called period of prosperity that collapsed so suddenly

about a year ago. On the strength of that prosperity rents were materially advanced. The landlord saw his opportunity to force an increase of rent on the plea that the increased prosperity enabled the tenants to pay it. Now if Dr. Fletcher's theory put into practice, appreciably reduced living expenses—which it must be able to do to cure poverty—is there any doubt as to what the landlord would do when he learned the fact? Judging from past experience he would certainly raise the rent to the limit of the tenant's ability to pay, and when the advance in wages is ten per. cent. and the increased cost of food is from 30 to 50 per cent. the prospect of poverty being cured by mastication looks somewhat discouraging.

The philanthropy that contents itself with trying to make the unjust conditions which burden the poor *more bearable*, is not in the line of true progress and cannot permanently benefit the race. All such movements must ultimately fail and pass into the limbo of foolish and worn out schemes invented by mistaken philanthropists to make weak-kneed charity do the work that can only be done by stern and robust justice. Dr. Fletcher in his enthusiasm for his excellent ideas on nutrition, has simply put the cart before the horse. Would it not be wise for him to join forces with those who are striving to get back to the land with its boundless opportunities and thus abolish poverty by the only means that will do it? Under conditions where there could be no monopoly Fletcherism would flourish because labor being freed from all restrictions, food would be plentiful and there would be plenty of time in which to masticate it, and there could be health and happiness for all.

THE QUEER THEORY OF GEORGE HENRY.

By J. W. BENGOUGH.

(Continued.)

CHAPTER XI.

THE BEGINNING OF THE ROMANCE.

Meanwhile the carriage rolled through well paved streets presenting an animated appearance of business. The Professor watched the hurrying pedestrians with much interest—a kaleidoscopic variation of intelligent faces and well-dressed figures. As they passed one of the fashionable shops the visitor gave vent to the sudden exclamation, in an intense whisper, “By the great law of Ricardo, what a beauty!” Courtesie smiled in an amused fashion. “Keep your heart well guarded, my friend!” he said, “the ladies of our city are well nigh irresistible!” He had duly noted that the apparition which had caused the great economist's emotion was that of a very handsome young lady, who had just emerged from the establishment. “I do not think I have

ever seen quite so beautiful a creature," honestly said Henry. "Who is she?" "The daughter of one of our high officials," replied Courtesie; "we have many quite as beautiful, though none more charming."

"Everybody seems to have important affairs on hand, to judge by the general activity," remarked the Professor.

"Yes: we flatter ourselves that we have few drones in this hive," replied the official. "You saw a specimen of that miserable minority in Shiftless Row just now, and you see we just leave laziness to be its own punishment."

"Do you mean that even those besotted creatures could get employment if they really wanted it?"

"Certainly," replied Courtesie. "Things are on the natural basis here. The opportunity for self employment being always open to all equally, such a thing as a willing man 'hunting for a job' is unknown amongst us. The job has to hunt for the worker every time."

"Wages then must under such circumstances be good," remarked Henry.

"It follows, of course, that no man will work for another for less than he can make working for himself—and that means a very decent competency. Every one of these people whose activity you so admire, has an incentive to industry which is quite unknown in most countries."

"In the fact of good wages, you mean?"

"In the fact, sir, of wages that simply mean—all you earn, with no deductions whatever for tribute to private corporations or taxes to the public exchequers," said Courtesie.

"No taxes? Why, you have said that the land value is taxed to its full amount here," asserted Henry.

"True. But that is not really a tax at all; it is simply the fair price of a privilege. The essential quality of a tax is the taxing from a man of something he himself has created or earned. That definition does not apply to land value, which, as you know, is created by the community in general. I therefore say our citizens pay no taxes, properly so called, to the public treasury; nor do they pay tribute to any private corporations."

"You mean gas, electric light, telephones, telegraph, railway companies, and so on?"

"Precisely."

"So that the richest of your citizens, even those who own life insurance stock and other valuable securities to vast amounts, go absolutely untaxed. Do you think that fair and equitable? Is it just to the poorer classes?" demanded the Professor.

"I see nothing unfair in it," replied Courtesie, "for two reasons. First, we do not find it necessary to tax anything but land value, as that supplies an abundant revenue; and second, our rich men have obtained their wealth by honest industry and the giving of value for value, and justice requires us to maintain the sacredness of private property, whether much or little, as jealously as we maintain the sacredness of public property."

"As to these public franchises—" began the Professor, but Courtesie politely interrupted the sentence.

"Pardon me, sir," he said, "but we are now approaching the Public Buildings and in a few moments you will be able to get any information you may wish from the Treasurer, to whom I will have the honor to introduce you."

"Very good," responded the visitor, "let me congratulate you on your magnificent State House; it is certainly superb"—for the carriage was now moving up the broad asphalt roadway to the Public Buildings, which rose in majestic symmetry in the midst of a spacious and beautiful square, with sloping green lawns and playing fountains.

A few moments later and the Professor—whose eccentrically-garbed figure had everywhere attracted much wondering though polite notice—found himself in the ante-room of the Treasurer's Department. His card, with that of the Welcome-officer, was taken to the Treasurer, and in a very short time the attendant returned to conduct the callers to the high functionary's room.

The Treasurer greeted Prof. Henry with every mark of distinguished consideration, and asked both gentlemen to be seated, excusing himself until he had despatched an item of business for which the attendant was waiting. Meanwhile the Professor's attention was attracted to a couple of sculptured figures on pedestals at the other side of the room. One represented a man in a condition of great emaciation and suffering; the other represented the same man in a state of abounding health and happiness. He was still intently examining these works of art through his *prince-nes*, when the Treasurer, having despatched his business, came to his side pleasantly and said:

"I trust you have no difficulty, sir, in grasping the allegory."

"Allegory?" commented the Professor. "It is very suggestive of what we have lately seen in the hospital."

"No doubt," replied the Treasurer. "It is, however, a political allegory based on the physical parallel. It is intended to set forth the difference between a government fed on natural taxes and one fed on unnatural taxes. You are a Political Economist of distinction, sir, and will fully understand all that is implied in the sculptures."

"Er—" said the Professor, in a non-committal tone—? "I think I understand, sir. We were having some discussion on the subject to-day. I am not sure, however, that I can grant the large assertions my friend here made."

"What I asserted, Mr. Treasurer, was that nature dictates a right method of Taxation as much as a right method of diet, and that in one case as in the other, she punishes wrong methods by affixing penalties to them," explained Courtesie.

"Do you undertake to deny this proposition, sir?" queried the Treasurer.

"It is at least not a doctrine which seems to find acceptance in any of the leading countries of the world," replied the Professor.

"If not acceptance, it at least finds confirmation in those countries," replied the Treasurer. "Let us ask you to glance at the titles of the volumes in this case, sir, they are all by eminent authorities of Britain, France, Germany and the United States."

Prof. Henry stepped over to the book-case as suggested and read the titles.

Amongst them were the following: "Tariff Taxation: Legalized Robbery;" "Income Taxes, Proved to be Unjust and Impracticable;" "Personal Property Taxation Impossible of Fair Collection;" "Death Duties, a Delusion and a Snare;" "Taxation of Wealth, Dishonest and Unjust;" "The Consumer, who Pays all Taxes on Labor Values;" "The Wit of Man Nonplussed, or, How to Devise a Tax on Wealth that can not be Shifted;" "The cruelty, Fraud and Injury of Personal Taxes;" "Labor Taxed, Monopoly Favored;" "The Slum and the Palace with the Growing Gulf Between;" "Starvation in the Midst of Plenty, our Social Problem;" "The Coming Revolution," etc., etc.

"Each of these works is exhaustive of its subject, sir, and if you have any doubts that these systems of taxation are improper and produce disastrous effects, you are at liberty to read what the authors say in proof of that position," said the Treasurer.

"I have read most of them, sir," replied Henry, "and am not prepared to dispute the facts. All our human systems are certainly defective."

"Pardon me, sir, but if we find human contrivances defective, why not try divine suggestions when they are plainly brought to our knowledge?"

"Ah, if we only had a divinely ordained method of taxation!" sighed Henry.

"I unhesitatingly say we have, sir, and it is in force in this island. Nature sets her seal upon it as true and therefore divine, by the absence of all these evils and immoralities which, according to these writers, are inseparable from every known or tried system of wealth-taxation. In other words, sir, by following the guidance of a natural law—a divine ordinance we may surely call it—we prove to the world that it is possible to collect an ample public revenue, without the slightest injustice, fraud or suffering, and at much less cost than in any of your 'leading' countries. I will be happy, sir, to give you all the information on this subject in my power."

Prof. Henry, as in duty bound, took advantage of this generous offer, and for the next hour plied the Treasurer with questions. The result was that he thus obtained a fair knowledge of the system of government in vogue in the island of Thingsasthaotterbee. For the benefit of the reader we set forth in the next chapter, as briefly as possible and in systematic order, the substance of the Treasurer's replies, putting his information in the form of a continuous statement.

CHAPTER XII.

THE SYSTEM OF THINGSASTHAOTTERBEE.

The Ethical Basis—All human beings are equally the children of God. God has no step-children. Inasmuch as he made the world and gave it to the children of men, he made that part of it called the Island of Thingsasthaotterbee and gave it to the inhabitants thereof. This equal ownership must be acknowledged and enforced in one of two ways, either each individual resident must have actual personal access to the land; or he must share, as a member

of the community in an equivalent for such access rendered to the public treasury by the individual or individuals who are in actual possession; that is to say, his equal natural right to the land constitutes an equal natural right to the land rent in lieu of the land. By the enforcement of this equal right to the earth is secured and vindicated the inalienable rights of each human being to life, liberty and the pursuit of happiness.

The Governmental method built upon this basis—The entire rental value of the whole Island, based upon a fair assessment of the land irrespective of improvement in and on said land, is taken annually for public revenue. This is done by the assessment of the land in each municipality (township, incorporated village, town or city) by the local official, and the collection of the land-value tax based thereon—say 5 per cent of the assessed value—which is paid in to the local treasury in each case. The amount required for the expenditures of the central or federal government, based upon the estimates of the Secretary of Finance, are collected pro-rata from the treasury of each municipality; the sums required for the expenditures of Provincial or State governments, and of county governments, are similarly collected from the municipal treasurers; all that remains after supplying these budgets is available for purely municipal expenditures. It is our experience that a large surplus is invariably left in each municipal treasury after providing amply for national and State expenses. This is, in accordance with our law, expended to the last farthing every year, in serving the public convenience and culture. Thus we have art galleries, museums, musical festivals and many other luxuries, all free to the public, and a general condition of comfort such as no community has hitherto enjoyed. The source from which our revenue is derived being inexhaustible so long as population remains, and increasing with the increase of population, we have no occasion for hoarding the public income; and of course we have a hearty welcome for every new worker who arrives on our shores to add, as he must infallibly do, to the land-value, and therefore to the general well-being.

Electorial System—A method of voting which makes the Assembly in every instance an exact representation of the country in the matter of public opinion, that is, which secures representation in the House for every class of thought shared by any reasonable number of citizens, and accurately proportional to that number. Under this system no minority is subject to disfranchisement.

Public Franchises—Those public services which are in their nature monopolistic, and which for their exercise necessarily require the possession of land-values, we consider essentially the concern of government rather than of private enterprise. The considerations which lead governments in general to conduct the business of the post-office, dictate to us similar governmental control of telegraphs, telephones, and other services in which such a thing as free individual competition would be impossible. These departments, together with railways, street car lines, canals, etc., are not only necessarily monopolistic, but, as has been said, their franchise value is in fact simply land value—the right to the exclusive access on, under or over land. We therefore

regard them as emphatically belonging to the whole people and we administer them (municipally or nationally as the case may be) primarily for the public convenience and not for profit. Our street cars in this city are free, just as are the elevators in private office buildings, and from similar considerations.

Fiscal system.—Ample revenue being provided for in the taxation of land-values (to say nothing of the profits of such of the public franchises as were not conducted at mere cost) trade in every department, internal and external, is absolutely free.

Educational System.—The teaching profession in view of its intimate relation with citizenship is treated as a Department of the Civil Service and Teachers are encouraged to devote their lives to the calling. Faithful service is recognized by liberal payment and an ample retiring allowance. Special recognition is given to the Teachers moral influence over the pupils in the building of character; teachers achieving distinction in this way being made the recipients of much prized national honors.

Charities and Correction.—With natural opportunities equally open to all, we do not recognize any legitimate claim to charity upon the part of any excepting the sick, the disabled, the mentally unsound or those who are without natural protection and yet are too young to manage for themselves. For these classes generous provision is made, and the institutions are so conducted as to be free from any appearance of the element of 'favor.' We regard the afflicted as having a right to support from the land-values they, as much as any other section of the population, help to create. Our prisons (which are few and happily sparsely tenanted) are purely reformatory in method. The inmates are engaged in wealth production, each man being entitled on liberation to an equivalent in money of the value he has created. We hear no protests against prison-labor on the part of free workers. Once more this is due to the fact of free primary conditions. In a state of society in which every individual's labor, whether bond or free, adds to the general well-being, such complaints would indeed be strange.

At the ending of a conference which the Professor felt had been generously long, he thanked Wherewithali—for that, by the way, was the name of the City-Treasurer—and was about to retire with the Welcome Officer, when the door opened and a very beautiful young lady entered. The Professor's breast gave a great bound! It was the lovely girl he had seen coming out of the fashionable shop. "My daughter, Miss Nitka," said the Treasurer, with evident pride—"Professor George Henry of California, my dear." The glowing vision extended a dainty hand and greeted the *savant* with polite cordiality. The Professor, as he took that little hand in his, was conscious of something resembling a sweet galvanic shock, and after leaving her presence felt an exhilaration of soul he had never before experienced.

CHAPTER XIII.

SOCIAL GAIETY—AND LOVE.

The chronicler of these occurrences hopes he may not lose the attention of his lady readers because of the meagre proportion of the romantic element

in the story thus far. Of course a veracious narration cannot manufacture romance because young persons of the gentle sex have a craving for it, and yet a story does not seem to be really a story at all without some touch of cupid in it. Consider then the gratification which the author feels at being able to announce that his hero was in love! Yes! the Professor—surely the most unromantic looking man in this whole blessed Island—was beyond all question in love. When he retired from the Treasurer's office, and was duly set down at his hotel, the angelic face of that high official's daughter occupied his mind and heart to the utter exclusion of all the facts and figures which had been so patiently set before him! It was the first wound he had ever received from the arrow of the coy archer, and he suffered a delicious pain. Though in his heart—that is, his strictly professional heart—he was but little affected by the demonstration of practical justice the Island afforded yet—now unquestionably there was no spot on earth so attractive to his heart of emotion—an organ of which he had hitherto been quite unconscious—as this Island. Nitka Wherewithali, how beautiful the name! Here at last the Professor had found something sweet to dream of, and something to live for! Before he retired to his dreams that night, he knew he had met his fate—that life only held one object for him—to make this beautiful and charming girl his wife!

He now congratulated himself that, through the friendship of Courtesie and other local magnates with whom he was brought in contact, he was granted the *entree* into Society, and the cards of invitation which were henceforth almost daily delivered to him, requesting the honor of his attendance at various functions of a fashionable description—and which he would ordinarily have been disposed to decline, for he had always entertained a repugnance to Society and its customs—were now accepted with cordial pleasure. There were so many precious opportunities of seeing, admiring, speaking to, loving—aye *courting* Miss Wherewithali! The Professor, accordingly, never failed to grace the occasion with his presence if he found it possible, by any effort to do so. He was not, of course, always so fortunate as to find the lady of his longing in the company, and on such unhappy occasions he had as a compensation opportunities of noting some peculiarities of Island society. One observation he made at once, *viz.*, that money counted for practically nothing in the matter. The system in vogue in the Island made vast disparities in fortune impossible. On the one hand—excepting in the small class at the bottom of the scale, (whether people of education or of ignorance) namely, the people who would not work—there were none who could be called positively poor; and on the other hand, as the greatest fortunes must in all cases have been earned by their possessors, there were none who could be called, in the American sense, very rich. A number, of course, had inherited wealth in addition to their own earnings, but as this was invariably invested in productive, useful industry (since there were no monopolistic investments available) the richest man in the place could not possess much more than a million, and this, in a country where every man had the right to all he earned and where, therefore, fortunes ranging from ten to one hundred thousand dollars were common, did not afford

sufficient basis for a separate grade of society. There were, of course, circles and grades in society in Thingsasthaotterbee, but money was not the dividing element; it was primarily the natural, rational element—of correspondence in taste, feeling, views, etc. The highest circle of society—what in some countries would be called the aristocracy—was composed of what might be fairly called the best people; that is, the people of most culture, refinement and nobility of character. Birth counted for nothing apart from character, because in a country where there were no hereditary titles and no “landed possessions” of a monopolistic kind on which to base hereditary succession, it was impossible that the accident of birth could ever be a substitute for personal exertion. Birth therefore only counted for what it was really worth, namely, as conferring upon a child the honor which the good reputation of his parentage will always bestow. Beyond that the man had to decide his own fate. By evil conduct he would lose this birthright, whereas by good character the child of evil parentage might redeem his name. Money and birth, then, being of no controlling force in the society of the Island, the real basis was character, moral and intellectual. Genius was courted; talent was admired; all higher work, whether literary, judicial, medical, educational, musical, inventive,—all achievement of the brain, in short—were the subjects of unfailing praise and esteem, and the open door to the highest honors of society. But useful service in ranks below these, in commercial, military, agricultural, and mechanical pursuits were recognized by the favors of society; and indeed the crudest and most offensive tasks of labor, honestly performed, brought real distinction to the workers. The touchstone of society in the Island was in fact “what can he do?” and not, as in some unfavored lands “Who is he?” or “How much does he possess?”

The Professor found the “events” he attended really enjoyable, and when this can be truly said even of those in which the loadstone of his hope was absent surely nothing need be added. The atmosphere of genial sociability was refreshing to him after what he had sometimes experienced at home of the cold and distant formality of “Society” made still more ghastly by transparent hypocritical “gush.” He was not long in discovering that this difference was radical and fundamental. Social relationship in America and in the Island represented indeed the opposite poles—in the one being based upon selfishness, and in the other on service. He had indeed known of individuals at home who had become so impressed with the sense of duty to their fellow men that they had given up luxurious homes and gone to live in the slums of the great cities that there they might share with their less fortunate fellows the culture they had received and the wealth they had accumulated, but these were exceptional cases, by no means numerous.

Society in general, he was aware, regarded such enthusiasts as quixotic. It did not recognize any “duty” toward mankind in the slums that could not be adequately and comfortably discharged by an occasional contribution to the charity society’s funds, and meanwhile its one purpose in life was to have a good time, and the ambition of each of its members was to outdo all rivals

in matters of display. It was difficult at first, then, for the Professor to believe much less comprehend, a society in which the dominant idea from top to bottom was service; he could not help saying to himself that he felt like a heathen brought for the first time into contact with christianity. But that it was this spirit of fellowship and service which gave the society of the Island its peculiar flavor of real delight he could not doubt. For example: One evening at a party he noticed a distinguished native who was genially pointing out the beauties of a picture gallery in their host's house to an interested group of people, some of whom were mechanics and laborers, though all were about equally well dressed. The gentleman in question was a noted connoisseur, and his remarks upon the pictures were most interesting and helpful, and evidently much appreciated. The Professor could see not the slightest touch of condescension toward the less educated portion of his auditors; and indeed he noted throughout the assembly an entire absence of the caste feeling which he would have found everywhere at home. Nitka not being present the investigator felt that he had no real business to engage him and thought he could not do better than make use of the opportunity to get some further light on their strange social relations, and he was so fortunate a little later in the evening as to find the Art Critic enjoying a cigar in solitude on the balcony.

To be continued.

ECONOMIC PRIVILEGE.

(For the Review.)

By ELIZA STOWE TWITCHELL.

The labor question with many people appears to concern itself only with the unemployed, or at most with wage earners; but in its broadest sense it includes every political problem of our time, such as The Tariff, Trusts, Monopoly, The Unemployed, Child Labor, Tenement House Reform, Graft, Taxation; in short, the cause of the vast inequalities in the distribution of wealth, why those who toil the hardest receive but a bare living, while many who labor with neither hand nor brain acquire great wealth.

All of these questions are at bottom economic ones, and though they assume these many different forms and names, yet all are included in that of Privilege. This subject touches the interests of millionaires, the prosperity of business men, the homes of the people, and the miseries of the poor. It conditions life keenly upon the side of the pocket-book, and this being a modern vital nerve, its influence is therefore powerfully felt throughout the whole fabric of society.

Moreover, the attention of the whole nation is now awakened to this subject under cover of what one popular statesman vaguely calls "A Square Deal," what another brilliant writer forcibly attacks as "The System," and by a third,

whose eloquent defense of "Equality of Opportunity," has caught the ear of the listening multitude.

For this reason the study of Privilege may not be untimely; for before these problems that now perplex the nation and hinder progress can be solved, the subject of economic privilege must be more clearly understood; for in it lies the key to the very truths so many earnest, thoughtful people are seeking.

Privilege is always so closely associated in business with Wealth and Capital that it is not easy to distinguish between them. Their differences are best seen by comparison.

Wealth and Capital are both material things, and both are created by Labor from land.

Privilege is the opposite of these, in that it is neither a material thing, nor is it created by labor. It is a power created by law,—a legal power to obtain wealth from those who have produced it by their labor, without giving them any return for it, either in money or in service. In short, Privilege is a power to obtain something for nothing.

Those who possess great legal-privilege-power are also the owners of vast amounts of capital, and it is because these two are always so closely associated in business that it is difficult to distinguish between the gains from their privileges and the profits from their capital; hence the common confusion over the words Trust and Monopoly.

Monopoly is the form of which Privilege is the essence. A Monopoly is always a combination of Privilege and Capital. A Trust may be the same; but more commonly it is only a combination of Capital; when so, it may be an industrial benefit; for by producing upon a large scale, it can lessen expenses and so cheapen the price of its products. Capital alone is not strong enough to work any lasting injury to the people. It is Privilege, masquerading as Capital, that possesses the power to restrict production, by curtailing the opportunities to labor, and is thus able to keep up the price of its products as long as its privilege power remains. Abolish Privilege and the production of wealth would rush forward with leaps and bounds. Abolish Privilege and a ready market would be at our very door, sufficient to sustain in employment, and at good wages, every wheel of capital, as well as every hand and brain willing to work.

Fortunately, it is not necessary for the understanding of this subject to study in detail every industry that reaps a profit from privilege. We need only to remember that there are but two forms of privilege, one created by human laws, and the other created by a law of Nature. The first can be abolished by repealing the laws that have created them; the second can never be abolished, since it is impossible for man to destroy a law of Nature. But as soon as he understands the law, and its workings, he can use it for his good, when lo! one of Nature's divine miracles will stand ever ready to serve him.

PRIVILEGES THAT ARE CREATED BY HUMAN LAWS.

The first form includes all those privileges that are created by Congress, such as tariffs, subsidies, and patents; also those created by State Legislatures,

and Municipal Governments, such as, giving private corporations the exclusive right to carry on industries that are in their nature quasi-public,—industries that cannot be started until they are granted public franchises; i. e. exclusive right to use, or construct highways for transporting freight, passengers, light, power, gas and messages. This form of privilege includes also the legal right of those who own the land to own also its selling value

Nature creates land-values-privileges for all, but unwittingly, human laws give them to a privileged class.

THE EFFECT OF TARIFF PRIVILEGES UPON DISTRIBUTION.

The effect of tariff privileges is to give those who possess them, the legal right to tax eighty millions of people.

This is done by keeping the price of all tariff protected articles higher than they would be under free competition.

A tax of only a half cent on every pound of sugar consumed by eighty millions of people, means millions of dollars for the Sugar Trust. In this way the Steel Trust is said to "acquire" \$75,000,000 annually.

The claim is made that the protective tariff benefits the wage earners; but Thomas G. Shearman has shown that it is upon this class that the tariff taxes rest the most heavily; while its real beneficiaries are less than 50,000 families, who, collectively, receive over \$350,000,000 annually by means of their tariff-taxing-privileges. These constitute a privileged class.

When such a large sum as \$350,000,000 is taken by Privilege, from the total amount of the wealth annually produced by Labor and Capital—for Privilege produces no wealth—is it not clear, that the share of Labor and Capital is lessened by that amount? Such in bold outline is the effect of the tariff taxing privileges upon the distribution of wealth.

But this form of Privilege, powerful as it ever is in politics, ubiquitous as it ever is in the price of all commodities, is weak and small in amount, when compared with the second form of Privilege, viz., Land-values, for these include all franchise values, because in essence, franchise values are land-values.

SECOND FORM OF PRIVILEGE, OR LAND-VALUES.

Land has two values—a useful and a selling (or rental) value. Land, like air, sunshine, the dew, and the rain, is necessary for life. This necessity reveals how great is its useful value. But it is only with its selling, or rental, value that we need to deal, because it is this value that has produced such marked effects in modern times, upon both the production and distribution of wealth, that before this question of Privilege can be clearly understood, one must know just what land-value is, how it rises, what is its cause, and be able to trace its effects upon production and distribution.

Land in the jungles of Africa may be ever so fertile, may be rich in mineral deposits, useful for natives to live upon; yet possess little or no selling value. The difference between the selling value of land in Africa, and in the United States, measures the differences between the ease and rapidity by which wealth

is being produced in the two countries; more, it gauges the economic difference between the two civilizations.

In the United States the accumulated knowledge of all past ages is open to every one. This knowledge has given us, among other things, Invention and Modern Industry, with their use of steam and electricity, all of which have led to minute sub-divisions of labor. Wherever these facilities exist, there wealth is being produced upon a large scale and at low cost; where this is being done, land takes on a selling value in proportion to the density of the population engaged in these modern, co-operative methods of production; *and also in proportion to the ability of the people to consume wealth; for it is the demand for wealth that causes it to be produced.*

Just as a thermometer, by a physical law of Nature, registers in degrees the heat in the atmosphere about it, so land by an economic law of Nature, registers in dollars and cents the co-operative, labor-saving-privileges upon and about it.

Competition is to the industrial world what gravitation is to the physical. It is because Labor and Capital can produce wealth faster and easier in one locality than they can in other localities, that competition for the most advantageous sites causes land to have different values.

So marvellous is this law of Nature, that by it, land-values are made to measure, far more accurately than any human knowledge could do, the worth to Labor and Capital of all the industrial, educational, and social privileges in each locality.

How still more marvellous is this law, that it has power to fix and to hold the market price of one advantageous site at \$300 per square foot, and at less than two cents per square foot in another place. No human law could do this.

It used to be thought that those who owned the land created its value; but now we know that one individual can no more create the competitive force that causes land to register the labor-saving and social advantages upon and about it, than a thermometer can create the heat that causes the mercury to rise in its tube. In each case it is a law of Nature. Looking at land-values then, from the side of Nature, they may be termed "Nature's Privileges," and the payments that are given for their use "Nature's Tolls."

TOLLS MORE CLEARLY DEFINED.

If one lives upon land that has no value, Nature will exact from him no tolls; but if he lives upon, or over, land that has such a value, even if he occupies but one room in a hotel, or an office on the tenth floor, he must pay tolls.

In common language these tolls are called "rents," and are included in the price he pays for his room or office. Political economists, mentally, separate these two prices, calling the part that is paid for location "ground-rent," and the part that is paid for the room "wages" to capital, i. e. interest on investment. These two, tolls for the use of privileges, and wages for Labor and Capital, are the two great channels through which all wealth flows in distribution, (See Chart in frontispiece.)

Again, there are two terms in common use that are in essence tolls, *because they are payments for the use of privileges, viz.—“fares” and “rates.”* I refer to railway and electric car “fares,” and to freight, telephone, telegraph, gas, light and power “rates.” Because franchise-values are land-values, therefore no one can use a franchise—a right-of-way-privilege without paying in his “fares” or “rates” a toll for its use. Like the “rent” paid for the room, or office, a part of the price is paid for the use of the franchise-privilege, and the other part is paid for the use of capital.

Again, when those who own valuable mining land lease it for “royalties,” the part that is paid for the unimproved land, is a toll; while the part paid for the use of improvements made by Labor and Capital is “wages.”

Once more, land and franchise owners are “taxed” by government. When such payments come from assessments made *upon land-values only, they are tolls*, no matter by whom-so-ever paid, or to whom-so-ever paid. The definition of a toll is “a payment for the use of Nature’s Privileges, or for land values.” When government asks land and franchise owners to make payments for the use of their land-value holdings, it matters not to government whether such payments—tolls—come out of the tolls these owners have collected from others; or whether they come from the land owners themselves, in payment for such privileges as they are receiving.

Here we have six words, “rents,” “ground-rents,” “fares,” “rates,” “royalties,” and “taxes,” all meaning the same thing—tolls—i. e. payments for the use of Nature’s Privileges, or land-values. This common use of six words to express one economic factor in the distribution of wealth, is exceedingly bewildering, and is the chief reason why this part of the subject has so long remained a Chinese puzzle to so many.

How then, it will be asked, are we to distinguish between tolls and wages, since they are always so closely associated in prices? How much should go to each? To determine this would, indeed, be impossible were it not that Nature is wiser than we. The economic law is—“The value of land is always about equal to the co-operative, *labor-saving* privileges upon and about it, so, by estimating the value of the land, and franchise, we can judge, approximately, the amount of tolls each owner is receiving *from others*, or, in case the owner is using his own land, then the amount of tolls he should pay for such privileges as he is *himself* receiving.

Hence, it follows, as the night the day, that were government to assess land-values, *and land-values only*, according to their market value, government could thus collect, approximately, all tolls into a common fund. This Collective Fund could then be made to flow back again to the people, by using it for Public Benefits, in which all would share equally, such as:—Free Schools, Libraries, Museums, Parks; indeed, if a four per cent. assessment were made upon land-values, there would thus be collected funds ample to meet all necessary expense of government,—national, state, and local; leaving a reserve fund from which, if deemed advisable, old age pensions could be paid, also rewards for heroic deeds; and for every scientific discovery that adds to the sum of human knowledge.

We have seen how every general good that makes for progress enhances the value of land, because such was the Will of the Author of this economic law. The higher the value of land rises, the fuller flow the streams of Nature's Privileges to Labor and Capital, assisting them more and more to produce wealth faster and easier. For this assistance, Labor and Capital will willingly pay higher tolls. All such tolls are then made to flow—through Nature's toll collectors, the land owners—to the Central Fountain; and from thence they are distributed back to the people in Public Benefits; thus making an ever increasing round of industrial progress, in which all would share equally in the general good.

Were Nature's laws obeyed, *were Labor and Capital required to pay no other taxes than the tolls they are now paying to government and to land owners*, the annual production of wealth would soon be increased ten fold, for then the wheels of industry would bear no burdens of taxes whatever, either to government or to a privileged class; for there would be no privileged class. This is the way Nature would put into application—at least so far as her privileges (land-values) are concerned—that grand theory of human brotherhood advocated by Socialists, "Each for All, and All for Each."

The same Infinite Will which made and governs this economic law, also made and governs the Moral Law, since they so conform to each other—"Do unto others as ye would that they should do unto you." Equal rights and equal privileges.

This it is that enkindles in the hearts of the disciples of Henry George such an enthusiasm for Justice! This is the picture they behold whenever they speak those words, so full of meaning to them—"The Single Tax"—yet so incomprehensible to others, because in essence, The Single Tax is no tax, but a sharing of privileges. Perhaps the phrase were better, "The Single Assessment," or "Assessments upon land-values for the collection of tolls."

A brief glance at the chart which is the frontispiece of this issue, may assist the imagination, and fix in memory the workings of this newly discovered law, which reveals, as does no other law of Nature, how lavish are her bounties and how tender her care for all mankind.

Behind the manifestations of the physical laws of Nature we behold only blind, cruel forces, because they are dealing with unconscious atoms; but these laws deal with the economic and moral relations between man and man, and also with the economic relation between each individual and The Greater Man—The Collective Whole. These laws deal with the forces of human desires for wealth, for comforts, for progress, with man's innate sense of justice, and his yearnings for liberty.

Why then, should we not expect to find behind their manifestations some glimpse of a Divine Plan, revealing how men and nations may live in peace together; thus proving that the Author of these higher laws by them has provided for human progress the means of industrial co-operation and brotherly association, under some form of a wise and just Republic of Nations.

Does not all this point to a time, already not far distant, when war and pre-

parations for war shall cease? When "the kingdoms of this world are become the kingdoms of our Lord, and of his Christ, and He shall reign for ever and ever."—Rev. XI, XIV.

"There is in human affairs one order which is best. That order is not always the one that exists, but it is the order that should exist for the greatest good of humanity. God knows it and wills it; man's duty it is to discover and establish it."

In a world where all is governed by law, is it strange that disobedience to that law should bring discord, crime and poverty; bring political graft, and industrial strife?

Obedience to these laws would soon bring such a reign of plenty, that almshouses, prisons and public charities would become as vanished dreams. To become a citizen in such a Republic, Kings might well cast aside their crowns, and financiers their privileged principalities.

Such was the civilization seen in prophetic vision by Henry George, and which he so eloquently described as the one seen by John at Patmos—"the reign of the Prince of Peace." The kingdom which was to have no end, because it bore within its bosom the seeds of righteousness, and which we were admonished to seek after diligently, and then no good thing would be withheld from us.

This vision should be ever present with us, for our inspiration, since the way to its attainment is long and can be made by taking only one step at a time. May ignorance of the law, and indifference to justice soon give place to Knowledge and Wisdom.

THE CONTRAST.

Only one slight change need be made to show the contrast between the civilization that awaits us and the one that now is. Human laws permit land owners to hold land-values as their own property, because it is only recently that a clear-cut distinction has been made, in common thought, between land and its value; moreover, the importance of land-value in production and in distribution is not yet generally understood. So government assesses land just as it does all other forms of property. In doing so it collects only about one and one half per cent. of the capitalized value, thus permitting land-value owners to retain at least three per cent. of such capitalized value.

This method permits a class to retain payments for services they do not give—to receive something for nothing, which is the essence of privilege. The result is that Labor and Capital, after paying their full share to land owners, are then required to pay additional taxes to government.

The reader can easily imagine this change upon the chart, by mentally picturing each of the red lines, after passing through red dots, being divided into two streams, one going as now to the Central Fountain, but dwindled to a small rivulet, and the other going to form a Lake of land-value-privilege, owned by, and situated near the little red dot—the land owner.

Those who own land that is valued by the acre, own such small amounts

of privilege that they can hardly realize the importance of land-values in production and distribution, under our modern methods of industry. For this reason they are quick to take alarm over any proposed change, lest their interests may not be conserved. But whether land possesses a high or a low value, if the value of the improvements upon it are equal to the value of the land, this contemplated change would make very little difference, with all such land owner's tax bills; for the amount of taxes that are added to the land would be taken off improvements.

If one would know how this slight change, of only a few lines in our tax laws, can produce such marked changes in production and distribution, he must look much wider than at the mere detail of tax bills; or, while so looking he must not lose sight of the two broad Channels of Distribution—Wages and Tolls. The change contemplated is a change not only in method, but in principle. The principle underlying our present method is to place the chief burden of taxes upon Wages, by taxing labor products, i. e., Wealth and Capital.

The new principle is to tax only one thing—land-values Privileges—in order to socialize them, that they may be shared by all equally.

A man's tax bill is a poor indication of the amount of taxes he is paying, since by far the larger part are those that are included in the price of the labor products he is using and consuming. Take one example in detail—Hides bear a tariff tax, and besides, the tanners are also taxed on their stock or capital; leather bears another tax, and when made into boots, the boot manufacturers are taxed on their stock. The same boots are again taxed when in the hands of the jobber, and again when in the retail store. All these taxes must be added to the price of a pair of boots, and all are in the end paid by the consumer. Yet such are the advantages of invention and co-operation, that a pair of boots can now be made in four minutes, at a manual labor cost of only thirty-five cents.

All taxes upon Wealth and Capital are in the end paid by the consumers. They limit production, and diminish many opportunities for employment, thus throwing millions out of work, while untaxed Privileges are so greedily sought after that they are now monopolized by a comparatively few financiers.

Thomas G. Shearman estimated fifteen years ago, that 75 per cent. of the land-values of the United States (including mining land and franchises) were owned by less than 50,000 families. Since that time these values have fallen into still fewer hands, because of the fierce battles that have been fought among financiers for their possession.

Estimating the land-values of the United States at 60 billion dollars, 75 per cent. of this would be 45 billion.

This estimate is an exceedingly conservative one, since one important Privilege has been entirely omitted, viz. the millions of land-value that exist in our waterways, now being monopolized by private corporations, for horse power, and for irrigation; this is a privilege value quite distinct from the improvements made by Capital and Labor.

The owners of these privileges (after paying their land taxes) must retain at least three per cent. of their annual earnings, thus giving them a net revenue of one billion three hundred and fifty million dollars. Now to this sum must be added the three hundred and fifty millions these same 50,000 families are receiving from their tariff-taxing privileges, and we have one billion seven hundred million dollars taken yearly from Labor and Capital by a Privileged Class.

True, those who own these privileges own also a vast amount of capital, and since all capital is heavily taxed by government, some of this sum must come out of one pocket before it goes into the other; or before it can be shifted upon the consumers.

As capitalists, these financiers no doubt feel panics, and the hardships of a slow, dull market; but as owners of privileges they are quite exempt from the anxiety that attends those out of employment and those who comprise a large class of business and professional men.

Alfred Russell Wallace states that in the United States 4047 families own five times as much property as do 6,599,796 families among the poorer class. Privilege tells the whole story. These millions are shut out of the general blessings of civilization by being denied their share of Nature's Privileges; yet they are all taxed by government, and also by a privileged class. Besides, they are required to pay tolls to a privileged class. Government defends their right to the ballot, but denies them their right to any share in the land-values, which their needs, their presence, and their labor assist in creating.

What a steady market would be open for the products of Labor and Capital, and how multiplied would soon become the opportunities for employment if these millions, (and five times as many more) could receive their share of the values they are producing. This picture is incomplete when looking at either extreme alone, since one is impossible without the other. Millions harnessed to toil, yet always in need; a few lavishly spending, yet always rich. The effect of this deep-seated injustice in lessening the annual production of wealth, and in turning aside one of the great, natural channels of distribution is incalculable.

It is paralyzing to the moral sense of the whole nation, as witness the indifference of the people to the reports of political graft, and to the horrors of child labor; to the well known fact that there are in our midst millions of our fellow beings who must accept charity, or suffer for the want of food and fuel, that the conditions of life in our tenement-house districts are brutalizing, fostering crime and intemperance.

The marvel is how the nation can endure it and still remain in form a Republic!

Over thirty years ago Henry George wrote:—"With steam and electricity and the new powers born of progress, forces have entered the world that will either compel us to a higher plane, or overwhelm us, as nation after nation, as civilization after civilization have been overwhelmed before."

"But if, while there is yet time, we turn to Justice and obey her, if

we trust Liberty and follow her, the dangers that now threaten must disappear, the forces that now menace will turn to agencies of elevation."

Let us not delude ourselves, but remember that,
 "They who allow oppression share the crime."

LAND MONOPOLY; THE CURSE OF THE CENTURIES.

Alien Ownership in the United States.

(THIRD PAPER).

(For the Review)

By H. MARTIN WILLIAMS.

Few people realize the alarming extent of the ownership and control of land in the United States, by foreigners alien to our government and its institutions. In almost every State in the Union, vast tracts of land amounting in the aggregate to tens of millions of acres, are the property of absentee landlords who exact annual tribute from American citizens for the privilege of living and laboring in the land of their birth.

We have transplanted to the shores of free (?) America, the system of absentee landlordism which has been the bane of Ireland for centuries.

Every year, millions of dollars—the produce of the toil of our own people, go to pay rack-rent to alien landlords, yet no protest goes up against the system from press, platform or pulpit in this country.

It is not my purpose, however, to inveigh especially against the evil of alien landownership, but rather to impress upon the minds of all who may read this article, its extent and enormity, and to this end I give below as complete a list of foreign individuals and corporations who own land in the United States, with the amount of their holdings, as I have been able to gather with the means at my command:

Name of Owner:	Number of acres.
Duke of Sutherland.....	425,000
Marquis of Tweedale.....	1,750,000
Sir Edward Reid & Co. (in Florida).....	2,000,000
Marquis of Aylesbury.....	55,051
Duke of Beaufort.....	51,085
Duke of Bedford.....	87,507
Earl of Brownlow.....	67,799
Earl of Carlisle.....	78,540
Earl of Cawdor.....	51,538

Earl of Derby.....	56,698
Earl of Lonsdale.....	67,950
Earl of Powis.....	46,095
Earl of Yarborough.....	55,370
Duke of Cleveland.....	106,650
Duke of Devonshire.....	148,629
Duke of Northumberland.....	191,480
Duke of Portland.....	55,259
Duke of Rutland.....	70,039
Lord Leconfield.....	60,101
Lord Londesborough.....	52,655
Lady Willoughby.....	59,912
Sir W. W. Winn.....	91,032
Lord Dunmore.....	120,000
Lord Houghton (in Florida).....	60,000
Lord Dunraven (in Colorado).....	60,000
Phillips, Marshall & Co. of London.....	1,300,000
The Texas Land Union (composed of the Baroness Burdett-Coutts, Earl Cadogan, Fitzroy Somerset, William Alexander, Lochiel Stephenson Douglas-Hamilton, U. J. Kay-Shuttleworth and Ethel Cadogan, maid-in-waiting to the Queen).....	3,000,000
The Scully Estate (in Illinois, Missouri, and Kansas).....	2,000,000
Holland Land Co. (in New Mexico).....	4,500,000
English Syndicate No. 4 (in Mississippi).....	1,800,000
British Land Co. (in Kansas).....	320,000
Missouri Land Co. of Scotland (in Missouri).....	300,000
Dundee Land Co. of Scotland.....	247,000
German Syndicate (in Mississippi).....	1,100,000
Anglo-American Syndicate of London.....	750,000
English Syndicate No. 6 of London (in Wisconsin).....	110,000
Scotch Syndicate (in Florida).....	500,000
Byron N. Evans, of London.....	700,000
W. Whaley, M. P. for Peterboro.....	310,000
Robert Tennant, of London.....	530,000
Benjamin Neugas, of Liverpool.....	100,000
Sir J. L. Kay, of Yorkshire.....	5,000
A. Peel, M. P. for Leicestershire.....	10,000
Alexander Grant of London (in Kansas).....	35,000
M. Ellerhausen (in West Virginia).....	600,000
A. Boysen, Danish Consul at Milwaukee.....	50,000
Richard Syke and Mr. Hughes (in North Dakota).....	85,000
C. M. Beach, of London.....	10,000
Finlay Dun & Co.....	25,000
Estate Marquis Demores.....	15,000
Close Brothers, of London.....	270,000

English Land Co. (in Arkansas and Florida).....	100,000
T. F. French and W. C. Kelley (in Florida).....	70,000
German Syndicate.....	2,000,000
	<hr/>
Total.....	26,710,390

Here are 54 foreign corporations and individuals owning enough land in this country to make 166,940 farms of 160 acres each, or an amount greater by 5,385 square miles than is comprised in the State of Indiana; or 2,455 square miles more than there is in the States of New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, New Jersey and Delaware, with their estimated population of 8,359,000.

It may safely be assumed that if a complete list of alien landowners could be obtained, it would largely increase the number given above, and swell the aggregate of the holdings by many millions of acres.

It should be remembered that in no case do the holdings shown above include the thousands of farms taken in by foreign loan companies on foreclosure proceedings in the United States Courts, which would probably aggregate as many acres as the above large holdings. It was stated a few years ago by a reliable newspaper in Kansas that 2,700 farms in Northern Kansas had passed into the hands of foreign loan companies during a period of 18 months, under foreclosure of mortgage.

Nor have I taken into consideration the enormous land values in mines, railroad stocks, and the stocks and bonds of a vast number of private and public service corporations in the United States, to pay dividends and interest on which requires millions upon millions of dollars every year, which are sent abroad in the products of our farms, mines and factories, to the impoverishment of our own people.

WHAT IS THE SINGLE TAX?

Told in Questions and Answers by Chas. B. Fillebrown, of Boston.

In lieu of an installment of our regular series under this caption, we present the following catechism by C. B. Fillebrown, author of the A. B. C. of Taxation, advertised in our back pages. This work has received many encomiums. *The Christian Science Monitor*, of Boston, says of it: "Expenditure on naval and military armaments has grown to a point where sane judgment ceases. The nations are drifting into a condition of irresponsible panic. Why? Because the man in the street knows nothing of the working of taxation. * * * Whatever, then, furthers this understanding furthers peace on earth, and the present volume on taxation is a worker in this, the greatest mission of our day." In a joint review of the work by Eliza Stowe Twitchell and W. G. Eggleston in the *San Francisco Star* they say:

"This book has received the endorsement of many prominent scholars and noted professors of Political Economy. It is unique in its treatment of a subject so long regarded as of little interest to the great mass of people who pay no tax bills."

The Catholic Review urges every priest to read it, that he may be better equipped for an intelligent participation in the vital issues of public life and the things that concern the economic welfare of our people."

The Dry Goods Economist urges business men to study it, and surely it should find a place in the home of every one interested in a public way, in the shaping of modern political problems, from the broadest statesman to the ward politician; from the earnest, thoughtful clergyman to the head officers of every labor union.

Perhaps the commendation that pleased Mr. Fillebrown most was one from William Lloyd Garrison in which he said: "The case is put with clearness and force, and must appeal to thoughtful readers. I find myself in accord with practically all your points." Others to comment favorably upon the work are George Fowlds, of New Zealand and Hon. Lawson Purdy. We give these comments because the accompanying catechism is a condensation of the main points contended for in detail in the A. B. C. of Taxation—Editor *Single Tax Review*.

Q. What is meant by Single Tax?

A. It is a proposition to impose all taxes, not regulative or restrictive, upon the value of land, irrespective of improvements.

Q. What is the moral basis of the Single Tax?

A. The equal right of all men to the use of land, and its corollary, the joint or common right of all men to the rent of land.

Q. What is meant by such an equal right?

A. That all men have a right to the use of land on equal terms, viz. : upon the payment of ground rent, what land is worth for use, whether much, little or nothing.

Q. What is meant by a joint or common right?

A. The right of common enjoyment, such as heirs have in law to share in income or rent of an estate.

Q. Does it mean that another man has just as good a right to my land as I have?

A. No, it means that the equal right to land would be satisfied by the joint enjoyment of rent.

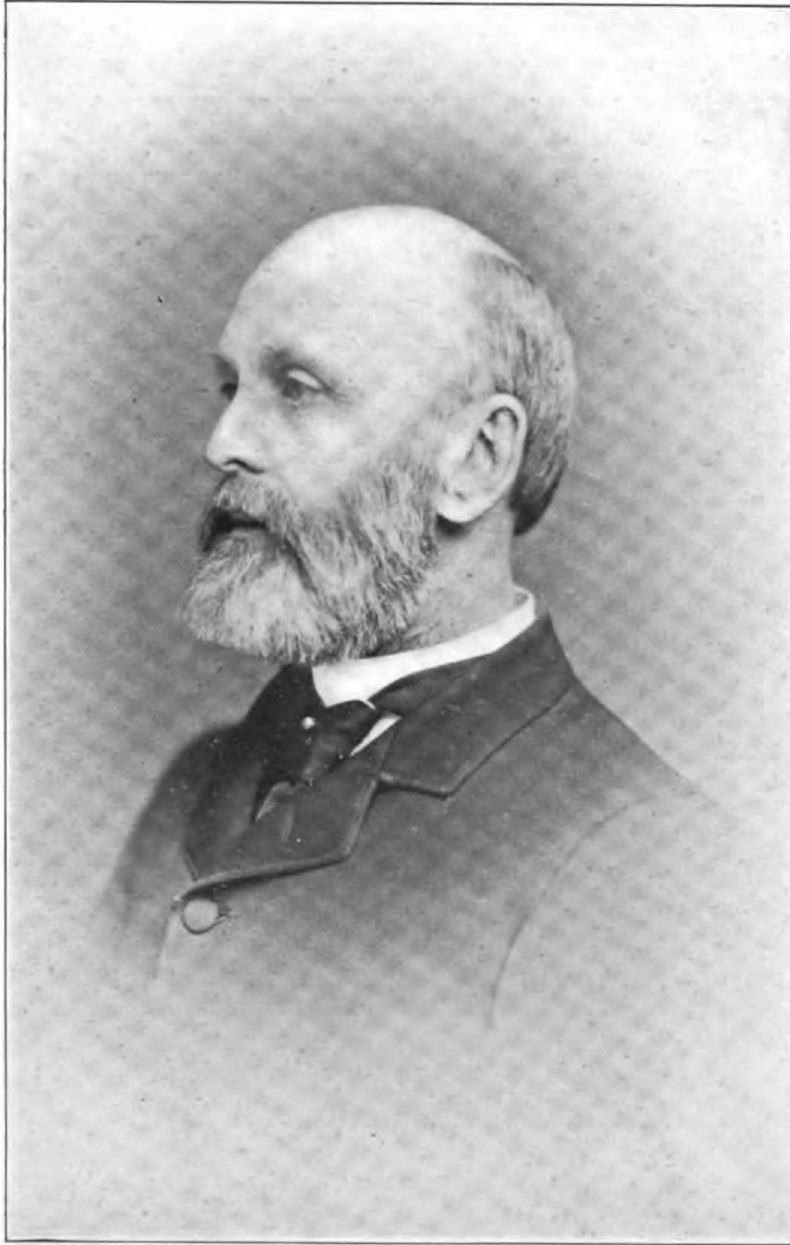
Q. Then the Single Tax does not mean the nationalization of land?

A. No, it means the socialization of rent.

Q. How can this distinction be kept clear?

A. By being careful always to say, "All men have equal right to the use of land" and "All men have a joint or common right to the rent of land."

Q. Then it does not mean the abolition of private property in land?



WILLIAM LLOYD GARRISON

(Died September 12th. See page 39)

Who work for freedom win not in an hour;
The seed of that great truth from which shall spring
The forest of the future, and give shade
To those that reap the harvest, must be watched
With faith that fails not, fed with rain of tears,
And walled around with life that fought and fell.

—*Gerald Massey.*

A. No, it simply proposes to turn a larger share than now of ground rent into the public treasury.

Q. What should be the limit of revenue under the Single Tax?

A. The cost of government, economically administered.

Q. What is meant by land value?

A. Land value, in its usual sense, means the selling or market value of land—its net value to the purchaser—the value supposed to be adopted by the assessors as the basis of taxation.

Q. Does this mean the site value or the natural fertility value of land, or both?

A. Chiefly the site value.

Q. What is site value?

A. Site value of land is the value of the legal "rights and privileges there-to pertaining," as specified in every deed of land conveyance, the value of the advantages of society and government; the value due to access to markets and communication with the world—an artificial, socially created value, due to and inseparable from the presence and activity of population.

Q. Why should buildings and all other improvements and personal property and capital be exempt from taxes?

A. Because, in taxing them, the community, instead of appropriating a fund of its own creation, already at hand and doubly sufficient for its own needs, is taking from the individual what belongs to him by the best of all titles, namely, the right of production, or creation.

Q. Why should stocks and bonds be exempt?

A. Because they are only paper certificates of property which itself has already been once taxed.

Q. What is meant by rent?

A. Rent, economic rent, and ground rent are (strictly speaking), synonymous terms. Ground rent is what land is worth annually for use—what land does or would command for use per annum if offered in open market.

Q. What is meant by privilege?

A. It is the opportunity of one man to profit at the expense of another.

Q. Why should privilege be especially taxed?

A. Because a tax upon privilege can never be a burden upon industry or commerce, nor can it ever operate to reduce the wages of labor or increase prices to the consumer.

Q. How are landlords privileged?

A. Because their land tax is an old and hence burdenless tax, and because their buildings' tax is shifted upon their tenants; most landlords who own and let both land and tenement houses and business blocks thereon avoid all share in the tax burden.

Q. How does privilege affect the distribution of wealth?

A. Wealth as produced is now distributed substantially in but two channels, privilege and wages. The abolition of privilege by taxation would leave but one proper channel, viz.: wages of capital, hand and brain.

Q. How would Single Tax increase wages?

A. By transferring to wages that portion of the current wealth that now flows to privilege.

Q. How much ultimately may wages be thus increased?

A. Fifty per cent. would be a low estimate.

Q. Why should land be singled out to bear the bulk of the burden of taxation?

A. Because in the private appropriation of ground rent, the annual value of land, is found the bulk of privilege.

Q. In what other respects is land a better subject for taxation than everything else?

A. Land has three generic peculiarities by which it differs radically from everything else.

Q. What is its first generic peculiarity?

A. It is that the value of land is a public or social value, created by the community.

Q. What is its second generic peculiarity?

A. It is that no tax, new or old, on land values can be recovered from the tenant or user, by raising his rent.

Q. What is its third generic peculiarity?

A. It is that the selling value of land, reduced as it is by the capitalized tax that is imposed upon it, is an untaxed value. Whatever lowers the income from land lowers proportionately its selling price, so that whether the established tax upon it has been light or heavy, it is no burden upon the new purchaser, who buys it at its net value and thus escapes his share of the public burden.

Q. Is not land peculiar also in that it is a gift of the Creator, and not a product of labor?

Q. Yes, that is true of land itself, but not of rent.

Q. What is meant by a capitalized tax?

A. It is a sum the interest of which would pay the tax.

Q. Why would the Single Tax be an improvement upon the present systems of taxation?

A. Because the taking for public uses of that value which justly belongs to the public would relieve all workers and capitalists of those taxes by which they are now unjustly burdened, and would make unprofitable the holding of land idle.

Q. Should not all people pay taxes for the protection of their property?

A. Yes, and that is what they are doing when they pay their ground rent. To tax them again, as is now done, is double taxation.

Q. Do all people then pay rent?

A. Yes, they pay rent, in proportion as they are users of land.

Q. Would it not be confiscation so to increase the tax on land?

A. What would be "confiscated"? No land would be taken, no right of occupancy, or improvement, or sale, or devise would be taken from the owner;

nothing except his present legal right to collect natural taxes from other people and the privilege to be himself exempt.

Q. But would it not be an injustice to the land owner?

A. If it be an injustice to tax hard-earned incomes (wages) to maintain an unearned income (rent) that bears no tax burden, how can it be an injustice to stop doing so?

Q. But would it not be a hardship to the land owner?

A. No, because the question is not one of an increased tax burden, but of a readjustment of the present burden. In the aggregate the increase upon the land will be compensated for by the decrease on other property.

The value of land is the product of the labor (outlay) of society, which is thus as much entitled to the income as is the individual entitled to the product of his individual labor. This right may readily be asserted even without the semblance of violence to vested rights by making the transfer gradual, covering a long period of years, thirty or more if need be, to eliminate any semblance of injustice, or to reduce it to a minimum, even in exceptional cases.

Q. Should an increase in the value of land be allowed as a compensating offset to an increase in the land tax?

A. The owners of the 91 Boston estates bordered by Tremont street, Cornhill, Exchange, Congress, Water and School streets, have received an increase of twenty-three million over their value of four million forty-seven years ago. This public gratuity of a seven-fold increase in their holdings is a form and degree of compensation which finds no parallel in case of the owners of any other kind of property.

Q. How could the land owner escape the alleged burden of an increase in his land tax?

A. Simply by putting his land to suitable use, which is the only thing land is made for.

Q. Does not a land tax increase the price of goods or house rent?

A. No, ground rent is, as a rule, all that the landlord can extort. To take half or all of ground rent in taxation could not make the land worth any more for use.

Q. In old cities is not nearly all the land in use?

A. About one-half the land of New York and Chicago is classed by the assessors as vacant. In Boston the proportion is: occupied, 42 per cent; vacant, 46 per cent; marsh, 12 per cent.

Q. How would the Single Tax affect the farmer?

A. It would greatly reduce his taxes. His buildings, stock and crops would be exempt. His land is at present assessed at nearly twice its proper unimproved value, while town and city land is often valued at less than one-half its actual value, thus subjecting him to a more than four-fold disadvantage.

Q. What relief could it bring to strictly agricultural towns, where the unimproved land values are very small?

A. However poor the town or heavy the taxes it would at least tend to

equalize their present tax burden. The assessed valuation of land in the three smallest towns of Massachusetts, which has increased 24 per cent in 22 years, is \$355,345, or three and a half times that of the buildings. An apportionment according to land values increasing ever so slowly would be fairer than one according to improvements, which require constant renewal.

Q. How would the Single Tax affect the tenant?

A. It would not increase or decrease his "land" rent. It would reduce his "house" rent by the amount of the "house" tax.

Q. How would it affect the modest householder, i. e., the man who owns the house he lives in?

A. In nearly every case it would reduce his taxes. Roughly speaking, his taxes will be less or greater in proportion as his house is worth more or less than his land. He has usually not less than \$2,000 worth of house on \$1,000 of land, while the average downtown landlord has no more than \$200 worth of store on \$1,000 worth of land, so that the two are now taxed in the proportion of \$3,000 to \$1,200. Under the Single Tax they would, on each \$1,000 worth of land, be taxed equally.

Q. Would the Single Tax yield sufficient revenue for all government, local, state and national?

A. Careful estimates indicate that all present taxes amount to not much more than one-half the gross ground rent of land.

Q. How could the Single Tax be put into operation?

A. By transferring to land, at once or gradually, all taxes not already on it.

Q. How might such a plan be worked out?

A. If fifty cents per thousand should be deducted yearly for thirty years from the rate on buildings and other property, the reduction would finally amount to \$15 per thousand, and they would then be practically exempt from all taxation.

Q. But how could it be worked out in case of the land?

A. To be exact:—An average of about twenty per cent of the gross ground rent is now taken in taxation, as for instance in Boston. If an additional one per cent. should be taken each year for thirty years, it would amount at the end of that period to thirty per cent. which, added to twenty per cent., would make fifty per cent. or one-half, which is about the average proportion that present taxes bear to ground rent. Meantime few land owners would suspect the change; much less be prejudiced by it.

"Fundamental Taxation Principles by a Man Who Knows Them," is the title of a recent editorial in the *New York Press*. The man referred to is Lawson Purdy, president of the New York City Board of Taxes and Assessment.

HAROLD COX AND THE "DEADLY PARALLEL."

Leaving altogether aside the disputed question about the origin of private property in land, we have this broad fact to go upon, that economic rent is a special product created by the industry and energy of the whole community, and ought not therefore to be allowed to remain in private hands.—Harold Cox, in *The Standard*, Dec. 21st, 1889.

It is not indeed a tax at all, but merely a retention by the State of part of that rent which in justice belongs altogether to the whole community.—Harold Cox, in *The Standard*, Dec. 21st, 1889.

The essence of the whole scheme (the Budget provisions) lies in the proposal to separate land from the improvements made upon it, and to treat this abstraction as totally distinct from all other forms of property.—Harold Cox, M. P., *The Englishwoman*, for July, 1909.

The injustice of such special taxation of land can be shown in a few words.—Harold Cox, M. P., in *The Englishwoman*, for July, 1909.

The more these schemes of land-taxation are examined, whether in detail, or whether in regard to the principles on which they are based, the more clearly will their essential injustice be revealed. They violate the fundamental doctrine that people should be taxed because of their ability to pay, not because they happen to possess a particular kind of property.—Harold Cox, M. P., in *The Englishwoman*, for July, 1909.

Note that economic rent, once defined as "a special product created by the industry and energy of the whole community," dwindles twenty years later to an "abstraction," and that to take an infinitesimal part of what Mr. Cox once said belonged "altogether to the community," as a matter of Justice, becomes in two decades "an injustice that can be shown in a few words," and a violation of "the fundamental doctrine that people should be taxed because of their ability to pay"—which, by the way, is no more fundamental now than when Mr. Cox, with a clearer perception of truth, wrote twenty years ago.

It is something of a dubious honor perhaps, but Mr. Cox, M.P., is the ablest opponent of the true principles of taxation in the English speaking world. His name will be historically associated with the triumph of those principles. And it will be recalled that every contention that he endeavored to refute was held by him twenty years before as impossible of refutation.

ON Thursday Mr. Lloyd George introduced the first great democratic budget ever set before the House of Commons.—*London Nation*.

SINGLE TAX REVIEW

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of Single Tax Progress.

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PUBLISHER'S NOTES.

Of our delinquent subscribers we would ask if a failure to pay promptly on notification of expiration of subscription is to be understood as indicating no desire to renew? May we not ask of them that they notify us to discontinue if for any reason they do not or cannot renew. We respectfully urge that this treatment is fairer to the publisher and facilitates a work that has many troublesome details.

The time has come when the REVIEW ought to go in every one of the public libraries throughout the country and in all the principal newspaper offices. With the next issue about half of our subscriptions expire. If every one of our subscribers renewing would subscribe at the same time for some public library he could not do the cause more immediate and signal service. We know from correspondence with librarians that it does efficient work in those libraries to which it is sent. Ten readers for every library is a moderate estimate of the people reached in this way.

3,000 was the number of subscribers to Garrison's *Liberator*, yet the anti-slavery cause owed much to that paper. The REVIEW is not a great ways from that point. Help us to reach it.

Isn't it about time people stopped talk-

ing of "our wasted natural resources," and their "conservation?" We haven't wasted any of them and we have with us all the rights and powers of "conservation" in the powers of taxation.

It is quite as foolish to blame the Indians for selling the land of Manhattan Island for \$24. It was really an excessive price as values then stood. And there was no real harm done since the powers of taxation can reduce the selling price to \$24 at any time. For the selling price of land is its annual rent capitalized, and if this rent is taken in taxation—all of it—why nothing would remain to capitalize.

It is not often that Harold Cox, M. P.—whom in another column we have made the subject of a "deadly parallel"—is caught tripping in the same article. The abrupt precipitation with which we have convicted him has the excuse of twenty years, over the ground of which his agile intellect takes many an airy leap. But here are two sentences from a recent article which evidence an obvious slip:

"Any tax on land, under whatever excuse imposed, must have the effect of diminishing the present capital value of land."—Harold Cox, in *The Englishwoman*, for July, page 665.

"There is, therefore, absolutely no reason to believe that the imposition of a tax on land will so add to the supply of land in the market as to affect the price."—Harold Cox, same article, page 667.

That is, the tax is going to reduce the *value*, but leave the *price* unaffected!

Nearly fifty legislatures are at work making laws to regulate economic activities—not one has given evidence of a disposition to discover those natural laws by which such activities are governed.

Mr. Joseph Fels has included New Zealand in an offer of \$1,000. per year for five years providing an equal sum is raised by Single Taxers in that country. This leads the *Liberator*, which is the organ of the movement in New Zealand, to pay a high tribute to this man whose philanthropy does not exhaust itself in charity, but takes the only practical means of removing

the real cause of industrial distress. It points out that Mr. Fels does not confine himself to generous donations to the cause from his ample fortune, but gives of his time and splendid energy to active propaganda. Mr. Fels probably cares very little about it, but when the history of the movement is written his name will survive as one of the few rich men of his time who was its militant champion. Where one gave of his wealth to libraries and another to churches and universities, he gave to man.

Lord Lansdowne says the new taxes of the British Budget are going to shake the very foundations of civilized society. The lords of Britain think themselves the foundation of society. The new taxes are unquestionably calculated to make them shake—and tremble.

We are disposed too frequently to regard the average Briton as being deficient in humor. One has only to read the debates in the Commons and out of it over the provisions of the Budget to revise this opinion. Asquith, George and Churchill are not only keen logicians, but their humor is genial and alert.

The Budget Protest League publishes a weekly pamphlet of cartoons and arguments and the *Morning Leader* has issued as an antidote its Land Tax cartoons in pamphlet form with extracts from the speeches of the Chancellor of the Exchequer.

DEATH OF WILLIAM LLOYD GARRISON.

(See Portrait.)

The death of William Lloyd Garrison, at the age of seventy-one, will come as a great shock to the friends of the movement in all lands. For though he had reached the age when we must think of laying down the burdens, together with the joys of life, his activities were uninterrupted almost to the last.

The bare details of his life are easily told, for they lack chapters of thrilling incident, such as in more stormy times was the lot of his great father. And as

his life was, so was the man. An intellectual and moral serenity was the quality most to be discerned in those noble addresses which, it is not too much to say, add a new dignity and felicity to our English speech. For he excelled all public speakers of our time in the purity and stately measure of his periods. And suffusing it all was the spirit of moral exaltation and an unstrained quality of humor.

Born in 1838, Mr. Garrison spent nearly all his life in Boston. He was educated in the Brimmer and Quincy schools, and after leaving high school, at the age of eighteen he entered the banking business at Lynn. He was later cashier of a bank in Dorchester, but in 1864 forsook banking for the woolen business. Later he was a dealer in commercial bonds and paper, and in 1900 he retired from business. He married in 1864 a lady of anti-slavery ancestry, who survives him with their two daughters and three sons. He also leaves a sister, Mrs. Henry Villard, of New York, and a brother, Francis J. Garrison.

Mr. Garrison was active in many movements. The *Evening Post* of this city, in an appreciative notice, says of him, that "He never set his hand to a bad cause and never turned his back upon a good one." It was inevitable that the movement begun by Henry George would ultimately secure his splendid apostleship. The tale of that conversion is interesting. Some day it shall be told in these columns more in detail. It must not be thought that Garrison was without his misgivings even when he had finally dispelled the notion that Mr. George was a sort of unnatural demagogue prepared to apply the incendiary torch to the very pillars of the house. For there was about Garrison, despite his anti-slavery connections, something of the Brahmin caste of New England. But so quickly responsive were his moral sympathies that he was drawn to George as steel travels toward the magnet even while he was yet under the then popular hallucination as to the dangerous character of the man and his teachings. Garrison's difficulties were ethical, and in an illuminating correspondence, in which is shown these two great souls, one grandly confident of the moral strength of his position, the

other pressing his inquiry with a single passionate purpose, and that the securing of the vital truth, these difficulties were finally resolved. Garrison soon hastened to announce himself a disciple of the cause to which the anti-slavery fight, which had engaged the energy of his father, necessary though that was as a prelude, was but as the capture of a redoubt to the siege of Christendom.

Garrison now resigns the great work that must be done to other hands. Let us carry it forward in his spirit.

We append three tributes to our departed leader. Mr. Hall and Mr. Holt were both personal friends of Mr. Garrison, and Mr. Leubuscher, president of the Manhattan Single Tax Club, was united to him by those bonds which link men who see the same great truth.

FROM BOLTON HALL.

Garrison is gone! Speaking after the manner of men, Garrison is dead. Not the kind manly heart, the courteous manly strength, the clear reason and the utterances of silver-steel, those things do not die; but the body is laid away from us; and it will hardly be tomorrow when we shall say from the thick of the fight, "If we only had Garrison now!" And because he is out of our bodily sight we find it hard to feel that his soul marches on with us.

We have walked behind the coffins of our leaders, Croasdale and George and Shearman and McGlynn and Altgeld and Crosby. We have seen strong men lie down; but we have scarcely noticed the hundreds who have risen up to hold the places that they won.

We count our losses, but we cannot count our gains.

The unreasoning struggle of innumerable generations simply to live has woven into our being an unreasoning terror of death. Church and State for their own reasons have fostered this terror of death.

In the natural order of life the kind hand of nature unties, one by one, the strands that bind us to our earthly lives, and courage, also born of that unreasoning struggle, enables us for ourselves to look calmly into the eyes of death.

But still, for a long time the death of

those who are dear to us, of those who are one with us in our hopes and fears and loves, continues terrible. The strong hand and brain and heart which we have found a very present help in time of trouble is suddenly stilled, and we credit ourselves with grief.

But death is not terrible: neither would such men as Garrison have us mourn for them: for death is also in the Plans of God. The soul that had something to express clothed itself in the person of William Lloyd Garrison, and we learned to love it in that form.

A good life, well spent: it came to earth and delivered its message and has gone back again to the Infinite from which it came. Ought we to weep?

* * *

Hail! Leader in death, as thou wast Leader in Life.

FROM BYRON W. HOLT.

Quiet, gentle, refined, charitable, sympathetic and democratic, to an unusual degree, no man ever held firmer convictions on most important public, social, economic and religious questions than did William Lloyd Garrison. No man was ever more ready than was he to fight valiantly for principles of right and justice. No man ever carried in stock, and always on tap, a larger supply of righteous indignation than did he whenever the poor and humble were down trodden and oppressed by the rich and mighty.

Garrison's sympathy knew no bounds. It went out to all mankind and to all sentient beings. Every man of whatever race or creed was his brother. An injury to the least of them was an injury to all and, therefore, to him. He did not hesitate to act as his brother's keeper and defender. His fluent pen and eloquent speech were always at the service of humanity.

While always liberal and open-minded and ready to listen to arguments on any side of any question of vital importance to his fellowmen, he had, as a result of years of earnest and logical thought, reached most definite conclusions on the most of these questions. His essays and addresses

on the negro problem, race questions, woman suffrage, the tariff, Single Tax, imperialism, war and peace, and temperance are models for brevity and clearness as well as for strength and effectiveness.

He appealed to and vivified the consciences of his fellow men. He forced them to think on fundamental moral and economic questions. He lived to make the world more habitable and better. Beyond question he accomplished his purpose. The good that he did will live after him.

FROM FREDERICK C. LEUBUSCHER.

The deaths of many men, whom the world deems great, leave us unmoved because they wrought chiefly for themselves and not for humanity. Such greatness is evanescent and the memory of it scarcely outlasts the tenement of clay which was its habitation. Of a different mould was William Lloyd Garrison, of whom it may be truly said that he was a beacon set upon a hill, whose light was a constant encouragement to every effort for human emancipation. In an age whose chief characteristic is the moral cowardice of its leaders, he never hesitated to champion any cause which seemed right to him, however his action might prejudice him socially or commercially.

To say of him that he was "the son of his father" is to turn into an encomium a phrase often used disparagingly when applied to the scions of great sires. To be the worthy son of the Liberator called for the possession of rare qualities of mind and heart and courage. William Lloyd Garrison possessed all these in a supreme degree.

The father fought to destroy chattel slavery; the son, with keener insight, saw that white and black alike are enslaved by the invisible chains binding them to the soil which others own, and that human freedom could be no more than an abstraction unless the land were free. When Henry George pointed the way of industrial emancipation, Garrison unhesitatingly followed and devoted the best of his years and the noblest of his thoughts to the propagation of the Single Tax philosophy. His literary style was a marvel and a model

of lucidity, force and terseness. His thought ever rose to the highest ethical planes. For those who would form the character and the literary style of youth, no work could be more fitting than his collected addresses, which we hope will soon be published. His eloquence, couched in language of classic severity and divested of every tawdry device with which the demagogue loves to fire the multitude, moved his hearers to conviction and enthusiasm. In denouncing wrong-doing in high places, he gave no quarter and asked none. Nathan, standing before David, pointed out the King's misdeeds with no more relentless finger than did this modern prophet the recreancy of political hirelings to American ideals. Sophistry shrunk abashed before the blaze of his accusing eye.

His memory will ever be, to men struggling for human rights, a solace and a benediction. May the race which gave him and his father to the world produce a successor, who will lead in the fight for economic freedom and justice.

GEORGE DAY THROUGHOUT THE UNION.

In most of the greater cities of the Union the seventieth anniversary of the birth of Henry George was fittingly celebrated. It is appropriate that in the list of such observances that of the Manhattan Single Tax Club of New York be given first place, not because it was more notable than the others, but because the club itself is the oldest Single Tax organization in the country, and the one to which the great teacher himself belonged.

The event was a pronounced success, though the place itself—Feltman's, Coney Island—was ill adapted for speaking owing to the buzz of the merry-go-round and the music of the band. All told, there were 158 present, among whom were such notables as Col. Alexander Bacon and Hon. Bird S. Coler, the borough president of Brooklyn. These gentlemen are not active Single Taxers, and are therefore singled out for mention among the especially distinguished guests who honored the occa-

sion with their presence. The Single Tax "notables" numbered many more than a hundred, for all have done something to entitle them to a place among any list that shall contain the names of those who have won some claim to recognition for service in the cause. Having won it in that way, their absence from any distinguished list of notables would give none of them any serious concern.

Mr. Leubuscher, president of the Club, called the diners to order by announcing in a few well chosen words the purpose of the gathering. "This is the seventieth anniversary of the birth of a great man—a great man because he served truth with a single heart and splendid courage," said President Leubuscher. "The fifty-eight years of his life had not been lived in vain. When the standard dropped from his stricken hand others had carried it forward to all parts of the world. Just now the battle ground was conservative England. There, at last, it is a fight between the landlords and the people, and it could have but one issue. That fight would not have been possible had not Henry George lived."

Among the letters received and read by Mr. John J. Murphy was the following from Lincoln Steffens:

"I am sorry I cannot attend the Single Tax Dinner this year. You will be celebrating a victory, the triumph of the truth in England and for me who have sat down with so many Single Tax fighters to mourn over defeats, it would feel good to rejoice, even over a foreign friend. But I can't I must stay by my job.

But I wish you might say for me that we of the Fels Fund for Fighters in the United States do hope that our work will be democratized; that every man and woman who believes in Henry George, the true democrat, will contribute something toward the fund. And please make it clear that we would rejoice in gifts of a dollar or even ten cents or a Lincoln penny. For every politician knows that small contributions by many men and women "mean business;" they mean moral support; but to democrats they mean democracy. And that's what we want, we democrats; not victory, but self-government."

Poultney Bigelow wrote: "Ever since Henry George laid his hand on mine now more than a quarter of a century ago I have not failed to preach his truth in word and script—in Germany, in England, at home. Success to your teachings and deep regrets that engagements already made for me alone prevent my being with you."

The death of Mr. Garrison removes the injunction contained in the following letter. It is a splendid tribute to the sustaining power of a fearless character in the face of painful and imminent dissolution. To him as much as to any man may be applied the lines of Henley's "Invictus." The letter was addressed to Mr. John J. Murphy.

"I am deeply touched by your kind letter of the 2nd, as I have been many times before by your generous utterances, but when I tell you that I am practically bedridden in care of a trained nurse, and with no promise of recovery, you will understand. My trouble last January was a cancerous affection of the intestines, cleverly tided over for three months by an operation which gave me temporary strength and nourishment. Since then I have declined steadily and am only anxious for the end, which I contemplate with joy and not with dread. I am in too much discomfort to acknowledge the many similar invitations which have come to me regarding Henry George's birthday.

To say that I rejoice in the birth of that great man and his wonderful work for the world is to utter a commonplace. Because of his living the world is brighter and more promising for mankind. I watch with interest everything that is transpiring here and abroad, especially rejoicing over the English Budget.

Beyond this I have no formal message to send. I would rather not have my condition publicly advertised, but give you the facts that you may understand the situation. Any expressions in this letter, adapted to the occasion you are welcome to use. I am like a child in strength and every little mental effort is wearing.

Cordially and affectionately yours,
WILLIAM LLOYD GARRISON."

Mr. Bolton Hall reviewed in an admirable

and concise fashion the provisions of the British Budget. Referring to the contest that is being waged over the Bill he said: "The man who is chiefly responsible for this extraordinary overturning in British politics is our distinguished fellow countryman, now in England, Joseph Fels. Yet it was only a year ago that Mr. Fels himself said: "The hope of our cause is not in England, but here. England is too conservative."

"The English landowners understand very well what the fight means. They know that the people will not be satisfied with one-fifth of the increase over present values or one half penny in the pound. Some of us are asking what the Lords will do. I do not care what they do. As Frank Stephens once said, 'The future is coming on us so fast that I do not care what Cæsar does.' George himself said that when we once get the landlords on the defensive their cause is lost. Nor is it in England alone, but in Germany, in Kiachou in Australia, in Alberta, in the northwestern provinces, here, there, everywhere we look, the movement is gaining ground. The truth for which we have struggled these many years is almost within our grasp. We can at last be satisfied that that condition is coming which will make the millenium possible."

Mr. Henry George spoke in part as follows—"I am proud to have grasped the hand of Tolstoy, perhaps the one great man of the world. He is great because the truth he sees is great, and because he stands at the verge of the grave in the armor of the warrior still prepared to battle for the truth." Mr. George speaking of the attitude of Lord Roseberry, who a few days ago threatened dire things to the Budget when it should come up in the House of Lords, recalled how the same Roseberry had on one occasion some years ago deprecated even the discussion of a money bill in the Lords, contending as they had no power to amend a money bill they should have no power to discuss it.

"The actual amount of the tax carried by the bill is absurdly low. The Chancellor estimates that he will get half a million sterling or less—which is nothing in a budget approaching to the hundred mil-

lions. If that were all the measure involved the landlords would be glad to pay the amount and be quit of the matter. But they, best of all, know that this is a very small part; that which lies behind is the provision for a true valuation at its market price of their land, much of which is very valuable farming land appearing on the tax books as mere sheep and grouse land, and some of which is said to have paid a practically negligible amount of taxes since the time of Charles II.

The Budget involves an entirely new assessment and a publication in the light of day, such as was made in the ancient times in the Doomsday book. It means a new Doomsday Book. No wonder they howl! No wonder they cry "robbers, thieves, destroyers of civilization, pillagers of widows and orphans." Noble lords of the most ancient lineage are among the loudest of the calamity howlers; to those of us who have long been accustomed to be assailed in this style it is an almost startling evidence of the progress of events that these epithets should be applied to Cabinet Ministers of what in many respects is the most powerful government on earth, for proposing to apply the first measure of the Single Tax. Said the hide-bound tory *Daily Telegraph*, of London, the other day: "We are getting on when the chosen representatives of the gospel according to Henry George are received, not with rebukes, but almost with benedictions by the Prime Minister of England."

Mr. George reviewed the progress of our cause in Germany. He said: "A remarkable sign of the times came when Von Buelow, the recently resigned Imperial Chancellor, proposed to get more revenue for naval expenditure by increasing the tax on inheritances. The Conservatives and the Clerics—the big landlords—opposed this, and offered as a substitute a tax on land values! True, they scarcely expected this to be adopted, and if adopted, they planned that the tax should fall not upon their lands, but another class of lands. But the proposal itself is significant of the wonderful progress of the principle of land value taxation."

Mr. George told of the effect of land taxation in Berlin where houses have gone up

on vegetable gardens like magic. These gardens have become flourishing centers. But the outskirts only are affected, for the heart of Berlin still stands on the tax books at the same old valuations. He told of an amusing interview with Prof. Adolph Wagner with whom he spent several hours. Prof. Wagner is professor of Political Economy in the University of Berlin and a friend of the Emperor. Prof. Wagner told Mr. George—"If you should come here and study the question for ten years you would understand it. A piece of land in Berlin that sold in 1830 for 50,000 marks in 1890 sold for 500,000 marks before a house was on it. Now, said the Professor, increasing population in Berlin made that value; why don't they tax it?" This to the son of the father of the Single Tax movement!

Mr. George then touched upon Japan. "The Japanese too must get revenue. The present Premier has a compromise government, and he is holding it together by the fear of Russia. The situation is this. The war imposed frightful burdens upon the masses of the people and the fear of the coming war has increased them. How shall the taxation burdens be relieved and the revenue continued? Baron Sakatini, ex-Minister of Finance, and one of the most progressive statemen of Japan, says, by making a new assessment of the lands of Japan and taxing that valuation. While he was in the treasury department he twice drafted a bill for a new assessment of land values throughout the Empire. Each time the bill was passed by the House of Representatives, but beaten by the House of Peers. The House of Peers, said Baron Sakatini to me in explanation, is a house of landlords."

"But this state of things cannot much longer endure. Besides needing more revenue Japan needs to have its monopolized lands—its idle pleasure lands and lands held idle for speculation—opened to the use of its laboring masses; and more and more public men are coming to see that this end can be reached just as England proposes to do under this new budget—make a new assessment of the land, and then lay a tax on that value."

Referring again to Tolstoy Mr. George

said: "I found him in his ancestral estate, Yasnaya Poliana, eight miles out of Toula, which is a night's ride east of Moscow. He is now eighty-one, in delicate rather than feeble health, after his long life of tremendous labors; expecting to die tomorrow, but meanwhile writing a book.

The world, he told me, was on the eve of great things. It reminded him of the condition in his youth just before the abolition of slavery in the United States and serfdom in Russia. Now the world faces industrial slavery. And that, too, would be destroyed, by the simple method Henry George had pointed out. Land monopoly which had caused the practical enslavement of the masses, would be taxed to death."

Mr. George concluded with the relation of this dramatic incident. As he was about to leave, Tolstoy said to him, solemnly: "This is the last time we shall meet. Soon I shall see your father. What message shall I take to him?" And when Mr. George could command himself he said: "Tell him the work for freedom goes on."

On the conclusion of Mr. George's speech, delivered with a generous touch of his father's eloquence and fire, Mr. Henry W. Mitchell read the Commemoration Ode written by Joseph Dana Miller and read by James A. Herne in 1898, at the Grand Central Palace.

After a short address from Mr. John J. Murphy one of the most successful of the George anniversaries was concluded.

Henry George's seventieth birthday was observed by the Massachusetts Single Tax League with a dinner at the Commonwealth Hotel, Bowdoin street, Boston, on Sept. 2. President James R. Carret of the league was away on a vacation and in his absence C. B. Fillebrown acted as chairman. The speakers were Professor Garrett Droppers, of Williams College, J. B. Willis, of Boston, Edward H. Clement, Miss Charlotte Schetter, of Orange, N. J., president of the women's National Single Tax League and Stoughton Cooley, of Chicago. A resolution of sympathy with William Lloyd Garrison because of his continued ill health was adopted. Feeling reference was made in speeches to the late Louis Prang. Three daily papers out of ten had short reports of the meeting.

The Single Taxers of Worcester, Mass., celebrated Henry George's birthday with a dinner at Longley's restaurant, 418 Main street, on the evening of Sept. 2. Samuel Brazier, of Boston, delivered the principal speech. The meeting resolved to unite the Single Taxers of Worcester in a permanent organization for which officers were nominated and elected. A successful celebration terminated at a late hour.

Denver celebrated the day with a dinner at the Albany Hotel. Edward Keating was toastmaster, and James B. McGauran was the principal speaker.

Others to respond were Judge Ben B. Lindsley, Jabez Norman, Edwin Burdick, Dr. Edward Jackson, Clarence J. Morehouse and Mr. Higgins. Mr. McGauran said in part:

"Those of us who have seen new lights and drunk new inspirations through this great man, realize the truth of the statements made by those men back in New York years ago when Henry George first topped the horizon.

There have been great men in every age who have led great movements and who have had great missions. Henry George was one of these, and he will appear more and more in this light as the years roll on. Henry George discovered no new truth, but he pointed out to us the stars. He showed us that neither king nor tyrant nor monarchy enslaved a people. He made it plain that where enslaved, the people were enslaved by their own ignorance.

One of Henry George's greatest services to the laboring men was to show them that they are their own employers and masters."

A telegram from Daniel Kiefer, chairman of the Fels Fund Commission, was received asking for Colorado's co-operation, and a committee was appointed to solicit funds in that State. This committee consists of Edwin Burdick, J. P. S. Voght, and Clarence J. Moorehouse.

Buffalo observed the day by a dinner in the Y. M. C. A. Building, Samuel C. Rogers presiding. Rev. H. P. Morrell, pastor of the the Grace Universalist Church, spoke on Henry George the Man, saying that although he had never received more than a

primary school education he had become a university of learning himself and an instructor of all mankind.

William S. Rann, of the corporation counsel's office, spoke on the progress of the Single Tax movement since "Progress and Poverty," Henry George's first and greatest book was published in 1879—thirty years ago. Mr. Rann paid special attention to the British budget, now the dominant issue in politics in that country, and quoted from the speeches of the Liberal party leaders to show that the Single Tax had at last become as much of a live political question as the tariff or the trust question is in this country.

"It is the most democratic campaign ever waged in the history of the world," said Mr. Rann, "a campaign against the most fundamental of all the monopolies and the one which must be destroyed if democracy is to triumph and equal rights to all established—made possible."

He referred to the growth of the idea in Australia, New Zealand, British Columbia and in the States of Oregon and Washington in this country. "It will not be long," he predicted, "before some country or section of a country will raise all public revenue from land values and exempt business and improvements, and that will mean the death knell of privilege and a government administered for the benefit of the people."

R. F. Powell told the story of Fairhope and W. D. Jones read a poem by Mary Quinlan Laughlin.

Duluth Single Taxers held commemoration exercises, at which W. C. Ross and Alfred Jacques were the principal speakers.

The Providence Rhode Island Single Tax Club had a very successful celebration at the home of Dr. J. A. McLaughlin, the club's president, and the Single Taxers' candidate for mayor of Providence. Dr. McLaughlin's quarters are in the "Mansion House," one of the places of interest in Providence. It was originally known as the "Golden Ball Inn," and is famous as being the abiding place for at least one night of the Father of his country, Thomas Jefferson, Lafayette and other notable Revolutionary dignities, who visited Rhode Island officially and were entertained there.

Sixty-three Single Taxers sat down. The menu cards, one of which is before us, had on its cover a fine half-tone of Henry George. Letters were read from Wm. Lloyd Garrison, Mayor Fletcher and Chas. D. Ryan. The speakers were Dr. McLaughlin, T. J. Connelly, of Philadelphia, D. S. Fraser, R. S. Fullerton, A. B. Johnson, Dr. Chas. O. Leary and others. Dr. McLaughlin, in opening gave a history of the club, and Mr. D. S. Fraser spoke of his method of taxing city values by zones, and said:

"When Queen Esther was importuned to go to the King to save her people, I can see with what a Godlike sublimity Mordecai arose to the occasion and said to the recreant Queen: 'If then thou altogether hold thy peace at this time deliverance will come to the Jews from another source.'

I was going to repeat to the Mayor, I was going to repeat to the tax commissioners the words of Mordecai, but we have with us the representatives of dailies that peak to 200,000 people, they are more influential than 100 Mayors, more potent than 1000 tax commissioners. I say to those papers if you altogether hold your peace at this time the Single Tax will come to the citizens of Providence from another and more humble source, but it will come."

The meeting broke up at a late hour.

The Pittsburgh Single Tax Assn. celebrated on Thursday Sept. 2nd, by a dollar dinner at the Hotel Henry. Single Taxers and their friends to the number of 250 were seated and partook of the dinner which was provided and served in accordance with the excellent reputation of the "Henry." The feast being disposed of, the flow of soul was tapped by Toastmaster Chas. R. Eckert who introduced the speakers in the following order. Rev. Rabbi L. Levy, "Democracy Triumphant." Ex-Gov. Garvin of R. I., "Some things I have found out." H. H. Wilson, "Privilege." Wm. N. McNair, "The Referendum." W. W. Bailey of the *Johnstown Democrat*, "Henry George."

This was the largest and best Single Tax demonstration held in Pittsburgh up to this time, and judging from the sympathy and interest shown Single Taxers have

every reason to be pleased and hopeful of results.

In Chicago on Sept. 3rd the Single Taxers celebrated the day by attending a dinner at which the attendance exceeded all expectations. About 250 were present and nearly all stayed until the last speech was delivered, at 11:30. A great number of strange faces were to be seen, and this bore evidence of the growing interest in the great reforms.

Henry George, Jr., gave a succinct and encouraging account of the progress of the movement throughout the world, and showed clearly that ours is a "world movement" indeed. Rev. B. Fransisco, of Chicago, and formerly of Texas, made a short speech outlining his position on the question, and showing clearly that he had seen the cat. The closing speech was made by Raymond Robins who told in his characteristic style the story of Nome, the discovery of gold in the unmonopolized beach, and the instantaneous rise of wages everywhere in the district from \$3.50 to \$11.00 a day as a direct result of raising the margin of cultivation and giving labor free access to better land without raising rent, an inevitable illustration on a small scale of what would happen on a large scale if land speculation in America were destroyed.

In Springfield was held the largest celebration in numbers of those present. The St. Nicholas Hotel was the place and Sept. 2nd the day. Over four hundred sat down. Speeches were made by R. F. Herndon, Congressman Graham, Henry George, Jr., and President Felmley, of the State Normal University, who gave a masterly presentation of the doctrines of Henry George. A letter from Mayor Johnson, of Cleveland, was received with enthusiasm. Mr. Henry George said in part:

"Half a century has gone since a tall, thin, dark skinned, furrowed-faced man past fifty, with deep set, melancholy eyes ran a little law office in this city. The man's name was Abraham Lincoln and he had a general law practice. Lawyers had not then become divided into two classes of corporation lawyers and ambulance chasers. I apologize to the lawyers present—for telling the truth! Springfield in those days was a little unpretentious town and Lincoln

was a man of humble habits. Of an evening he went searching for his cow, drove it and milked it, groomed his horse and cleaned his stable, and chopped and brought in the wood. In his own estimation he was the humblest of mankind, yet God laid upon him the mightiest of tasks. From the practice of law in this obscure little town God called him to the presidency at Washington, put the sword with the civil power in his hands and made him the instrument for the destruction of the vast, arrogant, monstrous institution of chattel slavery which had dominated the government since its foundation.

God had told off the days that made chattels in the open market of man's flesh and blood, and the humble Springfield lawyer was His vice regent for its abolition. And now other times have come and new men. But is the old slavery over which the bloody civil war was waged abolished? We of the newer time know that it is not."

Other cities were not behind in the general celebration of the birthday of our great leader. Omaha, San Francisco, Montreal, Seattle, Los Angeles, El Paso, and other cities observed the day. St. Louis will celebrate in October, too late for mention here. As this promises something notable in the way of speeches we shall hope to present a full report in our next issue.

ALL CITIES CAN DRAW THESE DIVIDENDS.

Of course, every city is fundamentally, so to say, on a paying business. Just the advanced values in lands, for which growth in population is the sale value to be credited would carry on a municipality. * * *

Only one American chartered city possesses all its lands. It is Fairhope, on Mobile Bay. * * *

You see, according to this, there would be really nothing supernatural or miraculous about dividend paying cities. Only an extreme sort of practicability.—"Cities that Pay Dividends," by Franklin Clarkin, in *Success* for July.

DOES the public library of your city receive the SINGLE TAX REVIEW?

NEWS—DOMESTIC.

RHODE ISLAND.

JOINT COMMITTEE ON TAXATION TO REPORT IN FEBRUARY—LITTLE HOPE THAT CONGRESS WILL FOLLOW THE EXAMPLE OF THE BRITISH PARLIAMENT—RHODE ISLAND NEEDS THE EXCLUSIVE SERVICE OF AN ACTIVE, FIRST CLASS MAN.

Since the last issue of the Single Tax REVIEW there has been little change in the Rhode Island situation. The joint committee on Taxes, which is to report to the legislature not later than February 15th, 1910, has held no public meetings this summer, but has had before it the written opinion of 40 or 50 citizens, no doubt dealing with many phases of the tax question. It is expected that public hearings will be given later, before the report is prepared, but perhaps not until after the November election.

Open air Single Tax meetings have been less frequent than during the season last year. Every week, however, one or more out door rallies have been held by the Providence Single Tax Club, which also had a supper on September 2nd commemorative of Henry George.

Several other meetings have been held, but the principal propaganda work has been through the daily press. In our two Sunday newspapers several columns have been given each week to expositions of land value taxation. In this way many thousands of readers have been reached, where only a few hundred will listen on the street.

Mr. H. J. Chase, of Newport, Col. George D. Liddell, of Providence, and myself, have been the most prolific correspondents, but there have been others, some of them anonymous, only a few antagonistic.

Speaking for myself, I feel inspired to work still more zealously for that reform which ultimately is to make life better for the rich, easier for the poor, and happier for all. The numerous commemorative meetings of the birth of Henry George are indicative of a new vitality to the cause in this country.

The Single Tax dinner of Pittsburg,

Pennsylvania, on the 2nd, and the service at Arden, Delaware, on the 5th instant, both of which I was privileged to attend, were well up to the high mark set by Henry George himself. Such gatherings cannot fail to do good, rousing to greater activity those who already believe in the land for the people, and stimulating thought upon this most important question among many others who are seeking the common welfare.

Even more encouraging than the revival of Single Tax vitality in this country is the budget of the Liberal Administration in the United Kingdom and the discussion it has caused. Assuredly our cause and our arguments are made respectable, when supported in and out of Parliament by a Cabinet representing a tremendous majority of the votes of Great Britain and Ireland.

It is with humiliation that we are forced to confess that there is no present hope of seeing our Congress follow in the footsteps of the mother country. In England the generous contribution of Mr. Joseph Fels is being expended in aid of the National movement; here to devote it to a like purpose would be to waste it. The decision of the Fels commission to concentrate upon a few States has met, I believe, with almost universal approval. I am hoping that a first class man may be found to give his entire time to a continuation in Rhode Island of the work for municipal home rule in taxation, so well begun by the American Single Tax League.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.

MISSOURI.

The St. Louis Single Tax League meets regularly and is always doing something, be it much or little. H. Sycamore, the League's ever active corresponding secretary, has had a series of open letters in the *Post-Dispatch*. The League has had a committee before the Board of Freeholders, having in preparation the revision of the charter, in regard to the manner of raising revenue, franchise and water works. The Board is hampered by statutes and the

State constitution, but is favorably disposed to changes along our lines.

The week beginning Oct. 3rd is the celebration of St. Louis' centennial and a State conference of Missouri Single Taxers is to meet on October 5th at 10 o'clock A. M. in Aschenbroedel Hall, on Pine street, for a two days' session. Our ever active St. Louis League has issued an inspiring call for this Conference, announcing its belief that in no other State are conditions so favorable for the early adoption of the Single Tax.

CANADA.

As a result of the campaign begun by the *Citizen* of Ottawa, Canada, sixty-six townships have petitioned for the proposed Assessment Act amendment giving municipalities the power to tax improvement value at a lower rate than land values.

In Ontario the legislative committee, to which all amendments to the Assessment Act were referred, meets early in October. The offer of Mr. Fels of \$5,000 a year providing a like sum can be raised by the Single Taxers of Canada has infused new life into the alert, energetic workers for the cause in the Dominion.

WORK OF THE HENRY GEORGE LECTURE BUREAU.

F. H. Monroe, of the Henry George Lecture Bureau, announces that Messrs. Herbert Bigelow, Lee Francis Lybarger, Henry Hardinge, John J. Murphy and Western Starr will make speaking tours of from two to eight weeks in the central and eastern States and eastern Canada. In Oregon John Z. White will follow a special programme under the direction of Hon. W. S. U'Ren, of Oregon City. On October 2nd a farewell dinner will be given to Mr. White on his departure for the west.

WE are glad to be able to deny the reported rumor of Hon. Tom L. Johnson's illness. He has had a slight trouble with his eyes, but is otherwise in buoyant health and spirits.

NEWS—FOREIGN.

GREAT BRITAIN.

THE BUDGET GIVING LIFE TO THE LIBERAL CAUSE — BUDGET-PROTEST MEETINGS FAILURES—THE GREAT HYDE PARK DEMONSTRATION—LLOYD GEORGE'S GREAT SPEECH AT LIMEHOUSE, LONDON —VISIT OF HENRY GEORGE, JR., OPPORTUNE.

The political situation in Britain is brighter and more encouraging than at any previous time in the lives of men now taking a part in the reform movement. Henry George used to say that once the landlords could be forced to fight, in defence of their privileges, the day of victory would not be far off. Here Lloyd George has forced them in a way that will make it difficult for them to retire.

Thanks to the Finance Bill with its Land Taxes and the promise of a complete valuation of all the land in the country, our privileged classes are fully alive to the fact that their power and special privileges are in danger.

Having fully realized that the Taxation of Land Values is what the Radicals of the country are after, and that valuation is the first practical step towards this reform—that, in fact, Lloyd George is laying the foundation of a system which strikes at the very root of their power—the landlords are now fully alive to the situation. In self defence the landlords are organizing Budget protest leagues and similar societies under other names, with a view of creating a public opinion against the land clauses in the Budget. "Tax the foreigner instead of your own land" is one of the cries one has often heard. They are issuing leaflets and pamphlets by the million. Meetings are being held all over the country to teach the people the "iniquity" of the proposals of Lloyd George.

Only a few short months ago it looked as though the Government had lost the confidence of the country and that it must soon be hurled from office and power. By-elections to fill Parliamentary vacancies were being lost right along the line. Ministerial candidates were being defeated one

after another with almost uninterrupted regularity.

At the end of April the Chancellor of the Exchequer made his Budget statement. A few weeks later the Finance Bill to provide the necessary machinery was brought in. This proved the turning point in the tide of disaster which had overtaken the Ministerial party. The forces of reaction were thoroughly wakened up and there rapidly followed the organization of Anti-Budget Leagues and similar organizations. Had Henry George been alive to-day he could hardly have wished for anything better than the political situation as we have it here.

This organization of Budget Protest Leagues to defeat not only the Budget but the Government, roused the friends of the Government and they found it necessary to organize a Budget League to defend and explain their policy. Liberal members of Parliament and their supporters promptly took up the challenge of the landlords and to-day a Budget League has its speakers by the score in all parts of the country, while large quantities of excellent leaflets and pamphlets are widely distributed through many agencies. Many of these leaflets and pamphlets are so straight on our lines that they might be the work of our own writers. The people are being taught what the Taxation of Land Values is and what it will do. With Winston Churchill, M. P., as Chairman and Henry Norman, M. P., as Hon. Secretary, the Budget League soon became a great force in the fight for the Budget. It has been mainly around the question of Valuation and the Taxation of Land Values that the fight has so far been waged.

The new organization being able to command the services of men of Cabinet rank from the Prime Minister and the Chancellor of the Exchequer downward, the Members of the United Committee and the Leagues for the Taxation of Land Values are now having the satisfaction of listening to arguments from these men which are almost in the very words of Henry George. Whether they know it or not, the position they have taken up, logically followed, leads to the taxation of Land Values to 20s. in the £. The course of events will

probably drive them further than they intend going at present. Many of these men have no sympathy with Henry Georgeism and they do not hesitate to say so. They merely stand for the principle that as land values are created by the community, the community has a right to "some" share in them.

Again we realize how wide and deep was the vision of the "Prophet of San Francisco" who told us that the principles for which we stand would ultimately be carried by politicians who would avow that they had no sympathy with us or our methods.

Only a little while ago, as already pointed out, the enemies of the Government and its policy were gaining ground. Today they are hardly a force to be reckoned with. Free Trade and the Taxation of Land Values have the sympathy and support of the people to an extent which is full of hope for the future. Where Parliamentary vacancies have occurred since the Budget Campaign set in, Ministerial or Progressive Candidates have won the fights. Budget Protest League Meetings are a complete failure. Hardly anywhere can they find an audience to carry their resolution against the Budget. At these meetings amendments are frequently put and carried to the chagrin of the promoters. On the other hand meetings in support of the Budget are large and enthusiastic, and in no case, so far as I know, have they failed to carry their resolutions.

On Saturday, July 24th, a large demonstration in support of the Budget was held in Hyde Park, London. Amongst those who co-operated in promoting the demonstration were the United Committee for the Taxation of Land Values, and it is not too much to say that a large measure of the success achieved was due to the splendid help rendered by its staff of willing workers. The number of people present was very large, estimates varying from 60,000 to 200,000 make it appear that not less than 100,000 were present. It was not the size of the gathering which impressed one most. It was the sober, earnest character of the demonstrators. There was nothing of the holiday crowd which one so often sees at similar gatherings.

As *The Daily News* in its leader on Mon-

day July 26th said, "No one who saw these crowds which had tramped to the Marble Arch from distant suburbs and sacrificed a rare holiday for the purpose, could doubt their enthusiasm. The Budget, has fired the imagination of the country and rallied the forces of the Progressive Party."

From a dozen platforms speeches were delivered by speakers drawn from all parts of the country including many well known Single Taxers. At seven o'clock the following resolution was put at all the twelve platforms and enthusiastically carried:

RESOLUTION.

"That this meeting heartily welcomes the important provisions contained in the Budget for taxing monopolies and socially created wealth, and particularly for securing a complete valuation of all land in the United Kingdom, holding this to be essential to any policy of land and social reform. It further hopes that the Government will firmly resist any mutilation of their proposals dictated by selfish interests, and will seek an early opportunity for so extending them as to secure the best use of the land, which must result in increased employment, better housing for the people, and greater prosperity for our national industries."

The great popularity of the Budget has brought into line most of the Liberal Members of Parliament who had at the outset ventured to oppose the land clauses.

Lord Roseberry still plays the part of a "Croaking Raven on a withered branch." He has denounced the Budget as "a revolution," but he is no longer a force in political life, and many of those who were his greatest admirers and strongest supporters are now out in defence of the Budget.

We Single Taxers have no great enthusiasm for any of the three land taxes. In our opinion they are not economically sound, and the amount of revenue that they will raise is paltry. But, as Mr. Verinder pointed out in a memorandum he wrote some weeks ago: "The one wholly satisfactory feature of Part 1. of the Finance Bill, 1909 ('Duties on Land Values') is that it embodies an obviously honest at-

tempt to redeem the pledges given by the Chancellor of the Exchequer in his Budget Statement of April 29th, 1909, to provide machinery for a complete valuation on a capital basis of the whole of the land in the United Kingdom."

Whatever concessions the Chancellor may make, or whatever false steps he may take, he has done a great service to the cause of progress. He has raised a fight which is likely to continue until the people are thoroughly educated as to what the land question is and what it involves. From a thousand platforms and innumerable leaflets, etc., facts and arguments are being given to interested people. Landlords have actually threatened to commit suicide in order to avoid the land taxes, and have only been deterred by fear of the death duties that would have to be paid on their estates when passing to their heirs! Other landlords have threatened to leave the country, whilst others are threatening to close some of their numerous houses and dismiss large numbers of their servants. The people, however, are wholly unimpressed by these threats and often turn Budget-Protest meetings to Budget-support meetings, carrying a resolution of support and ending by hearty cheers for Mr. Lloyd George.

With men of the ability and standing of Asquith, Grey, George, Churchill, Ure and others defending the land taxes and valuation we are full of hope for the future. Even from Tory-ridden Ulster come reports of revolt on the part of Secretaries of Tory organizations who refuse to take any part in the work against the Finance Bill, believing it to be on right lines. Some of us have often said that the raising of the land question as a political issue would bring many surprises and this is one of them. The REVIEW could hardly do a better service to its readers than to publish the speech of the Chancellor of the Exchequer delivered at Lime House, London, on July 30th.

The United Committee of the League continues its good work, and no part of the country is without its educative agency. Splendid platform work is being done by Messrs Mc'Ghee, McHugh and many others, and the newly elected President of

the English League (Mr. Hemmerde, K. C.) has consented to speak at Preston on Sept. 27th. Preston is the constituency of Mr. Harold Cox, who once was a strong supporter of our cause and a correspondent of the *New York Standard*. He is now one of our bitterest opponents. We are rousing the Preston liberals against him, and along with Mr. Mc'Ghee, I have just concluded a week's campaign in the town. The few Liberals who are against us are being effectively opposed. Sir Thos. P. Whitaker was President of the Huddersfield Junior Liberals, but his attitude towards the land question not being favorable a resolution was passed which caused him to resign his position. Mr. Mc'Hugh has been speaking every day for a fortnight in the Huddersfield District, and has received fine encouragement. The meetings have been large and most appreciative.

At the beginning of July Mr. Henry George, Jr., gave us a call on his homeward journey from Japan. The visit was opportune, as it gave him a chance of seeing on the spot how things were going over here. The visit unfortunately was only very short, but we were able to get together a good gathering of stalwarts. Judge Edward Osgood Brown, of Chicago and Mr. Jos. Fels were among the speakers.

Your readers will perhaps be wondering what the House of Lords will do with the Budget. Nothing, most likely, but if the Lords should throw it out the fight will still go on and probably their action would give the movement for taxing values an additional impetus.

F. SKIRROW.

LONDON, Eng.

VICTORIA.

The second session of the 22nd (State) Parliament of Victoria opened on the 30th June. The Governor's Speech contained the following paragraph:

"My advisers recognize the urgency of effecting a fundamental alteration in the incidence of land taxation, and a bill will be submitted for your concurrence by which means it is believed the settlements and cultivation of the arable lands of the

State will be sufficiently encouraged, and provision also made for the approaching shortage in revenue caused by the expiration of the financial sections of the Commonwealth constitution. Embodied in this bill will be found provisions for the assessment and taxation of unimproved land values."

It is stated that the bill will provide for the taxation of the unimproved value of land without any exemption. This remains to be seen.

Commenting upon the above item on the Government policy the *Argus* says:

"The Ministerial statement is that a land tax will be necessary for the purpose of revenue, apart altogether from its use as a political penalty upon landholders; and if this statement can be justified, it will remove the objection which must attach to a merely afflictive tax."

This partial approval by the *Argus* of the policy of taxing land values instead of industry is an encouraging sign of the times. I hope in my next to give some details of the measure, and to be able to report satisfactory progress in Parliament.

A. C. NICHOLS.

EUROA, Victoria.

HON. Tom L. Johnson was nominated for Mayor by the democrats of Cleveland. The vote stood 15,039 to 1,317. Herman G. Baehr was nominated by the Republicans.

"WHEN Bjornson and Tolstoy go there will be no great men left in the world," says Richard La Galliene.

ARE you still a Single Taxer? A pertinent question addressed to a number of those once active in the movement.

AN interview with John J. Hopper adorned by a portrait of this prominent independent and Single Taxer, and possible candidate for mayor of Greater New York, appeared in the *N. Y. American's* issue of August 30th.

THE JOSEPH FELS FUND OF AMERICA
(For the Review)

BY DANIEL KIEFER, CHAIRMAN OF THE
FELS FUND COMMISSION.

MR. FELS AND THE MOTIVE THAT INSPIRES
HIM—WORK OF THE COMMISSION TO DATE
AND SUM SUBSCRIBED—MANY SINGLE
TAXERS STRANGELY INDIFFERENT TO
THIS MAGNIFICENT OPPORTUNITY.

When Henry George gave his idea, embodied in the pages of *Progress and Poverty*, to the world thirty years ago, he expressed the hope that it would attract some man of power who, by the championship of his cause, would compel universal consideration of its truths.

In Joseph Fels, the millionaire manufacturer of Philadelphia and London, this hope is fulfilled. Mr. Fels is rendering the Single Tax movement in various countries substantial financial aid and thereby imparting to it a needed stimulus.

He has offered to the Single Taxers of America the sum of \$25,000 annually for five years, an equal amount to the British League and varying sums to the Single Tax organizations of Germany, Denmark, Hungary, New Zealand, the Australian states, Canada, etc. These contributions are conditioned upon the raising by the Single Taxers of these countries of an equal amount. Mr. Fels proposes to match every dollar so raised up to the stipulated sums.

In a recent interview granted by Mr. Joseph Fels to an English magazine writer, on being asked what was the real underlying reason of all this effort outside his business in support of a theory, he answered: "My reason? 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."

For several years he has been lending his aid, by voice, pen and means, to our cause

in the British Isles. Largely owing to this opportune assistance the British democracy has seen the light of a great truth and is now engaged in a tremendous struggle with privilege.

Perhaps Mr. Fels' activity in England has had more to do with the progress made on the Budget fight than would be believed, and it is because of the encouragement of this success in England that he is eager to apply similar methods here, in Canada, Australia, Switzerland—wherever there is an opportunity. The whole point and pith of his tactics is to concentrate all resources, attention and work upon the one, two, three or more spots where the conditions and the previous fighting offer the best hope of making a demonstration by the practical application of democratic principles of economics. This on the theory that one demonstration will save a hundred arguments.

The American Fels Fund Commission, appointed to raise money to duplicate the Fels Fund and to expend it in the promotion of the Single Tax, has, largely as the result of two circular letters, raised to date nearly twelve thousand dollars.

Over one thousand individuals have already contributed to the Fund and it is hoped that the third circular letter, a copy of which is published in this issue of the REVIEW, will bring responses from a still greater number.

Mr. Fels arrived at the conclusion, years since, that if modern civilization should endure, great changes in social and political life would be necessary. A thorough study of the social question brought him into agreement with Tolstoy, who said: "Henry George has indicated the next great step in the progressive movement of the world." He realized that the public appropriation of ground rent and the remission of all other forms of taxation would banish involuntary poverty, minimize the ills to which humanity is subject, prolong life, bring universal peace and prepare the way for the brotherhood of man. Realizing the supreme importance of the subject, as well as what he conceived to be his own duty in the matter, his practical mind seized the opportunity which his great wealth gave him

of strengthening the arms of those in all lands who are intelligently striking at the roots of privilege.

The American Fels Fund Commission, influenced by the consensus of opinion of leading Single Taxers throughout the country, has decided not to scatter the fund promiscuously, but to concentrate it on states where the movement is sufficiently advanced to promise early success.

The line is being drawn between democracy and privilege. As a result the great political parties in America are disintegrating. To arouse the whole people to political action, a great moral issue is necessary. The Single Tax will supply this issue, provided the followers of Henry George can show practical results in a single State. The Fels Fund makes this possible. Therefore it seems to us the duty, as it should be the pleasure, of every Single Taxer to rally, to the extent of his ability, to the support of this movement and the strengthening of the hands of the Commission.

(The Fels Fund Commissioners feel justified in the complaint they make against the general run of American Single Taxers. With no definite statistics at hand, the belief is that there are at least fifteen to twenty thousand avowed Single Taxers in the United State and that they should only have heard from one thousand of them is the cause of their complaint.) They feel that if you, reader of this, have not sent in your contribution you should do so. They are not assessing anyone or dictating the amounts of their contributions. They insist that no contribution is too small to be appreciated by them. The suggestion has been frequently made to the Commission that they hire solicitors to go about drumming up funds. They do not want to do that. They believe it a waste of the contributor's money, and of their own good time. Furthermore, that it is not democratic.

We have to date a little less than \$12,000.00 pledged. It has been suggested that the fund be completed by estimating what would be a fair quota for each State. This seems a good plan, but we are not yet in possession of sufficient data to enable us to make a fair estimate. If the States were to contribute equal amounts, the full

sum would require but little more than \$500 a year each. It would seem that so small an amount ought to be raised in every State without difficulty and if our friends in each would make \$500 a year their minimum, the larger amounts which some of the States could easily raise would carry us well beyond the required \$25,000.00. Inasmuch as Mr. Fels agrees to match every dollar, we should then have much more than the \$50,000.00 a year we are now looking forward to. Following is a list of the pledges so far received, classified by States:

	No. of Con- tributeors.	Amount.
Alabama	13	\$62.00
Arizona	3	15.00
Arkansas	9	78.00
California	67	632.25
Colorado	24	185.00
Connecticut.....	9	59.00
Delaware	7	32.00
Florida.....	2	7.00
Georgia.....	4	17.00
Idaho.....	1	5.00
Illinois	101	1484.00
Indiana.....	10	157.00
Iowa.....	18	70.00
Kansas.....	17	75.25
Kentucky.....	4	306.00
Louisiana	12	62.00
Maine.....	10	129.00
Maryland.....	29	392.00
Massachusetts.....	80	585.50
Michigan.....	35	410.70
Minnesota.....	22	92.00
Mississippi.....	1	5.00
Missouri.....	41	396.50
Montana	5	18.00
Nebraska.....	11	49.25
Nevada.....	3	8.00
N. Hampshire.....	3	22.00
N. Jersey.....	39	658.00
N. Mexico.....	4	14.00
New York.....	113	2042.15
N. Carolina.....	5	9.00
N. Dakota.....	4	32.00
Ohio.....	90	1367.50
Oklahoma.....	4	9.50
Oregon.....	23	267.00
Pennsylvania.....	75	1110.00
Rhode Island.....	6	28.00
S. Carolina.....	1	1.50

S. Dakota.....	7	61.00
Tennessee.....	5	36.00
Texas.....	20	235.00
Utah.....	1	5.00
Vermont.....	1	2.00
Virginia.....	6	20.50
Washington.....	27	153.00
West Virginia.....	2	27.00
Wisconsin.....	23	167.50
Wyoming.....	5	14.00
Belgium.....	1	50.00
Canada.....	1	15.00
Canal Zone.....	1	10.00
Mexico.....	1	4.99
Total..	1006	\$11694.19

The Fels Fund Commission are in want of volunteers to perform for love of the cause the work of raising this fund, and they believe that they can meet that kind of support if they can once get it into the heads of Single Tax men and women that it is their business and not that of the Commission only. The Commission believe that everyone who puts up a dollar for this fund will send with it his interest in the work, and that is what they are wanting. Considerable can be done with the money they have. They believe they can and probably will get some more big contributions, but that is the way the big political parties were financed and owned, and if money was all that was wanted they could get it. But it isn't only money they are after; it is the moral support of the work undertaken that should come with every contribution.

The Fels Fund Commission feel that if they could but impress upon Single Taxers and radicals generally how much more interested they are in the number than in the size of contributions, it would the more readily be understood why they are trying to impress everyone with the importance of their responding in some amount, no matter how small.

PROPERTY owners in Nashville, Tenn., have been notified by the City Council to construct curbs and sidewalks where needed in front of their lots. A large number are affected by this order.

THIRD LETTER SENT OUT BY THE
FELS FUND COMMISSION.

Dear Friend:

The purposes of this Commission have been set forth in two letters that have been sent you.

Prompt and favorable replies from those noted for interest in and fidelity to our principles was our certain expectation. But with only 1000 contributors it is disclosed that a vast number on whom reliance was placed have failed to answer. If in some cases our estimate of interest felt was a mistaken one are we to accept that as an explanation of your silence?

It has been suggested that we send out solicitors. Does this not seem to you a useless waste of money and a reflection upon the earnestness of men and women upon whom we are depending for sympathetic co-operation?

Should your contribution help to get the Henry George idea into operation in one state of the American Union, would you not feel it worth to you the little or the much that you can spare?

The expense of these letters is large. We send out thousands. If the subject does not interest you, kindly write us to that effect. We do not wish to annoy you with letters, nor subject our fund to unnecessary expense.

We respectfully ask some sort of acknowledgment, and hope that if you sympathize with our movement you will favor us with prompt reply, stating the amount you wish to give. We solicit only what we are sure you can afford.

Subscribe what you can—a dollar or less, or five, or ten, or a hundred or more. While we have subscriptions up to \$500, we have some at 50c. We are not scanning the size of contributions; we are counting the number of contributors. Remember that you may set the time for remittance so as to meet your own convenience.

Respectfully yours,

THE JOSEPH FELS FUND
OF AMERICA,

JACKSON H. RALSTON, Washington, D. C.

LINCOLN STEFFENS, Boston, Mass.

FREDERICK C. HOWE, Cleveland, O.

GEORGE A. BRIGGS, Elkhart, Ind.

DANIEL KIEFER, Chairman, Cincinnati, O.

Commission.

MANITOBA.

In Winnipeg the Manitoba S. T. League was reformed on Aug. 3rd. The present official board is thus constituted:

President—W. D. Lamb, Plumas, Manitoba.

Vice-President—Jos. Schectle, Winnipeg.

Sec.-Treas.—F. J. Dixon, Winnipeg.

The Executive Committee consists of the foregoing officers and Messrs. R. L. Scott, W. D. Price and D. Strachan.

THE Providence papers are giving more or less full reports of the open air meetings conducted by the Single Taxers of that city in Cathedral Square.

IN one of a silly series of articles in the *Evening World* is a list of "Maxims Which have helped Mr. Rockefeller to Business Success." The observance of one maxim, namely, that "You can fool all the people part of the time and part of the people all of the time," has helped some.

REMEMBER that those who want our help least need it most.

THE Third Conference of the International Tax Association took place at Louisville, Ky., Sept. 21-24. Lawson Purdy and James H. Dillard were down for addresses on special subjects.

JOSEPH SINTON is a persistent letter writer though 89 years old and invalided. Spite of his age and his feebleness these letters appearing in various publications show no lack of intellectual vitality. Commenting in the *St. Louis Mirror* on the increased value due to the building of subways, Mr. Sinton says:

"While the value of land increases with public improvements, the value of property which is the product of labor, does not increase with public improvements.

As nothing but land increases in value by public improvements and by increase of population, there would be no injustice if land only were taxed."

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

THE UNEARNED INCREMENT.

At the last municipal elections the rate-payers turned down a proposal by the board of control for the purchase of a number of pieces of land in different parts of the city to be used as playgrounds. Most of the areas consisted of unimproved properties, which in their existing condition were unfit for building purposes unless they were filled in, and the city had exceptional facilities for doing this work practically free of cost. One of the arguments advanced in addition to the desirability of having open spaces for playgrounds for the children, was that these pieces of property would increase greatly in value as the city extended and eventually would prove a splendid investment. That such would have been the case is illustrated by an article on the increase of values in Toronto real estate during the past 24 years. During that time the value of property has increased over 700 per cent. which may be regarded as the "unearned increment," resulting from the growth of the city. Undoubtedly the people as a whole have the best right to the advantage of this unearned increment which their joint enterprise creates, and by purchasing and holding properties in central portions of the city for use as playgrounds, or any other purpose, the people reap this benefit. The rate payers, however, saw fit to turn down the playground scheme and this great opportunity has been missed, at least for the present.—*Evening Citizen*, Ottawa, Canada.

IT IS THE ONE POTENT CAUSE.

As to the problems connected with congestion, it was urged that land in certain city districts is becoming too valuable to use for housing purposes, and that there must be development of rapid and cheap—not merely reasonable—transit facilities so that the population can be scattered. In connection with this development it may be necessary to set aside factory zones, and so scatter the

factories away from congested centers. It was suggested that conditions might be improved by rigid tenement laws, adapting the codes to localities, by limiting the density of population on a given area, and by devising a system of progressive taxation of land values that would discourage speculation in land and remove one potent cause of overcrowding.—*Outlook*, June 29th, 1909, in report of conference on City Planning.

WHY FINE OWNERS FOR IMPROVING?

"We already tax improvements at only half their value, and if that is a wise policy then would it not be wiser not to tax them at all? We want to encourage the erection of buildings, then why should we tax people for erecting buildings on their land or for putting a nice fence around it? Vacant lands hold back the town, but their owners grow rich while others are building, paying insurance and taking all risks. For this reason alone we should not fine people for improving their places, and that is what we have been doing under our present system of taxation."—*Plumas (Man.) Standard*.

HOW THEODORE ROOSEVELT USED TO APPLAUD HENRY GEORGE.

Mr. Taft has always been hazy on the subject of the tariff. If he has ever had any real conviction regarding it, the fact has been rather successfully concealed. His discussions of the tariff have been perfunctory and so muddled that no one seems to be quite sure where he stands. At school he was undoubtedly a free trader. He became a protectionist only as a party matter, just as Mr. Roosevelt did. The latter was a howling academic free trader, and Henry George used to tell the story of a young man who sat on the platform behind him when he was making a Single Tax free trade speech before the Cobden club in New York and applauded his most radical utterances with such tumultuous vehemence that the speaker almost lost the thread of his discourse in his wonder over who the young man with the eye-glasses and the big teeth could be. This

was Theodore Roosevelt in the very early 80s. He was not long out of school. He had not yet discovered the necessity of conforming his convictions to party policy as a first step toward political advancement. And it is worth noting that away back in that very early day Henry George was advising his friends to keep an eye on that young patrician.—Johnstown (Pa.) *Democrat*.

JUST A BEGINNING.

England is naturally stirred "to its foundations" by the proposed government budget, which introduces the wedge of Henry George's Single Tax into its fiscal system. By the provisions of the proposed budget, the land of England is to be appraised at its present selling value. Hereafter it is to pay a tax of 20 per cent. of the increase in its value as shown by appraisal of sales. This tax itself is not a severe burden, as we would regard it, but it is the principle threatening continual broadening until the eventual absorption by the state of the full land value increment that excites English landholders. This entering wedge is not the only feature of the budget that alarms the landholding class. There is a further provision that land not used to the best advantage shall pay one-fifth of 1 per cent. of its actual worth. Heretofore idle land has been untaxed, but hereafter, if the budget should carry, the privilege of holding land out of use is to be taxed.—Topeka, Kansas, *Capitol*.

THE DOG IN THE MANGER MUST PAY FOR HIS MANGER.

Of 32,000,000 persons in England and Wales 31,000,000 have no ownership in land. The land has not been revalued for taxation purposes since 1692. It pays less than \$5,000,000 of taxes. Five million acres of it is owned by 400 peers. The great landlords of the House of Lords control the land in England, and the law of entail makes it impossible for them to part with it. It is not taxed for local purposes. No one knows what it is worth. Such of it as is used for agriculture is leased,

and the tenant makes all the improvements, which at the termination of the lease go to the landlord.

As a beginning toward the reform of these conditions it is proposed first, to tax the increment of land. When the enterprise of the community has enhanced the value of the land, and death or sale exposes that profit, twenty per cent. of the profit is to go to the government. Second, a tax of one-half penny in the pound is to be laid upon the land not used to the best advantage. Undeveloped mineral resources and idle city and suburban land must pay, as Henry George long ago proposed. And finally, any profits which come to the owner at the termination of a lease must be shared with the state.

It means that after more than two centuries all the land in England is to be assessed, and that the "dog in the manger must pay for his manger." It must remind the British landlords of the tune played by the pipers when Cornwallis surrendered: "The World Turned Upside Down." Really, it is part of a movement to get the world right side up.—Syracuse (N. Y.) *Post Standard*.

IN THE DIRECTION OF THE SINGLE TAX.

David Lloyd-George, the bold Chancellor of the British Exchequer, seems to be going far toward the Single Tax goal pointed to by Henry George as the cure for poverty. This proves that the fundamental truth underlying the late economist's ideas is being recognized, not necessarily that the Single Tax will be adopted in England or anywhere else in the rigid form advocated by its apostle, but rather that it will be made a part of the assessment system which the people all over the world are beginning to insist upon as a substitute for the unequal methods now in vogue.—New Orleans *Item*.

THE CURSE OF LAND HOGS.

Better paved streets and better roads attract a greater and more effective population, and this increases land values and land rent, even though the land owners do nothing themselves to increase its value.

So from the land—thus growing in value from the efforts of all, principally those not owning it—should come the cost of all improvements and facilities, streets, roads, parks, water mains, etc.

Population, people of all sorts—most of them not land owners, but rather tenants—make the big and increasing values of land, the growing rent rolls. The land owners do but comparatively little, in many cases nothing at all, so a large percentage of the cost of local government should be taken from them for the rest of the people's benefit, for it is the other people who make the land owners rich.

The people who are "struggling for existence," and who therefore are looked upon as inferior and worthless creatures by the *Oregonian*, have made its proprietors very rich, on account of the land the latter acquired. To acquire the land was legitimate, foresighted, even commendable; but having been thus made rich by the toil of others the land owners should not complain if it is they rather than the others who must pay the cost of improvements. The proprietors of the *Oregonian* are mentioned only by way of illustration; the principle applies to all. Yet it is always these big rent-eaters, beneficiaries, of the unearned increment of the soil, who kick first, last, hardest and most continuously about paying taxes for needed improvements for the benefit of the community.

If nobody had done any more hereabouts to upbuild, develop and expand than some of the old mossback land owners, this would still be a backwoods village in the midst of a wilderness. The thousands who have come, toiled, improved, strived, have made these men rich, yet the beneficiaries of all this work in many cases are unwilling to return to the community even the smallest percentage of their unearned increment for the public benefit.—Portland (Ore.) *Journal*.

EUROPEAN CONVERTS OF AN AMERICAN PROPHET.

Whatever the state of the trade balance between Europe and America, no embargo, tariff or blockade can keep American ideas out of the Old World.

Henry George was an American prophet and has been received here without overmuch honor. His Single Tax principle is likely to get its first conclusive trial, not in the United States, but in England or Germany.

In England, Lloyd George's sensational budget carries with it a radical land-tax that reminds everybody of Henry George.

And now comes a dispatch from Berlin saying that yesterday in the Reichstag the Government laid an official communication before the house, approving the taxation of the unearned increment of land for local purposes.

This method of taxation is in fact already in use in many German municipalities.—N. Y. *American*.

GERMANY INDORSES PRINCIPLE OF TAXING UNEARNED INCREMENT.

Berlin, June 15—The Reichstag reassembled to-day. Among the official communications laid before the house was one from the government concerning the proposal to tax the unearned increment in real estate values. The government has decided that it is inexpedient to do this for imperial purposes, inasmuch as there are seemingly insurmountable difficulties in the way of an equitable adjustment of the taxes on city and county values. But it approves as just the taxing of the unearned increment for local purposes, as is now being done in many municipalities.—Chicago *Tribune*.

TAX LAND VALUES AND ARREST DISEASE.

Mr. Joseph Fels, who has done such splendid work in America, and lately in England, made some time ago a calculation which led him to say that there are in London—within a 'bus ride of the Bank, at least 10,000 acres of good land, some of which has never been used within the memory of man, but all capable of giving useful work to thousands and feeding those who worked it.

All land must and will produce something; if not worked, tilled, stirred up, and cultivated to produce good food to reward honest labor, it will go rank and stale and produce fever, malaria, disease and death; there is no evasion.

If this argument be true the remedy seems manifest, easy, practical, and profitable.

Tax every building plot as if used, and immediately every holder will seek a tenant or a buyer.

Of course the question of letting will turn on the term of the letting, but this is trivial compared with the vital issues which will be solved in the useful employment of labor, and the improvement of the town, by the trim, well kept lots where now are rank and noisome weeds.

It is believed that in many seaside towns the authorities have the power to levy such a tax, and it only remains for some far-seeing, public spirited municipal authority to start the movement to secure a revenue and a change which shall benefit every such town and community.

Abolish your plague plots and raise your revenue, and this without any increase of rates on the honest ratepayer.—*East Essex Advertiser and Glaston News*, England.

BUT WHAT DOES MR. CARNEGIE SAY?

The principle established by the new tax is of signal interest to society. It sets up and applies the thesis that the value which the community by increase of population creates, does not wholly belong to the individual, but belongs in part to the community. It puts into actual practice the doctrine recently enunciated by Carnegie, that land value is created by population and that to the population that created it belongs a portion of the increment.—*Portland (Oregon) Journal*.

THE LANDLORD DOES NOT EARN LAND VALUE.

The lords may call Mr. Lloyd-George's budget "the maddest budget ever introduced in parliament." It is not mad. It is the sanest budget ever presented, for it is the first budget that ever purposed the laying of a tax upon the wealth created by all, for the benefit of all. The wealth taken from the land-owner is not the land-owner's. He has done nothing to earn it. He has sat idle, while every baby born and every working being in the land has increased his wealth.—*St. Louis Mirror*.

A FEW PAMPHLETS.

A government pamphlet on The Taxation of Corporations has just been issued from Washington dealing with State taxation of corporations in the New England States. It is prefaced by an introduction from Herbert Knox Smith, Commissioner of Corporations, in which it is said: "Taxation is one of the subjects as to which argument may be not only interesting but exciting as is shown clearly enough by Henry George's *Progress and Poverty*." On page 8 the Commissioner says: "No one doubts that the landowner should contribute toward the support of government. Few doubt that the contribution must be estimated with reference to the value of the land including the improvements, or to the income actually received. Even the advocate of the Single Tax suggests no very different starting point, for his theory simply takes the value of the land, not including improvements, and makes an argument as to the proper amount of the contribution to be exacted."

The pages devoted to The General Theories of Taxation leave much to be desired. No positive conclusions are reached, and there is much confused discussion. But the pamphlet contains much that will be found extremely useful for reference.

A 24 page pamphlet from the Tax Reform Association of Pennsylvania is a convincing brief from Haines D. Albright who is attorney for that association. It points out that Philadelphia re-assessments have not kept pace with growth in values owing to the confusing practice of lumping land values (which are constantly being enhanced by the construction of public works) with improvement values which are constantly being deteriorated by time and the elements. It points out that other cities which have adopted modern scientific systems of assessment have shown an increased valuation of real estate, that of New York City having increased over 28 per cent. in the same period. The increased valuation in Philadelphia in three years is but 9 per cent. The increased valuation of New York City's real estate in one year—1903—from \$3,330,647,579

\$4,751,550,826, or almost 43 per cent., followed the adoption of a more scientific system of assessment.

The brief goes on to state sums for which particular parcels of land in the city have recently changed hands and the assessed values of such parcels, which should open the eyes of the people of Philadelphia to the extent of the vast public values remaining untaxed. The proposal for the separate assessment of land and improvements is fortified by letters from Assessors and Tax Commissioners in cities where the plan is in operation.

An exceedingly valuable little pamphlet published by Pettitt & Cox, London, England, and written by Adrian Lumley, is entitled "Observations on the Taxation of Land Values, from a Valuer's Point of View." This deals with some of the real difficulties—not the imaginary ones—that will confront the assessor when the rates are imposed on land values. The Single Taxer who has thought much on the subject knows there are some difficulties—none insurmountable—connected with the taxation of economic rent, and it is the purpose of this pamphlet to clear up some of the more important of these.

A shorter pamphlet of not greatly dissimilar character is one by Lawson Purdy entitled *City Real Estate Assessment*, and is reprinted by the New York Tax Reform Association from the volume containing the addresses at the International Tax Conference which met in Toronto last October.

A substitute for a Tariff on Imports is the title of a pamphlet of 67 pages from the pen of that splendid nonogenerian, John Bigelow, father of our own Poultney Bigelow. It is privately printed. Its title promises in the way of economic suggestion more than it fulfills. Mr. Bigelow's substitute for a tariff on imports is a tax on corporations, but only for a minute does it seem that he would distinguish between corporations that are the possessors of legal privilege and those that are purely competitive. For the law of incorporation conveys with it no monopolistic privilege. Mr. Bigelow sweeps away rather too summarily the suggestion for an income tax as a substitute for a tariff tax. Such a

tax, indefensible in itself, could be laid in a manner that would make it a far better substitute for a tariff than the very indiscriminating tax on corporations which Mr. Bigelow proposes.

Nevertheless, this pamphlet from the pen of the Grand Old Man of New York is well worth reading. It is full of suggestion and many happy turns of expression. It has but one disfigurement which we are sorry to see. Debs and Gompers are spoken of as "creatures." Regardless of the wisdom or unwisdom of their opinions is this characterization a fair one? Might not those against whose monopolistic privileges Mr. Bigelow raises his powerful voice in protest call him by a like name? For these characterizations are only the resentment of men attacked in the possession of privilege which they feel is unjust. It is indicative of those who have no other defence. It is unworthy of the splendid veteran who with his gathering years has gathered also much wisdom.

Among the pamphlets received is an issue of *The City Club Bulletin*, of Chicago, Ill., containing the address of Dr. Milo R. Maltbie before the City Club relating to the work of the Public Service Commission in New York. With no confidence in regulation as an ultimate solution of the public utilities problem we are free to say that Mr. Maltbie has made out a good case for the Commission. It has performed a useful function in a number of ways. The half veiled threat of the gubernatorial candidate of the Democracy last Fall to abolish this commission was a costly one to the fortunes of the State Democracy.

J. D. M.

IN consequence of a misunderstanding by persons at Vladivostok the body of Max Hirsch instead of being sent to Melbourne, was cremated at Shanghai and the ashes were sent to Berlin.

A movement is on foot in Australia to honor his life with some substantial memorial.

A RECENT issue of the *Baltimore Sun* contains an admirable article on the Single Tax too lengthy to quote.

PERSONAL.

The death of Father Thomas Ducey in the latter part of August removes from the priesthood of this city one of its most devoted members. Father Ducey was the pastor of St. Leo's church for many years. He was a friend of McGlynn and a believer in the economic doctrines advocated by his fellow priest who was deposed and afterwards reinstated. From these doctrines he never shrank in his bold and open advocacy. In 1886 and in 1897 he spoke from our platforms and his words were an inspiration to the friends of the movement and a challenge that was never accepted by his ecclesiastical enemies. As priest and citizen he has done his work, and the influence of that work on the progress of social betterment has not died with him.

AN eloquent tribute to William Lloyd Garrison from a Southern Single Taxer, William Riley Boyd, appears in a recent issue of the *Atlanta Constitution*.

F. SKIRROW, whose news letters in the *REVIEW* from England have been and we trust will continue to be a valuable feature of this magazine, spent a short holiday in Scotland last month.

EDWARD QUINCY NORTON, a valued contributor to these pages, has an article on "The Meat Diet in the Treatment of Consumption" in the September issue of *Physical Culture*. Mr. Norton has studied all phases of the dread disease for thirty years. With many of Mr. Norton's conclusions medical authorities will take issue.

ONE of the oldest friends of the *REVIEW* is John A. Warburton of San Antonio, Texas. Mr. Warburton has been a worker for the cause for twenty years, and has never wearied in well doing.

ANOTHER admirable letter from the pen of Thomas Ferguson, of the Manhattan Single Tax Club, appears in the July issue of the *Bricklayer and Mason*.

ONE of the earnest Single Taxers in the State of Maine, where outspoken ad-

vocates are none too plentiful, is Frank Maloney, of York Village. At the beginning of the year Mr. Maloney lost by death the wife who in this work had been his constant help and encouragement.

SINGLE Taxers have already described the provisions of the British Budget as "halting, feeble steps." One of the provisions, that taxing twenty per cent. of the increased value at time of sale or on renewal of lease, is more than "halting and feeble," and deserves much more severe characterization. No matter whether sanctioned by German precedent or not, it is essentially stupid. It ought to be condemned by Single Taxers wherever opportunity offers, since if condoned by them will be certain to react.

It is not what it is claimed to be, "the taxation of the unearned increment," but is the taxation of one man's privilege to the exemption of another's like privilege. In theory it is fallacious, and in practice hateful and repugnant.

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Paper, 55 pages, price 15 cents.

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The *explanation* of the natural laws governing the QUANTITY OF MONEY carries with it the SOLUTION of the LABOR QUESTION and also the solution of the LAND QUESTION.

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