

*The*  
**SINGLE TAX REVIEW**

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

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**PARTIAL CONTENTS OF THIS NUMBER**

Uncle Joe and His Pet Theory, by  
W. A. Douglass.

Open Letter to Governor Wilson, by  
the Editor.

Some Impressions of British Politics,  
by Chas. J. Ogle.

A Complete Epitome of the News of  
the Movement.

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## SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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1907





JAMES G. MAGUIRE  
CALIFORNIA



TOM L. JOHNSON  
OHIO

CONGRESSMEN

*WHO VOTED FOR THE:*

FIRST  
SINGLE TAX  
BILL

*JANUARY 31<sup>st</sup> 1894:*

*Fifty-third Congress*



JERRY SIMPSON  
KANSAS



JNO. DE W. WARNER  
NEW YORK



CHARLES TRACEY  
NEW YORK



MICHAEL D. HARTER  
OHIO

(See page 57)



# THE SINGLE TAX REVIEW

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

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## THE ABOLITION OF POVERTY BY THE RESTORATION OF EQUAL RIGHTS TO THE USE OF THE EARTH.

### AN APPEAL TO THE WHITE SLAVES OF LANDLORDISM.

By GUSTAV BÜSCHER, of Zurich, Switzerland.

*(Translated expressly for The Single Tax Review.)*

There will be a change in these chapters from the order as previously announced, the contents of two chapters having been incorporated by the translator into others.—  
EDITOR SINGLE TAX REVIEW.

## VIII.

### THE WORKERS AND THE TAXATION OF LAND VALUES.

The only constitutional means by which the larders of the workers can be filled and their narrow, depressing dwelling places be transformed into real homes, their wives secured time for recreation and rest and their children a happy youth free from care; the only means to convert the workers from "hands" to men with equal rights, no longer to be ignored by the beneficiaries of legalized privilege, is by appropriating the rent of land for public purposes, by the Rating and Taxation of Land Values.

To those who have never considered the subject, this may appear marvelous, or even absurd. Is there really a simple means by which the aspirations of the centuries can be effectively realized, by which an end unattainable by world-wide plans and complicated systems can be so easily reached? So will think those who have been misled by the disease of "isms," by the dreams of Socialism, Anarchism, Communism, and so on. So may think those who have devoted their lives and fortunes and energies to philanthropic palliatives, who vainly hoped to make Charity take the place of Justice and do the work and produce the fruits of Justice.

The great American, Henry George, has well compared the working masses to a strong bull chained to a post by a long rope. The bull has run round and round the post, winding the rope round the post, till "now he stands

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a close prisoner, tantalized by the rich grass he cannot reach, unable even to toss his head to rid him of the flies that cluster on his shoulders. Now and again he struggles vainly, and then after pitiful bellowings, relapses into silent misery." So it is, too, with the working masses of the people. In their blindness and shortsightedness, misled by leaders as blind and shortsighted as themselves, they have allowed themselves to be deprived of their equal claim to the use of the earth, and private property in land has been made into the rope which enthralls and strangles them. The bull could have freed itself most easily, if only it had known how to do so; so, too, could the industrial masses of the people, if only they had enough insight to find the right way.

Many otherwise intelligent workers cannot free themselves from the idea that they should tax rich people, without asking what sort of wealth they possess, or the kind of "property" whence they draw their incomes, or whether the incomes they enjoy are the proceeds of service or of privilege. This, however, is not only unjust, but also unwise.

The question whether we should tax the manufacturer and the business man, or the land owner, really resolves itself into the question whether we should tax the man who increases the demand for labor, or the man who lessens it.

The manufacturer and the trader increase the demand for labor. They require the assistance and co-operation of the workers just as much, nay, more than the workers require them. Every improvement in the condition of labor, every increase in wages, every shortening of the hours of labor, how have they come into existence? Through the fact that the manufacturer is practically compelled to allow the workers to work in his factory and use his machines, or lose his money.

The land-owner, the speculator in land, on the other hand, is the man who today does not need the workers. For he does not earn his money by employing labor, but by locking out the laborers. He can leave his land unused and undeveloped, till the workers are forced to accept his terms and conditions. The "capital" of the manufacturer, trader, and so on, is the product of past labor, and is employed to increase the productive power of labor; the "capital" of the land-owner are the natural sources and opportunities, the free gift of Nature, or of God, to all the children of men. Are we to tax the man who has to place his "capital" at the disposal of his fellows, and allow the man who appropriates to himself the value of the natural resources and opportunities to escape free of taxation?

Have you ever seen valuable land lying idle in your own town? Have you ever asked yourself what it means? Probably not; for your superiors do not exactly encourage you to think or talk of such matters. Well, it means exactly the same as a lock-out to enforce a reduction of wages. By a lock-out the employer hopes to increase his own profit; by allowing his land to lie idle the land-owner or speculator hopes to be able to extort a higher price, an increased "unearned increment", from those who in order to live have to put it to use. The main difference is that the employer has much less prospect



of success. He can only lock his "hands" out for weeks or months, but never for years or decades. He incurs the hatred of his workmen and arouses the bitter criticism of the general public. On the other hand, the land-owner can lock labor out of his land for years and years without ever being blamed. Capital may perish, the workers may starve, but the land-owner can wait. Unlike the property of the employers, his property does not perish or decay even though unused. He can wait, and after having waited for years, sell or lease his property at a price which will more than compensate him for his years of waiting. This is the reason why anywhere in the world, where the workers are entirely dependent upon the land-owners for employment, the wages of labor are the lowest, the time of labor the longest, and the general condition of the laboring classes the most hard and oppressive. When dealing with the land lords, the industrial classes must always get the worst of it.

What would happen if the factory owners could shut down their factories for years, and then sell them at an increased price? Then the slavery of the workers would indeed be complete. Neither strikes, nor trades unionism, nor co-operative societies could help them in the least.

The power of the landlord strengthens the hands of the factory-lord when in conflict with his work-people. For when his people grow dissatisfied with their wages or conditions he can always rely on procuring other labor from the districts where, owing to landlordism, the condition of labor is still harder and more oppressive. At the time of strikes he can always rely on the rural districts providing the reserves of labor-force necessary to his success in the conflict.

Though overshadowed by the great contrast between rich and poor, in our industries there is some unity of interest between the employers and employed. It is the pressure of high rents and of unjust taxation imposed upon buildings, machinery and other improvements, that forces employers to keep the wages of the employed at their lowest possible level. Like a gigantic sponge the ever increasing value of land absorbs an ever increasing portion and proportion of the produce of labor and capital. We have given one class the privilege of legally plundering all others, and we profess to be surprised when we find our pockets empty. We cannot understand what becomes of the fruits of our work, and yet every day we see millions paid for the mere permission to live and work flowing into the coffers of the land-owners and land-gamblers. The workers receive subsistence wages, small traders toil from morning to night, clerks and officials have to be content with meagre and insufficient salaries, and all because they will not heed the fact that the ever increasing value of the land, due to their own presence, needs and activities, has to be provided out of the fruits of their common toil.

Our statesmen and legislators, influenced mainly by those who without working are empowered to live upon the exploitation of labor, have exhausted their ingenuity in devising new forms of taxation, food taxes, house taxes, window taxes, carriage taxes, income taxes, death taxes, and so on, *ad infinitum*. But it always seems as if the Taxation of Land Values has never occurred



to them. And yet the Taxation of Land Values has as much advantage over all the other taxes as the railway train and the motor car has over the primitive carrier's cart and wheel-barrow. How comes it that they have never thought of it? that they studiously avoid even referring to it? So illuminating are its excellencies, so far-reaching and important are the advantages it would yield to the masses of mankind, that a great French statesman declared over a hundred years ago that the idea of Single Tax upon the value of land was the greatest forward step that had ever suggested itself to the human mind. How comes it, then, that our wise men are silent respecting it, that they pose and act as if such an idea had never been given to the world?

Is it not because the Taxation of Land Values would strike a deadly blow at the privileges of the rich? Is it not because it would secure in reality the equal rights of all to life and happiness? True, the opponents of the equal rights of all to life and liberty obstinately contend that the Taxation of Land Values can be of no advantage to the workers, since it would simply be passed on to the tenants. But if so, why are they so much opposed to it? Surely if this tax, like taxes on commodities produced by labor, could be passed on to the landless land users it would long since have been adopted.

It is a fact, affirmed by Economists and confirmed by practical experience, that a tax upon the value of land must be borne by the land-owners. Taxes imposed upon commodities produced by labor make such commodities dearer and scarcer. A tax upon corn makes bread dearer; a tax upon houses makes houses dearer. But a tax upon the value of land, by making it unprofitable to withhold land from use, makes land cheaper. What would happen to the speculators and holders of land if one morning they were informed that for the future they would have to pay the full rental value of the land they were holding, whether in full use, half used or entirely withheld from use? To them it would be as if the heavens had fallen. For the value of their land would fall, and in part entirely disappear. All the papers controlled by the rich would be full of the bitter lot of the patriotic land speculators who had "invested their hard earned cash" in land in the hope and belief that the stupid people would allow them to levy tribute upon them for ever and ever.

But such a step would usher in the dawn of a better day for the landless masses of the people, whose interests have too long been ignored, whose sufferings have too long been unheeded by the rich and powerful of this world. For the land, "the field of all labor and the source of all wealth," would be made and maintained available to industry. The deserted waste places of the country side would be converted into a garden, even land having little or no economic value, for there would be no owner to forbid its use. The empty sites in every centre of trade and commerce would be covered with buildings necessary to the expansion of industry. The supply of houses and other buildings would adjust itself to the demand, as would all other commodities. House rent, as well as land rent, would be materially lower. Land in both town and country would be available to industry and enterprise at its lowest natural or economic value, and could no longer be withheld from use. With

increased employment, increased demand for labor, "jobs running after men instead of men after jobs," wages would rise to their natural level, the full earnings of labor, while with the expenditure of the natural public revenue, the land value of the contry, appropriated by the State, would be at last a real benefit to them. Free Land, Free Trade, Free Men: this is the hope of the workers of the world, the one policy which would benefit them all.

It is often said that the workers will never come to realize the effect of the Taxation of Land Values on the condition and earnings of labor. If it were true, then we might despair of the future of labor. But it is not true. Every year, aye every day, adds to the number of the workers who realize what it means. For they see land lying idle in both town and country; they know that idle land means idle men; and they know that, despite the apparent surplus of land, the rent demanded for the use of land in both town and country increases with their ability to pay.

But so long as they fail to realize that the poorest of them has an equal claim to the use of the earth with the richest millionaire, they have yet to realize all that is meant by Land Reform, by the Taxation of Land Values.

*(To be continued.)*

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## UNCLE JOE AND HIS PET THEORY.

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*(For the Review.)*

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By W. A. DOUGLAS, B. A.

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Uncle Joe was decidedly set, if not crystallized in his pet theories. Nothing short of a cyclone could move him. To him protection was a fetish, a paternity of beneficence, from which all our blessings flowed. To him Horace Greeley with his *Tribune* was an oracle, not to be questioned or criticised.

Many a stump speech had he made at election times, when he quoted history and statistics to prove that freedom was always the harbinger of disaster and protection the herald of plenty and prosperity. The favorable balance of trade was his favorite subject, and woe be to the man who had the temerity to cross swords with him on the justice or expediency of protecting and fostering the infant industries.

His eldest son Bill and I were about the same age. . We attended college together and during our leisure hours had devoured the books of Henry George.

One day at the dinner table, after we had returned home, cousin Bill dropped the remark that he could not for the life of him see the wisdom of wasting money and life to drive away a blockading fleet, only to replace it with another blockade under the guise of a tariff,—first to fight for freedom and then to destroy that freedom.

That was enough; he had applied the match to the tinder. Uncle Joe burst out with a violent tirade against such heretical notions, spread by some perfidious British, who had kept the mass of their own people in the condition of pauperism not many removes from slavery.

He rehearsed the history of the disastrous year of 1857 when all the banks in New York City had to close; also the terrible depression during Cleveland's presidency. He told us what prosperity the nation had enjoyed since the exports had exceeded the imports. All this he repeated with such dogmatic assertion and torrential volubility that we had simply to listen in silence with no chance to reply.

Cousin Bill and I held a council of war. We saw clearly enough that it was simply waste of time to attack the old gentleman directly. We must make our lines of approach by some indirect method or flank movement and get at him in such a way that he must listen in silence.

It happened a few days afterwards that a freshet in the river near by carried away a bridge and cut off our route to the neighboring city. In the meantime passengers and conveyances were compelled to make a detour of some miles by another route. At the dinner table, of course, the disaster to the bridge was the chief subject of conversation.

"It'll be a nice penny we will have to raise to build another bridge," said Uncle Joe.

"I wonder what has come of the timbers," I remarked, "Has any attempt been made to save the wreckage?"

"Save the wreckage!" exclaimed Cousin Bill, "what do you want to save the wreckage for? It is far out on the ocean by this time. Don't you know what a blessing that is? That is an export without an import. Don't you see that the balance is wholly in our favor? What are you thinking about? Would you like to have the balance the other way? Do you want the Britishers to come here and put up a spick-span new bridge for nothing and in this way turn the balance of trade all against us, an import without an export, and thus strangle our poor little infant industries?"

Oh! poor Uncle Joe! I loved the old man for his goodheartedness; but to hear his pet theory thus ridiculed by his own boy was a sacrilege.

Another explosion followed, in which perfidious Albions with their pauper labor were again held forth as though they were bug-a-boos or destroying angels. It was no use trying to stay the flood of his excessive and exuberant volubility.

"What have you boys been learning at college?" he asked. "I hear that a good many of the professors are not altogether orthodox in religion, and if they have been teaching you young fellows to destroy our industries, I think this matter should be looked into."

On another occasion Cousin Bill picked up a paper with a quotation from the Year Book of the Department of Agriculture for 1904 and read as follows: "The losses resulting from the depredation of insects on all the products of the soil, both in their growing and in their storage state, together with those on



live stock, exceed the entire expenditure of the national government including the pension roll and the maintenance of the army and navy. The total annual loss cannot be less than \$700,000,000. yearly."

He then continued as though he were still reading—"If this immense quantity of product had been saved and shipped abroad, and if some storm had struck it and sunk it in the depths of the ocean, would not our returns have to show a large export for which there would be no import in return? According to the theory of some writers would not this excess of exports show a balance in our favor? We ask our readers for a solution of this problem. If this product were consumed by the insects, unanimously we would bewail it as a national loss; but if it were swallowed up by the ocean, we would call it a favorable balance, a national gain. Can any of our readers reconcile this contradiction?"

A few weeks after that we had a Sunday school lesson on the journey of the Israelite through the wilderness and the miraculous feeding of the people. At the supper table Cousin Bill and I purposely led the conversation to the discussion in the Bible class.

"Oh! many a time" said Bill, "when my back has ached in the harvest field, how I have wished we could have a shower of manna as those wanderers had in the desert!"

"Wasn't it good for your back?" asked his father, "Didn't it put back bone into you? What a pretty mollusk you would have been, if you'd been spoon-fed on manna every morning! What do you think we would all come to if God sent our meals and everything else all ready for us in apple-pie order? Wouldn't we soon be a lot of worthless jelly fish?"

"You are quite right, Uncle," I remarked, "but there was one point in the lesson that was not made clear, I would like to have that explained."

"What was that, my boy?" asked my Uncle, kindly.

"Well, you see, there was a fresh importation of manna every morning, but I never learned that they sent back any exports to pay for it. It seems to me the balance of trade was totally against them."

"Yes," chipped in Bill. "I'd like to know how Greeley would have explained that."

"Oh! boys," said my uncle, "do come off and give us a rest. Sunday comes only once a week; let it be a day of peace."

"It is all right to have peace," said Bill, "but still, a fellow can't quite stop his thinking apparatus you know. When the preacher read that chapter about the herd of swine running down a steep place into the sea, thus making an export without any returning import, I wondered how the owners would have been comforted if they had read Greeley on the balance of trade."

"Yes, yes," said Uncle Joe, "It seems to me you would like a lot of things. First, you would like God Almighty to change the universe, so that you could live like a craw-fish or an oyster. Then you are like the Englishman—you want to know—you know. It seems to me that it might be good for you if you got

a good baptism in the Pool of Humility and learned to have some proper reverence for men of superior wisdom."

"That is all right, father," said Bill. "But didn't St. Paul tell us to prove all things and hold fast to that which is good?"

Bill and I now got to work and we concocted an article which the editor of our college paper, *The Poor Student*, kindly inserted. As we did not desire Uncle to know who wrote the article we got the editor to mail him a marked copy.

The article was entitled. "A New Sect, A Strange Contradiction," "There has lately appeared a new religious organization of a very peculiar character. At first when we read their hymns, and listened to their addresses we imagined that they were inspired with the most heavenly ideals, the most exalted principles. They talked of love, of unity, of equality, of devotion to truth and justice. All their language breathed of that spirit of loving kindness which should unite the whole of the sons of man in one glorious family of amity and brotherhood. This was the spirit that seemed to dominate them so long as they were in their public service.

"But when we were admitted to some of their meetings on the side where they arranged plans to carry out these ideals, then we found, to our amazement, a realization of Dr. Jekyll and Mr. Hyde. They seemed to have a dual mentality. First, there was prayer for peace and unity between the people of the earth, then in their conclave the plans and methods proposed were all for severance and hostility. In the first meeting our neighbors across the border were described as brothers, all of one universal family, whom we must love as we loved ourselves; but in the second, they were described as hostile aliens and foreign invaders. On Sunday their religion breathed the spirit of brotherhood; on Monday it became the spirit of the Jew and the Samaritan—have no dealings with thy neighbors. In fact one of the rulers of the synagogue declared that, in order to drive away our neighbors, we should impose penalties and erect a tariff as high as the gallows of Haman. Another in his transformed state wished that between this country and Europe there was an ocean of fire so that Lazarus could not possibly pass over to cool the rich man's tongue. Another man expressed the idea there must have been some huge blunder in the creation of the world. Instead of nations being contiguous, the world should have been split into fragments—Canada should have been shot off to the North Pole, Mexico to the South Pole, Britain to the Zenith and Japan to the Nadir. Still another declared that brotherhood, instead of being world-wide, had strict geographical limits, that men should be fenced in as cattle, to prevent free intercourse with other nations which would be disastrous. He insisted that men were to be regarded as brethren only when they stood on the right piece of dirt. 'So long', he said, 'as a man is on this piece of dirt called the United States, not the slightest impediment should be placed in his way; but, the moment he step across the border or to the dirt of any other nation, then he should be stripped of a considerable part of his goods, if he attempted to bring them to this country to exchange.

We may as well be honest, he continued, and acknowledge that it is not the fatherhood of God that makes brotherhood, but the dirt on which a man stands. My religion is the religion of dirt.' "

The article proceeded to say, "We shall watch with the greatest interest the growth of this strange sect and notice how far they increase their numbers. It is reported that they have become quite popular in certain localities and that under the guise of patriotism and a peculiar misuse of words, they often mislead the very elect.

"These people are truly a strange contradiction, Janus-like, they face both ways. They pray for unity, then they blast that unity by great barriers of severance. This minute they honor a man as a brother beloved; the next they smite him with heavy penalties and confiscation of his goods; not because of any crime, but because he stood on the wrong dirt, as one of their speakers describes. Strange, passing strange, are the freaks of the intellect. People have bowed down to stocks and stones, and here we find a people offering their worship and homage to dirt."

Besides these we read aloud in the hearing of Uncle Joe, the account of the ship load of provision sent as a gift from the people of this country to the people in Ireland during the potato famine, also a similar gift to the factory operatives of Lancashire during the cotton famine, and how these people in their gratitude thanked God for these imports without exports.

"Those are the foreign invasions I am proud of," said Bill.

We also read of the immense indemnity that France had to pay to Germany after their last war. This must have appeared in their government returns as an export without any corresponding import. Then again we read of the terrible invasion of Holland by Louis XIV when the Hollanders, driven to desperation, placed their effects on board their vessels, determined, as a last resort, to sail to the East Indies to make there a new home for themselves and "where, under the Southern Cross, amidst the nut-meg trees and sugar-canes, they might erect the Exchange of a wealthier Amsterdam and the schools of a more learned Leyden.

"Oh!" said Bill, "If they had done that, wouldn't it have boosted the favorable balance?"

Then we turned to the pitiful story of the Irish famine which told of the manner in which the poor tenants had to stint themselves to the barest necessities to export their crops and cattle to keep their landlords lounging in luxury in their clubs in London or Paris.

Between times we read to Uncle Joe some interesting stories, biographical or historical, so as to keep him in good humor, till we were prepared with a new illustration of the favorable balance. It is some years now since we have heard him eulogize his pet theories.

Once when he dropped a hint on that subject, Bill replied, "Oh! Father. Didn't I welcome with much rejoicing, the unfavorable balance I used to get from you when I was at College?"



**AN INTERESTING CORRESPONDENCE WHICH HAD RESULTS.**

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**HOW TRAIL CAME TO ADOPT THE SINGLE TAX.**

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The following letter, written by Wm. E. B. Monypenny, City Clerk of Trail, British Columbia, to John Perrie, Tax Commissioner of the Province of Alberta, is of interest. Mr. Monypenny wrote as follows:

John Perrie, Esq.,

Tax Commissioner, Edmonton, Alta.

Dear Sir:—Mr. N. Moulton, Editor of the *Western Municipal*, has mentioned you to me as being an ardent exponent of the Single Tax System of Municipal Government. This measure is likely to be put to the people at an early date in this city, and I shall be very much obliged for any information you may be able to give me on this subject. For instance, if the improvements on property are not taxed under the Single Tax System, how is the revenue of the city kept at the same figure as under the old system. Any pointers you can give me on this subject will be thankfully received.

M. E. B. MONYPENNY,

City Clerk.

To this inquiry Mr. Perrie replied in detail as follows. At the following municipal election Trail exempted improvements from taxation and ranged itself among the rapidly growing Single Tax towns and cities of Canada.

Wm. E. B. Monypenny, Esq.,

City Clerk, Trail, B. C.

Dear Sir:—In reply to your letter of the 24th instant, I may say that I believe that the system of taxation whereby taxes are levied on land values exclusive of the improvements thereon, is the fairest system of taxation.

In reply to your query as to how to maintain the revenue of a City on its present basis if the system of taxation in that City should be changed from a tax on real and personal property to a tax on land values only, I might say that in order to do this it would be necessary to raise the assessed value of the land or the rate of taxation or perhaps both. As a rule, in a City where both real and personal property is assessed, the real property is not assessed at its full value; therefore there would be room for an increase in such assessed value. It would be advisable for the deficiency caused by the withdrawal of the assessment on improvements to be made up as much as possible by increasing the assessed value of the land rather than by increasing the rate of assessment, as this would give the City a rather better standing. With reference to increasing the assessed value of the land, I may say that the assessed value of the land in any City should, I think, be the full value of the land assessed. (Note, this reduces the taxes to holders of improved lands and raises the others).

In connection with this system of assessment I would like to draw your attention to the following points:

One of the drawbacks to many Cities is vacant property simply held by speculators who are frequently non-residents of the City, for the purpose of making gain through increase in value. There both real and personal property is assessed, vacant property as a rule only brings in a very small amount of the taxes; the greater part of the revenue of the City being derived from the taxes paid on improved property. Through the energy and at the expense of the people who hold improved property, the vacant lots increase in value. The speculator sells and reaps a large profit which he did practically nothing to bring about; such profit having been brought about almost entirely by the expenditure made by the owners of improved property, and while the speculator may have held this property for several years, he will only have paid a nominal tax each year, and will by no means have contributed his fair share towards the expenses of the City, these expenses having been largely borne by holders of improved property. Under the land assessment system, the speculator or owner of vacant property would pay as much in the shape of taxes as his neighbor who is spending his money in improving his property and thus increasing the value of surrounding property as well as adding to the business of the City, and it is only fair that the holder of vacant property should do so as even then, if he is not resident in the City, he is still indebted in a certain sense to the residents of the City who have furthered the growth of the City not only by building residences and business blocks but also by carrying on the government of the City.

The land assessment system has, therefore, the tendency to do away with vacant property, especially in the central parts of the City, as on account of the taxes on unoccupied property being as high as those on improved property, the owner of the unoccupied property must make use of it to furnish revenue to meet his taxes, or else sell to some person who will make use of it. Following this out you will note that the tendency is not to exorbitant rents but towards fairer rents, rents which are likely to be nearer a fair interest on the investment than the rents that obtain under other circumstances. There is also an inducement to build in the fact that a land owner may build on his property and yet not increase his taxes, or in other words, not be penalized for making improvements on his property. It will be noted that the system of land taxation tends towards the increase of all industries and also tends to increase the beauty of the City. We have instances more particularly in the older parts of Canada, especially in the country districts where land owners put up with very poor buildings simply because of the fact that if they build good buildings on their property, their taxes will be much higher.

In connection with this matter I might point out that in this Province, the Village Act makes provision for Villages obtaining permission to change their method of assessment of real and personal property to that of land assessment only. Many Villages, especially in late years, have petitioned and obtained authority to levy the assessment according to land values only, and

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in no case has any Village that obtained authority to make this change in their system of taxation ever asked for authority to change the system back to the old method of assessment on real and personal property.

In the City of Edmonton this system of taxation has been in force for quite a number of years and has given splendid satisfaction. I may say that the only way in which the City of Edmonton diverges from the land assessment system is the assessment of incomes and business tax, but those two taxes do not bring in more than ten per cent. of the total revenue of the City. Practically ninety per cent. of the revenue being derived from the taxation of lands without regard to the improvements thereon. I have no doubt that in a short time the income and business tax which is in force in this City at present will be done away with, and the total revenue derived from taxes will be derived from the taxation of land only.

These are a few of the points that come up in connection with this matter, and a great deal more could be said on these and also on other phases of this question. If you think I can give you any further information on these or any other points, I will be glad to do so and will be pleased to hear from you. Do not hesitate to send along any questions that you may think of, and I will try and answer them.

JNO. PERRIE.

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## THE TAXATION OF LAND VALUES IN MASSACHUSETTS.

By JONAS M. MILES.

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(The following article is so admirable in its treatment that we give it place. It is from the standpoint of the Single Taxer, Limited, so called. It forms the body of an address delivered last Spring before the Twentieth Century Club Luncheon, and is the well digested results of an examination of the tax conditions of several important cities of Massachusetts. It must be remembered, however, that if the experience of Vancouver is to be repeated, these cities must do as Vancouver is likely to do—that is, continue to take an ever increasing proportion of advancing land values that may arise from the exemption of improvements. The aim of the Single Tax is to secure for all the people those socially created values that are due to commercial industry, public advantages and improvements in governmental methods—of which last, exemption of improvements is one. It is not proposed to leave the price of this advantage to land-owners; and we might as well be frank about it.—EDITOR SINGLE TAX REVIEW.)

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What the advocate of the Single Tax is asking for seems to me to be a reasonable and simple little thing. It is only that society shall assert the right of a producer to the thing it has made: only that what it creates, the community shall claim for its own: only that the State shall let be your earnings and mine, collect more of its rent, and pay its bills with its own money.

The machinery of taxation exists. All that is needed to put the Single Tax in operation is to do away with other taxation than that of land values. This is definite and defensible, and our present system is neither.



A firm, unhesitating audacity, a little splendid courage, and the thing were done. Suppose it to be done here in Massachusetts, suppose the tax rate to be made high enough to raise the same revenue from land value alone,—what would happen?

In Concord, where I live, the tax bills of two small householders would be one cent more than they are now. A merchant whose taxable property comprises land, buildings, horses, carriages, wagons, income, cash, debts due him, goods, wares, merchandise, store furniture and fixtures, would find his hundred dollar tax bill increased by the sum of forty-four cents. A lawyer would find a change of less than four dollars in the amount of his tax bill, which now comes to nearly seven hundred, if the assessors would vex themselves and him about nothing but his land. Ninety cents would be added to the tax bill of one who now pays more than ninety dollars. It would cost our State Senator two dollars and seven cents, but one of our Assessors would save a dollar and a half. A well-to-do lady who now pays a hundred and eighty odd dollars would have to pay a dollar and fourteen cents more, while her neighbor, now paying more than two hundred and fifty dollars, would pay a dollar and thirty-nine cents less.

In the little farming town of Carlisle, if we suppose all taxation to be on land values alone at the last valuation of land there, one tax bill would be larger by the sum of five cents. Twenty-six, forty-six, fifty-seven cents would be the amounts of increase in three cases. No resident of Carlisle would have to pay so much as forty dollars more than he pays now. Only three residents would have to pay so much as thirty dollars more than they pay now, and two of the three are the estates of deceased persons, their names still standing on the list of resident taxpayers. Three-fourths in numbers of the resident property taxpayers of Carlisle would have smaller tax bills than they have now.

In Brookline one who owns four lots of land in different streets, with four buildings and some personal estate, whose tax bill is \$403.20 would pay exactly the same sum the other way. A man whose present tax bill is \$1440 would have to pay \$1442 if we should leave him in full enjoyment of his earnings and his private property, taxing him only on his privilege—his land.

Two persons, standing next each other in alphabetical order on the tax list, live some twenty houses apart in the same street. There is a considerable difference between the valuations, per square foot, of their house lots, and one is taxed on land, buildings, and personal estate, the other only on buildings and land. One pays something more than a hundred dollars; the other nearly a hundred and fifty. The Single Tax would increase the smaller bill and decrease the larger, making a difference of eighty-five cents in the one case,—of fifty-five in the other.

In Wellesley differences of five, ten, fifteen, twenty-five and forty cents would occur. Seventy cents would be the change in one bill of ninety dollars. One bill of fifty dollars would become fifty-one. An increase of five cents would appear in a present bill of one hundred and thirty-five dollars.

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In Westborough it would be pretty much the same in many instances.

However distributed afterward, in the first place, at any rate, the land owners now pay most of the taxes. In Concord the land owners collectively pay 93% of the whole; in Brookline 92%, and 97% in Westborough and Wellesley. In Boston the value of the real estate is more than 80% of the whole valuation and many of the land owners have considerable personal estate too.

The exemption of all but land values would not add any new names to the tax list. A few would be dropped,—the names of those who now are taxed on personal estate alone,—but they are not many, and they all pay rent.

If the tax were on land values alone, in the towns I have mentioned, the tax bills of a majority of the residents would be less than they are now,—and in most of the cases where the tax bills would be more, the amount of increase in each case would be comparatively small. The considerable increase would be among those who own land of which they make little or no use. They are not the small householders; they are not the farmers; they are largely non-residents. In Wellesley land valued at more than four hundred thousand dollars is owned by non-residents and apparently not used at all; and land there has nearly quadrupled in value in the last twenty-five years. In Brookline, taking the town as a whole, land worth \$100 twenty-five years ago has come now to be worth \$260 and non-residents own nearly three millions of dollars worth of it, vacant and not used, and some of them are not residents of Massachusetts. The Single Tax would reduce the tax bills of the residents (collectively) of Brookline 5%; of Concord 7%; of Wellesley 8%.

When Frederick set about to mend again his slashed and ruined Prussia, he said "A crown a head on the import of fat cattle? A tax on butcher's meat? No, that will fall on the poorer classes: to that I must say no. I am, by office, the advocate of the poor and the workingman, and I have to plead their cause." And again he ordered that "the vacant lands of such proprietors as are perhaps dead, or gone else-wither, must be given to others, that are willing to build; but in regard to this, law must do its part, and the absent and the heirs must be cited to say whether they will themselves build? And in case they won't, the lands can then be given to others." And they called him "Unser Fritz."

After carefully looking over the tax lists of several towns varying in size and character, I think that the change from the existing practice of wholesale and hap-hazard confiscation of earnings and savings, to the scientific and simple system of the Single Tax on land values alone, could be made in Massachusetts in short order without harm to anyone. I have been looking for him who would be hurt and have a right to complain, and I can't find him. Some small temporary inconvenience to a few persons is all the harm that would be done, and that they are so situated as to be inconvenienced is one of the bad results of the present system of taxation. Excepting these few persons (perhaps not all of them wholly blameless) who could suit themselves to the new system by putting their lands to use, or by selling them, it is not wide

of the mark to say that for the most part the same persons would pay substantially the same tax bills as now; and so it should seem that Scientific Management might like to try the Single Tax in the hope that it would turn out to be, (if nothing more), at least a labor-saving device and an easier way for all of coming to the same end.

The land value of Massachusetts is more than double what it was twenty-five years ago. The average tax rate has increased one-fourth. It is to the great and growing advantage of land owners that land values increase in the greater ratio. This advantage is so great that if Massachusetts had adopted the Single Tax twenty-five years ago the increase in land values and rent meanwhile would have given back to the land owners more than the Single Tax would have taken from them.

It is coming more and more to be understood that the value of land is a social product. As increasing taxation bears harder and harder upon labor and capital and takes an ever larger share of their earnings, it is greatly to be hoped and seems not unlikely to happen that capital and labor may come to think better of each other, strike hands, and join in urging society to claim for the use of all a larger share of that to the production of which all contribute, namely, land value and its measure and manifestation, economic rent.

It would come with good grace from the land owners (and they can afford to do it) to be beforehand with society and the State in this regard; to consider the merit of this claim; and see and say it is just. The proposal is not new to take for public use all future increase in the value of land. The Single Tax should take only so much of ground rent as will be enough to pay the cost of government economically administered. That may turn out to be the happy solution of a pressing problem. In the upholder of the Single Tax the land owner may one day see and know his friend.

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## THE PLAINT OF THE LANDLESS MEN.

*(For The Review.)*

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The earth that the Lord Almighty made  
Was a world both large and fair;  
The water was free and the air was free  
And the earth was free as the air.

And each could plow where he deemed it good  
And sow where he thought it best;  
And none were masters and none were slaves,  
But each was good as the rest.

The world that God in his wisdom planned  
Was ample and broad and fair;  
And earth was the heritage of the race  
And every man was an heir!



## THE PLAINT OF THE LANDLESS MEN.

But evil and crafty and greedy men  
Have plotted and schemed and planned,  
And some by barter and some by blood  
They have seized—and they hold the land!

And under a tribute the world they lay  
That lasts 'till the day of death;—  
The poor have not, so the poor must pay  
Tribute to him that hath!

So the strong wax fat and the people crave  
For a rood of soil in vain;  
And they that come nakedly unto earth  
Go nakedly out again!

The rights of the many the few have seized  
And grimly they keep hold;  
But the stain of murder is on their deeds  
And their leases are black and old.

Yet never the breadth of a hair swerve they  
From the age-old way of wrath;  
The poor have not so the poor must pay  
Tribute to him that hath!

The world that the Lord Almighty made,  
Was a world both great and fair;—  
The water was free and the air was free  
And the earth was free as the air!

Ah, the world that the Maker of Men ordained  
Had plenty of room for all;—  
And the generous soil paid each for toil,  
And it had not a hedge—nor wall!

And none dared levy the tax of blood  
On water, or soil, or wood,  
And the Lord on plenty and peace looked down  
And saw that the whole was good.

But human passion and human crime,  
The Laws have blotted or spurned,  
So the workers sweat and the idle eat  
The bread which the poor have earned!

—ARTHUR GOODENOUGH. ]

**A TARIFF FOR REVENUE.**

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**AN OPEN LETTER TO GOVERNOR WILSON.**

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**By JOSEPH DANA MILLER.**

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(In a recent tariff speech in which protectionist fallacies are cleverly punctured, Governor Wilson nevertheless seems to imply that considered merely as a mode of raising revenue a tariff has much to commend it. He also expressly says that the National government should continue to raise its revenue through a tariff, and that it probably always will.

This is merely the old democratic position on the question that has divided the two parties and is little more than a difference of schedules, or of rates. It is not too much to say that most of the leaders of economic thought have advanced beyond this point. If the political leaders have not caught up with them it is about time they did.

Governor Wilson has shown a disposition to move ahead. We hope he will see that it is necessary to take advanced ground. To drive protection from its home and leave the house standing and the doors wide open, is to invite the tenant to return. And inevitably the tenant will return. Let him then find the temple demolished.

There are two principles of taxation, one utterly false though largely accepted, that a tax should fall in proportion to the ability to pay; another, and the true one, that it should be apportioned in the proportion of benefits conferred. By either of these two principles, one false and the other true, Governor Wilson may elect to submit the justifications urged for a revenue tariff. They will stand neither test.—EDITOR SINGLE TAX REVIEW.)

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The objection to both tariff and excise taxation as a means of raising revenue is that they disturb prices, lessen production, build up monopolies, and bear in proportion to consumption rather than possession or income. No taxation of these two kinds can be so adjusted as to press with equal weight upon all points, which is an economic way of saying that neither of them can be an absolutely just mode of taxation.

Indirect taxes are the most easily collected, and for that reason are the most general. A public tax-gatherer present at private sales would be resisted by a people proud of their sovereignty; but an invisible tax collector, who collects also his profit on the tax, is a beneficent arrangement born in the conception of the very genius of plunder. Let us suppose a poor woman, whose occupation is making shirts at sixty cents a dozen, goes into a grocery store, and buys a pound of sugar for eight cents. As she goes out a revenue officer stops her at the door, and demands three cents, to swell an already overfilled treasury, and to invite schemes of reckless expenditure in naval and harbor improvements, and to tempt the parasites who fatten on national plunder. This is what is done under the cover of darkness; let it be done in open day, and the system would be swept away. But because the thing is covertly accomplished, by secret measures and through dark passages, it becomes a mighty enginery to crush with invisible weight the weak, the helpless, and the unfortunate.

An indirect tax grows with every exchange, as the payment of the tax is

advanced by each intermediary dealer; the accumulated profit may in this way double the price to the consumer. The amount collected under a revenue tariff for one year would be perhaps a third less than the actual increase in price resulting from this mode of taxation.

A tariff upon imported articles not manufactured in the country might, in the absence of other and better sources of taxation, be a convenient means of raising revenue, though subject to the same objection that it takes for public uses less than it forces the consumer to contribute to the profits of intermediaries, who have to advance the tax over and over again. But it would not act with a protective tendency, and, as in the case of tea and coffee, would not increase the price of other commodities. Tea and coffee are the "raw materials" of no industry; therefore those who should refrain from drinking tea and coffee could escape the payment of the tax. But a tax upon iron for instance, whether in the ore, in the pig, or in the bar, cannot be so evaded. The tax is then like some subtle sea monster, from whose outstretched tentacles we flee only to be caught and drawn back into its meshes.

A tariff for revenue violates the first principles of a just revenue. It collects from many things instead of a few; and is a complicated and unwieldy system. It has been well said that certainty in taxation is preferable to equality because certainty under natural laws will lead ultimately to equality. And the uncertainty of a tariff for revenue, and the greater expenses of collection, not involved in some other forms of taxation (that upon land values, incomes,\* or bequests) condemn such a tax upon exchange.

But while this uncertainty must condemn any system for the raising of revenue where more certain methods are at hand, it is always a recommendation for its adoption to those who benefit by such a tax. What other reason can justify the combination upon the same article of specific with ad valorem duties, save to conceal the real amount of the tax from the pastoral mind?†

It is true that Americans exhibit a marked distrust of all direct taxation. But a direct tax is always preferable to an indirect, as straightforwardness in conduct is preferable to all shuffling and evasion. The more indirect a tax is the worse it is. A tax on wealth is not so bad as a tax on the process of production, since one interrupts industry, and the other does not. The first may retard it, but to retard it by interruption is to retard it more. This is why a tariff for revenue—a tax upon the process of production, or, what is the

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\*There is, however, an essential injustice in an income tax, preferable as that is to all other forms of taxation. Even where small incomes are exempt, as is the case in England, it must bear harshly upon professional incomes and casual salaries. It cannot make a distinction between fixed revenues derived from land, and those derived from unstable enterprises, or from incomes to be terminated within certain periods.

†The revenue tariff of Great Britain and the protective tariff of Germany are comparatively free from ad valorem duties. There are disadvantages in specific duties absent in ad valorem duties, and there are disadvantages in ad valorem duties absent in specific, but the combination of ad valorem with specific duties eliminates the advantages and combines the disadvantages of both.

same thing in the end, a tax upon exchange—is not a wise way of raising revenue.

Were our burdensome system of taxation a direct one, it would not be tolerated. Had that poll-tax against which Wat Tyler and his men rose in rebellion been levied in a more indirect way, its essential injustice would never have been perceived. It is instructive to note that time and time again men have arisen in rebellion against taxes unjustly imposed; and half the wars of Christendom have had their origin in shameful attempts to rob the poor in the guise of revenue. But these ancient measures differed in their brutal directness from the secretive nature of modern taxation.

A tariff for revenue has a disturbing influence upon trade, less in degree than but not different in kind from a protective tariff. It must also act with a protective tendency. For example, if the annual needs of a country are twenty millions, and duties of ten or twenty per cent. are levied to that amount upon imports, much more than that must be contributed to industries protected to the extent of the duties levied. Rates of duty may easily be too high for revenue, but they never can be too high for protection. A tariff with uniform rates of duty would not be a revenue tariff. A rate of duty that might produce a large amount of revenue if laid upon a certain article, would be absolutely prohibitory in the case of another.

But let us suppose that sufficient revenue could be derived from the importation of a single article—as iron, or a single manufacture of that staple, as iron in the pig—would that be a revenue tariff? Assuredly not. The duty would not operate as a revenue duty alone, but would act with a strong protective tendency. Most all of the tax upon tea and coffee found its way into the treasury, but most of this supposititious tax upon iron would not go there.

No one can defend a protective tariff as a means of raising revenue, since the treasury gets the lamb's share, and somebody else the lion's. No free trader can advocate a tariff for revenue, since the reasons that condemn the one as unmistakably condemn the other. A really protective tariff ought not to, and actually would not raise any revenue, and a revenue tariff must always in a variety of ways act as a protective tariff, whether it be applied with that purpose or not. Our internal revenue system is largely protective, and is therefore subject to the same objection. Protectionists are not inconsistent who tell us that indirect taxation should never be laid save on articles whose consumption it is desirable to discourage. But they are not quite consistent in advocating the removal of the internal revenue system, since, as I have said, it is largely protective.

All taxes collected through a third person increase as fast as the tax is shifted. They compel the small capitalist to pay as much to the government as the large capitalist. It will be seen, too, that the tendency of trades subject to excise duties is to concentration in the hands of a few large capitalists.\*

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\*An excise duty upon tallow, wax and spermaceti in England long operated to prevent improvement in the quality of the candles. When this was finally removed, candles increased in quality and lessened in price.



Their tendency is to increase prices and degrade quality. Whiskey manufacturing is practically a monopoly largely by reason of internal taxation.

There is this objection against even an ideally perfect tariff for revenue. It could not be kept a revenue tariff. Not only must it fail, in the very nature of things, to discriminate with justness between necessities, conveniences, and luxuries, but the door of a revenue tariff swings ever outward into a protective tariff. Theoretically, it may do to hold that a revenue tariff may remain after a protective tariff is abolished. But, practically, it would not do. The protective fallacy might be scotched, but not killed, while there remained, in the form of a revenue tariff, a possible means of resuscitation.

Where taxes of necessity must interfere with production, which is true of all taxes upon exchange, and true also of the vast amount of taxation levied by state and national government, a tariff for revenue would seem the very worst method of supplying the public funds, for the reason that such a tax must be levied at all points, and in infinite variety. To concentrate taxation upon one point, while relieving production at all others, would be an ideal form of taxation if it were practicable. But a revenue tariff, if sufficient revenue is to be raised, could not be a tax on special exchange, but on all exchange. It is therefore the worst possible tax on production, and possessed in a lesser degree of all the evils of an avowedly protective tariff. Then, too, as I have endeavored to show, a revenue tariff would be a foolish economy of paying twice where once would do as well.

It is sometimes thought that tariffs originate in the idea of protection. Such is not the genesis of tariffs. They are born of a revenue mother into the hands of a protection *accoucheur*. The debate on the tariff of 1861, by which the schedule of the tariff of 1857 was gradually raised to the highest protection standard ever attained, dealt entirely with questions of revenue.

It is impossible so to adjust a revenue tariff as to make it a system of equal taxation. Ad valorem duties must invite undervaluation, and specific duties must operate as prohibitions on the inferior and more abundant kinds of the article affected by them, even though such duties be extremely moderate.\*

A free commerce makes for peace. Revenue tariffs being interferences with commerce are, therefore, though in lesser degree than protective tariffs, impediments to peace. Revenue tariffs, too, must retain much that is incidental to protective tariffs—ignoble governmental espionage, with its baggage searching and inquisitorial methods. It is not a manly mode of raising revenue; is not, as our ancestors might have said, upright nor *forth-right*.

All indirect or unseen taxation is out of place in a democracy. All systems of taxation which accumulate revenue beyond immediate needs are a peril to the nation. All taxation which looks even incidentally even if not

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\*Gloves imported from France into England worth twenty-four shillings a dozen pairs were not excluded by a duty of four shillings and six pence, but gloves worth eight shillings and ten shillings were excluded altogether.

avowedly to the business of the citizen, rather than to the needs of government, is a menace to free institutions.

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## LAND HISTORY OF THE AMERICAN COLONIES.

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· IN SIX CHAPTERS.

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*(For the Review.)*

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By THOMAS L. BRUNK, B. S., M. D.

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### CHAPTER III.

#### MASSACHUSETTS.

In the study of the founding of the American colonies, it is well to know that according to Blackstone, (I, Vol. I, p. 107) there were three sorts of governments granted by the mother country.

The first were chartered as civil corporations with the power of making by-laws for their own interior regulation not contrary to the laws of England; and with such rights and authorities as are specially given them in their several charters of Incorporation. To this class belong Virginia and the New England colonies.

Then followed a series of proprietary grants by the Crown to individuals of feudatory principalities with all the inferior regalities and subordinate power of legislation which formerly belonged to owners of Counties Palatine; yet with these express conditions, that the ends for which the grants were made be substantially pursued, and that nothing be attempted which might derogate from the sovereignty of the mother country. Such were, first, Carolina, then Pennsylvania, Maryland, Maine and New Hampshire.

The third were Royal Provinces which depended for a government upon the respective commissions issued by the Crown to the Governors and the instructions which usually accompanied their commissions; under the authority of which provincial assemblies were constituted with the power of making local ordinances not repugnant to the laws of England. Under this form all the colonies, except Pennsylvania, finally came before the Revolution.

In addressing ourselves to the land history of the New England colonies, especially Massachusetts, we are confronted by a system of government so radically different from that of Virginia, that it rouses a deep interest to know why such varying charters were granted by the same sovereign authority. Let us see how it was accomplished. History is made by people. As the people think and act, so is history moulded. Naturally one would think that we should begin by relating what the Pilgrim Fathers did in the way of forming a progressive government. But while the pathetic story of their landing at Plymouth Rock in 1620, their sufferings from the rigors of an inhospitable

region for the sake of liberty of conscience and labor, is and always will be of commanding interest to every freedom-loving American, still from the fact that their communistic use of the land lasted but five years and was replaced by the Puritan system, it centers our attention upon the latter system, which had its beginning with the Salem settlement under Endicott. To understand the wisdom of their democratic institutions, their wise land tenures, their social solidarity, and the ruling incentive that caused the dissemination of their system all over Massachusetts, Connecticut, Rhode Island, and northward into parts of New Hampshire and Maine, we must inquire into the history of the Puritans while in England. Puritanism was the evolutionary outgrowth of a developing democracy. "All mediæval institutions tended to aristocracy and monopoly." As man became more and more enlightened he began to see that the monopoly all about him not only enslaved his labor but also deprived him of his liberty of conscience. Gradually and laboriously the masses had fought their way up through the labyrinth of enthralling forces till by the time of Charles I aristocratic rule and religious intolerance had reached the twilight zone which preceded a tide of republicanism that was about to overwhelm many cherished institutions. Divine right was to receive a staggering blow and the despotism of the royal power was to be shattered.

Just twenty years before Charles I was beheaded, the Puritans of England, who believed that "in a well-ordered community the godly ought to rule," and that none should be given a vote in civic affairs but members of the church, were planning to found a commonwealth in the wilderness of the New World which would harmonize with their interpretation of the scriptures. The execution of such a project was far from easy. They must possess land upon which to found their state. How to get it and not divulge their true designs to the King's advisors, was the difficulty. Their designs were not only unlawful but would have been highly offensive to the King. They, too, were too feeble to exist without the protection of the mother country; therefore it was necessary to secure for themselves the rights of English subjects, and to throw some semblance at least of the sanction of law over the organization of their new state. Accordingly a patent was obtained from the Crown by which twenty-five persons were incorporated under the name of Company of Massachusetts Bay, "whose only lawful business was to engage in American trade." To enable them to act effectively, a tract of land in New England, between the Merrimack and Charles rivers, was conveyed to them. Within this territory they were authorized to establish their plantations and forts and defend them against attack. They were given "powers to make laws and ordinances for settling the government and magistracy of their plantation." According to Brooks Adams, "Nothing can be imagined more ill-suited to serve as the organic law of a new commonwealth than this instrument. No provision was made for superior or probate courts, for a representative assembly, for the incorporation of counties or towns, for police or taxation. Hardly a step could be taken toward founding a territorial government based upon popular suffrage without working a forfeiture of the charter by abuse of the franchise."

The colonists, however, construed the charter to suit their own purposes, and having the copy of the charter removed across the Atlantic, felt secure from molestation by the Crown. They acted also independently of the charter and formulated a government with the "supreme power vested in the General Court, a legislature composed of two houses, the magistrates and the deputies." The Governor, deputy governor and assistants were elected by a general vote, and each town sent two deputies to Boston the capital. The General Court had the disposal of all public lands and appointed the "undertakers" in each town to subdivide and apportion the various kinds of lands among the members of each town.

To better comprehend the method of division of the lands we must realize the composition of society at that time. The seventeenth century was intensely aristocratic. With all their exactness and petty scrupulousness regarding dress, size and kind of dwellings and Sabbath observance, the Puritans clung to the idea that society must be composed of classes. "The inhabitants of New England were divided into three classes, the commonality, the gentry, and the clergy. Little need be said of the first except that they were a brave and determined race; they were intelligent and would endure no injustice or oppression; they were energetic and shrewd."

The gentry had in the community the influence that comes from wealth and education, and they received the deference paid to birth. They monopolized the chief offices, and were not sentenced by the courts to degrading punishments. But there was no legal distinctions between them and the common people.

The real substance of influence and power lay with the clergy. In the organization of the church-towns as the social and political unit, it was enacted in 1631 "that for time to come no man shall be admitted to the freedom of this body politic, but such as are members of some of the churches within the same." No one could be a voter who was not a communicant; therefore the town meeting was in fact nothing but the church meeting. "By this insidious law the clergy held the temporal power which they did not lose till the charter fell" and Massachusetts became a Royal Province. The minister stood at the head of the congregation and moulded it to suit the purposes of his will. Therefore, the influence of the ministry was overwhelming. Being without the newspaper the clergy were the chief means of reaching the voters by preaching several times a week the most effective political harangues. They were solemnly consulted by the government on every important question that arose and their counsel was rarely disregarded."

It is often said that the motive that lead these people to emigrate to America was to avoid religious persecutions. While that was one of the reasons, Weeden in his unbiased history of New England, says that "the majority of these men and women were farmers and left home and braved the terrors of sea and wilderness to better their condition economically as well as socially." They came as much to form a state that would guarantee to everyone an equal opportunity in the employment of his labor and the full



product of that labor. This is proven by the method of allotting their lands.

After passing through a year or more in preliminary settlement, making a substantial provision of food and sawing lumber in quantity, they began their first town settlement on a plan of their own making. To study this plan—"the admirable economic land tenure which shaped the early towns"—it is best to take Charlestown as an example. In 1641 the General Court granted a tract of land to Charlestown, and the town delegated its powers to seven persons. These persons laid out the village in the best order to attain two objects; first, the tillage and culture of the soil; second, the maintenance of a civil and religious society. About sixty families were selected whom they considered worthy to be church members and hold the responsibilities of citizenship. "They did not refuse men for their poverty, but in some cases helped them to build houses." The more well-to-do received lots nearest the "place for Sabbath assembly," the larger tracts on the outskirts to be used for cultivation of crops. The poorest had, besides their town lot, six or seven acres of meadow and twenty-five or thereabouts of upland. All these lots and farm lands were allotted by the seven select men and no money was paid for them. The weak point in their plan was the right given to sell allotments, though in many towns no one could sell without the consent of the community. "In almost all cases the towns kept the most jealous control over the right of any new person entering the corporation. Dorchester in 1634 enacted that "no man within the plantation shall sell his house or lot to any man outside the plantation whom they shall dislike." At Warwick, R. I., in 1642, "lots must be built upon within six months or they revert to the town." In Hadley in 1659, none could own land until after three years occupation, nor sell it without the approval of the town. In 1640 Boston would not allow anyone to come into the town who could not get a house or build one. Providence, R. I., did not allow a proprietor to sell his lot to anyone without the consent of the town. Lancaster, Mass., in 1653, gave lots equally to the rich and poor, "partly to keep the town from scattering too far, and partly out of charity and respect to men of meaner estate."

With all this attempt to keep down land monopoly and a consequent degeneration of the body politic, the inevitable occurred, though it required nearly a century and a half for the money made in commerce to gravitate to land holding and land speculation. Cod-fishing, ship-building, privateering, coastwise trade, making rum and carrying it to Africa and returning with cargoes of negro slaves, all helped to pour wealth into Boston, Providence, Newport, Salem and other coast towns. With a poor system of taxation and the opportunity of selling their lands, these sources of wealth played havoc with the small peasant farms which these liberty-loving people had planned should last for all time. As proof of this we have but to quote the historical evidence. "About 1726, there was a marked movement in the older towns, like Boston and Salem, on the part of individuals to buy wild lands in the new settlements and in the commons of the old." This occurred, however, over a

century after the first settlement, showing that the scrutiny of these state-makers over the sales of land prevented its more rapid concentration into the hands of the few. Within seventeen years after the first settlement in Virginia, a landed aristocracy came into existence.

To see more clearly the beneficial effects of the Puritan division of lands in small lots to all comers without regard to social standing or prestige of wealth, and the check upon its sale, we must enter into a consideration of some of the details of the system. In many of the town settlements there seemed to be a demand for more land than that which was allotted to families. Some allotments were too poor to grow sufficient crops, and newcomers often could not find allotments to occupy. Therefore, to provide for all contingencies, the Court granted a tract of land of two or three hundred acres near the settlement to be assigned by a chosen committee to those needing extra land; this was worked by joint tillage. Married men as a rule got twelve acres, and unmarried eight. Persons taking these lands to use did not own them; they simply had the use of them as long as they remained a part of the community. When they moved out or died, their portion was assigned to others who might be voted into the settlement. Woodland was assigned in the same way. Pasturing was done in common.

But our profound admiration for the honest efforts these forefathers made to establish justice and equality among men, shall be reserved for their method of disposing of the frontier. Whatever else may be said in ridicule of their "Blue Laws," their treatment of new settlers was surely ideal in justice and as warmly altruistic and fraternal as the Sermon on the Mount. All comers were treated as being born "free and equal" to the use of the earth; giving to us a living example of the real application of that broad Nazarene Brotherhood among men that found expression later in the Declaration of Independence.

Their plan was simple and natural. As a town grew to the size of a good church congregation, new-comers were aided in forming new settlements just beyond the bounds of the old. These new towns in their turn formed still others beyond their limits; thus extending the process of community-building as population increased. Up to the time of the Revolution, their towns reached beyond the Connecticut river westward in Massachusetts, and all over Connecticut and Rhode Island and parts of New Hampshire and Maine. "The process of forming new towns by planting colonies on the frontier, much like the early Romans, in no wise changed after a century of growth. New and well-ordered communities, strong in a common purpose, rich in inherited thrift, sprang ready armed from the old bodies politic." These people had witnessed in the mother country the operation of the universal aristocratic land system and the beggars, thieves and vagabonds it had produced, and they were determined that no lordships should get a foothold upon their soil. As Weeden says: in his *Economic and Social History of New England*: "New England was made, not by lordships, but by parcelling the land so that a communal interest and an individual personal proprietorship could work together in constant harmony."

(This Chapter to be Continued.)

## THE DIFFERENCE BETWEEN TAXING LAND AND LAND VALUES AS EXPLAINED BY THE PRIME MINISTER OF GREAT BRITAIN.

### THE DISTINCTION MADE CLEAR.

In addressing a mass meeting in connection with the National Liberal Federation, held in London, July 2, 1909. Prime Minister Asquith in referring to the land taxes of the budget, said: (as reported in the *London Times*).

"Let me repeat an observation which I made a week ago at the Holborn restaurant—that these taxes— though popularly and conveniently described as taxes upon land, are not in the strict sense of the term taxes upon land at all. (Hear, hear.) A very distinguished economist, a professor of political economy at Cambridge (Professor A. C. Pigou) \* \* \* says that the proper description of them would be taxes upon Windfalls (laughter) and that is really what they are. (Cheers.) That is to say, what the state is doing is not putting a tax upon land as such—nothing of the kind. What it is doing is this: it is saying to the land owner \* \* \* when your land acquires through causes for which you are not responsible, and to which you have not contributed, but which result from the growth of the community and the action of the community—when your land under these conditions, and these conditions only, acquires an increment of value either actually realized or conveniently realizable, the state will step in and exact a toll. (Cheers.) \* \* \* This is a duty imposed not upon land, but upon the added value which accrues to land, not from the efforts of its owner or from those interested, but from social causes. \* \* \* Is it unfair or impolitic that the State should have a share of the increase so produced. (Cheers.) \* \* \* No answer has ever been given to the question. The only answer which has been made is one which the lawyers call the answer by way of confession and avoidance. \* \* \* When you come to land, land on the outskirts of a growing community, land the holding of which may throttle and cripple the development of its industries, may destroy the health and even the long life of its population, it is mere trifling, unworthy even of an academic dialectician (laughter) to speak of land as though in these vital respects it stood upon the same footing as other forms of property; and let me say that it is no answer to a dweller on the outskirts of London, for instance, to say there is plenty of land in the Hebrides. What London needs and every other community, every growing community needs, is not to know that somewhere or other on the face of the globe or within the ambit of the United Kingdom there is land available. What they want is land in their own neighborhood, land upon which they can expand and extend themselves and carry on their industries and their local and social life. \* \* \* Let me pass now \* \* \* to the tax on undeveloped land. This is a tax of a half-penny in the pound on the capital value of undeveloped land. It applies only to unbuilt-on land which is not being *bona fide* used for any business, trade

or industry other than agriculture. \* \* \* It merely says, and here again, I think, we come down to an elementary principle of social justice—it merely says that those classes of land shall be taxed now on the basis of real as distinguished from a perfectly fictitious value. Such land is under-rented—that is to say, for a number of reasons—reasons which are satisfactory to the owner, it is bringing a lower yield than it would if put into the market, bring in and ought to bring. Take the case of land which can be sold for immediate development, but which is being held up, and legitimately held up, in the hope of getting a higher price in the future. Such land can command a definite economic rent, and is capable of producing an income. That land ought to form part of the taxable income of the country. The landowner does not take the rent, but chooses to forego it, and the source of revenue is reduced pro tanto and the national income reduced so much. He does this for his own purpose and with the hope of future profit, and it is clearly fair and just that the State should apply to him rather than to other taxpayers to make up the deficiency. (Cheers.) Now it is said that one of the effects of this undeveloped land duty will be to put pressure on land-owners to sell their land. Perhaps it will. (Laughter.) Is that a calamity to the community. (Laughter.) Is that a contingency which we ought to regard with horror and aversion and against which we ought to take all possible precautions and safe guards? Remember this,—we hear a great deal about the withdrawal of capital from this country.. It is quite true that capital can be withdrawn from one area to another, and sometimes that transference is beneficial to the other area, but land cannot be removed, \* \* \* and should there be a transference of ownership the land is there and the community will continue to enjoy it. \* \* \* I maintain that taxation which seeks these ends by these means is taxation which is not only sound in economic principle, but which conforms to the eternal and immutable principles of social justice.

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## SOME IMPRESSIONS OF BRITISH POLITICS.

(*For the Review.*)

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By CHARLES J. OGLE.

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GOVERNMENT.

One of the first impressions the American visitor to England receives is that of compactness. From that extreme Southern point in Cornwall, called Lands End to the Northernmost reach of Scotland where John O'Groat solved the vexed question of precedence in his family by building an octagonal house with eight doors and containing an eight-sided table,—there is but one law making power and its seat is at Westminster. A unitary State, thus distinguished from the federal governments of both Germany and America, and unique in the fact of its having no written constitution whatever, as we know the term, England towers above every other nation in the world in the ponderous simplicity of its government. It is ponderous because the lack of adequate



municipal powers throws an immense amount of work upon Parliament that is of a purely local nature. And it has but one method of action. There is exactly the same machinery to be gone through for providing a new water supply for the city of Oxford, as for giving Home Rule for Ireland or abolishing the House of Lords.

Its simplicity lies in the fact that despite the dead institutions with which it has become encumbered in its continuous existence of nearly a thousand years—institutions that one might say are like the ghosts of Swedenborg, who are tormented by the fear of death and cannot realize that they have died—England today has the most democratic government in the world. Forty-five millions with but one legislature and that absolutely supreme in its actions, administering as well as legislating, and with no written code to fetter its lawmaking powers and judicial co-rulers to decide whether the fetters bind, is a spectacle demanding the most profound consideration from the believer in popular government.

Now that the House of Lords has been shorn of the ultimate veto, England may be said to be in effect a colossal example of our much advertised "Commission" form of government,—on a National instead of a municipal scale. The leaders of the majority party of the House of Commons (who are the "Government") constitute this "Commission," all vexed questions of grave import cause them to go before the country in a new election for a "referendum;" and any action of theirs not meeting with the approval of the majority of the House makes them immediately subject to a "recall." The House of Commons consists of 670 members, or about one to something like every 10,000 electors.

#### SUFFRAGE.

The Suffrage by the way is a much involved affair, representing as it does a series of gradual extensions. With such a hue and cry for Woman Suffrage resounding from one end of the country to the other, the fact that about 30% of the men in England are still without suffrage is generally overlooked. The present government it is expected will amend the suffrage laws extending the suffrage to most of these, and abolishing plural voting. At present the owners of property in different political divisions have a vote in each division, and the graduates of the great universities are also entitled to a University vote in addition to their residence or property franchise.

#### WOMAN SUFFRAGE.

It is very probable that within the next year or two women will also be granted Parliamentary Suffrage. They already have Municipal Suffrage, although not to an equal extent with the men.

The Woman Suffrage Movement in England is in itself the most notable social achievement of the sex in history. Splendidly organized and conducted on a vast scale with the most business-like thoroughness and energy, it has penetrated every nook and cranny of the country. There is no public occasion

where the woman's suffragists are not in some manner in evidence. At the time of the coronation festivities in London, they turned out in a magnificent historical pageant marching 40,000 strong. When the first aerial post was attempted it contained a letter to the Prime Minister from the Suffragists: "Remember! Votes for Women in 1912." This referred to a promise made by the premier that facilities for a third and final reading of the Woman's Suffrage bill would be granted early in 1912. Six times before has a bill for the Enfranchisement of women passed two readings in the House of Commons, only to meet disaster in its final stage. The present measure drawn by a committee representing every political party in Parliament and called therefore the "Conciliation" Bill was given its second reading on May 5th and received a more favorable vote than any of its predecessors, the result being 255 for and 88 opposed. It gives the vote to spinsters and widows possessing certain property or house holding qualifications, and, it is estimated, will admit about one million women. Married women, being presumably represented by their husbands, do not participate. Convinced that as an entering wedge this bill offers the most likely method of success, the Suffragists of the country are for the present waiving larger claims and are united in leaving no stone unturned in their endeavors to secure its passage. A truce to their turbulent militancy has been proclaimed until the bill has received final consideration; but in the meantime the way of the candidate who will not declare himself in favor of it is being made extremely hard. More familiar with practical politics than their American sisters are, through their widespread Women's Liberal or Conservative Clubs and by their long established custom of canvassing for their male relatives who are candidates, the women of England are far more intense in the earnestness of their demand for direct participation; and the sentiment has become so formidable that it cannot be much longer withstood.

#### FREE TRADE.

England is a resplendent example of the immense advantages accruing to a nation from the adoption of a policy of free trade. A protectionist country until 1846, the economic doctrines of Adam Smith, promulgated seventy years before and at first listened to with astonishment in Parliament, had gradually gained ground, until the powerful reasoning and ceaseless agitation of the group headed by Richard Cobden at length prevailed in spite of protected interests, long rooted prejudices and the contrary example of every other great nation of Europe. The establishment of Free Trade, or as it is generally called here, the Repeal of the Corn Laws in 1846, is probably the greatest triumph ever effected by abstract economic theory over practical legislation. And nobly did this economic truth vindicate itself. English exports had increased under Protection from 42 million sterling in 1801 to 58 million in 1846,—an increase of only 16 millions in 45 years. With Free Trade her trade went forward at a bound. In ten years her exports more than doubled, rising from 58 millions to 122 millions between 1847 and 1857. From 1857 to the present time her exports have mounted up until they now show a yearly

total of nearly 450 million sterling or  $2\frac{1}{4}$  billion dollars. Her imports have gone forward from 188 million sterling in 1857 to about 650 million or  $3\frac{3}{4}$  billion dollars annually. In other words, this little country with less than half America's population gets nearly twice America's share of the World's Commerce! Truly, if, as Mr. Roosevelt once said, "The Great Principle of Protection" in America had "vindicated itself" one is tempted to ask what the principle of Free Trade would have done.

The upholders of Protection in America who point to excess of exports over imports as a "favorable" balance of trade, may be horrified to learn that England has had an excess of imports over exports, or "unfavorable" balance amounting to a billion or more dollars a year for quite a number of years past. In fact the record of the past fifty years shows an invariable excess of imports over exports ranging from half a billion to  $1\frac{1}{4}$  billion dollars annually. As this amount really represents such things as shipping earnings, the profit of British capitalists from foreign holdings, the money spent in this country by visitors from other lands, etc., it is hardly necessary to say that it is not looked upon as an "unfavorable" balance over here.

The country gets its principal revenues from an income tax, "death duties" or inheritance taxes, and from excise and customs duties on spirits, tobacco, and a few other things. Its expenditures have increased so enormously of recent years owing to the enlargement of its navy, the establishment of old age pensions, etc., that the Liberal Government in 1909 was at a loss where to turn to for more revenue. Conditions of widespread poverty and unemployment were turning men's minds to the seductive palliatives held out by Tariff Reformers, as Protectionists are called, to a most alarming degree. It is undoubtedly true that England was on the verge of committing itself to a Protective policy when Lloyd George introduced his epoch-making Land Tax Budget.

#### LAND MONOPOLY.

The landed classes have enjoyed immunity from taxation in England to a most remarkable degree. The great estates originally granted in fiefs by the Conqueror were held on condition that each would supply several thousand men fully equipped in time of war. Indeed, as Cobden once pointed out, for a period of one hundred and fifty years after the Conquest the whole revenue of the country was derived from the land. Then commenced a gradual shifting of the burden to the shoulders of the producers. This movement received an impetus from the invention of gunpowder, the evolution of the military art as a distinct profession and the consequent rise of standing armies. In 1714 the land paid three-fourths of the country's revenue; by 1760 it was reduced to one-half, by 1793 to one-fourth, and from that time until 1816 one-ninth. Until as Cobden said, "Thus the land which anciently paid the whole taxation paid now (1845) only a fraction or one twenty-fifth, notwithstanding the enormous increase that had taken place in the value of the rentals."

The Rates (or local taxes) settled upon house and rents, or the income derived from the land. To-day houses are rented for so much plus the rates which must be paid by the tenant; and if a house is vacant no rates are paid. Vacant city lots and great stretches of valuable land adjoining a city but used only for grazing or agricultural purposes, although gaining an added value through each successive step in the city's growth and civic outlay, practically escape taxation altogether.

In the country districts Land Monopoly has been maintained and fostered by the same absurd system. If the land is not put to some productive use but is held as a game preserve, no tax whatever—except perhaps an utterly insignificant one—is paid upon it. The mal-distribution and fearful congestion of population which such a system causes may be partially realized from the statement that in England and Wales no fewer than 25 millions of people are living on 200,000 acres, and of these 13 millions live in tenements of four rooms or less; while in Derbyshire alone four dukes, near neighbors, own in Great Britain about 400,000 acres. Seventy men own the entire half of Scotland, and thousands of small farmers have been driven from the great estates there to make room for deer forests. Time and time again the local authorities have petitioned Parliament to allow them to assess land values for municipal purposes, but the House of Lords have always managed to block the final passage of the bill. They have also steadily refused to allow a valuation of the land, until Lloyd George made the valuation a part of his finance bill. Although the Lords have for centuries had no power over finance bills they were determined to throw this out at all hazards; and their action brought about the recent constitutional crisis which ended in forever destroying their power. An American only wonders how the enlightened English people have submitted to such hereditary obstructions for so long, but it is accounted for by their extreme reverence for custom and tradition.

#### SOCIAL REFORM.

The famous 1909 Budget, however, is only a beginning. It has broken the back of the tariff agitation by pointing to a new source of revenue; but many radicals consider its chief benefit has been, besides calling national attention to the evils of landlordism, to secure the separate valuation of land, a great part of which has not been assessed since the year 1692. This valuation has not yet been completed and further land reform awaits the compilation of this new "Domesday Book." Meanwhile a great and growing body of Liberals inspired by the ideals of Henry George are urging its completion, and that done will not rest until the straight-out taxation of land values for both local and national purposes is an accomplished fact. "Freedom to produce as well as to exchange" is the cry. The Land Values Group in Parliament consisting of 173 members, addressed a petition to the Prime Minister a few months ago asking that the Government hasten the valuation of the land so that a tax could be laid which would "free industry from monopoly" and "secure greater opportunities to produce in our own country by affording greater opportunities to



use the land." A conference participated in by over 300 municipalities was recently held in Glasgow which also called upon the Government to complete the valuation so that they could be allowed to adopt the value of land as the Standard of Local Rating. They even went so far as to express their conviction that "the existing deplorable condition of the people in regard to bad housing, low wages and unemployment is directly traceable to land monopoly and is further aggravated by the present system of taxation and rating." A few days ago Lloyd George sent to a gathering of land taxers the significant message that he "had not done with the land question yet."

On the whole, notwithstanding a slight tendency to paternalism on the part of the present Government, there is no nation which promises such great strides in social reform within the next decade. With the simple directness of its machinery, its comparative freedom from political corruption, and the high type of its public men it certainly bids fair to outstrip America, despite our many advantages.

The singular freedom from Political Bosses in England seems to be due: 1—To the absence of smaller legislatures and the existence of one all powerful law-making body drawn from the nation at large. 2—To the municipal ownership of public utilities, which in private hands are the main sources from which the bosses in America derive their sustenance. 3—To the non-existence of trusts or special interests which thrive under cover of a protective tariff.

Whether a limited suffrage tends to less corruption will soon be determined, for the sentiment, "One man, one vote" will before long be a part of the British Constitution.

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ALBERTA, then, by the end of 1918, will be raising its taxes from land values only. By spreading the change over a period of seven years provision is made against injustice that might result from too sudden dislocation of existing conditions; but, as a matter of fact, more than one-half of the more important municipalities in Alberta have already expressed themselves as strongly favorable to the new form of taxation, and it is believed the bill will pass the legislature by a large majority.

Ontario seems in a fair way to follow the western example, and one of the reviewers who endorses the new movement, reminds his readers that when Mr. W. A. Douglas introduced the idea in Toronto, twenty-five years ago, he was regarded as an agitator whose cause was hopeless. One Toronto editor tells of a citizen who "improved his house by a veneer of brick and other additions and embellishments. His assessment was increased by \$600, with the result that he had to forego the installing of modern conveniences and the making of further projected improvements.—St. John (N. B.) *Telegraph*."

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THIS association of poverty with progress is the great enigma of our times. It is the riddle which the Sphinx of Fate puts to our civilization, and which not to answer is to be destroyed.—"Progress and Poverty," by Henry George.

# SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine  
of Single Tax Progress.

Edited and Published by

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## PUBLISHER'S NOTES.

We had hoped to present with this issue one of the Special Numbers which have been announced. This we find impossible owing to the unavoidable delay in preparation. But we promise our readers that they shall lose nothing. Something has been done for each of these numbers and it looks now as if the Special Number for Germany might be the March-April issue. Matter is arriving and our German bodenreformers are busy.

The price of this number will be 25 cents per single copy; 15 cents per copy in lots of 10 to 100; postage paid. In lots of 1000 the price will be 10 cents a copy, cost of shipment in this case to be paid by consignee.

To pay the cost of this issue and to determine how many copies to print, we will ask our friends to write us in advance the number desired. The object of this issue will be to acquaint the world with the progress made in land reform in the German Empire. It will be invaluable as a propaganda document among our German-American fellow citizens. Send in your orders.

In our advertising pages will be found announcement of a pamphlet, "Better Than Socialism," by James F. Morton, Jr., This

scholarly essay, in the brilliant English of which Mr. Morton is master, is a searching examination of Socialism. It is admirably adopted for judicious use as propaganda among students and professional men whose minds are being attracted to socialism by reason of the claims made by its more intellectual adherents.

It is announced that Daniel C. Beard has been made National Chairman of the "Boy Scouts" organization. Daniel C. Beard owes an apology to Dan Beard, late Single Taxer and giver of interesting "chalk talks," for the position in which he finds himself.

It is an elaborate and comprehensive programme that is set forth in the prospectus of the *World Weal Magazine*. We are glad to see that the topic of Social Reform is to receive competent treatment, and especially glad that articles are to be compiled and presented from the writings of Luther S. Dickey in the *SINGLE TAX REVIEW* on the progress of Canada in genuine human betterment. The address of the coming *World Weal Magazine* is 236 Endicott Building, St. Paul, Minn.

With a new board of officers and new headquarters at 47 West 42nd Street, the Manhattan Single Tax Club enters upon the New Year with prospects of effective work under its new President, John T. McRoy, and its Financial and Corresponding Secretary, E. H. Underhill. Mr. McRoy will give much of his time and Mr. E. H. Underhill all of his, to make effective the club's activities for 1912. The dinner which will take place on the evening of February 22 and at which Mr. Joseph Fels will speak, is the first of a series of dinners the object of which will be to conserve the social features of the organization, of which the members have been deprived by the abandonment of the club rooms for the large and commodious office headquarters at 42nd Street.

The retiring President, F. C. Leubuscher, who has given generously of his purse and as liberally as he could of his time from a busy legal life to the club's work for several

terms, will remain as member of the Managing Board. Too much in praise of his generous and unselfish service cannot be said. And the same is true of others of the retiring official board.

WE have received the *Enterprise*, issued in the interests of the Westbrook, Maine, Board of Trade, which gives an article descriptive of Halidon, the Single Tax colony founded by Fiske Warren. It is fully illustrated.

WE had time only to chronicle briefly in our last issue the death of Herman V. Hetzel. We shall miss him greatly. Perhaps his comradly manner, his hearty, genial good fellowship, and the fact that our most persistent recollection of him is as a cart tail orator in which he had few equals and no superiors, may incline us to underrate his unusual abilities in other lines. As a paragraphist he had few equals and he wrote some bits of semi-political verse not inferior to those of the late Sam Walter Foss.

*The Square Deal*, organ of the Canadian Single Taxers, published at 75 Yonge Street, Toronto, at 50 cents a year, is well worth the price. It is mighty interesting reading these days when so much is happening over the border.

THE North Dakota State Tax Association held its fourth annual meeting Jan. 30 at Fargo. R. B. Blakemore spoke, his subject being, "An Analysis of the Single Tax Doctrine."

WE have received issues 1 to 12 of W. E. Macklin's paper published in Nankin in Chinese. Mr. Macklin writes Mr. Kiefer that the last six numbers are the gist of Nock's articles on taxation in *The American*.

THE change from private to public ownership of its electric lighting plant by the city of Winnipeg has resulted in a 60 per cent reduction to the consumer. The Johnstown, Pa., *Democrat* points out that the rate is just one third less than obtains in Johnstown under private ownership.

## NEWS—DOMESTIC.

## IDAHO.

Governor Hawley of this State is in favor of the exemption of the home. "I would exempt every home in Idaho up to the value of \$2500," said the governor, and added, "the buildings and other improvements but not the land."

"As a matter of fact," the governor continued, "I am a firm believer in the Henry George theory of taxation in a modified form, although I realize that it could not be established in this or any other State without years of preparation."

## NEW JERSEY.

The State Board of Equalization of Taxes make a number of important recommendations to Governor Wilson, among which is exemption of household goods and personal effects and the adoption of tax maps. Commenting upon the suggestions made in the report the *Jersey City Journal* says: "Personal taxes are hard to collect and liable to drive capital into hiding. Some change in the plan of levying taxes on personal property should be devised or the Single Tax will have to come, thus exempting all intangible property."

## SCHENECTADY.

Geo. R. Lunn, Socialist mayor of this city, says in his recent message:

"We propose to do what we can with the housing problem which confronts cities in the present industrial system. So far as the State laws allow us, we favor throwing the burden of taxation on land values. Experience shows that this is a way to relieve the pressure of congestion. We favor it as Socialists because the taxation of rent means a beginning of the restoration to the people of unearned wealth appropriated by the capitalist class."

The phraseology of this, with which we might quarrel, is not important. But it is significant of the progress made in a city whose papers have been singularly hos-

pitiable to our Single Tax letter writers. Hardly a week has gone by for the last decade in which such letters have not appeared. For this we have Andrew Hutton chiefly to thank, whose communications to papers of his city have been models of their kind; and there were many others.

#### EVERETT, WASHINGTON.

Our readers have been apprised of the amendments to the charter of this city exempting each year 25 per cent. of improvements. Unfortunately the charter was submitted at a time when the commission form of government was involved. Both the new charter and the amendments to the old one were passed by the people despite the fact that the local Socialist organization, which has a new paper, fought the amendments viciously. There was no paper definitely supporting the amendments.

The Charter commissioners number 13, of whom 6 are Socialists, took it upon themselves to leave the exemption clauses out of the new charter, re-submitting these clauses separately to the people. This by a vote of 9 to 4. Good judges like Donald MacDonald, who was largely instrumental in the passage of these amendments, are doubtful of the adoption of the new charter as it contains an increase of the tax levy. In this event the amendments, in as much as they are amendments to the old charter, would hold.

Everett and in fact all the Puget Sound cities are passing through a bad case of "the morning after," a relapse from speculation. The fundamental industry here, which is timber, is dead, and even should it revive there would be little benefit to the ordinary man. In this county, of which Everett is the seat, Weyerhaeuser owns 50 square miles of lumber and the Puget Milling Company and affiliated interests as much more.

GEORGE CREEL in the *Rocky Mountain News*, of Colorado, tells the interesting story of Daniel Kiefer's activities in the Single Tax movement.

#### FAIRHOPE CELEBRATES ITS 17TH ANNIVERSARY.

The Fairhope, Alabama, Single Tax colony celebrated its 17th anniversary New Year's evening by a banquet in the auditorium of the new public school at Fairhope. Letters were read from Single Taxers from far and wide, and a musical and speaking programme made memorable the evening. The history of the colony was reviewed by the secretary, Mr. E. B. Gaston; Mr. J. C. Buell, who will make his residence in Fairhope, spoke upon the World Movement, Mrs. Marietta L. Johnson, head of the Fairhope School of Organic Education, responded to Education and Economics, and there were other speeches by Fairhoppers and friends. Mr. A. H. Mershon acted as toastmaster, and there were two hundred colonists and guests at the table.

#### MISSOURI

FIGHT FOR THE TAXATION AMENDMENT—THE KANSAS CITY STAR A TOWER OF STRENGTH—SOME INTERESTING TAX FIGURES REVEALED ON EXAMINATION.

The work for an amendment to the Article on taxation in the constitution of Missouri is beginning to receive notice in many papers in the State. One or two have been violently opposed to the proposal. The form of opposition coming from these has been so distasteful, however, as to defeat its own purpose. A very different manoeuvre will be needed if this opposition is to make headway.

The *Kansas City Star*, the most important paper in the western part of the State, is supporting the measure with energy, and one paper, criticising a discourteous attack by another, said one could hardly treat as contemptible a project earnestly advocated by so respectable a publication as the *Kansas City Star*. Thus does the enemy weaken his own position, and at the same time call out advocates that otherwise would be unheard of.

Hearings are held by some of the most important organizations in St. Louis, and



other cities are getting into shape for effective work. Most of these organizations after hearing of the matter, ask for literature to send to their members and to keep on hand for visitors.

The facts revealed by this literature is surely interesting. From an investigation of the cost of the collection of taxes in Jackson County (in which Kansas City is situated), Mr. Gilmer of that city shows a saving if the proposed plan is adopted of about \$60,000. In the city of St. Louis the saving will be something like double that sum. The cost of collecting taxes throughout the more thinly populated parts of the State is much greater than in the cities, and the estimate of saving for the whole State is placed at \$540,000. That really interests business men.

But it is a forgotten matter when they are told that the State records show:

Poll taxes.....	\$600,000
Personal taxes.....	5,100,000
License taxes (about).....	3,500,000
Improvement taxes (about)...	6,170,000
	<hr/>
	\$15,370,000

All of which is needless burden on industry, and, too, these figures take no account of local taxes on improvements on land and personalty. If we include these the burden on industry approximates \$25,000,000 annually.

In the city of St. Louis the tax list is being copied in detail and analysed. From data already unearthed some rather startling comparisons are made. For instance, as in addition to total value of real estate, a separate column gives the worth of improvements, the value of land is being ascertained, the following being some of the results for the city of St. Louis.

Personalty taxes.....	\$1,829,037
Improvements.....	5,423,618
Licenses.....	1,423,654

Total..... \$8,676,309

Land value taxes..... \$5,487,706

"Licenses" above, do not include police taxes—that is, saloon, etc. The burden on industry, therefore, in St. Louis is \$8,676,309. This amounts to \$1.58 tax

on industry for each \$1.00 tax on land value. In a like comparison New York City levies 63 cents.

Personalty taxes and license taxes in St. Louis amount to 23½% of her total revenue; Chicago, 10%; New York City, 5%. During the last decade, as per census, New York increased in population 38%; Chicago 28%; while St. Louis could boast of but 19%.

People don't like to locate in St. Louis. Business is checked by absurd taxes.

Examination of the tax list is showing that an overwhelming majority of the taxpayers, without considering those who conventionally pay no taxes, would save money through the adoption of the proposed amendments.

A curious comparison is this: Of total taxes in St. Louis 38% are levied on land value, while 62% are borne by industry. In New York City 62% rest on land value, and 38% on industry.

When the good citizens of St. Louis are asked how they expect their city to grow as do some other large places they do not readily reply. They begin to see clearly that their beloved city is sadly handicapped by their own laws.

Petitions to submit the amendment to the people are being rapidly signed, and the prospects seem exceeding good for a really joyous campaign.—S. L. MOSER.

## OREGON.

THE SINGLE TAX COMING TO THE FRONT—  
EVERY BOOK STORE IN PORTLAND ANNOUNCING THE SALE OF SINGLE TAX LITERATURE—H. D. WAGNON SINGLE TAX CANDIDATE FOR COUNTY ASSESSOR.

Events are hastening on in Oregon and the big interests are awakening to the fact that the Single Tax question is coming to the front.

Every book store in Portland has literature on sale and neat and attractive signs announcing it. This branch of the work is under the direction of H. D. Wagnon and his brother, W. P. The former is a well known old wheel horse of the Single Tax in Oregon. The latter is not so

well known, but he is doing a great work quietly in putting literature on sale in the principle towns of the State as he goes along performing his duties as a general agent and representative of several fire insurance companies.

The comparative tax roll for Clackamas county is now on the press. It will show the taxes now paid and what would be paid by every tax payer in that county if improvements and personal property were exempt. W. G. Eggleston, W. S. U'Ren and others have worked upon it for some time. Some very useful material has been compiled by E. P. E. Troy, the well known statistician and writer for municipal ownership, of San Francisco. He spent several weeks investigating values and taxes of the water power combine and other public service corporations. This will be part of the campaign thunder for the Single Tax.

The two leading papers of Oregon, the *Journal* and the *Oregonian*, continue to discuss the Single Tax and to publish communications from readers about it. The *Journal* publishes both sides, but says little editorially; that little is favorable. The *Oregonian* is the plunderbund organ and publishes but little for the Single Tax, and any kind of rot that is sent in against it.

Its editorials are masterly misrepresentations of the issue and personal abuse of Single Taxers. Its principal owner and his son-in-law, known as the "crown prince" and the "heir apparent," are interested in very valuable tracts of land in the city and State through lumber, logging and land companies, and in their own names. One idle block in this city is estimated to be worth from a million and a half to two millions; that belongs to the chief owner of the *Oregonian*. Then it shrieks because money is contributed from outside Oregon to carry on the Single Tax campaign, and calls attention to the active workers for the Single Taxers as "meal ticket men."

The question as to whether the fight will be by counties or at large is still in the hands of the state supreme court. If the home rule taxation amendment needs enacting legislation, then the fight will be state wide. If not, then it will be more local

in its nature, although a state wide measure of some sort will be put out, as well as a fight made on the measures submitted by the last legislature, calculated to "put the Single Tax to sleep." This decision will probably be made before this letter can appear.

Meanwhile H. D. Wagon has announced himself as a candidate before the people, scorning all party primaries, for county assessor, and he does so as a Single Tax candidate, saying that as the Single Tax is going to carry in Oregon the people want a Single Taxer to enforce the Single Tax law. He is a big, strong, powerful man, who looks and acts like a quaker of old. He only needs to write "Single Taxer, Portland," after his name in any hotel register in the State, and it is known that Wagon is in town. As a leading mutual insurance man he is known from one end of Oregon to the other, and if anybody thinks they will have a "walkover" for assessor of Multnomah county, they have another think coming.—ALFRED D. CRIDGE, Portland, Oregon.

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#### CALIFORNIA—LOS ANGELES.

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ACTIVITY IN THIS CITY—CHAS. FREDERICK ADAMS HERE FOUR DAYS—MR. NORTON SECURES WIDE PUBLICATION FOR A SERIES OF ARTICLES ON THE SINGLE TAX.

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The first two weeks in the last month of 1911 were a red letter fortnight in the Single Tax movement in Los Angeles. Prof. Edward J. Ward lectured on the Social Center movement, and is known to be very sympathetic with the Georgean thought. So also is Prof. John Graham Brooks, who said, in a recent lecture, that the Single Tax was probably the next great reform to be adopted.

On Monday, Dec. 11, Edmund Norton lectured to the Young Mens' Progressive League, on the Single Tax, at their weekly dinner at the Federation Club rooms. An earnest and enthusiastic band of young men held the speaker for more than an hour to answer questions. These business and professional men were unsatisfied and demanded to know more. The lateness of

the hour and other business alone put a period to the meeting with a unanimous pledge to study the question further.

Even more marked was the presentation of the Single Tax to the "New City Club" by John J. Abramson on the evening of Dec. 12. This was also at the Federation Club rooms after evening dinner. There were about 150 guests. Mr. Abramson is an able business man with a wide association. Mrs. Abramson, "of her own right," is one of the musical authorities in the city whose word goes far among the musical, literary and artistic circles. The New City Club is a powerful addition to the valuable civic bodies for the popular betterment. This club was organized to meet the needs of those who could not meet at morning and noon clubs, of which there are many. The City Club, with some eleven hundred members, is a man's club. It is probably the most powerful club of the city measured by its political educational work. It is non-partisan. It is now presided over by Meyer Lissner, the chief Politico-Civic Engineer of the Southwest. He is sometimes called a "Boss" of the State Republican party. This is an improper name for such a man. Meyer Lissner is a clean, clear-thinking man; tactful, energetic; possessed of much wealth, and is a constructive idealist. He is young and, while not a Single Taxer, he has earnestly pledged himself to the thorough study of Henry George. With his training, culture and diplomatic leadership, more than one believe him to have something of the potentiality of Tom Johnson and Jos. Fels combined when he has assimilated the Georgean Philosophy.

The women, resentful at their exclusion from the men's clubs, under the splendid leadership of Madam Lobinger, started their own club a few months ago. It now has twelve hundred members—beating the men by, at least, one hundred. This club meets Monday noon, after the Saturday noon meet of the City Club. The next evening—Tuesday—the New City Club, composed of men and women, holds its meeting, the evening before (Monday) the Young Men's Progressive League having had theirs.

Without this semi-preliminary statement, which is only partial, it would be

impossible to get a clear idea of the important influences leavening the mass, for before all of these bodies Single Taxers have appeared within ten days presenting various forms of the Georgean philosophy.

The ten days' work was nailed down clinched and hammered fast by the coming of Charles Frederick Adams, who was with us for four days. On Friday night he spoke at a private gathering at the home of Mrs. Charles Farwell Edson, for years one of the most important influences of the Friday Morning Club. Saturday he spoke at the City Club to some four hundred members on "National Reform in Taxation." The attitude of that splendid body was attentive and inquiring, and the address was followed with many pertinent questions.

The *Sunday Tribute* gave an excellent synopsis of the address with a large cut of the speaker and commented editorially the next morning as follows:

"When a large, representative organization like the City Club listens for the second time in a year, and with deep respect and interest, to the expounding of the Single Tax theory, it may be said that the once despised political economy of Henry George is making headway on this side of the line, as it has in Canada.

"Time was when a 'Single Taxer' was merely looked on as a harmless crank. He could generally floor other disputants in debate, but the final answer to him was that George's plan might be unanswerable but was 'utopian.' Of such dreamers are some of the world's great movements born. The presence of Mr. Adams before the City Club on Saturday shows that the utopian now appeals as practical to some hard-headed men.

"Of itself this meeting would not have been very significant. But it was a part of a series of events whose meaning will not be overlooked by any student of affairs. At the recent meeting of the assessors of California counties in San Francisco the Single Tax was discussed with deep interest, and Assessor Dodge of the Bay City was openly in favor of 'taxing land values only, exempting improvements.'"

"At the recent convention of the League

of California Municipalities at Santa Barbara Mayor J. Stitt Wilson of Berkeley advocated "an assessment regulated by the unearned increment of site values." His address was followed by a unanimous resolution favoring home rule in taxation, so that any community could adopt the Single Tax or whatever else seemed best.

"All officials know that personal taxes are a farce; that realty taxes at present are passed along to the weakest in society and therefore are cruelly unjust. The complications they cause for assessors naturally make them responsive to any suggestion promising practical betterment. Seven Canadian cities are now under the modified Single Tax, and there can be no doubt that the seed is germinating all down the Pacific coast."

Saturday evening both Charles Frederick Adams and Edmund Norton were guests and speakers at the Severance Club. This is one of the most exclusive clubs in the city, founded in honor of Madam Caroline Severance, "Mother of Women's Clubs." Madam Severance, who is over ninety years old, was unable to attend. But the spirit of this magnificent woman, who counted among her personal friends some of the most powerful and brilliant minds of the past century, is always with "her children" in all progressive work.

The following Sunday morning Mr. Adams lectured before the Los Angeles Fellowship, one of the organizations the famous Benjamin Fay Mills is extending over the continent. The Rev. Reynold Blight is now in charge of this Los Angeles branch. Mr. Adams spoke on "Capital and Labor."

It is impossible to describe this presentation. It is certain that none but a full-fledged Georgian could ever so place it before an audience. Mr. Adams first took the normal mental attitude of the so-called "Capitalistic" class and developed the environing influences that went to make up the judgments of this class in regard to "Rights," "Property," Etc., and the impossibility of that class thinking any other way than they do toward Labor. Then transposing his own mental attitude to that of Labor, he followed the same process, arriving at similar results in regard to

Labor. Proving the impossibility from these positions of any other than the class-conscious attitude of these two forces, he brings the audience to see the "Irresistible force that meets the immovable body," and then asks for the solvent, gradually unfolding the differences between "Property" in goods and property in natural forces.

Monday noon, lecturing on "True Leaders in a True Democracy," Mr. Adams—with Richmond Plant and Edmund Norton, President of the Los Angeles Single Tax Club as his and the club's special guests—spoke to the very flower of Southern California Womanhood. There were between three and four hundred women present. The occasion was made memorable by the commanding yet quiet womanliness of Madame President Lobinger.

Nothing but a verbatim report would do justice to Mr. Adam's speech and then you would not have it. He is forceful and sympathetic; then he becomes coldly logical and analytic and suddenly he corruscates forth, one after another, little mosaics of psychology, philosophy, history, jurisprudence and law, woven with the pathetic and tragic things that touch the heart. He is oppressed by the wrong of things; he laughs at the humor of them and then suddenly the great deep love of humanity and justice bursts through the merely intellectual, and he fires his listeners with the psychic power of the religious missionary pleading with their souls to hear the call and go forth with their god-given powers to make things in the likeness and beauty of the Divine dream.

Last, but not least, in this report I should tell of something else of importance running parallel to what has been said:

In the Los Angeles *Record*, beginning with an introduction on Dec. 12, and running from the 13th to the 23d, inclusive (except Sunday) is a series of ten articles on "The Single Tax—What Is It?" by Edmund Norton. These appear on the editorial page "in box" and range from 500 to 1,000 words each.

Their value may be guessed at when it is known that the daily issue of the *Record* is now fifty-five thousand copies. Ten times that (for the ten days) will equal



five hundred and fifty thousand single pamphlets scattered over the city on the Single Tax with the added prestige of practical editorial endorsement—some of them appearing in the editorial column.

These articles also appear in five other papers of the State simultaneously—*The Fresno Tribune*, *The Sacramento Star*, *The Berkeley Independent*, *The San Diego Sun*, and *The San Francisco News*.

It is not easy to estimate the value of such wide dissemination of our principles.  
—E. N.

### PITTSBURG.

The repeal by the recent Legislature of the act classifying property for assessment in second class cities has given to Pittsburg an example of how the Single Tax would work, although this is a very small step in the taxation of Land Values. Still, it is sufficient to demonstrate the working of this principle. For many years the assessment of the Real Estate in Pittsburg has been of three classes; 1st—those properties which were assessed at their full value; these are located in the business sections and the built up portions of the city; 2nd.—those properties classed as properties called Rural; these were only taxed at two thirds of their value and consisted of homes in the resident section. The third class was known as agriculture and was assessed at one half of its value. This consisted of large areas of vacant land near the parks and along the borders of the city. The act establishing these various classifications of assessments was a very old one and its justification was that the lands farther out from the center of the city had very little police protection or street paving, lighting or sewer, and consequently ought not to pay as great a portion of taxes as those lands near the center of the city which had all these conveniences. It is said that when Pittsburg in the earlier days desired to annex several townships it made a bargain with these townships in order to secure their consent to be annexed that their land should be assessed as farm land and not at its full valuation. As the

city grew and the police protection and lighting, etc. were extended out to these portions of the city, these lands were still assessed as Rural and Agriculture, although the reason for so doing had long since ceased to exist; and so the taxation of the city presented this anomaly! The small houses of the workmen in the lower parts of the city paid a tax upon their full valuation, while the fine residences farther out from the center of the city were only taxed on one half of their value. They were classified as agricultural while the only thing they had of that nature was the fine grass upon the large outlying lawns of their palatial homes. This kept back the development of many parts of the city. Men who own large vacant areas refuse even to sell a small lot, for they know that the assessor would change their classifications from agricultural to rural, or full, if they laid out their "Farm" into a plan of lots. In the mean time their city was growing and their land was becoming more valuable and as they only pay one-half the tax that they ought to pay there was no inducement, for them, either to improve their land or sell it to somebody who desired to use it. In some sections of the city which were suddenly brought closer to the business section by reason of tunnels through the hills or improved street car facilities, the land values increased very rapidly, but while lots were being laid out and houses built all around the neighborhood, we would still find large vacant tracts held out of use.

The injustice of this was manifest and some of the Single Taxers planned to test this law in the courts, believing that this lack of uniformity of assessments in the city was unconstitutional; others thought the better way would be to endeavor to secure the repeal of this obnoxious law by applying to the Legislature, when, to their surprise, the repeal of the law went through without any difficulty and now all the property in the city is assessed at a uniform rate at its full value.

The large holders of vacant property were evidently taken off their guard and in some instances the law had hardly been passed before they began to plot their holdings and sell them off in building

lots. One instance of this is in the 13th ward where a large acreage was held out of use, it being assessed as agricultural land. Now we find the place entirely changed. Building lots are laid out and neat workingmen's cottages cover a large part of the territory. In other sections of the city where there is vacant land the holders are beginning to wake up to the situation as seen by the large number of "for sale" signs on the fences and around the vacant acreage; this has been a good thing for the community. The houses that were built gave labor to the unemployed and the land forced upon the market gave home sites to workmen who were eager to obtain them. It is reported that the Shenley estate is contemplating the sale of much of their vacant property, something which they were always very reluctant to do, and it cannot be said that this is working a hardship to any one. In many instances the vacant land was held by large estates with sufficient income for them to hold the land idle and the forcing of this land upon the market because of the higher taxes worked no hardship to the estate. In other cases the owners of the land did not need the money and when a buyer would approach would say, "why should we sell the land, what would we do with the money?" and now when they are forced to sell the land the only hardship that they can complain of is that they must go to the trouble to find a place to invest it. But those who have long been desirous of purchasing the land for their own use are greatly benefited in securing what they need.

Another injustice was remedied in the recent Legislature through the School Code; heretofore each ward collected its own taxes for school purposes, and in the downtown wards where the large valuations were, there being few children, the millage was very low, some times as low as  $\frac{1}{2}$  a mill, while in the outlying wards where the valuations were low and the need for school facilities very great, the millage was necessarily high, sometimes reaching 16 to 18 mills. When the new school board fixed the uniform millage at  $6\frac{1}{2}$  mills the holders of vacant property near the business section began to sit up

and take notice. Mr. Frick announced that he would build a row of small stores on his vacant Cathedral site opposite the Court House, for even a fortune like Mr. Frick's could not stand the drain of 6 mills on his heavy valuation without getting in some revenue to off-set that drain. Wherever anyone goes they hear people crying about the increased taxes. The man who has a business block down town and finds his taxes increased by 6 mills does not get much satisfaction when he goes out to his fine residence in East End and discovers that his assessment has been doubled. As some say—he gets it coming and going.

In the midst of all this turmoil the people have lost sight of another act passed by the last Legislature exempting machinery from taxation. There is about \$9,000,000 worth of machinery in the city of Pittsburg and from now on this will be free from tax. This ought to encourage industries to come to Pittsburg and the lessening of the valuation by that change will not be noticed this year because of the increased valuation due to the abolishment of the classification of assessment.

This distribution of the burdens of taxation has injured no one but the land speculator, and many people who now see the beneficial results of this adjustment of taxation are inquiring whether it would not be possible to go one step further and exempt buildings from taxation and place the whole burden of the city's expense upon Land Values alone.—WM. McNAIR.

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THE land question means hunger, thirst, nakedness, notice to quit, labor spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wilderness which springs up in the hearts of the poor, when legal force, like a sharp harrow, goes over the most sensitive and vital rights of mankind. All this is contained in the land question.—Cardinal Manning.

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THOSE whose subscriptions have expired will please hasten their renewals.

## SEATTLE.

In addition to adopting the Erickson Single Tax Amendment to the city charter we hope to elect a Single Tax Mayor and a Single Tax Council.

Of the present Council only two of the nine are avowedly Single Taxers, but we managed by hard work to line up six votes in favor of submitting the Erickson amendment to popular vote, after we had secured four thousand signatures to an initiative petition.

We preferred to have Council submit it because it is less vulnerable from a legal standpoint.

The work in securing the petitions was all done by volunteers and the only expense was for printing.

We have organized a campaign committee with C. E. Tilton as chairman and Thorwald Siegfried as Secretary, which is doing magnificent work. With volunteer assistance we sent out four thousand circulars.

Miss Margaret Haley of Chicago is doing about six men's work. Tonight she debates the Single Tax with Judge Richard Winsor, a prominent Socialist, who was recently elected to the school board.

Of the three candidates for Mayor, George F. Cotterill has been an outspoken Single Taxer for many years and a leader in every movement for the common good, T. A. Parrish is said to favor Single Tax and Hiram Gill is opposed. U'ren writes that our fight here will help them in Oregon. If we win in March it will insure their success in November.

Seattle is on the firing line. We are being fought by the full power of the enemy. Every Single Taxer here is working like a hero to win, except only those who are working like heroines, but we need a dollar for every cent we can raise, to pay for the literature and halls. The work is being done by volunteers.

Our success means a speedy triumph everywhere, our failure would set the cause back for years. Every Single Taxer should at once send to Thorwald Siegfried whatever he can spare from ten cents up. His address is 703 Northern Bank Building, Seattle.

We not only must win, but must win by a big enough majority to make it certain that no court will dare read something in our Constitution which is not there.

The following was included in a leaflet of which many thousands have been sent to voters in this city. It is entitled "The Problem of Seattle":

"When Seattle was a straggling village there existed a rough equality. Luxuries were few, there were no millionaires, but there were no paupers, and there was a rude abundance of essentials for all.

Men were independent, ready to help each other freely, but the soil, the sea, the forest and the mine offered ample opportunities for employment and no man was idle or obliged to ask another for work as a privilege. The coming of the first railroad excited ardent hopes in the minds of everyone, so that lawyers, doctors, ministers, merchants and laborers toiled side by side, with pick and shovel, to grade the line that was going to bring it to Seattle.

Each believed himself to be working for the common good and the Seattle Spirit was then a living thing.

The railroad came, increasing population, multiplying business, helping to make of the little town a great city. It proved a potent factor in enormously increasing the wealth of Seattle. But as Seattle grew toward its ideal, as it began to dream of rivalling Chicago and New York, new problems came. Millionaires sprang up and with them the tramps and paupers which are their shadows. The ownership of a few acres, which in the early days yielded a living no better than fishing in the Sound or logging in the woods, by the subtle alchemy of the law became a power capable of extracting from the masses the lions' share of the fruits of their toil.

Every increase in population meant an increase in land values—every public improvement added to it and each title deed to a lot or two in the center of this hive of industry became an Aladdin's Lamp yielding to its owner power to sit idle and live in luxury on the toil of others.

City expenses steadily increased, and, to defray these expenses, individuals were

taxed a part of their earnings while the land values which the community created by its growth were left to individuals who did not earn them; and worse than that—for when people saw that the title to a lot, which a few years before would hardly have been accepted as a gift, had become a power to take wealth from the producers, a mad craze swept men and women into land speculation, and industry was forced to pay not merely on actual values but on speculative values which absorbed all possible increases of real value for a generation to come.

Industry and commerce was throttled by this tribute to land speculation. Stagnation followed the feverish industry of early years and as monopoly of land had shut off the opportunities for self-employment, Seattle was confronted by the spectre of idle men unable to find work or food.

The speculative balloon slowly collapsed and as speculative land rents fell to a point where industry could pay them and survive, the golden flood from the Klondike started, bringing a new period of speculation, greater even than before. The second depression has now lasted four years, rents have shrunk a trifle and industry is striving, with scant success, to pay these rents, pay taxes and yet survive. If Seattle's future is to be prosperous, this condition must change; the welfare of every man, woman and child must be consulted.

If we stop taxing factories, more factories will come and those now here will grow. If we stop taxing homes, more families will be able to enjoy a real home. If we take in taxes the land values which the community creates, speculative values will no longer drive factories, stores and citizens from Seattle. Then every new railroad, factory or steamer that comes to us will add to the opportunities of every individual in Seattle instead of making the rich richer and the poor poorer. To accomplish so great a reform time and patience are required, but a beginning must be made. The opportunity to begin has come with the proposal to exempt from municipal taxes all property except land values.

This proposal is made in the Erickson Amendment to the Seattle charter, which will be voted upon March 5th, 1912."

The news from Seattle for the next few weeks will be worth noting. Already the city is stirring. The Boylston Avenue Unitarian Church was packed to the doors on the night of January 17th to hear a debate between Margaret Haley and Judge Windsor on the Single Tax. Hundreds of men and women stood for hours to listen.

The last week in January I debated with Austin E. Griffiths, prominent lawyer and member of the City Council and on another evening of the same week with Justice R. R. George.—WILL ATKINSON.

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#### SEATTLE.

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The local Tax Reform League has committed the whole of the campaign for the adoption of the Erickson amendment to the city charter, to be voted on on March 5th to a campaign committee of five, consisting of G. E. Tilton, G. A. Pidduck, Mary A. D. Brennan, Lucy R. Case and myself as secretary. We are endeavoring to get a budget for the nine week's contest, and in that would appreciate any outside help.

Seattle has in more ways than one stimulated thought and action throughout the country and we hope to make it take a lead on behalf of the exemption of improvements and personalty from taxation two months hence. For the purpose of keeping you advised of the progress of things here, we will send you clippings from the local papers and such other matter as may be pertinent. The enclosed clippings from the *Post-Intelligencer* on the 8th will give some idea of the state of the controversy now; there has been as much as twenty columns of space devoted to the discussion so far.

The text of the amendment is before you. The total city tax affected by the amendment amounts to \$3,040,000 raised by a 14.5 mill tax on all property.

Our plans for the campaign are comprehensive and will be followed out as far as means will permit. Public sentiment is



growing in our favor, to all appearances. We want short letters from public men of the faith addressed to the people of Seattle on this matter. Will you co-operate in getting them? We have considerable local talent for speaking but need outside assistance to cover the field; we desire concise data applying the operation of the amendment to particular and typical cases.

The Erickson amendment will be more vigorously fought than any measure proposed in this city for many years.—THOMAS SIEGFRIED.

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### OREGON.

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At The Dalles, Oregon, two strong resolutions were adopted by the State Federation of Labor of which the following is the text of one:

"WHEREAS: The people of Oregon have accepted as a part of the Constitution of the State the measure endorsed and proposed by the Oregon State Federation of Labor in 1910 which did away with the iniquitous poll tax, takes from the Legislature the power of enacting tax laws without the direct endorsement of the people, places in the hands of the people the direct and sovereign power of taxation, either in the Commonwealth as a whole or in the several counties for their local revenues, and

WHEREAS: This has made the matter of taxation of labor products, capital invested in productive enterprises, homes and improvements, and personal property of all kinds open to the people to legislate upon, therefore be it

RESOLVED: That the taxing of land values exclusive of all improvements and personal property wherever to any extent put into practice encourages the employment of labor, attracts capital seeking to invest in manufacturing enterprises, discourages the monopoly of land and other natural resources being held for speculation and not for use, builds up the city and encourages the working farmer by reducing his tax burdens, puts the workers in homes

of their own and makes for the higher forms of civilization,

RESOLVED: That it is to the best interests of the working and producing people of Oregon in city and country, to the best interests of capital not seeking special privilege and monopoly, to the best interests of all Oregon, that special privileges in land, in water and in transportation and public service franchises be made to carry public burdens instead of improvements and personal property, and that the power of the people to make such regulations for the raising of public revenues should not be impaired or abolished."

An oral resolution was added that the Convention did not desire to be held as having endorsed any State wide Single Tax measure, but as reaffirming the county option tax amendment, and the principles only.

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### RHODE ISLAND.

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Perhaps persons interested in tax reform, wherever they may be living, will best understand the manner in which our work is being carried on in this State, by reading the following letter published in the only daily newspaper of Woonsocket. Similar letters, even more in detail, have been published in the Providence Sunday papers dealing with three suburban towns whose tax records were investigated thoroughly under the supervision of Mr. John Z. White.

Our aim is to get a few persons sufficiently interested in each municipality to secure from the legislature now in session an Act permitting the local adoption of a land value tax.

#### "TAX REFORM IN WOONSOCKET.

A few months ago many Woonsocket taxpayers received a pamphlet recommending a change from the present general property tax. The proposition was that all products of labor, such as dwellings, mills, machinery, stores, stocks of goods, should be exempt from taxation and that the city revenue should be derived solely from land values. In order to get as large a revenue as now it would be necessary to

increase the rate upon the land, at its present tax valuation, more than threefold.

Rhode Island is one of the few states which can allow such exemption without a change in its constitution. Our nearest neighbor and chief competitor, Massachusetts, is required by its organic law to tax all property alike in the several cities and towns. A year ago the state of Oregon amended its constitution so as to admit of the exemption of classes of property by counties, and next November many of its counties are expected to exempt personalty and improvements. Missouri is to vote upon a constitutional amendment next fall substituting a land value for the present general property tax.

Last November the city of Everett in the state of Washington decided by a majority vote to tax land values only. By action of the city council of Seattle, in the same state, the people of that great city are to vote upon the same question in the coming March. Why is it that these Western states are turning from the general property tax to one upon land values only? What advantage would there be to Woonsocket should it adopt the same plan?

Wherever the exemption of buildings and other labor products has been tried it has brought uninterrupted prosperity. The cause of such a permanent boom for business of all kinds is found very easily. It is due to the adoption of a policy which invites and encourages enterprise and industry, instead of discouraging them, as we now do by the annual fines, which we call taxes, imposed upon all who in any way make improvements in the community.

The Woonsocket taxbook for 1910 contained a list of 3424 taxpayers. Of this number only 2554 were voters. By exempting from taxation all buildings and their contents and increasing the rate upon the land in order to derive the same amount of revenue, 2062 of these voters would either have their taxes lessened or so slightly increased as to be in no way burdensome. This leaves 492 voters whose taxes would be augmented decidedly, but most of whom would in the end be benefitted financially. Indirectly, because of living in a community where there were no un-

employed, no empty tenements, a constant and increasing demand for the use of land, every voter and every family would find themselves better satisfied than now.

In 1906 the city of Vancouver in western Canada began the exemption from taxation of three-fourths of the value of improvements. Nearly two years ago the last remnant of a tax upon improvements was eliminated, whilst personal estate is not subject to local taxation. As a result, the mayor of Vancouver, L. D. Taylor, says: 'No one, not even extensive land owners, have any desire to return to the non-progressive former scheme of taxation.' He has recently stated that not a single 'kick' has been made against the new assessment plan. Just think of that fact when compared with the everlasting grumbling about our foolish system of fining good citizens for improving their property. Substantially everybody in Woonsocket will reap an almost immediate benefit from the transfer of taxes from labor products to land.

The building trades will be set to work at once and kept constantly employed. New industries will come in where their mills and machinery are to be free from all taxes. Residences will be erected on every hand to meet the requirements of present citizens, and new comers. The owners of valuable vacant land will soon improve it or will dispose of it at a good price to others who wish to build. Merchants and professional men will have more and better patrons.

This natural and scientific method of raising local revenues will spread like wildfire from state to state. Fortunately Rhode Island can secure local option through an act of the legislature. Should the city council ask the general assembly to pass an enabling act its request would in all probability be granted. But the city government is not likely to take action unless urged so to do by taxpayers. It would seem as though in a live city like Woonsocket many persons could be found anxious to confer this great boon upon the community in which they live, as well as upon themselves and their families. Most of us will not be able to bequeath to our children any considerable amount of

wealth, but we ought to be willing to take a little trouble in order to so improve their surroundings that they can easily make a living for themselves, that they may not suffer 'the loss of employment, which is worse than all the plagues of Egypt.'"

I shall be pleased to hear from any of your citizens upon this vital matter with a view to taking at once the steps necessary to bring about this reform, so simple, but so far reaching in its good effects.—LUCIUS F. C. GARVIN.

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#### CANADA.

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Perhaps the most important news is the recommendation of the Royal Commission on Taxation to the Provincial Parliament of British Columbia that it adopt the Single Tax, abolishing the poll tax, the personal property tax, and tax on improvements. We shall present later an analysis of this report.

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#### CANADIANS ORGANIZE FOR FREE TRADE.

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The organization of a Free Trade League for Canada is announced, with Geo. H. Ross as president, W. J. Tregillus, Vice President, and E. J. Fream as Secretary-Treasurer. Canadians wishing to join the League should address the Secretary at Calgary, Alberta. Membership in the League has been placed at \$1. per annum.

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#### ONTARIO.

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The Liberal Party of Ontario has come out squarely for the taxation of land values and the exemption of improvements. Local candidates are pledging themselves to support the measure. The new Liberal Leader, Mr. N. W. Rowell, K. C., in an address to the electors of Ontario declares:

"Social justice demands the removal of existing inequalities in taxation, and we propose the amendment of the Assessment Act to permit municipalities to exempt improvements from taxation either in whole or in part."

The Toronto *Globe* in commenting upon the programme of the party says:

"One of the most popular planks in the platform will be that favoring such an amendment of the Assessment Act as will permit municipalities to exempt improvements from taxation either in whole or in part. Sir James Whitney stands like a rock against this reform, although he knows that Vancouver, Edmonton, Regina, Winnipeg, and almost all other cities or towns of any consequence in western Canada tax land values more heavily than improvements. The men who are most insistent in urging this reform on Sir James are within his own party, and they will no doubt use the Liberal declaration of policy as a goad with which to prod their laggard leader."

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#### TESTIMONY FROM CANADIAN OFFICIALS.

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I think I am safe in saying that for several years past, there has been no serious suggestion from any quarter that we should revert to the old system of taxing improvements.—F. F. FISCHER, Secretary to Mayor of Edmonton.

I beg to say that, generally speaking, the movement in Saskatchewan to have assessments based on a land assessment only, exclusive of buildings and improvements, appears to be gaining ground and many western men in the prairie provinces and British Columbia express their unqualified approval of such a scheme.—J. N. BAYNE, Deputy Minister for Saskatchewan.

I may say, however, that the Council of this city is endeavoring to obtain Legislation to enable it to adopt what we term the Single Tax system, that is, taxing only the lands and exempting the buildings. Taxation on business incomes and special franchises, of course, remaining as at present. The Council has made a careful investigation into this system, and is convinced that it is the most logical and fairest manner of raising revenue.—C. C. DAVIDSON, Sec. Treas., Prince Albert, Sask.

While it is true that there has been this

large activity throughout the west in building this year I think it perfectly true to say a proportion of the increase in this city is due to the adoption of tax reform methods by the municipality.—A. E. CHIVERS, City Clerk, Regina, Sask.

At this time I can but state that the rate-payers appear to highly approve of the change made, and that the City of Victoria, whether from this cause or not, is enjoying an abnormal development in building and other improvements, the buildings going up being of a far more substantial nature than heretofore, and every indication points to the fact that the City of Victoria has made no mistake in the step it has taken.—A. P. MAULEY, Mayor, Victoria, B. C.

We have made the first step towards the assessment of land only, this year, by reducing the assessment on improvements by 10%. It is our intention to continue this reduction year by year until eventually improvements will be exempt from taxation. So far the people are very well satisfied, and consider the movement a wise one.—JAS. CLINKSKILL, Mayor Saskatoon, Sask.

Few men have endured heartaches equal to Henry George, pater. Few men have so successfully outlived contumely and reached such a pinnacle of popularity and fame. Few books have been more widely read than his. Few questions have caused such wide-world discussion. And after all of this, the public generally is woefully ignorant of the principles of the George theory.—Tacoma (Wash.) *News*.

THE Good Cheer Dinner given annually to James H. Barry of the San Francisco *Star* was given in January of this year, and was, as usual, a great success. Many were the spoken and written tributes to the brave and accomplished editor, who has made such a good fight for democratic principles on the Pacific coast. In these tributes Joseph Fels and Daniel Kiefer joined with messages of cheer to the guest of honor. Joaquin Miller, the poet, who

had hoped to be present, sent greetings, as did many others.

#### WOMEN'S LEAGUE DINNER.

The Women's Henry George League will hold its annual Lincoln dinner at Cafe Boulevard, 2nd Avenue and 10th Street, Monday, February 12th, 1912.

This being Lincoln's Centenary the topic will be "The New Morality" and the speakers who will deal with the different phases of this topic are:

Bishop Williams of Michigan  
Dr. W. E. B. du Bois  
Miss Grace Isabel Colbron  
Miss Rose Schneiderman  
Miss Charlotte O. Schetter.

Dinner will be served at seven o'clock sharp. Price of tickets is \$1.25. Applications for seats should be made to E. M. Murray, Chairman of Dinner Committee, Room 711, 29 Broadway, to whom checks should be made payable.

#### FUGITIVE SLAVES OF THE HUDSON'S BAY CO.

##### EDITOR SINGLE TAX REVIEW.

An interesting fact about the Hudson's Bay Co. might have been put into your special Edmonton edition. The officer in charge of their posts formerly read all letters written by their "servants" (slaves?), to see that nothing should get abroad about the suitability of the country for farming or settlements. I got this from an old servant of theirs; and if any of them ran away, they were hunted just like slaves. For thus locking up the country they have this huge land grant, which they will only sell when the settler has made it very valuable for them, and if anyone wants to buy from them an adjoining section, they will only sell  $\frac{3}{4}$  of what is asked, knowing the rest will be wanted when the neighbor has made it more valuable to. And they do nothing to help the country as the C. P. R. does. Oh! it is an iniquity, the country will not stand it much longer. Single Tax will fix them, and your REVIEW can do much.—F. W. GODSAL, Cowley, Alberta.



## NEWS—FOREIGN.

## GREAT BRITAIN.

## VALUATION NOT PROGRESSING SATISFACTORILY—ATTITUDE OF CERTAIN WOMEN SUFFRAGISTS—MAKING TROUBLE FOR LLOYD GEORGE.

Valuation of British lands for taxation according to the budget, is not progressing as the radical land-tax people desire; in fact, the cost so far is greater than the tax realized.

Mr. Lloyd George seems immersed in the insurance of workers, and meets with much opposition. It is doubtful whether the workers of the United States would submit to a compulsory tax of 6 cents per week, even for their own future benefit; but in England, especially London, the need of amelioration is great.

With a guide furnished through the kindness of Mr. George Lansbury, M. P., I had a good view of an East side "settlement school." The building was good, being a new one, but seemed to have excessive ventilation for children; indeed all England seems ventilation mad. The school children were thinly clad, with about four inches of leg at the knee bare. In the kindergarten the infants of 3 to 4 years were taking their nap. Their little tables were inverted and hammocks swung from the legs, and in the middle of a large room on the floor were six rows of seven or eight each, of bare legged "kids", without covering except their thin clothing. High windows were open at the top, and only a coal grate warmed or rather failed to warm the room. Many were coughing, and the teacher remarked that these kept some of the others awake; still many were asleep. But after their nap they toddled home rather cheerfully.

Some of the children are furnished a luncheon by the County Council. A teacher complained that certain well fed supervisors from the West side had power to come and investigate any such case, and stop the lunch of a child whose parents were being pauperized by such reckless charity. The child might not fully understand why his food is suddenly cut off, but

maybe his character is developed by such a vicissitude; anyhow the inspector gets credit for economizing. I saw some of the "homes", and wondered why there is no strike for better conditions. In one back yard there was a pile of match boxes, made by the women and children at 5 pence a gross.

Mr. Lloyd George, though a woman suffragist, receives only condemnation from one suffragist association—the wealthiest one. They accuse him of hypocrisy to justify their hatred of his land rent policy, though they deny all political leanings. Following are newspaper clippings which show the real situation.

"Mr. Pethick Lawrence explained that he had intended to give £100 at the meeting, 'but in view of the Prime Minister's attempt to trick the women of the country,' he proposed to make it £1,000. Over £4,000 was either collected or promised."

"On Wednesday afternoon posters were carried by a number of women round Parliament Square. The posters bore the words 'Lloyd George Found Out,' 'Lloyd George Betrays the Women's Cause,' 'No Manhood Suffrage for Us,' 'Lloyd George no Friend to Women.' "

"In scathing terms Miss Pankhurst denounced the enemy of the woman's cause, Mr. Lloyd George. The women, she said, are immune from that disease which seems to afflict so many men, 'Lloyd Georgeitis.' Women are not, and never have been, deceived by him, and by a ruthless exposure of his Suffrage record Miss Pankhurst proved up to the hilt his hypocrisy in posing as a friend of the women's cause."

The following is from Mr. Lloyd George's speech at Bath. These are not the words of a hypocrite:

"I have never been able to understand how, unless you deny to a woman the possession of a soul, with all the infinite responsibility that fact implies, you can deny to her the power which you give to man in the government of the country to answer these responsibilities."

This did not convince Miss Pankhurst. At the next meeting she demanded that he convert the cabinet to woman suffrage or resign, as not being in harmony with

the cabinet, citing former members who resigned for that reason; but a little later made her demand ludicrous by admitting that Mr. Asquith, the premier, was anti-suffrage, he announcing that a majority of his cabinet were opposed to him! She forgot to cite a case where the majority of a cabinet resigned, instead of a minority. Another Suffrage Association, whose members seem not so anxious to perpetuate easy incomes, say that "to obstruct or bully the only man in the Government who can effectively oppose such enactment, because he is not doing it exactly your way, would be to be obsessed by a sense of your own importance and omniscience to an extent that is ludicrous."

Americans wonder why Mr. Asquith's suggestion to allow a member to amend his suffrage bill so as to include women, is unsatisfactory. The United States Cabinet is entirely apart from the house, the legislative body. The British cabinet sits in the House of Commons and leads most debates, and submits new bills. It is as though our president and cabinet should sit in the House and take the leading part in legislation. Therefore, when the Premier refuses to frame a bill or measure, leaving it to amendments, such measure has a bad start, and the party in power is almost sure to vote as the leader thus indicates. This is why the suffragists want their demand made "a party measure."—C. F. HUNT, London, England.

#### NEW ZEALAND.

HON. GEORGE FOWLDS NARROWLY DEFEATED FOR GREY LYNN.

Geo. Fowlds has been defeated as Parliamentary representative for Grey Lynn from which he was elected in 1902, 1905 and 1908. The first ballot taken early in Dec. resulted as follows:

Hon. G. Fowlds (G).....	3081
J. Payne (Lab).....	2183
W. H. Murray (O).....	1565

Under the New Zealand system this

made a new ballot necessary, which a week later resulted as follows:

J. Payne (L).....	3454
Hon. G. Fowlds (G).....	3423

Majority for Payne..... 31

Mr. Fowlds says, with the same hopeful courage which has sustained him for so many years in victory and defeat:

"Personally, I am neither sad nor downheartened at the result of my own election contest, or at the result of the elections generally. I intend to join at once with others in organizing a real Labor-Liberal party on the democratic basis of a bare majority."

#### SOUTH AUSTRALIA.

During August, a bill to amend and consolidate the District Council Acts was introduced into the House of Assembly. The chief feature of the bill, so far as our league was concerned, was the clause giving power to raise revenue by a tax on the unimproved value of the land. With a view to strengthening the movement for reform, a circular letter was drafted, and this, with a petition form, was sent to every District Council in the State, 144 in all, asking that signatures be secured for same, and the petition be presented to the Legislative Council praying them to pass the clause giving power to rate on land values. Many satisfactory replies were received, and it now rests with the Council to decide the fate of the clause.

On September 23rd, a poll of the rate-payers of Norwood and Kensington was taken on the question of rating on land values. The Council of the League did all in their power to make the poll a success. Literature explaining the principle was freely circulated throughout the district, willing workers went through the tentative assessment and picked out all whose rates would be reduced, and post cards were sent to each of these. Meetings were held in every part of the municipality, but although a big majority of those going to the poll recorded their votes in favor of the principle, the 25% affirmative votes

required by the Act was not reached, and consequently the poll was not successful. The apathy of the people was alone responsible for the defeat.

On November 2nd I went to Quorn and delivered an address on Land Values Rating, and on the 3rd, one on Free Trade and Land Values Taxation. Great interest was shown in both questions. On November 4th I spoke in the Petersburg Town Hall on Land Values Rating, and I am confident that these two towns will carry the principle whenever a poll is taken. On Sunday night I addressed a big open air meeting on Free Trade and Land Values Taxation. There was fully 300 present, and if the facts showing how protection robs the workers were placed more frequently before the people in the country, I am convinced the Free Trade movement would win.

Circular letters have been sent to seventy trade societies and democratic clubs, offering to supply a lecturer to address their members on Free Trade and Land Values Taxation. Favorable replies have been received from some societies; and last Friday the Goodwood Democratic Association was visited, and on Tuesday the Port Adelaide Model Parliament. Dates have also been arranged for Amalgamated Society of Carpenters, Engineers and Firemen, S. A. Government Workers Association and Semaphore Literary Society. It is hoped these addresses will be productive of much good as propaganda work for true free trade. An address on "The Bible and the Land," was also given the Brougham Place Brotherhood last Sunday.

The Council hope to have the new edition of "Adam Black" in the press at an early date. With the consent of the author, two new chapters on "New Protection" and "Land Values Taxation" have been written. These have been sent over for approval, and when returned the printing will be put in hand at once.

The Council, with a view of arousing interest in the work, have started monthly meetings which are held the last Saturday in each month. These have been well attended, and members have much appre-

ciated this means of keeping them in touch with the work of the League.

The office is now connected with the telephone which will prove a decided advantage.

During the half-year three members have resigned from the league, and forty-eight new members have joined. Greater interest and enthusiasm is being displayed, and the very best of feeling exists amongst all the members, who are animated by the desire to further the principles laid down by our revered leader—Henry George.

In conclusion I wish to express my sincere thanks to the Council and members of the league for the kindness and courtesy shown me since my appointment as secretary. I trust the same cordial relations will always exist. I feel confident there is a great future before this league. People are beginning to realize that many of the palliatives advocated as solutions of the social problem do not go to the root of the evil. Public opinion is being directed to the land question, and the taxation of land values is gaining converts in all parts of the world. The high cost of living is also causing people to pay attention to the tariff question. The workers in America, France, Germany, Russia, and other places are in revolt against protection and there is a spirit of unrest among the workers of Australia. It therefore behoves us to keep the free trade question well before the public, and we must never rest until our ideals are realized, and the Australian flag waves over a free, enlightened, and independent people.—E. J. CRAIGIE, Secretary.

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#### FOREIGN NEWS NOTES.

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DR. DUNDAS WHITE, M. P., has reintroduced his Land Values Bill for Scotland which *Land Values*, the able organ of the British Single Taxers (376 Strand, London, W.C., England) prints in full and urges the Glasgow Town Consul and the Scottish League to get busy without delay.

*Land Values* is not disposed to rest quiescent under the Liberal Ministry's half-hearted prosecution of the work of land and taxation reform. While recog-

nizing the government's difficulties it insists upon a faithful and early discharge of the obligations imposed by the people's mandate and the pledge of the Chancellor of the Exchequer. At present there seems a tendency to delay the task of valuation and in the meantime to intrude palliatives which, whatever the object of their introduction, must postpone any real betterment in social conditions.

A RECENT number of the *Standard* of Sydney, N. S. Wales, the organ of the Single Tax movement in that country, contains a biographical sketch of Mr. E. J. Craigie, the efficient secretary of the Single Tax League of South Australia, accompanied with portrait. Mr. Craigie is a frequent and valued contributor to these columns. His articles in the *Daily Herald* of Adelaide, have done much to popularize the cause.

FROM West Australia comes the design of a Single Tax emblem to be worn as a pendant or brooch. It is in the form of triple links welded together, representing Free Trade, Free Land, Free Men. Why not a pin to be worn universally? Miss Amy Mali Hicks of this city designed one several years ago which was artistic and striking.

THE most recent Single Tax victory has been won at Johannesburg, South Africa. A proposition to raise all local taxes from land values has carried at a city election just held. Johannesburg thus assumes in South Africa a position similar to that of Vancouver, in Canada, as leader in the taxation of land values. Other cities in that part of the world can not long refrain from following suit.

WE have received "The Remedy," by Henry Rawie, a pamphlet of sixty-odd pages, which we recommend to those who may want to examine the views of Mr. Rawie. We warn them that it will tax their faculties of reason and divination. It is not "light" reading, though light is what seems to be needed for the illumination of many of these paragraphs. The book is published by the George W. King Company, Baltimore, Md.

## EXTRACTS FROM OUR COTEMPORARIES SHOWING THE REMARKABLE GROWTH OF PUBLIC SENTIMENT.

### MISSOURI'S OPPORTUNITY.

A so-called Single Tax amendment to the State constitution is to be proposed next November to the voters of Missouri. It will be submitted by initiative petition. The substance of that amendment, as succinctly stated by Mr. John P. Gilmer to the City Club yesterday, is to abolish by 1914 the general tax on personal property and to abolish more gradually all taxes on improvements made upon land.

It means simply that all penalties placed upon labor and enterprise shall be removed. Only land and special privileges, such as franchises, shall pay a tax. The proposed amendment is entirely righteous and practicable and should prevail. It will prevail if the farmers and the general body of people in the towns and cities will think clearly on this subject. That is a big "if," for, as a usual thing, there is nothing else that the people generally think of so unclearly as taxation.

If Missouri would say to the world, "See, we don't tax the farmer for working his land; we don't fine the factory which gives employment to men; we don't obstruct the citizen who desires to build a home"—if Missouri would say that Missouri would get homeseekers and industries, and create a market for its produce and enter a permanent era of development that would make it the envy and soon the model of the other states.—Kansas City (Mo.) *Star*.

### SINGLE TAX GAINS.

Adoption by the Province of Alberta of the Single Tax on land values, which largely are in the cities, will be the cap-sheaf in the astonishing gains made in 1911 by the Henry George remedy against the high cost of living, plutocracy, poverty and other economic ills. Since Vancouver tried it and abruptly made unexpected gains in business, immediately western Canada has been swept by the reform, Port Arthur, Winnipeg, Calgary, Lathbridge and



several other cities and towns having adopted it or taken it up for vote. However, the bill introduced by Attorney General Mitchell of the Province of Alberta, promises that Single Tax will be made to apply throughout a region as vast as New England, New York and Pennsylvania combined.—Lockport (N. Y.) *Union Sun*.

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#### ONTARIO'S TURN WILL COME.

This is a swift-moving age. When a few advanced agitators in Toronto, led by Mr. W. A. Douglass, were trying to turn every political organization into a Single Tax society some twenty-five years ago, only the more hopeful expected to see the fruition of their work. Now there is a Government bill before the Alberta Legislature to make the exemption of everything but land obligatory at once on new municipalities, and within seven years on municipalities already established. Alberta had formerly enjoyed an optional system, as was advocated by Mr. Rowell and the Liberal party during the recent Provincial election. The beneficial results following every adoption of the principle, especially in Victoria and Vancouver, has induced Alberta to make it compulsory. It is understood that Mr. Rowell intends early in the coming session to bring in a bill to allow municipalities to exempt, entirely or in part, all present subjects of taxation except the value of land. This will bring one of the leading issues of the recent campaign before the Legislature, and the resultant discussion will serve to clarify popular thought and emphasize the advantages of the change.—*Toronto Globe*.

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#### NO START SO WISE AS THIS.

It is my belief that no single step to this end is so wise or so safe for us all as a heavier tax on economic rent. I do not mean universally, as Henry George taught, but on city areas. Nor do I mean for any present policy, the whole economic rent as Single Taxers have asked. I mean only that a steady pressure of taxation should be placed on these values which no individual creates, but which the presence of population creates. The beginnings of this

saner and safer taxation may be seen in several Canadian cities directly north of you.

Now, I value this also because it will make a point of common understanding between such people as believe in "Good Government" and the labor and socialist world.—Prof. John Graham Brooks before City Club of Los Angeles.

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#### A PHYSICIAN'S TESTIMONY.

While it may seem unique to combat tuberculosis through taxation, nevertheless this measure—the Sullivan-Short Bill—by encouraging the demolition of unsanitary tenements with dark rooms and the construction of healthy tenements through the lowered rate of taxation on buildings, will tend to cheapen rents and to save the city vast expenditures now required to care for the thousands of victims of consumption, for which congestion is so largely responsible.—S. Adolphus Knopf, M. D. in *New York Survey*.

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#### THE PEOPLE'S HERITAGE.

Every sign of industry, every expenditure for improvement, every employment of labor, every move to making a city one of homes and permanency is penalized. But the man who owns adjoining acres, or acres in another section of the city, exactly as desirable and as well located as this suburb, sits in his office marking up the price of his lands, but not so the assessor.

The assessor sees the weedy, wild, tangled state of this land and puts it down at from \$50 to \$75 an acre, while he marks the suburb at more than that per lot, or from six to ten times the value placed on the acres. Yet the only difference between them is what industry and energy has contributed, and these are made to pay the penalty.

Could a more unjust, unscientific, unequal and wholly abominable system of taxation be conceived, one more calculated to replace thrift by greed or to withhold the people's heritage from the people's use?—Duluth (Minn.) *Tribune*.

## THE SINGLE TAX.

For nearly a quarter of a century the theory called the Single Tax, originated by the late Mr. Henry George, has been the subject of an energetic propaganda in most of the civilized countries. Conservative people have generally pooh-poohed the theory, and its progress has been slow, save in the realm where theories thrive. Now we learn that the Single Tax has been put into practice in several prominent cities and that in practice by the sheer force of competition it is forging ahead rapidly. Vancouver, B. C., a city of nearly 100,000 population, has been adopting the Single Tax by degrees for nearly twenty years. As we understand it the Single Tax is a proposition to assess all land at its real value and without regard to the improvements thereon, and to collect all taxes on this land or site value in one Single Tax, abolishing all taxes on improvements, on the buildings and everything they contain.—Scranton (Penna.) *Republican*.

## THE TIDE AGAINST PRIVILEGE.

The sentiment for taxing unearned increment in land values, so as to provide larger revenue for social reforms, appears to be growing almost as rapidly in this country as it has grown in Germany, Great Britain and Australia. Cities all along the Pacific Coast are debating it. Gradually even the conservative newspapers are opening their columns to its discussion. A case in point was the almost simultaneous appearance of editorials in the *San Francisco Chronicle* and the *Christian Science Monitor*, one advocating this tax for local purposes and the other very fairly explaining it. Such a thing would not have been possible ten or even five years ago.—Boston *Common*.

POOH-POOHING the Single Tax is becoming unpopular, and he who does it openly is being "sized up" for what he is—to say the least—a social nuisance. Predatory wealth and intrenched privilege may, by means of hired agents, raise barriers against the Single Tax movement, but approach wealthy men individually, induce them to

consider it without passion, and the chances are ten to one that they will not merely consider it, but they will render a favorable decision. Such was the faith that Henry George had in the innate goodness of men—a faith which he had ample opportunities to verify from the very beginning of his Single Tax propaganda, and of which the case of Tom L. Johnson, the millionaire steel and railroad magnate, was the notable example.—*Tribune* (Winnipeg), Canada.

## NOT SO LONG FOR A MOVEMENT THAT MEANS SO MUCH.

It took a long time for the Henry George Single Tax idea to gain a foothold, but there are signs, both abroad and at home, that it is going to be a real issue one of these days, and not a distant day either. Vancouver, British Columbia, gave the movement its first real start. For five years past Vancouver has been reducing the tax on other property than land. Lately these other taxes have been removed entirely so far as city taxes are concerned, and the land bears it all. Since then the Vancouver boom has been the wonder of the Pacific northwest. Factories, homes and other improvements have increased, with population growing accordingly.

The other cities in the northwest took notice, and now Seattle is talking it over, with a prospect that the idea will be adopted into the charter. Oregon has adopted a system of county option in taxation which enables any county that wishes to levy its taxes and its proportion of the State's taxes on land alone, or on land and such other holdings as it is deemed wise to include.—Sedalia (Mo.) *Democrat-Sentinel*.

THE fight for the Sullivan-Brooks bill in the Albany legislature goes on. There have been several hearings and arguments pro and con before the Committee on New Sources of City Revenue in the council chamber of the city hall, and there have been a number of meetings on the east side of Manhattan and in Brooklyn. Mr. William Lustgarten has been especially active in this work.

## A NEW SINGLE TAX PRESS BUREAU.

The Henry George Press Bureau has been organized in Chicago with headquarters at 508 Schiller Building, Chicago, Ill. Its purpose is to pursue the work prosecuted with success by A. Freeland, A. Wangemann, and later by Charles Ryan. Contributions for this work may be sent to A. Wangemann. The Bureau will send out letters "To The Editor," and Single Tax letter writers may now get busy. Copy should be crisp, condensed, and signed with the writer's name.

## A FEW GOOD THINGS THAT ERNEST CROSBY OVERLOOKED.

"It is said that the first tax ever imposed in England on personal property was in 1166, and was for the purpose of crusading. Sinclair's History of Revenue, vol. 1, p. 58, says: 'It would not probably have been easily submitted to, had it not been appropriated to so popular a purpose.'"—Buckle's "History of Civilization in England," page 367, note.

"Behold! You have a people, and you have a world! The people is disinherited, the world is desert; give the one to the other and make both happy. \* \* \* To whomsoever wishes a field, say, 'Take it.' The earth is yours, cultivate it."—Victor Hugo, Speech for the benefit of the Workmen's Congress at Marseilles, about 1880. (Quoted from Alfred Barbou's Life of Victor Hugo, p. 192.)

"The rich, in order to augment their domains, and to obtain for themselves servitors, pillage the wretched. Ah! If the earth were not fixed so far from the sky, they would contrive that the light should not be equally shared by all. The sun, purchased with gold, would no longer shine for any but the rich, and God would have been forced to make another world for the poor."—The Sibylline poets, Vol. III. (Quoted in "The Evolution of France," by Baron de Coubertin, p. 404, Note.)

## WORKS OF HENRY GEORGE PRESENTED TO PHOENIX, ARIZONA, PUBLIC LIBRARY.

The complete works of Henry George have been presented to the Phoenix, Arizona, Carnegie Public Library, with a life size bust of Henry George (by his son, Richard George.) They were donated by W. B. White, C. H. Crane, L. D. Dameron and others. Following is the letter of presentation:

"The persons whose names are appended below hereby present to the Phoenix public library a life-size bust of Henry George, by his son, Richard George, with a set of his complete works, respectfully requesting the acceptance of this donation by the trustees for public interest and use.

"Recognizing as they do that land and all resources provided by nature are the natural, inalienable heritage of mankind for common welfare, and that the recovery of that heritage, which has been arbitrarily abrogated, is necessary to restore the equitable relations without which continuous social and material advancement are impossible, they desire in this manner to commemorate the great writer who is the recognized and strongest exponent of that natural right of all mankind, and to make his teachings more generally known among the readers of this community."

## THE SUPREME COURT RULES THAT THE PEOPLE MAY VOTE ON THE SINGLE TAX.

The decision of the courts of Oregon to which reference is made in our Oregon letter from A. D. Cridge on another page, and on which hung the choice of the plan of campaign for the Single Tax in that State, has been made known as we go to press. The Supreme Court of that State has decided that the Single Tax bill will go on the ballot next November. The Secretary of State refused to place it on ballot by advice of Attorney General, but the court overrules.

THE REVIEW wants an agent in every town—will pay a liberal commission.

## NEWS NOTES AND PERSONALS.

Ernest K. Coulter, Clerk of the Childrens' Court of N. Y. City, calls attention to the fact that in this city as many as 1,600 persons live on a single acre. They are herded together, and in this way the moral average of the people is reduced to a low point.

JOHN P. GILMER who is a member of the Board of Public Works of Kansas City, Mo., addressed the City Club of that city with John Z. White in advocacy of the Missouri Single Tax amendment.

*The California Outlook* prints an address of Chas. Frederick Adams on Rational Tax Reform, delivered in Los Angeles on Dec. 16. A portrait of Mr. Adams in one of his characteristic attitudes adorns the page.

MR. MOSES LEVENE, of Philadelphia, one of the leading Esperantists of the country, who has made what is said to be an excellent Esperanto rendering of Morris' "News From Nowhere," is performing the same task for Progress and Poverty. His work is nearly completed.

A GRANDSON of William Evart Gladstone just returned to the British Parliament is a staunch advocate of the taxation of land values, and recently delivered a speech on the question that leaves little to be desired.

HENRY GEORGE Jr., lectured before the Monday Evening Club in Washington early in December on "The National Capital that May Be."

REV. JOHN K. LEWIS has long letters on the Single Tax in the *Morning Press* of Santa Barbara, California.

No one in the movement is doing better work than Edmund Norton of Los Angeles. Besides his series of letters in the Los Angeles *Herald* his contributions to *La*

*Follette's* and the *West Coast Magazine* are but a few of his activities.

ON November 18 died John F. O'Connor, veteran Single Taxer, at the age of 60. Mr. O'Connor lived at the time of his death at Hartford, Kansas. He was an old newspaper man, and was once editor of the Emporia, (Kas.) *News*. He had been a paralytic since 1898.

MARK M. DINTENFASS, manager of the Champion Film Company, has produced a moving picture story, "The Blood of the Poor," which deals with economic conditions, and which our readers may see who attend motion picture entertainments. Mr. Dintenfass is a Single Taxer, now of this city but formerly of Philadelphia, whose conversion to our doctrines dates from the time several years ago when he rented his moving picture theatre to Single Taxers for Sunday evening lectures and after hearing a few of the addresses told the talkers that he didn't want to take any pay for the use of his theatre for talks of that kind and they might have it for nothing. His complete conversion soon followed.

IN Whatcom county, Washington, Assessor Kaufman raised the assessments of the fish trap locations from \$150,000 to \$758,000, and then some people wonder why the fish trust is opposing him for governor. "Tax cows less and stumps more," says Kaufman. And this enrages the timber trust holding thousands of acres of logged-off lands for speculation.

THE Peterborough (Can.) *Weekly Review* reports in two columns a recent speech of A. B. Farmer, who is field lecturer of the Toronto Single Tax Association.

It is not only the landless population of New York City that will derive benefit from the proposed law to partially exempt improvements. Every man who owns his own home and every man who has improved his land, to the extent demand for



improvement requires, will benefit also. The taxes they now must pay on houses and other improvements will be reduced 50 per cent. The persons whose taxes will be increased are the holders of unused valuable land, the individuals who are obstructing industry and progress. These are the men who, under the name of "Allied Real Estate Interests," are appealing to home owners to pull the chestnuts out of the fire for them.

#### WHAT L. S. DICKEY'S INVESTIGATIONS SHOWED.

L. S. Dickey, who spent several months among the farmers of Northwest Canada as the special correspondent of the *SINGLE TAX REVIEW*, says that they have the most advanced farmer's organization in the world, of whose members he writes: "They are in favor of concentrating all taxes on land values, and exempting everything in the way of improvements from taxation. They are opposed to customs duties, to taxes on occupations, to taxes on earnings, on investments, on the building of houses, on the cultivation of fields, on industry and thrift in all forms."—JUDGE JOSEPH LEGGETT in *San Francisco Star*.

#### SLUMS.

Some day Toronto will realize that slums and unsightly downtown buildings will start to go with the coming of tax on land alone. Some day, and it is not a far distant day, the public will see that the dark age system of taxation is a drag to progress. Already the best of thinkers and the most advanced of our residents know it.

It will be a big overwhelming issue in politics before long.—Toronto (Canada) *World*.

#### LAND AND FREEDOM.

W. G. Eggleston in the *Journal* of Portland, Oregon tells of a noble band of British land owners in South Africa who desire to eject the natives from their reserves in order to make them work for the syndicates and land grabbers of their native land as civilized white men have to do. As long

as the "black beggars" can raise their own corn and cattle on their own lands, they won't work for wages. Even white men would be as independent as these "niggers" in such cases. Give every man in Oregon land enough to raise his own living upon and he would not be in the hobo class any more than are these blacks in Africa.

#### COMING ALONG.

Alberta is about to adopt a measure compelling all new municipalities to place all local revenues on land values. All existing municipalities must do so within seven years. In Manitoba the farmers are demanding that the principle of exempting improvements and personal property on farms be improved by the assessment of land at its value instead of by area, and in Winnipeg the people are demanding the same as to cities. All Western Canada is going steadily toward the Single Tax, and the farmers are in the forefront of the van. —Portland (Oregon) *Labor Press*.

#### A DISTINCTION WITHOUT A DIFFERENCE.

Wonder why there's such a fuss made over the work of the ticket speculators at the world's series of base ball games. Is it any worse to buy a ticket to a ball game in the hope of selling it at a profit than it is to buy a corner lot and hold it for a rise in price?—Hillsdale (Mich.) *Leader*.

"THE Romance of New York Real Estate" is the title of an article in the *Trend* for October by the editor of the *REVIEW* in which are given many interesting examples of increases in land values with the growth of the city since its early beginnings.

LAWRENCE HENRY, an old New York Single Taxer of Anti-Poverty days, has obtained over fifteen hundred signatures to the petition for the Sullivan-Brooks measure.

WANTED—Agents for the *REVIEW* in every city and town.

## AN ELOQUENT TRIBUTE.

Into this disturbance of outlook already at work there flared suddenly the flaming portent of Henry George. He flung out, in quivering rhetoric, with brilliant, imaginative force, the criticism on our purse-proud prosperity which was waiting for full effective utterance. He scathed this progress of ours, which was rooted in poverty. He paraded the irony of the rich growing richer by the same law by which the poor become poorer. No one who had once read 'Progress and Poverty' could remain the same man that he had been. It changed the atmosphere. It left a mark that could not be effaced. I remember the rough energy of the man, bated by smart Oxford undergraduates in the Clarendon rooms, and giving them back the taunt that stung: 'What is the use of arguing with you, you well-fed men!' That was just it. We were too well-fed to understand. And he knew it. He went behind all our big commercialism, and brought out from behind, where we had forgotten it, the significance of the land. There lay the key of the situation. Out of the land came the wealth. Whoever had hold of the land had the wealth in his hand. So he argued across Europe and America. And, even if men could not find a solution of all industrial problems in the Single Tax, yet the man and his message could never be forgotten. He had shaken our old economic foundation. He had forced us on to new thinking.—Rev. Henry Scott Holland, in the *London Commonwealth*.

## A MATTER OF PROPORTION.

Says the London (Eng.) *Land Values*:

Just in proportion as the capital value of all land, urban and rural, developed and undeveloped alike, is taxed, and with the proceeds all improvements are relieved, will site or soil be forced to be put to its best use or to be let at fair rent and tenure to those willing and able to use it; while enterprise, labor, and capital will no longer be penalized as now by rating and taxation, and the land, whether site or soil, will

employ the fullest amount of labor at the highest wages and give full opportunity to all willing workers. Just in proportion as this economic justice and fair opportunity to all is secured will idleness and vagrancy become a purely moral problem.

CONGRESSMEN WHO VOTED FOR  
THE SINGLE TAX BILL.

(See Frontispiece.)

It is good to refresh our minds now and then with incidents in the early history of the movement. The frontispiece of this issue presents the portraits of the six Congressmen, members of the 53rd Congress, who voted for the Single Tax Bill introduced by Hon. Tom L. Johnson, member from Ohio. Four of these, Messrs Johnson, Maguire, Simpson, and Warner were Single Taxers. Mr. Michael D. Harter (born 1846, died 1896), though not an avowed Single Taxer, so far as we know, was a Jeffersonian and a free trader. He did much excellent work for the cause of free trade, and represented Ohio in the 52nd and 53rd Congress.

Charles Tracey (born 1847, died 1905) was a member of Congress from 1887 to 1895. He was a gold democrat and a delegate to the convention that nominated Bryan. He withdrew and served as a delegate to the Indianapolis convention that nominated Palmer and Buckner. He was probably the only one of those voting for the Single Tax bill who had no conception of what it meant. It was a joke at the time that he did so because of the promise from Tom Johnson of a good cigar.

The other Congressmen who appear in the frontispiece are too well known to need further comment at this time. Messrs Johnson and Simpson are dead; Messrs Maguire and Warner are the only two who survive.

There will come a time when these six names will mark the historic beginnings of a great movement. Even now, with the cause making in certain quarters most astonishing strides, the vote of these six men in the 53rd Congress is of popular

interest. And when the cause of industrial emancipation is complete these six names must be indissolubly connected with its legislative beginnings. And the Congressman from Albany who would otherwise have been forgotten will have secured imperishable fame though his good nature in permitting himself to be tempted by "Bluff Tom Johnson's" offer of a good cigar!

#### MR. GEORGE'S TAX BILL FOR THE DISTRICT OF COLUMBIA.

Congressman George has introduced his bill for the taxation of land values of the District of Columbia. It provides for separate assessment of land and improvements, and then (Sec. 7) stipulates that with the year 1913 land shall be assessed at eleven-fifteenths of its true value, with a progressive increase which, in 1917, will have arrived at its true value. It also provides (same section) that in the year 1913 improvements shall be assessed at nine-fifteenths of their true value and each year the assessment shall be decreased progressively until in 1917 improvements shall be exempt. It provides (Sec. 8) that the rate shall be not less than one and one half per centum each year upon the assessed valuation, but this rate is not a fixed maximum but may be increased as the Commissioners may determine necessary, depending upon the needs of revenue as set forth by the Commissions in their estimate to Congress.

These are the provisions of the bill which chiefly concern us now; the remainder deals with the administrative measures. The measure is admirable in its simplicity. The bill now rests in the hands of the committee on the District of Columbia. Single Tax readers of the REVIEW who possess any influence—and who does not?—can now be of use in calling attention through the public prints and otherwise to the provisions of this measure.

THE election of Herbert S. Bigelow as president of the Ohio constitutional convention is a great personal triumph.

#### TAXING WHAT WON'T BE THERE.

Our Socialist brethren are looking at the land question: some of them propose to take the rental value of land as a means of raising the funds to buy out "the means of production." They also want to reduce the values, not of "big business," but of special privilege by taxing it, in order to be able to buy it for the community at fair prices.

But most of them hunger for the German plan of making the Government a sharer in the profits of land speculation by levying transfer or periodic taxes on the "unearned increase" of land values.

As land speculation is the most profitable "honest graft" in the world, it is clear that as the government would share only the profits and none of the losses the revenues to be raised that way are enormous. Of course that would make speculation in land less profitable than it is now, if it made no other changes; but it would make other changes. It gives the land owner a reason for urging Government expenditures for the benefit of the land owner; because, as they urge, the Government is a partner in the speculation.

As it will be an essential source of revenue it will naturally be stopped by Chancellors of the Exchequer at the point where it will yield the largest revenue. "You must not kill," they will obviously say, "the goose that lays the golden egg." "If we tax land prices nearly out of existence by taking nearly all the unearned increment, where will the Government's share come from and the Government needs the money?"

Such taxation of the unearned increment then will have little or no effect in freeing land for use: it has had little or no effect of that kind in Germany.

The danger to land value taxation now is not that it can be opposed but that it is likely to be perverted if we do not proclaim the "right to the use of the Earth" instead of the right to the unearned increment.

Like the income tax, the transfer taxes on increased land values look so reasonable that they will be harder to do away with than our present hodge-podge "plan."

Personally I would rather see our pre-

sent ways of raising revenue by tariffs and other taxes on products than to have the new German plan: because ours is so much easier to attack. But we Single Taxers are not by any means united ourselves on the taxation of land values.

A leading Single Taxer says, "The application of a Single Tax should not be a hundred per cent. application. It should fall short just enough to leave enough value in the land untaxed to make a basis for sales. This basis for sales will become the market basis for valuation and taxation. \* \* If the value of the land should fall, then the tax would correspondingly diminish. If the value should disappear, then there would be nothing to tax, and the owner would hold his land subject to no tax whatever."

It may be that there is something in Henry George's books that may lend color to that. But it is not the idea that he had in mind; he always advocated the taxation of the rental value of land, rather than of the selling price.

The selling price is always hard to ascertain and, even under full Single Tax conditions, would be uncertain on account of the probable better or worse adaptation of the land for the improvements that would be suitable for it to-day.

There is a more serious objection, however, to the plan of taxing the selling price instead of the rental value. Selling price of land is fixed, leaving speculation out of account, by what it will rent for. If a piece of land will rent for \$50 (fifty dollars) it will be worth at the present 5% rate of interest \$1,000 (one thousand dollars) if it is not taxed at all. It would be worth \$1,000 because it would yield to its owner \$50 (fifty dollars) the present interest on \$1,000 (one thousand dollars.) Now if it is taxed 3% (three per cent.) or \$30 (thirty dollars,) as it would have to be to raise the present revenues, it will yield to its owner only \$20 (twenty dollars) net and will then be worth, at the same rates, twenty times twenty dollars that is, \$400 (four hundred dollars.)

If the tax be raised next year to 4% (four per cent.), using the then selling price, for the basis of assessment, it will yield to its owner \$34 (thirty-four dollars) net; which will

make its selling value \$680 (six hundred and eighty dollars).

Raising the rate of taxation, point by point, progressively, to 7% (seven per cent.) will reduce the selling price to \$137 (one hundred and thirty-seven dollars), and raising it again to 8% (eight per cent.) will bring the value up again to \$781 (seven hundred and eighty-one dollars).

Why should we first calculate the capitalization of the rental value at the current rate of interest and then tax that? Why not tax the rental value at once?

The following table shows the vagaries of value under uniformly progressive rates of taxation.

Rental value.	Per cent of tax on capitalized selling price.	Amount of tax.	Net return to owner.	Capitalized value.
1st year \$50.	none	none	\$50.	\$1,000.
2nd year 50.	3%	\$30.	20.	400.
3rd year 50.	4%	16.	34.	680.
4th year 50.	5%	34.	16.	320.
5th year 50.	6%	19.20	30.80	616.
6th year 50.	7%	43.12	6.88	137.
7th year 50.	8%	10.96	39.04	780.

9% (nine per cent.) tax on that value would be \$71, involving the owner in a loss of \$21, and to reduce the tax to 7% (seven per cent.) on that value would involve a loss of four dollars and sixty cents.

Surely we are not committed to such a wierd "system" of taxation as that?



"Equity, therefore, does not permit property in land."  
—Herbert Spencer.

"Thy Land which Thou hast given to Thy people for an inheritance."—1. Kings viii-36  
"And ye shall inherit it, one as well as another."—Ezek. x-vii-14

**WHEREAS**, the private ownership of land rests upon no natural right and is a social injustice; as it gives land holders the privilege of collecting from others values produced by the community and not produced by the holders; therefore, be it

**RESOLVED**, that the use-value of the land be taken annually and expended for the necessary expenses of government and the common welfare.

Affirmative ☐

**VOTE**

Negative ☐

Name .....

Address .....

N. B.—This vote is solicited impartially among Democrats, Republicans, Socialists and Independents, and is asked simply as an expression of opinion on a Principle, and entirely apart from its political enforcement, the method for attaining which the voter reserves his or her right to choose. The returns of the vote will be given monthly, and will be closed.....

**The Land Value Tax Party.**

43 East 22nd St., New York City

"It is not necessary to confiscate land: it is only necessary to confiscate rent."—What I, therefore, propose is--to appropriate rent by taxation."—Henry George.

Here is a plan for a "referendum" on the Single Tax originating with the Land Value Tax Party. It is worthy of imitation by other organizations.

But that is not all. If after say the third year the current rate of interest rises, as Mr. George believed it would, or, if it falls, as I venture to think it would; or if the rate is not uniformly progressive from year to year, no man could tell what the proper capitalized value of his land would be. It would be pure speculation—under the Single Tax!

Nor will it simplify matters to start in at  $4\frac{1}{2}\%$  (four and a half per cent.) tax rate so as to leave the owner \$500 or ten per cent. of the rental value. That would make land at present worth say \$600 (six hundred dollars) worth only \$100 (one hundred dollars) the \$500 remaining rental capitalized. And the same  $4\frac{1}{2}\%$  tax rate would leave him next year \$45.50. To get the same money, the community would have to raise the tax rate from  $4\frac{1}{2}\%$  to 45% of the selling value; then, if the rate of interest shifted, as it always does, its fall would leave him a large proportion of the rental values, and its rise of even one per cent. would bankrupt him, since it would mean a loss of eight dollars on each hundred dollars of rental that he owned. Similar objections apply to all taxation of increased and transfer taxes.

Buying land under that kind of curious tax would be more exciting than fair.

The Single Tax, according to all Single Tax platforms is to take the rental value of land, not a tax on the shifting and evanescent "market basis" of sales.—  
BOLTON HALL.

W. E. MACKLIN, who has translated Progress and Poverty into Chinese, has also done the same service for Patrick Edward Dove, Spencer's Social Statics, Motley's Rise of the Dutch Republic, Green's History of the English People.

MR. HYLAND RAYMOND who died recently in Racine, Wisc., at the age of 72, was an ardent Single Taxer and able to proclaim his opinions convincingly and aggressively. His influence was felt in the community in which he lived, and the cause in that city loses an advocate whose work for the cause of economic righteousness will be long remembered.

THE Single Tax is not a system of taxation. It is a law of social being.

# NAMES AND ADDRESSES OF SINGLE TAX ORGANIZATIONS, SECRE- TARIES AND PAPERS.

GREAT BRITAIN—United Committee for the Taxation of Land Values, ("Land Values" Editorial Office), Broad Sanctuary Chambers, 20 Tothill St., London, S. W.

English League for the Taxation of Land Values, 376-7, Strand, London, W. C.

Scottish League for the Taxation of Land Values, 67 West Nile Street, Glasgow.

Edinburgh League for the Taxation of Land Values, 7 Leopold Place, Edinburgh. Highland Land Values League, 22 High St., Inverness.

Land Values Committee for Wales, 94 Queen St., Cardiff.

Yorkshire Land Values League, West Bar Chambers, 38 Boar Lane, Leeds.

Manchester League, 1 Princess St., Albert Square.

Liverpool League, (George Ball), Bank Rd., Bootle, Lancs.

York League (C. W. Sorensen), Earswick Hall, West Huntingdon, Yorks.

Midland League, 20 Cannon St., Birmingham.

Isle of Thanet League, (C. J. Fells), 94 High St., Ramsgate.

Portsmouth League, (A. H. Stoakes), 54 Malins Road, Mile End, Portsmouth.

## PERIODICALS.

UNITED STATES—*The Public*, Dearborn Street. Chicago.

*The Single Tax Review*, 150 Nassau St., New York.

*The Star*, San Francisco.

*Fairhope Courier*, Fairhope, Alabama.

## ORGANIZATIONS.

UNITED STATES—Manhattan Single Tax Club, 47 West 42nd St. N. Y. City.

Chicago Single Tax Club, 508 Schiller Bldg., Chicago.

Land Values Tax Party, 3 E. 22nd St., New York City.

Massachusetts Single Tax League, 77 Summer Street, Boston.

Milwaukee Single Tax Club, 725 Clybourn St., Milwaukee, Wis.

Tax Reform Assoc., 1300 Land Title Bldg., Philadelphia, Pa.

Fels Fund Commission, 530 Walnut St., Cincinnati, Ohio.

CANADA—Single Tax League, 75 Yonge Street, Toronto.

A. W. Roebuck, "Temiskaming Herald," New Liskeard, Ontario.

F. J. Dixon, 260 Ellen Street, Winnipeg, Manitoba.

AUSTRALIA—New South Wales—A. G. Huie, Box 797 G. P. O., Sydney.

Victoria—F. T. Hodgkiss, 312 Flinders Street, Melbourne.

South Australia—Single Tax League, 30 Pirie Chambers, Pirie St., Adelaide.

West Australia—L. Daw, Box 5, G. P. O., Boulder.

NEW ZEALAND—Land Vales League, Albert Street, Auckland.

GERMANY—*Bodenreform*, Berlin N. W., 32 Lessing Str. 11.

FRANCE—Georges Darien, 3 Rue de Furstenburg, Paris.

DENMARK—J. L. Bjorner, Frediciagade, 25, Copenhagen, *Ret*, (S. Berthelsen Editor) Hong.

SWEDEN—Johan Hansson, Tunnelgatan, 19, Stockholm.

SPAIN—Antonio Albendin, Calle Mender, Nuner 21, Ronda, Andalucia.

SWITZERLAND—Gustav Busher, Limmat Strasse, 77 Zurich III.

Dr. Ed. Lauterburg, Thun, President Society for Tax Reform.

ONE of the first principles of personal liberty is the right to eat and wear what one pleases. How many workingmen are able to do this? Who dictates to them? Why?

A DINNER was tendered in January to Cornelius Donovan by the New York Literary Association, perhaps the oldest literary and debating society in this city, of which Mr. Donovan was a member for many years. Mr. Donovan is a Single Taxer and president of the Tenants' Union.

IN our next issue will appear a full report of the Seattle campaign, which will then have been fought out, we hope, to victory.

## BOOK NOTICES.

## THE GIFT OF SLEEP.

Such is the title of a cloth-bound book of 305 pages from the pen of Bolton Hall. It is at once helpful and entertaining. Its design is to furnish suggestions that shall be of practical benefit. Composed of a number of short chapters it discusses all the ramifications of a subject of which our common ignorance is in proportion to our daily familiarity. The work is published for \$1.25 net. Moffat, Yard and Co., N. Y. City.

AMONG the books that have come to our desk is "The Boy With the U. S. Census," by Francis Rolt-Wheeler. (12 mo., 354 pp., decorated cover; \$1.50, Lothrop, Lee and Shepard, Boston, Mass.) This work is admirably adapted for a present to any inquiring lad and combines romance and information. It also conveys some valuable social and economic knowledge.

My Neighbor's Landmarks, Short Studies in Bible Land Laws, by Frederick Verinder, from the press of Andrew Melrose, 3 York street, Covent Garden, London, Eng., is a useful little work of 141 pp. published for 2s. The Biblical distinctions between land and other property are clearly indicated, with the old Hebrew laws intended to conserve the community's perpetual inheritance in the land. It is a work showing much research and scholarship. Every reader of the REVIEW should possess a copy.

—THE twenty-First Annual Report of the New York Tax Association is before us. The work accomplished in 1911 is carefully set forth. Legislative reforms in the tax laws have been secured, largely through the efforts of this association and its able and efficient secretary, A. C. Pleydell. Many of these reforms may seem small matters to the Single Taxer, but efforts toward simplification and improvements in the administration of the tax laws are at all

times important. No organization in the country has done better work along these lines than the New York Tax Reform Association.

## PROOF POSITIVE.

"See here, Mr. Casey," said Pat to the tax assessor, "shore and ye know the goat isn't worth \$8."

"Oi'm sorry," responded Casey, "but that is the law," and, producing a book, he read the following passage:

"All property abutting on Front street should be taxed at the rate of \$2 a foot."—*Boston Transcript*.

ORDER your copies now of the Special Number of the REVIEW for Germany.

# BETTER THAN SOCIALISM

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By JAMES F. MORTON, JR.

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SINGLE TAX REVIEW

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