



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)

## 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-