

but reflect on the change ten years have wrought. Surely when Democratic doctrines are borrowed by Republicans they do

Suffer a sea change
Into something rich and strange.

Recklessness becomes prudence and anarchy statesmanship.

A GLANCE ABROAD.

No present-day Galileo can look around without having his faith in the earth's motion confirmed. In Asia, under the stimulus of Japan's achievements, China is bestirring herself and the next "cycle of Cathay" may give an unwonted theme to Western laureates; in Persia a parliament meets, and even India rubs her eyes and shakes her chains a little less apathetically. In Europe, though Russia still reels through chaos and reaction has momentarily the upper hand, the German Reichstag has given an unlooked-for black eye to the Kaiser's policy of conquest and savagery in the section of Africa that he calls his; France has severed the bonds with which Napoleon a century ago reunited State and Church after the Revolution had separated them, and Spain may follow in her steps. Ecclesiasticism is too firmly seated in England for disestablishment to become speedily an issue there, but at least the jingo frenzy of a few years ago seems as dead as the corresponding sentiment in America; the Liberal Government pushes public education and social reform, and before the pendulum swings back again abolition of the obstructive House of Lords may come within the range of practical politics.

Altogether, despite the dark background of terror and famine in the East, the outlook in both hemispheres is more cheerful than for years. No considerable war is waging. The sinister trinity of cant, greed and militarism no longer carries all before it. Brummagem Joes and hell-roaring Jakes have gone into eclipse. No puny republics are being butchered to make an Anglo-Saxon holiday, and those pious folks who a few years ago strove so earnestly to make rapine and massacre jibe with the Sermon on the Mount are now engrossed in the much more seemly employment of denouncing Congo atrocities and tugging at the motes in the eyes of the King of the Belgians. Perhaps if this state of affairs lasts long enough the practical men who run the nations—those of them who with whatever blunders are really trying to serve the cause of democracy—may come to realize that butting their heads against stone walls is not after all a tremendous achievement in the line of "doing things," and may pause in their capricious undertakings long enough to hear what mere theorists and idealists have to say, and so, if by good fortune they incline their ears in the right direction, may learn things undreamt of in their philosophy—even the way to throw down the walls.

THE SCOPE OF THE SINGLE TAX.

(For the Review.)

By OLIVER R. TROWBRIDGE.

In my articles for the Review during the past year, I have endeavored to demonstrate, briefly, the advantages which I think would inure to our movement if it were promulgated as a phase of limited socialism rather than as ultra individualism—the kind of individualism which is exclusive and strongly imbued with that form of incipient paralysis known as *laissez faire*. In doing

this I have not sought to introduce division into our ranks, nor to read out of the movement any who are now enlisted therein. My plea has always been for tolerance and greater harmony, but not the harmony that comes from repression nor from fetich worship. I want to see our ranks increased many fold, and so I plead for a larger view—the largest and most liberal view consistent with the fundamental principles of the Single Tax movement. But I do not believe in abandoning any of the really fundamental principles laid down by Henry George, nor in subordinating them to free trade. For however much we may favor free trade, there is no justification, either in principal or upon authority, for making it the basis of one's faith in Single Tax. Henry George clearly showed that even absolute free trade, however meritorious in itself, would not constitute a fundamental reform, nor indeed be of permanent avail without the adoption of the great reform which he advocated. Let us not judge the Single Tax as to whether it is fundamentally individualistic or socialistic by free trade or any other corollary of Single Tax, but by its fundamental working plan and processes.

In my view, the Single Tax is not to realize its true function as a sort of running mate of free trade, nor as the tail of any political party's kite, but in its own fullness and upon its own merits. Properly interpreted, it covers the entire economic field, and I am opposed to limiting it to a certain quarter. Properly interpreted, it makes its appeal to all those who protest against the shortcomings and iniquities of the established order, and I am opposed to limiting its appeal to those who accept free trade, or *laissez faire*, or individualism. Let us have a larger movement, made possible by a larger view.

In the realm of economics there are four great questions awaiting solution. These questions, in the *inverse* order of their importance, are (1) the question of money, (2) the question of revenue, (3) the question of transportation, and (4) the question of land tenure. The first of these questions, that of money, is practically ignored in Single Tax propaganda—very much, in my opinion, to the detriment of the movement. Although least important of the four great questions, its importance is really great, and never greater than now, notwithstanding the temporary lull in discussion. The best time to make converts to a reform movement is upon the advent of hard times, and say what you will, the people always associate hard times with the question of money. The man or the movement that is on hand with a "solution" of the money question will get a hearing, and the man or the movement that ignores or belittles this question or undertakes, in hard times, to convince the people that money is a mere "counter like the chips in a poker game" will lose the battle in advance. The money question is, as shown in *Bisocialism*, an integral and highly important part of the Single Tax solution of economic evils. The recognition of this fact, and the widening of our propaganda to include a rational solution of the money question before the next financial storm breaks upon us is, in my opinion, vastly more important than any free trade agitation in connection with the next or any other political campaign.

The second in importance of the great questions enumerated above, that of revenue, is fully covered by the Single Tax doctrine as commonly promulgated. When the Single Tax is adopted the question of revenue will be solved, and not till then. I would suggest, however, from my experience, that it is better to treat this matter from a fundamental point of view, that is, as a question of *revenue* than as a *tariff* question; for our protective system is a mere excrescence upon our revenue system, and, even if right in itself, is not properly connected with our plan of national taxation. In another place I have shown how, if desired by a majority, the protective principal could be applied under a Single Tax revenue system, by disassociating it entirely from the

as "labor," and from this arose the cry—"the rights of labor" in distinction from the rights of men.

The value of legal privileges increased by leaps and bounds. New privileges were eagerly sought after, and millionaires and multi-millionaires became the distinctive mark of the age. Their success, their method of living, set the example for others to follow. Commercialism developed an all-devouring greed, that placed the love of gain above the ten commandments. It destroyed homes, devoured little children, and degraded woman—her, who, in her best estate, had been called, "The caress of existence."

Meanwhile many were sounding the alarm lest the growing power of Commercialism might corrupt the people by its false standards, for well they knew that should the time ever come when the virtue, honesty and patriotism of the people could not be relied upon, then all hope for the Republic, aye, for civilization itself would be lost.

One proof that the people were only deceived for a time by the glitter of a false god was the popularity given to "Looking Backward." It voiced the hope that somewhere, sometime, somehow the day would dawn when this endless struggle to reach the top would cease, when this constant strain and fear of want should be no more. That this book was never taken seriously as to its remedy is proved by the fact that it soon ceased to interest. It did its work by awaking many to the industrial slavery of the times. Is it strange that in such a soil the seeds sown by the followers of Henry George should grow and bear fruit? In the fulness of time he had appeared—a man who had so loved his brothers that the sight of their misery would not let him rest. A divine voice had called him to show the world the benevolence of the Creator to all his children; that all men were brothers; that even the submerged were entitled to the earth, and that "the justice of God laughs at man's vain attempts to escape it."

What a monumental work was his—his writings, speeches, example, inspiration, and life! Freely he gave them all. It is only by realizing the powers that were, and that still are arrayed against his teachings that his message to this age can be appreciated. But truth wins her victories, however goes the battle, since there is nothing so powerful as a moral idea.

To-day few are so ignorant as not to have heard of this simple remedy for the abolition of monopoly and with its overthrow, the abolition of want, and all fear of want. Gray dawn has changed to amber light. A new day of mental, moral and industrial progress has begun. That a change so revolutionary as this must meet with increasing opposition is to be expected, but Public Opinion is a gigantic force before which no opposition can long stand.

The increasing alarm felt by Privilege over the late interest taken by Labor Organizations in politics, the growing indications of the rise of a political power so socialistic that what is known as Bryanism may seem "safe and sane" in comparison, all these may be cause for encouragement. Men of heart and brains, whatever the number of their millions, know full well that the safety of the Republic, as well as of capital lies in the success of the Single Tax. Were it not that the teachings of "Progress and Poverty" have been widely disseminated, men might well despair. How these teachings dignify labor, and reveal the purpose of life! Man stands between two infinite progressions, an outer, that can only be known and enjoyed by observation and experience; and an inner, the instinctive, intellectual, moral and spiritual perceptions. A knowledge of these facts make every human life sacred, and cause Peace Congresses to convene, even while battleships are building. This is the great awakening of man to himself and to his environment. Herein lies the hope of the future.

And He lifted up his voice and taught them saying: "Blessed are the meek; for they shall inherit the earth. Blessed are they that hunger and thirst after righteousness; for they shall be filled. Blessed are the pure in heart; for they shall see God." These promises, so long relegated to a spiritual state of existence, are soon to be realized on earth.

Already the pure in heart awake to a realizing sense of a Divine Presence, and the sick are healed. The whole human race, including the black and brown men, are to enter upon their earthly inheritance, where swords will be useless, and want and ignorance become unknown.

That hunger for righteousness—justice—that has so long filled the hearts of those who have caught a glimpse of man's possibilities, and of the infinite resources of his environment—that hunger is soon to fill to overflowing the lap of a new civilization "whose corner-stone is Justice, and whose capstone is Liberty."

TAXATION OF FRANCHISES.

Address of C. B. Fillebrown* Before the Joint Committee of the Massachusetts Legislature on the Subject of Franchises.

I would like to offer a few words which have direct and intimate bearing upon the subject before you this morning. They concern one or two principles of taxation which must have recognition in any solution of the tax problem, and without which no plan can be devised that will not be disappointing in its operation. My remarks will be based upon the Ford Law for the taxation of Special Franchises, now in operation in the State of New York, and which I had the honor to place before you at a previous hearing.

This bill, as you remember, enacted in 1899, was amended at a special session called by Governor Roosevelt, for the purpose of overcoming any possible constitutional objection. The payment of taxes under this act was held up for five or six years, pending trial in the Court of Appeals of the State of New York and the Supreme Court of the United States. The law having been sustained by both courts, sixteen million has been settled upon as the amount due, out of the twenty-four million accumulated taxes. This sum is in process of payment, and the operation of the law is now an established fact.

The Ford bill did not "prescribe any specific method of assessment," but simply "added certain items to the prescribed classes of real property, full provision for the assessment and taxation of which was already provided for by other laws in force."

An essential provision of the original bill was set forth in the following lines from Municipal Affairs, June 1899, page 270:

"The terms 'land,' 'real estate' and 'real property,' as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers including the value of the

* Mr. Charles B. Fillebrown is a prominent business man in the city of Boston. His advocacy of the Single Tax has been carried on with such a degree of tact and discretion that he has broken down much of the opposition and won a hospitable hearing from the very progressive and enlightened press of the old Bay State.