

to raise a fund of \$2,000. With that amount it will be possible to do work of a more aggressive nature than we have been doing for the past year or two.

L. B. WALLING, Secretary.

TORONTO, Can.

MASSACHUSETTS SINGLE TAX
TITLE.

SECRETARY'S REPORT.

Since the last annual meeting held Sept. 30th, 1907, the Massachusetts Single Tax League has given two notable banquets, the first of which was held Oct. 14th, 1907 and the second Dec. 1st, 1908. Each was attended by a large and sympathetic audience of thoughtful, influential people.

At the first banquet Mr. Fillebrown made the principal address, showing how the well known economic law—that a tax upon land lowers its value—results, in time, in a commercial condition, in which the selling value of land becomes an untaxed value. In other words, Mr. Fillebrown departed from the old time method of confining his address to the theoretical side of the Single Tax, purposely presenting instead, the practical side, believing that if it could be clearly and forcibly shown that the present land value of the state escapes taxation, it would appeal to capitalists as strongly as to the college professors of political economy, four of whom were present, at this banquet, and in brief addresses, heartily endorsed Mr. Fillebrown's position as being economically sound. As Professor Bolluck epigrammatically stated it:—"A tax upon land-value cannot survive a change of ownership."

The next public meeting of the League was held in Kingsley Hall, at which Mr. J. W. Bengough, of Toronto, gave one of his characteristic chalk talks.

On Dec. 2nd, 1907 the League and its friends were privileged to listen to Raymond Robbins of Chicago, who, with persuasive eloquence showed the pressing need for an industrial reform, that would lighten the burdens of labor, and abolish the want and misery of a poverty that is caused by unjust, human laws.

In Jan. 1908 a public meeting of the League was held in Gilbert Hall to listen to reports from Mr. Garrison and Mr. Fillebrown, each of whom had recently returned from important conferences, one held in New York City, and the other at Columbus, Ohio.

The one held in New York was The National Single Tax Conference, which Mr. Garrison had been invited to address, That the League might share in some of the feasts of this gathering of the "elect," Mr. Garrison kindly read to us a copy of his address; and then described some of the principal events of the Conference, giving us a glimpse of its personnel and spirit. He spoke particularly of the progress of the Single Tax movement, as indicated by an editorial, published in the *New York Post*, during the Conference, in which attention was called to the widespread tendency to changes in the policy of taxation in many of our American cities, stating, moreover, that wherever such changes appear, "they rarely run counter to the teachings of Henry George." Mr. Garrison regarded this statement—appearing as it did, editorially, in an influential paper—as one of the best fruits borne by the conference, as well as a revealing mile-stone, on the long journey of our progress, since the last National Single Tax Conference was held in New York, before the death of Henry George.

Mr. Fillebrown then read a copy of the address he gave at Columbus, followed by a most encouraging report of the growing interest now being taken by thoughtful people, in the subject of taxation, most of which is no doubt due to the writings and labor of Henry George and his disciples

As Mr. Fillebrown stated, the Columbus Conference of The American Tax Reform Association was made up of representative men from nearly every state in the Union, as well as many leading delegates from Canada.

This large gathering of educated men sat listening, eagerly, during three long sessions a day, for three days, to addresses upon every phase of the subject of Taxation weighing, pondering and discussing a subject that underlies one of the most

momentous problems of our time, the issue of which, is now, at length, squarely before the people of the whole world. Moreover, as you all know, it is one that involves not only the happiness and lives of human beings, but the liberty of nations, as well; one to which the words of Lafayette may aptly be applied:---“

“For a nation to love Liberty, it is sufficient that she knows it. And to be free, it is sufficient that she wills it.”

Three special Committees have done good work this year, one for raising funds for the Oregon Campaign, another to furnish money and speakers for Rhode Island, and the Committee of Literature, all of which will, no doubt, be reported later in the evening.

The closing work of the year was the “University Banquet” of Dec. 1st, 1908, where Harvard University was largely represented by over forty guests out of the two hundred, and where most of the addresses of the evening were given by members of her faculty.

A brief comparison of this banquet, with one of those given during the early years of our labors may, perhaps, be the best way of showing the general results of the work done by The Massachusetts Single Tax League during the twelve years of its existence. Take, for example, the banquet given at Hotel Vendome, to The Woman Suffragists, which was addressed by Frank Stevens of Philadelphia.

At that time, the very fact that it would have been quite impossible to have obtained—outside our own ranks,—able speakers to defend the Single Tax, is, of itself, of striking significance—another revealing milestone.

Having had the honor to assist in receiving at the Vendome Banquet, the Secretary can distinctly remember the remarks of many of the guests as they were introduced to Mr. Stephens. Nearly every one confessed to an entire ignorance of the subject at hand, moreover, it was evident that most had come rather to be amused than instructed. Mr. Stephens captured his audience by the very earnestness of his own convictions, combined with the masterly way in which he presented the justice and moral beauty of his theme.

His audience listened, bewilderingly pleased, at what must have seemed to them, at first hearing, as vagaries, midway between anarchistic revolution and socialistic sophistries. There was a tolerant, half doubting expression on the faces of many of the guests, indeed, the mental atmosphere of the room was one of half-pitying indulgence, that people with such fine intellects and high moral ideals, could imagine that they could abolish poverty simply by an understanding of the subtle law of ground rent. At the close of Mr. Stephen's address, the questions came thick and fast, every one containing an open challenge. Mary A. Livermore, who graced the occasion by her distinguished presence, courteously spoke against the practical workings of the Single Tax, and expressed a doubt of some of its claims for equal justice.

How different the last banquet! Long before the meeting begun, the room was filled with happy expectancy. Every guest seemed in sympathy with the occasion and knew that a treat was in store; and as speaker after speaker spoke of the justice and moral beauty of the Single Tax, the applause was hearty and general, thus proving that slowly but surely the ideas and principles for which we have so long stood are no longer vague or considered utopian, by thoughtful, educated people. The first and most difficult barrier of prejudice has at last been crossed by conquering reason.

Henceforth, the assimilation of these truths must be rapid and their growth and influence far-reaching.

It cannot be claimed that this remarkable change of public opinion in this locality in our favor is all due to the work of our League. Time and the Spirit of Progress have done much, but it is fair and just to say, that much of the change of public opinion is due to The Massachusetts Single Tax League and to the courtesy and generosity of the press of Boston.

ELIZA STOWE TWITCHELL, Secretary.

MR. Peter Aitkin, a valued contributor to these columns and employed in the comptroller's office, has been promoted from Expert Accountant to Collector of City Revenue.