

measure referred to in my paragraph. An honorary minister, Mr. Donald MacKinnon, has withdrawn from the ministry on the ground I believe, that the present Bill does not go far enough. It will however be a great step in advance for Victoria, and will give us a good ground upon which to fight, the exemption of improvements from local taxation, as well as knowledge more or less accurate of the value of the lands of the State, and of the improvements. I hope before long to be able to inform readers of the REVIEW that the Bill has become law.

A. C. NICHOLS.

EUROA, Victoria.

GERMANY.

The German Single Taxers keep hammering away. Every issue of the *Bodenreform*, brings news of three or four towns having adopted the taxation of unearned increment on land.

The issue of Jan. 20, reports my own home town, Hildesheim, having fallen in line. On Dec. 18 the seaport town Cuxhaven, on the mouth of the river Elbe adopted it, and this was a remarkable victory inasmuch as its town council is composed of twenty-one landowners to two non-landowners. Although the speculators made great lamentations, the pressure of the people against the city fathers was so great that they had to yield.

And a hot fight has started in the council of Königsberg over a bill to tax the increase of land value since October 1872 while its opponents have the date of April 1, 1905, but after a wrangling begun Sept. 15 it ended on Jan. 12 with a victory of 55 votes against 30.

That the German Single Taxers are alive is shown by their having rented the Royal Opera House, Jan. 7, producing by home talent and professional actors the Land Question in five tableaux, stating that in spite of the extraordinary expense of 4,000 marks they had a surplus, the amount of which will be announced in next issue of the *Bodenreform*.

F. BURGDORFF.

CLEVELAND HEIGHTS, Ohio.

THE FELS FUND.

The collection of the Fels Fund is progressing. The work is not yet thoroughly organized, but circular appeals will shortly be mailed. Hon. Tom L. Johnson will be treasurer of this fund.

Our readers are requested to send to Mr. Daniel Kiefer, who has charge of the work, the names of any likely contributor to this fund for the Great Forward Movement.

GOD'S LAWS.

(For the Review.)

Some of God's laws by ancient seers, were
penned on sacred page,
While some are only now discerned, by
scholars wise and sage.

Some He engraved in solid rock, or wrote
on limpid stream,
Or vap'rous air; and some in fiery letters
gleam.

Some from the wise and prudent hid,
to babes in lore are shown;
And error taught by learned fools, by simple
truth's o'erthrown.

Oh, let us then with open minds, search
Nature's open book;
And learn from reading Nature's page, to
Nature's God to look,

Then let us quit our human schemes, for
God's appointed way—
His work to frame our social laws— our's
merely to obey!

E, I. S. H.

QUEENSLAND, Aus.

OWNERSHIP AND PROPERTY.

An obstacle to the acceptance of the Single Tax which is frequently encountered is the widespread, if not general, impression, especially by farmers, that private ownership of land would be extinguished, and that the government would become the universal landlord. Henry George made clear and emphatic the distinction between permanent possession combined with absolute control of a site by an individual, on the one hand, and private property in the unearned

increment on the other. The first he recognized as the corner stone of a high civilization and as a prime incentive to effort, and he urged that it should not only remain undisturbed, but should be encouraged and extended. He wanted to increase the number of land owners instead of confining land ownership to a few. The second he opposed and sought to destroy as the basic evil of society. He advocated its abolition as the necessary and indispensable precursor of fundamental social reform.

The adoption and use by Single Taxers of the term *ownership* to indicate absolute and permanent possession of a site as distinguished from the private appropriation of ground rent, which is the true meaning of private property in land, would anticipate opposition and secure readier acquiescence. In our discussions and our platforms the term *ownership* should be kept prominent in order to make apparent this vital and fundamental distinction and avoid the difficulty of removing hostile preconceptions.

ALFRED J. WOLF.

LOCAL OPTION IN TAXATION IN RHODE ISLAND.

The hearing on the Home Rule in Taxation bill for Rhode Island was held on Friday, March 19th. The principal arguments for the bill were made by Hon. L. F. C. Garvin, Mr. Charles Sisson and Mr. George W. Parks. An argument for the bill on the ground that it was a Single Tax proposition was presented by Dr. McLoughlin, contrary to the recommendation and wishes of the promoters of the bill.

The bill was opposed by Dr. Edward M. Harris, a large owner of vacant land, and Gen. Elisha H. Rhodes, who took the ground that if the existing laws were obeyed and "everyone went to the tax assessors and told the truth, there would be no necessity for worrying about the income for cities and towns." He was particularly concerned about the burden the Single Tax system would impose on the small land owner.

* In response to a letter addressed by Dr.

Garvin to Gov. Pothier asking him to appear on behalf of the bill or to recommend its adoption, the Governor stated that he had already recommended the appointment of a joint committee to consider the best methods of taxation for Rhode Island, and that it seemed to him that all tax legislation should be referred to such committee. The committee, as usual in such cases, reserved its decision.

The work of securing additional signatures is being pursued by Mr. Joseph H. Fink with the same success as has attended his efforts so far. Over four hundred leading firms and citizens of Rhode Island have petitioned the legislature for the enactment of the law, so that its adoption at this session of the legislature is not by any means hopeless.

At the time of the inception of this Rhode Island campaign the statement was made that within five years we might perhaps see our hopes fulfilled. The effect of the work done this year, what ever be the outcome at this session, has more than equalled the expectations of its projectors.

JOHN J. MURPHY.

Secretary American Single Tax League.

OUR readers will rejoice in the recovery of William Lloyd Garrison from a dangerous illness.

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