

UNIVERSITY
OCT 28 1907

The
SINGLE TAX REVIEW

A RECORD OF THE PROGRESS OF SINGLE TAX
AND TAX REFORM THROUGHOUT THE WORLD

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A U T U M N N U M B E R

OCTOBER 15, 1907 ✕ VOLUME 7, NUMBER 2

Yearly Subscription, \$1.00 ✕ ✕ Single Copies, 25 Cents

PUBLISHED AT 11 FRANKFORT ST.
NEW YORK CITY, N. Y.

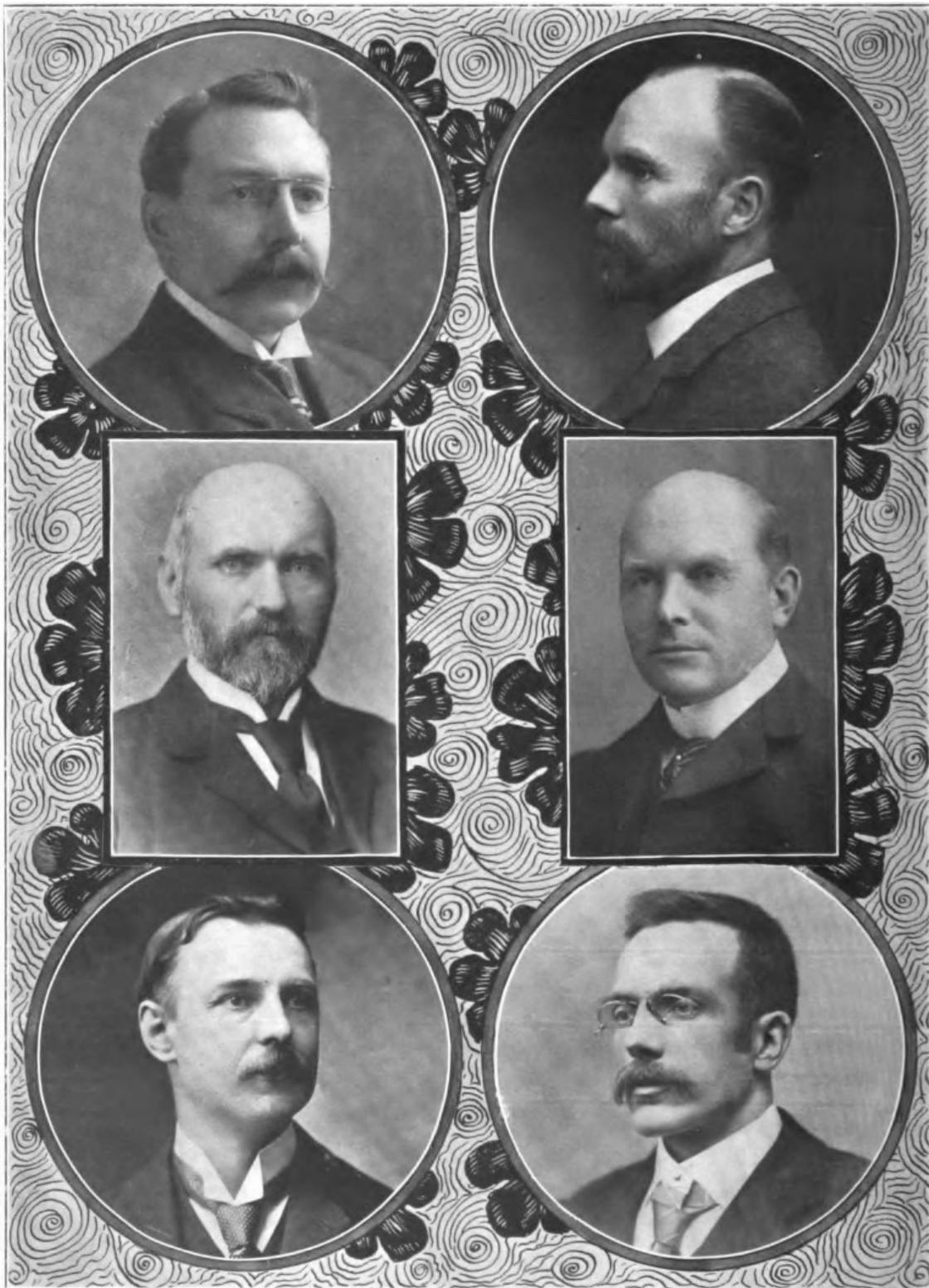
SINGLE TAX REVIEW,
JOSEPH DANA MILLER, Editor and Publisher.



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HANDS ACROSS THE SEA

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CHAS. H. SMITHSON
RICHARD MCGHEE
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THE SINGLE TAX REVIEW

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

THE SINGLE TAX MOVEMENT IN NEW SOUTH WALES, AUSTRALIA.

(*For the Review.*)

By A. G. HUIE, Hon. Sec. Sydney Single Tax League.

EXPLANATORY.

This statement of the position of the movement to tax land values instead of improvements, trade and industry in the State of New South Wales, Australia, is written with the desire to place before the readers of the *THE REVIEW* a brief historical account of the progress of Georgian principles, together with an explanation of recent advances, and an outline of the prospects for the future.

A FREE TRADE STATE.

New South Wales alone among the seven colonies of Australasia until Federation was accomplished followed the example of Great Britain by practising free trade. It was not free trade, as Single Taxers understand free trade, but it confined the tariff to a few good revenue producing lines and refused to tax all kinds of goods for the purpose of assisting local industry, by giving manufacturers the right to tax the people in higher prices. It was the British system of free trade pure and simple and it left the land problem alone. There were a few protectionists, however, and on two or three occasions when they attained office on other issues they imposed a number of duties. These lapses from free trade, however, were short, and the offenders were promptly fired out at the succeeding general election.

HENRY GEORGE.

It was found, however, that the old system of free trade was open to attack. While it did good it was insufficient because it ignored the land question. It was at this point that the solution of the great economic problems of the age put forward by Henry George came under our notice. His book, *Progress and Poverty*, was like seed sown in a fertile soil in New South Wales. Enthusiastic disciples invited Mr. George to visit Australia and he responded by coming and delivering a series of addresses. They proved invaluable, especially in this State. The new policy was grasped by the free traders who des-

pute the protests of a few of the old school, associated a tax on land values with freedom of trade. This became the great issue at the general election of 1894 and the free traders won handsomely. Duties to the extent of of about £800,000 were remitted, and a tax of one penny in the pound was imposed on land values. An exemption of £240 off all estates was allowed, and an income tax was also passed. Both these latter proposals were unsound, but a great deal was gained in giving legislative recognition of the principle of taxing land values and establishing free trade upon a sound basis.

FEDERATION.

But a new cry arose. It was held that steps should be taken to federate the Australian States and to build up a nation in this quarter of the world. It took hold of the people, more particularly in some of the other States, but the people in this State viewed the scheme with a great deal of hesitation. As brought forward it made it practically impossible to avoid the loss of free trade. We were doing well, our tariff was the freest in the world, we had a taste of land value taxation and it was exercising a wholesome influence, and we thought that Federation could be purchased at too high a price. While the protectionist States had nothing to lose by a federal protectionist tariff, we had a good deal to lose, and on that account a very large vote was recorded against the Federal Bill in this State, although it was carried.

NEW CONDITIONS.

The first Federal Prime Minister was a New South Wales representative and he assured us that his intentions were very moderate. Experience proved, however, that he gave way to the violent fiscal heathenism of members of the Government from the other States, as the first thing done was to bring in an extreme protectionist tariff. Our members in the Federal House were mostly free traders and they put up a great fight. It took nearly two years to get that tariff through and they succeeded in cutting down proposed duties by over a million a year. Since that time the free trade cause has apparently weakened, and the prospect is that we will be forced to submit to a number of higher duties before very long. Now it is essential in adopting the Georgian Policy to remit present taxes when land values are taxed. The land tax referred to remained because it was a State matter. The indirect taxation imposed by the Federal Parliament was an additional burden. Federation soon became and is very unpopular. We are overtaxed. The Federal Parliament has the power to tax land values, but proposals to raise Federal revenues from land values instead of imposing Customs and Excise duties, have not yet been taken up by the politicians.

IN THIS STATE.

After the Federal Union was accomplished in 1901 the Single Taxers decided to devote their energies chiefly to getting a measure passed through the State Parliament to establish a system of local government and to give municipalities the power to impose their rates on land values only, instead of on the rental value of land and improvements. That seemed to be the line of least resistance. Our State covers an area of 198,000,000 acres, but until recently

only 1,810,000 acres were under the control of local authorities. All public expenditure outside that small area was under the control of the central Government in Sydney. Members of Parliament for country districts had to act as general agents to get as much money spent in their electorates as possible. It was often deemed more important to have a good local or "roads and bridges" member than a man who understood public questions and who was able to legislate in the interests of the whole community. The roads and bridges class of members did not want local government, for with it the only excuse for his presence in Parliament would be gone. But he used to say that he was in favor of it because it was universally recognized as an urgent public necessity.

IN THE MUNICIPALITIES.

In towns which had been incorporated the local authorities were working under an act that was nearly 40 years old and had only been slightly amended during that time. The leading features of that act had been copied from previous British legislation. Radical alterations were absolutely necessary, and as in the case of rural government, had been promised year after year for a great many years. We were chiefly interested in reforming the method of imposing rates.

THE OLD RATING SYSTEM.

To explain the old system I may say that local councils had power to levy up to one shilling in the pound upon nine-tenths of the assessed annual rental value of property, or in the case of vacant land, upon five per cent. of its assessed capital value. It worked out in this way. A house worth 10/- per week, built on land worth £50, was assessed at £26 per year, nine-tenths of that is, say £23, which at 1/- in the pound meant a revenue of £1 3 0 per annum. Five per cent. of the £50 capital value of a similar block vacant was £2 10 0, so that the rate at a shilling in the pound was 2/6. To show the character of this burden upon industry, here are figures showing actual examples. These figures as well as others were used by us in letters to the press and on leaflets to show the urgent need for reform.

Rates on vacant land. Rates when Improved. Increase in Taxation.

£ s. d.	£ s. d.	£ s. d.
3 6 4	23 13 9	20 7 5
1 16 0	17 11 0	15 15 0
1 4 9	19 10 3	18 5 6
2 9 0	25 14 9	23 5 9

In these cases good sized blocks of land were improved by building terraces of houses. That was the state of affairs when the law was honestly enforced. Any owner of vacant land could put a fence round it and let it for grazing purposes, and then it was regarded as an "improved property" and rates were paid on the rental. Here is an example of a rich man who had a piece of land worth £15,000, with a ring fence round it, let for 15/- per week for grazing cows. Afterwards when population in the locality had sufficiently increased and the Government had built a tramway to that suburb, he put up

a lot of showy jerry built cottages, and sold them on the time payment system, and some of them were sold several times over.

PROPAGANDA WORK.

Having a good cause, knowing what we wanted and being willing to work to attain it, we organized meetings, issued leaflets, wrote letters to the papers and so on. It occurred to me that it would be a good plan to try and get a statement of our case inserted in every paper published in every municipality. In order to do so it was necessary to give the letter a local coloring, as we could not expect papers all over the country to put in the same letter. So I had a letter typed, leaving spaces where I could insert the name of the town, the amount of its unimproved land values, the value of improvements, its present rates, the amount in the pound upon land values only which would yield a similar sum, which was also given (these two items I worked out from the official data), and the amount of outstanding rates due to the council, because its powers to enforce payment were insufficient. This outstanding money amounted to a large sum in many instances and was chiefly due on the vacant land of owners whose whereabouts were not known, or payment could not be enforced for other reasons. For four years in succession I sent a letter on these lines to the press and as many as 100 papers put it in in the course of a few weeks. We found this method one of the most effective ways of bringing sound principles of local taxation under the notice of a very large number of people.

INTERVIEWING MR. CARRUTHERS.

A little over four years ago we asked Mr. Carruthers, who was then leader of the Opposition in the State Parliament, to grant us an interview. He readily agreed to this and we talked the matter over with him. He was sympathetic, showed a clear and ready knowledge of Georgian principles and gave us assurances that he would pass our views into law if he gained a majority at the election and attained power. We supported him. It was a long, hard campaign, but he never faltered, and he won by a small absolute majority over the two other parties. He became Premier and is still in power after nearly three years.

A FRESH ASSURANCE.

Shortly after the new Premier assumed office a large deputation waited upon him and stated the case for reform, and urged that early steps be taken to give it effect. In reply, Mr. Carruthers said he needed no advocacy of the principle to convince him of its soundness. He had long since come to a conclusion similar to that expressed by the speakers. In plain terms he outlined the existing state of affairs and pledged the assistance of the Government to the work of reform.

THE SHIRES BILL.

To accomplish his purpose, the Premier divided the work. First of all, he mapped out the State, outside the municipalities, excluding the Western division, where the population is very small, into 133 Shires. A council of six members was provided for, and they were intrusted with the sole control of strictly local affairs. The power to levy rates on land values was unlimited,

but our Legislative Council, or Upper House, inserted a maximum of 2d in the pound. A general rate of two-pence, however, is ample in almost every case, while in many a penny is sufficient. But for all that, the principle of a limit is bad. Where the Shire Council has to levy more than a penny, the Government assists with an endowment. The amount of money available for this purpose is fixed, while the ordinary revenue will increase with the increase of population. It is to help Shires where the country is rough, the land values low, and the road expenditure heavy. If a council wants money for a special purpose, or for some part of the Shire only, it can impose a special or local rate for the necessary revenue without limiting its power to levy the general rate of 2d. A special or local rate may be levied on the unimproved value of the land, or on the improved capital value. The Council has the option. If the Council puts the special rate on the improved value the ratepayers can demand a poll and compel it to put the rate on the unimproved value, and *vice versa*.

MUNICIPAL REFORM.

In the next session the Premier brought forward his bill to deal with all municipalities except the City of Sydney. Its general principles were similar to the Shires Bill, but it gave wider power. Municipalities must levy a rate of a penny in the pound on the unimproved value of land, and may raise any further revenue required in the same way ; but it is optional, first with the Council, secondly, with the ratepayers—if the Council goes against their wishes. As in the case of the Shire's Bill the Legislative Council stood in the way. It sought to limit the local authority's power to levy rates on land values only to 2d, as in the Shires. That would have seriously affected the financial position of some of the councils. The Government refused to agree to the amendment. Of course, the Upper House could have rejected the Bill altogether and the Government could have resorted to extreme measures to enforce the people's will. But the Premier, who is a wise man, preferred to gain his purpose by adopting a conciliatory attitude, and it was successful. Municipal councils have practically unlimited rating powers.

WHAT THE NEW SYSTEM MEANS.

Now, I want to show what these changes mean, so that the reader may see their true character. The assessed value of land for taxation purposes for the financial year ending on the 30th June, 1905, was £129,000,000. The exemptions, however, reduced the actual taxable amount to £76,000,000, and the revenue from land tax for the year was £332,530. The new Local Government Act, as the consolidated measure dealing with rural and urban areas is called, controls land values to the amount of £101,690,670. In the Shires the land values are £67,131,466, and the penny rate will yield a revenue of £279,714, while 2d. will give £559,428. The land values in the municipalities are assessed at £34,459,210. In them a penny rate would yield £143,580. The municipalities, however, require an additional sum of £250,930. Every penny of this additional sum, in every instance, may be imposed on land values only, but as already explained, it is optional with the people themselves.

THE REVENUE FROM THE LAND TAX.

The land values in the City of Sydney and the Western Division amount to rather more than one-fifth of the total. Under the old act (which still holds good in them), with exemptions they will pay, say £66,506, suburban and country municipalities without exemptions, £143,580, Shires without exemption, £279,714; total, £489,800. As the Shire or municipality imposes its penny in the pound without exemptions, the State Government ceases to collect its penny with exemptions. The assessment of land values upon which these calculations are based is ten years old throughout the greater part of the State. Without going into details, I may say that we estimate that the fair average selling value of the land is one-third more than the present assessment. The local authorities are already revaluing the land, and will be required by law to do it every three years. Assuming that the new assessment shows that the land is worth one-third more than the old assessment, and I believe it will, then the revenue which must be raised from the land tax at a penny would be £653,060, nearly double the sum received when Mr. Carruthers became Premier. But that is not all. The Shires may rate to 2d. and the municipalities practically as much as they like. Then rates for special purposes may be imposed on land values only. Further, land leased from the Crown is also ratable, its unimproved value being taken as twenty times the annual rent. A very large area of land is held in this way. It will probably be found that when the new Local Government system is in complete working order, that the amount of revenue, which *must* and *may* be raised from land values, taken together, will amount to £1,500,000 a year. A great deal depends upon the people themselves. It is no longer a matter for the State Government. It is in the hands of the people. Some of us would have liked to see rating on land values made compulsory throughout. That, however, was too drastic a step to be successfully taken. The Premier has done what he could, and I may say that it is more than most people expected.

SOME INTERESTING FEATURES.

The definition of the unimproved capital value is: "The unimproved capital value of land is the amount of the capital sum for which the fee simple estate in such land would sell under such reasonable conditions of sale as a bona-fide seller would require, assuming that the actual improvements (if any) had not been made; and also allowing a reasonable deduction for profitable expenditure by the owner or occupier on visible and effective improvements which, although not upon the land, have been constructed for its drainage, for its prevention from inundation, or otherwise for its more beneficial use. In the case of mining lands, the output may be considered in determining what is the unimproved value. Ratable land, which is the property of the Crown, and not held under lease, license or tenancy, can only be rated on its unimproved value. Rates are payable by the landowner. Where a mine is leased both parties are liable, but between themselves each is liable according to his interest in the land. The first of these provisions does not affect the ultimate liability to pay

the rates where private agreements are made concerning them. Overdue rates are to bear simple interest after six months. When land is sold the seller must notify the Council. The occupier of land, where the Council is unable to recover from the owner through absence from the country or other causes, must pay the rates and he may deduct same from the proceeds due to the owner. When rates cannot be recovered, the Council may take possession of the land at the end of four years. It may use, or lease it, but must keep a separate account of the proceeds, so that the owner may take possession on the settlement of his liability should he return. If he does not return in sixteen years the land becomes the property of the Council.

THE EFFECT ON THE PRICES OF LAND AND WAGES.

I have been asked, "Does, or does not a tax on unimproved values have as a first effect a depression of land prices and a rise in wages before its effect is felt in municipal finance." As soon as Mr. Carruthers attained office and made it clear that his pre-election promises were to be fully honored, the amount of land in the market for sale largely increased. The anxiety to sell and the moderate range of prices—as prices of land go—produced the argument on the part of opponents that a land tax was unnecessary to check speculation in land and keep prices down, as there was more land in the market at low prices than the public wanted. When the Premier took office there was a large number of unemployed in Sydney. There was a feeling of want of confidence in the ruling authority. The defeated Conservative Government had professed much, it had lived on the cry that it was the friend of the working man, and dabbled in socialistic experiments. Socialism is such an indefinite term that it is not easy to associate it with general public injury. If we take the acknowledged definition of the term by socialists it partly fits the so-called socialistic experiments we have had. So that the failure of such experimental legislation is not admitted by socialists as an argument against socialism. For all that, my opinion is that socialism has had a deadening influence on public life. In spite of the boundless pretensions of socialists I am bound to say, that any good they may do is more than counterbalanced by the mischief. In the last three years there has been a great change. No man need be idle now if he is willing to work, and a larger number of immigrants are coming to the State than at any time for a great many years. The change is not all due to the determination to tax land values, for the administration of the Liberal Government has been good all round and the seasons have also been good, but there is no doubt that the attitude of the Government on the question of rating has been most beneficial. Its effect in municipal finance is not felt yet, as the large amount of preliminary work in a few districts only is complete and the land value rate notices sent out.

SOUND GEORGIAN PRINCIPLES.

It will be seen that the work accomplished is based upon the soundest Georgian principles. The rates on land values are not additional, they are a substitute for rates on improvements. In any centre where the people are alive to their own interests and take full advantage of the law, a man will be

able to improve to any extent he likes without being called upon to pay one penny extra in rates.

FOR THE FUTURE.

The elections which are usually held every three years are approaching and it may well be asked how will the Government fare ? I regret to say that I hesitate to express an opinion. A Government that institutes administrative and legislative reforms in the public interest must hit the vested interests of some private individuals. It has nothing to enable it to command the special support of any particular class because it does not confer special favors. A vested interest created by, or assisted by legislation, will find money to help the party that helps it. In the same way a vested interest adversely affected by legislation will find money to fight the Government that passed it. I do not think that the landed interest will seriously hurt the Government, because it has given local councils power to rate land values. The justice of that reform is so evident. The Government has passed drastic legislation dealing with the liquor trade and gambling. It was needed, but those who profit by living on the vices of the community are up in arms. So that although I hope for a successful issue on account of the general excellence of Liberal rule and its sympathy with our objects; still there is a danger of lapsing from it for the reasons given.

THE GOVERNMENT POLICY.

The features of the Government Policy which more directly concern us consist of remissions of taxation and its attitude on the land question. The income tax is to be abolished as far as incomes from personal exertion are concerned—that is, about two-thirds of it, and various vexatious stamp duties to the amount of £130,000 are to be remitted. The freights and fares on the State railways have already been reduced by £325,000 per annum and the school fees in primary schools have been abolished. These remaining, together with several other small amounts, total £720,000 per annum. They are assured to the people except the income tax and the stamp duties which are to go after the election if the Government retains the confidence of the people. On the land question the Government proposes to appoint a board to value and report on all estates within the rainfall belt which are not more than twenty miles from the railway. Three alternatives will then be placed before the owners. First, the owner may sell to the Government at the board's valuation. If he does the Government will subdivide and sell to land seekers. Second, the owner may subdivide and sell direct to settlers; that is what the Government wants him to do. Third, the Government may acquire the estate at any time it chooses at the assessed valuation, even if twenty years have elapsed and population has doubled its value. The Government also believes in the freehold title to land, the ownership of land to be subject to the payment of rates and taxes imposed, or that may be imposed from time to time.

THE OPPOSITION POLICY.

The Opposition proposes a progressive tax on unimproved values on estates worth over £5,000. That exemption is to be allowed on all estates. The second £5,000 is to pay a halfpenny in the pound, and the third £5,000

a penny, and so on. Then it proposes to resume estates and to subdivide them for settlers. It is not in favor of remitting any present taxes, and proposes in addition to the progressive tax a graduated income tax, a tax on absentees—that is, on owners of property who live in England and elsewhere—and increased probate duties on estates worth more than £20,000. It also proposes to dabble in various socialistic experiments.

WHICH IS THE BETTER ?

Which of these policies is the better from a Single Tax point of view? On this point Single Taxers are not unanimous, so I will give my own views, and they are representative of most Single Taxers here. First, the proposed remissions of taxation are justified on two grounds. We have a large surplus and taxes on incomes and stamp duties are unnecessary burdens upon industry and trade. There is nothing to justify the Opposition's proposed new taxes. Second, the re-purchase of land from private individuals for purposes of settlement is indefensible. It secures the owner values in hard cash which he has not earned, and the Government entering the market as a buyer of land assists in forcing up land values, and that is against the interests of all who want land for use. The Government recognizes this clearly. In two portions of the State it proposes to build railways. In one case the line will go through an estate of 25,000 acres. So it is resuming the estate first and then it proposes to build the railway, so that it will secure for the public the added value due to its railway from the thousand farmers which it hopes to settle on the land. The other case is similar, only there are four or five estates holding 25,000 acres between them instead of one. Then the determination to fix the value of large estates now, so that they may at any time be resumed, if the owners do not subdivide themselves, is dictated by the same desire to secure to the people the increment due to public development. The Opposition policy of resumptions and the progressive land tax are based upon similar considerations. Third, the progressive land tax, is it just? As land values are due to our presence and needs, arising independently of the owner, we are justified in protecting the public interest by securing to the people the values which they have created, but we are not justified in taxing some landowners while exempting others. It must apply to all in proportion to the land held. The advocates of the progressive tax say that it is not for revenue, but merely to force the land out of the hands of existing large holders. New Zealand experience is instructive on this point. It produces a considerable revenue and has developed a new form of dishonesty. A number of landowners have divided their estates among the members of their families, and so in a large measure escape taxation. Fourth, the freehold or leasehold title. I do not attach much importance to the question of title, neither did Henry George. If public services are defrayed from revenue raised from land values, it is immaterial whether it is a tax on the value of freehold land, or rent from leasehold land. The advantages are in favor of the freehold as the average man prefers to be the owner of the land. If we let him be the owner and defray public expenditure by means of a tax upon its value, we submit to a strong sentiment, or shall I say prejudice, in favor of the freehold,

without injury to the public interest. On the other hand the leasehold involves re-appraisal of the rent. In many cases it would be difficult to effectively carry out, and it means an uncertainty that is undesirable. Then it affords unscrupulous men great opportunities. Recently we have had some astounding revelations of illegitimate trafficking in leased Crown lands. Over a million acres were improperly dealt with. The lands Minister of the previous Government and various politicians were involved, and the law has not been strong enough to bring the offenders to justice.

OTHER CONSIDERATIONS.

Apart from the text of these policies there are other considerations which must be taken into account. Mr. Carruthers, the Liberal leader, is a free trader. As the reader has seen, he has taken our cause a big step forward. He understands Georgian principles and he has always acknowledged his sympathy with them. He has repeatedly attended the Henry George anniversary. And if he is not going into the coming election just on the lines that we think best, it is not from want of sympathy with us. It is because of his intensely practical turn of mind in seeking to do what he believes to be practical rather than to risk failure in attempting what he thinks is at present impractical. Then he has to safeguard what he has already done with sympathetic administration until it shall be firmly established. Mr. McGowan, the Opposition leader, is a protectionist. He has always advocated taxing labor instead of liberating it. He does not understand Georgian principles. He regards us with suspicion. He has never shown any sympathy with us, and the progressive tax which his party puts forward is a caricature of genuine reform. So that while he claims to be a champion of labor he will not take one honest step to give it the freedom which can alone be of lasting service to it.

THE NEXT STEP.

Now let me briefly explain what we think should be the next step towards the Single Tax goal. Our system of government is threefold, the local councils, the State Government, and the Federal Government. We have therefore to tax land values for State and national revenues and to remit existing taxes. There are two principal ways to do this. Our railways are owned and operated by the State. The money to construct them was borrowed in England, and the interest on cost has to be paid out of the earnings. The Railway Commissioner therefore has to charge rates that will pay for working expenses, maintenance and interest. Railways do one thing to perfection; they enrich the landowner. They are a great convenience, but they don't raise wages. The lands which we have sold are owned by 13 per cent. of the population. Probably half the value of land to-day is directly due to public expenditure in constructing railways and tramways. We have spent about £50,000,000 in that way. As the landowner is enriched he should pay the interest on the cost. The interest must be made a charge upon land values. Our proposal is to make the interest a charge upon the revenue from taxation and to impose a tax on land values without exemptions to meet it. It is estimated that it would require two pence halfpenny in the pound to do it. When this change is made the railway freights

and fares can be reduced about 40 per cent. Such a change would prove of incalculable benefit to our workers and producers. As users of land and idle speculators will be taxed alike to pay the interest, it will be seen that the user of the land will be rewarded and the speculator penalized, thus reversing the existing order of things. In Federal politics we must fight to have food, raw material, tools and machinery placed on the free list, and for any other reductions we can get. There is room for a substantial reduction without recourse to revenue from other sources, but when further revenue is needed, our land values are ample for all requirements.

IN CONCLUSION.

In conclusion, I may say that I have tried to give an outline of past history, directing special attention to recent advances and an explanation of future prospects and intentions. I have long been convinced that the Georgian Policy may be realized in our time. The agitation must, however, be conducted on intelligent lines, backed by ceaseless energy. It needs all the sympathy and co-operation of every one who believes in it. Its slow progress is due to lack of these essentials. Let me say to your readers—many of whom were in the fight before I was—let us blend intelligence, human sympathy, persistence and financial strength in furthering the movement, and let us do it liberally.

SYDNEY, New South Wales.

 THE RIGHTS OF INFANTS.

Written in 1796 by Thomas Spence.

For some interesting comments, together with an account of the finding of this paper by Henry George in the Reference Library of Manchester, England, see article by Henry George, Jr. on page 40.

Open thy mouth for the dumb.—Prov. xxxi. 8.

And pray, what are the Rights of Infants? cry the haughty Aristocracy, sneering and tossing up their noses.

Woman. Ask the she-bears and every she-monster and they will tell you what the rights of every species of young are. They will tell you, in resolute language and actions, too, that their rights extend to a full participation of the fruits of the earth. They will tell you and vindicate it likewise by deeds that mothers have a right at the peril of all opposers to provide from the elements the proper nourishments of their young. And, seeing this, shall we be asked what the Rights of Infants are? As if they had no rights! As if they were excrescences and abortions of nature! As if they had not a right to the milk of our breasts? Nor we a right to any food to make milk of. As if they had not a right to good nursing, to cleanliness, to comfortable clothing and lodging. Villians! Why do you ask that aggravating question? Have not the

foxes holes, and the birds of the air nests? And shall the children of men have not where to lay their heads? Have brute mothers a right to eat grape, and the food they like best, to engender milk in their dugs, for the nourishment of their young, and shall the mothers of infants be denied such a right? Is not this earth our common also, as well as it is the common of brutes? May we not eat herbs, berries or nuts, as well as other creatures? And have we not a right to fish with the she otters? Have we not a right to hunt and prowl for prey with the wolves? Or may we not dig coals or cut wood for fuel? Nay, does nature provide a luxuriant and abundant feast for all her numerous tribes of animals except us? As if poverty were our portion alone, and as if we and our helpless babes came into the world only to weep over each other?

Aristocracy (sneering). And is your sex also set up for pleaders of rights?

Women. Yes, Molochs! Our sex were defenders of rights from the beginning. And though men, like other he-brutes, sink calmly into apathy respecting their offspring, you shall find nature as it never was, so it never shall be extinguished in us. You shall find that we not only know our rights, but have spirit to assert them, to the downfall of you and all tyrants, and since it is so that the men like he-asses suffer themselves to be laden with as many pair of panniers of rents, tithes, etc., as your *tender* consciences please to lay upon them, we, even we the females, will vindicate the rights of the species and throw you and all your panniers in the dirt.

Aristocracy. So you wish to turn the cultivated world into a wilderness that you may eat wild fruits and game like Indians?

Woman. No sophists, we do not want to be as Indians. But the natural fruits of the earth, being the fruits of our undoubted common, we have an indefeasible right to, and we will be no longer deprived of them without an equivalent.

Aristocracy. Do you not in lieu of those wild productions get bread and mutton and beef and garden stuff and all the refined productions and luxuries of art and labor; what reason, then, have you to complain?

Woman. Are you serious? Would you really persuade us that we have no reason to complain? Would you make us believe that we receive these productions of art and culture as a fair compensation for the natural produce of our common, which you deprive us of? Have we not to purchase these things before we enjoy them?

Aristocracy. Sure, woman, you do not expect the fruits of men's labors and ingenuity for nothing! Do not the farmers, in the first place, pay very high rents for their farms; and in the next place are they not at great trouble and expense in tilling and manuring the ground and in breeding cattle; and surely you cannot expect that these men will work and toil and lay out their money for you for nothing?

Woman. And pray, ladies and gentlemen, who ever dreamed of hurting the farmers, or taking their provisions for nothing, except yourselves? It is only the privileged orders, and their humble imitators on the highway, who have the impudence to deprive men of their labors for nothing. No; if it please

your noblesses and gentlemen, it is you, and not the farmers, that we have to reckon with. And pray now, your highnesses, who is it that receive those rents which you speak of from the farmers?

Aristocracy. We to be sure ; we receive the rents.

Woman. You to be sure! Who the D-v-l are you? Who gave you a right to receive the rents of our common?

Aristocracy. Woman! Our fathers either fought for or purchased our estates.

Woman. Well confessed, villians! Now, out of your own mouths will I condemn you, you wicked Molochs! And so you have the impudence to own yourselves the cursed brood of ruffians who, by slaughter and oppression, usurped the lordship and dominion of the earth, to the exclusion and starvation of weeping infants and their poor mothers. Or, at the best, the purchasers of those ill-got domains? O worse than Molochs! now let the blood of the millions of innocent babes who have perished through your vile usurpation be upon your murderous heads! You have deprived the mothers of nature's gifts, and farmed them out to farmers, and pocketed the money, as you audaciously confess. Yes, villians! You have treasured up the tears and groans of dumb, helpless, perishing, dying infants. O, you bloody landed interest! You band of robbers! Why do you assume soft names, you beasts of prey? Too well do your emblazoned arms and escutcheons witness the ferocity of your bloody and barbarous origin! But soon shall those audacious Gothic emblems of rapine cease to offend the eyes of an enlightened people, and no more make an odious distinction between the spoilers and the spoiled. But, ladies and gentlemen, is it necessary, in order that we may eat bread and mutton, that the rents should be received by you? Might not the farmers as well pay their rents to us, who are the natural and rightful proprietors? If for the sake of cultivation we are content to give up to farmers our wild fruits, our hunting grounds, our fish and game, our coal mines and our forests, is it not equitable that we should have the rents in lieu thereof? If not, how can the farmers have the face to sell us again the produce of our own land?

Hear me! Ye oppressors! ye who live sumptuously every day! ye for whom the sun seems to shine and the seasons change, ye for whom alone all human and brute creatures toil, sighing but in vain for the crumbs which fall from your overcharged tables; ye for whom alone the heavens drop fatness, and the earth yields her increase, hearken to me, I say, ye who are not satisfied with usurping all that nature can yield; ye who are insatiable as the grave; ye who would deprive every heart of joy but your own, I say hearken to me! Your horrid tyranny, your infanticide is at an end! Your grinding the faces of the poor and your drinking the blood of infants is at an end! The groans of the prisons, the groans of the camp, and the groans of the cottage, excited by your infernal policy are at an end! And behold the whole earth breaks forth into singing at the new creation, at the breaking of the iron rod of aristocratic sway, and at the rising of the everlasting sun of righteousness!

And did you really think, my good gentlefolk, that you were the pillars

that upheld the universe? Did you think that we would never have the wit to do without you? Did you conceive that we should never be able to procure bread and beef and fuel without your agency? Ah! my dear creatures, the magic spell is broke. Your sorceries, your witchcrafts, your priestcrafts, and all juggling crafts are at an end, and the Meridian Sun of Liberty bursts forth upon the astonished world, dispelling the accumulated mists of dreary ages and leaves us the glorious blue expanse of serene unclouded reason.

Well, then, since you have compelled, since you have driven us, through your cruel bondage to emancipate ourselves, we will even try to do without you, and deal with the honest farmers ourselves, who will find no difference, unless for the better, between paying their rents to us and to you.

And whereas we have found our husbands, to their indelible shame, woefully negligent and deficient about their own rights, as well as those of their wives and infants, we women mean to take up the business ourselves and let us see if any of our husbands dare hinder us. Wherefore, you will find the business much more seriously and effectually managed in our hands than ever it has been yet. You may smile, tyrants, but you have juster cause to weep. For as nature has implanted into the breasts of all mothers the most pure and unequivocal concern for their young, which no bribes can buy, nor threats annihilate, be assured we will stand true to the interest of our babes, and shame, woe and destruction be to the pitiful varlet that dare obstruct us. For their sakes we will no longer make brick without straw, but will draw the produce of our estate. If we deprive ourselves of our common in order that it may be cultivated we ourselves will have the price thereof, that we may buy therewith. as far as it will go, the farmers produce. And so far as our respective shares of the rent may be adequate to the comfortable and elegant support of ourselves and infants, so far will we cheerfully, by our honest endeavors, in our several callings make up the deficiency and render life worth enjoying. To labor for ourselves and infants we do not decline; but we are sick of laboring for an insatiable aristocracy.

To convince your highnesses that our plan is well digested I will lay it before you. You will find it very simple, but that is the sign of the greater perfection. As I said before, we women (because the men are not to be depended on) will appoint in every parish a committee of our own sex (which we presume our gallant lock-jawed spouses and paramours will at least for their own interest not oppose) to reserve the rents of the houses and lands already tenanted, and also to let to the best bidders, on seven years' leases, such farms and ténements as may from time to time become vacant. Out of those rents we can remit to government so much per pound, according to the exigencies of the state, in lieu of all taxes, so that we may no longer have taxes nor tax gatherers. Out of these rents we shall next pay all our builders and workmen that build or repair our houses, pave, cleanse and light our streets; pay the salaries of our magistrates and other public officers. And all this we women shall do quarterly, without a bank or bank-notes, in ready money, when the rents are paid in; thus suffering neither state nor parish to run in debt. And as to the overplus, after all public expenses are defrayed, we shall divide it

fairly and equally among all the living souls in the parish, whether male or female ; single or married, legitimate or illegitimate ; from a day old to the extremest age ; making no distinction between the families of rich farmers and merchants who pay much rent for their extensive farms or premises and the families of poor laborers and mechanics who pay but little for their small apartments, cottages and gardens, but giving to the head of every family a full and equal share for every name under his roof.

And, whereas, births and funerals and consequent sickness are attended with expense, it seems requisite to allow at quarter days to the head of every family a full share for every child that may have been born in his house since the former quarter day, though the infant may then be but a day old, and also for every person who might have died since the former quarter day, though the death should have happened but a day after it.

This surplus, which is to be dealt out again among the living souls in a parish every quarter day, may be reasonably supposed to amount to full $\frac{2}{3}$ of the whole sum of rents collected. But whatever it may amount to, such share of the surplus rents is the imprescriptible right of every human being in civilized society as an equivalent for the natural materials of their common estate which by letting to rent for the sake of cultivation and improvement they are deprived of.

Wherefore, now, ladies and gentlemen, you see the glorious work is done, and the rights of the human species built on so broad and solid a basis that all your malice will not be able to prevail against them. Moreover, when we begin with you, we will make a full end of your power at once. We will not impolitically tamper with the lion, and pluck out a tooth now and then, as some propose to melt down your strength by degrees which would only irritate you to oppose us with all the power you had remaining. No ; we will begin where we mean to end, by depriving you instantaneously, as by an elective (*sic*) shock, of every species of revenue from lands which will universally and at once be given to the parishes to be disposed of by and for the use of the inhabitants, as said before.

But yet be not cast down, my good ladies and gentlemen. All this is done for the sake of system, not revenge or retaliation ; for we wish not to reduce you to beggary as you do us, for we will leave you all your movable riches and wealth, all your gold and silver, your rich clothes and furniture, your corn and cattle and every thing that does not appertain to the land as a fixture, for these you know must come to the parish with our estates. So that you see you will still be the richest part of the community and may by your cheerful acquiescence be much more happy than you are now under the existing, unjust system of things. But if by foolish and wicked opposition you should compel us in our own defence to confiscate even your movables, and perhaps also to cut you off, then let your blood be upon your own heads, for we shall be guiltless. It will, therefore, be your interest and wisdom to submit peaceably and fraternize cheerfully with us as fellow-citizens, for instead of you then having the revenues of the country to carry on war against us, as you have now, the parishes will then have these revenues to carry on the war against you. And as

to your movable property, we are not afraid of it, for it would soon melt away in supporting you in a state of hostility against the strength and standing revenues of the country unburthened with debts and pensions. So prepare yourselves peaceably to acquiesce in the new system of things which is fast approaching. And when you shall hear of the blessed decree being passed by the people, that the land is from that day forth parochial property, join chorus with your glad fellow creatures and joyfully partake in the universal happiness.

The Golden Age, so famed by men of yore,
 Shall now be counted fabulous no more.
 The tyrant lion like an ox shall feed,
 And lisping infants tam'd tigers lead.
 With deadly asps shall sportive sucklings play,
 Nor ought obnoxious blight the blithesome day.
 Yes, all that prophets e'er of bliss foretold
 And all that poets ever feigned of old
 As yielding joy to man, shall now be seen,
 And ever flourish like an evergreen.
 Then, mortals, join to hail great nature's plan
 That fully gives to Babes those Rights it gives to man.

Then let all join heart in hand
 Throughout country, town and city,
 Of every sex and every age,
 Young men and maidens pretty,
 To haste the Golden Age's reign
 On every hill and valley,
 Then Paradise shall greet our eyes
 Through every street and alley.

“Those who would change society by socialistic or semi-socialistic changes,” said the monopolist, sinking back into his easy chair and puffing languidly at his Havana, “fail to take into account the characteristic of human nature. Nothing can be done for the permanent betterment of the human race until selfishness, envy, and the incurable tendency to idleness are eradicated,” saying which he directed his secretary to see Senator Blank and acquaint him with his desire to have inserted into the new tariff law about to be framed a higher duty on the product of his mills.

The land question is now, as Mrs. Twichell points out on another page, a land value question. It must hereafter be so considered, and for this Single Taxers are to be credited.

SINGLE TAX REVIEW

An Illustrated Quarterly Magazine of
Single Tax Progress

Edited and Published by
JOSEPH DANA MILLER, at 11 Frankfort St.
New York.

SUBSCRIPTION PRICE: — In the United
States, Canada and Mexico, \$1.00 per
year. Payable in advance.

Entered at the Postoffice, New York, as Second
Class Matter.

AUTUMN NUMBER, 1907.

PUBLISHER'S NOTES.

The holidays are approaching, and no more suitable present can be given than the Library Edition of the works of Henry George. Remember, you can help the REVIEW by ordering your books of us, no matter what the book may be. See last page of cover for "ad." of Library Edition.

Read carefully our advertising pages, and see if there are any publications that you need.

Are there any libraries in your city that are without the REVIEW? No more important propaganda work can be done than to place the REVIEW on file in libraries and reading rooms.

Remember that the REVIEW is now a bi-monthly. In this form it contains more matter than any previous Single Tax publication, in more convenient, substantial and presentable form. To this there is but one exception—the old *Standard* when conducted by Henry George, Louis F. Post and W. T. Croasdale.

But remember that we must have help. We are doing the work all alone, and you must supply the needed assistance. Help us to keep it a bi-monthly, and with next

year it may be possible to take another step forward and issue it as the monthly organ of the movement. Let every subscriber to the REVIEW secure one other.

The Conference Committee of the coming convention can supply you with the names of Single Taxers in your locality. Organize your town, and see that every Single Taxer is on the subscription list. Make it a personal matter to get them together. The coming year will witness a waking up in the Single Tax ranks. Do your share.

Never mind the "croakers." The REVIEW has preached the necessity of organization ever since it was started. When it was asked what good organization could effect, what good a convention of Single Taxers called from the four quarters of our country could accomplish—it has asked in turn what harm it could do? Did inactivity ever accomplish anything?

We have been looking to our leaders to take the initiative that would insure a forward movement. But many of our leaders seem to have been getting away from the movement. It has seemed to some that the movement must now be got away from its leaders. In this emergency the genius of the coming convention, Mr. John J. Murphy, formulated his well considered plan. With infinite tact and organizing ability he got together his forces. He aroused a spirit among his immediate associates that would not be contented with anything but a great National Convention, and will not rest until an organization is effected that will be a power locally and nationally. And this spirit has found response all over the country.

In another column will be found a discussion of the coming conference, and the many propositions that may there be taken up and considered.

Let us be as active and devoted as our friends, the Socialists, at least—we who are the only consistent preachers of freedom in a land dedicated to freedom.

To our friends everywhere, we appeal. Help the REVIEW by making it, with the

beginning of the next year, more nearly self-supporting. And send in anything that you think will be suited to its columns—notes that indicate progress, examples of the working of present tax laws—anything, in short, that has a bearing upon the movement. It is *your* organ. The editor has no purpose to serve beyond making the REVIEW a power and help to the movement for industrial emancipation through the removal of restrictions. No personal grievances will be ventilated. We do not expect to please everybody. But we shall run the REVIEW in accordance with the wishes of the majority. But the minority will believe, too, that they do not lack a medium to present their side of a case when differences of interpretation arise. And there must be the widest charity. This, too, we ask for the REVIEW and for all its shortcomings.

It will be observed that this number is printed "leaded." The REVIEW consequently contains a little less matter. There is no saving in this, but it makes much easier reading. We fancy our readers will appreciate the change.

CLASS WARFARE.

The imminence of class warfare can no longer be blinked by any observant and thoughtful person. It is something which the socialists predict, upon which they have built their theory of class consciousness, and to which they look forward with hope for their cause. Their theory of class consciousness is false, but the facts upon which they build it are true.

It is the conflict of economy interests which a regime of privilege has generated that is producing this clash of classes. On the one side we have the "business" classes and their admiring and hopeful dependents. Some of these have privileges and some have not. The so-called "capital" of some is all privilege, that of others is part privilege and part legitimate capital, that of others consists only of expectations. But a common interest, and therefore a natural affiliation, holds them together. On the other side are the great masses of men and women, and God save the mark! of little children, upon whom the privileged class

preys or hopes to prey. These are the two classes that are coming into collision.

No one knows it better than the great interests. No one else is so culpable. Their organs protest against class politics, but it is they that made class politics. Class politics is inevitable unless politics turns upon human rights. But where do the interests and their organs stand when questions of human rights are mooted in politics? Whenever a principal of justice can be appealed to, to buttress their privileges, they appeal to it, but whenever it is appealed to in behalf of the disinherited upon whose heritage they fatten, they scout the principle and defiantly declare for might as right. This is their attitude however oily their words may be. And their attitude has been observed and made a note of. To nothing is the socialistic trend so much indebted for the impetus it is getting as to this attitude of the privileged class and their retainers and hangers on.

We Single Taxers have counted upon holding up the banner of righteousness and justice to clashing class interests. We have counted upon an overwhelming response from both sides, believing that the great majority of all classes are for justice. What has the response been? From the unprivileged it has been most abundantly encouraging. But wherever privilege has a foothold, how weak the response! Here and there a lonesome beneficiary of privilege has answered our cry for justice. There are also some Nicodemuses. But for the most part this class scorns the plea for justice and makes little concealment of its conscienceless lust of plunder and power.

And who are this class? If it consisted only of the great privileged, it might be ignored. But the great privileged, few though they are, hold master keys. They cooperate with those of minor privileges; they bargain with politicians and command pulpits; they own newspapers and judges and prosecuting attorneys, and they intimidate right and left, they dictate the public opinion of business centers, they coerce the timid, they befuddle the confiding and they bribe the sordid. Not by stimulating class consciousness, but by exciting individual selfishness they draw to their support a great social force and divide opposition. Thus they perpetuate their own privilege in

industry and their own power in affairs. These are the methods whereby a class war is being precipitated, and this is the class that is bringing the classes into collision.

Let us not be blind to the perilous situation. Let us recognize it for what it is. Political lines are already forming, not on the issue of right and justice as we would have them form, but on that of power and self interest irrespective of right and justice. Is this the political storm the American people would really invite? If it is not, let them speak and speak quickly, for it is the storm that is brewing.

The word of conciliation must come from the employer class. The working class has shown often enough its disposition to try conclusions on the basis of a square deal, and it has been repulsed. Working men are consequently beginning to feel that the question is not one for a square deal but for a square fight. To be effective then the overtures for a righteous adjustment must come from the employer class. What have they to say? Shall the so-called issue between capital and hired labor, the issue which at bottom is an issue between privilege and all labor—shall this issue be “tried out” on the basis of might, or on the basis of right? Will the employer class go into the elections of the future clamoring for the sacredness of privilege and thereby risking the sacredness of all property, or will they stand frankly for the conservation of just property through the unconditional extinction of unjust privilege?

LOUIS F. POST.

A CHAPTER OF FORGOTTEN HISTORY

When, in 1892 the Commissioners of Hyattsville struck off personal property and improvements from the tax list, we believed that for the first time the Single Tax was being applied for municipal purposes in the United States. Such action was, in fact, a first fruit of the agitation having Henry George as its leader. But it is a singular fact that fifty years previously, and even before the birth of Henry George, the town of Alton, Illinois, had pursued the same course and equally with the town of Hyattsville, met defeat at the hands of a hostile Court. With the struggle of so many years

ago, perhaps no one now living was then old enough to be familiar, and I cannot turn to any journals describing it. We get an inkling, however, of what took place from the decision of the case of *Filch et al. vs. Pinckard et al.*, 4 Scammon (Illinois Reports), page 69.

The plaintiffs relying upon the tax deed given by the town of Alton brought suit and ejectment against the defendants for certain lots of ground. The defendants set up several defects in the tax proceedings, and one was that in violation of the Constitutional rule regarding all property to be taxed, the Board of Trustees of Alton had provided for assessment of the lots and lands, having “no regard to the improvements thereon.”

For the plaintiffs appeared several lawyers whose names are forgotten by the present generation, and for the defendants, among other lawyers, John J. Hardin, a well-known name in Illinois history, and “A. Lincoln.” Our later President replied upon several points not pertinent to our present discussion, while Hardin’s argument rested largely upon the proposition that, “the ordinance requiring the lots to be valued without regard to improvements is a violation of the Constitution.” That the arguments now made by Single Taxers in favor of their theory were not unknown to the people of that time is evident from the brief of N. D. Strong and Julius Hall, who responded to Colonel Hardin’s suggestion, as appears by their report, as follows:

“Nor is the Constitution contravened by any of the provisions of this act or incorporation or ordinance. That was a principle of Magna Charta. Its object was to protect against arbitrary seizures of government. Its history shows its inapplicability here. 1 Blanc. Com., 100.

“Nor did the act of incorporation require that improvements should be included in the assessment of lots. It had reference to the naked soil, and *did not intend to interfere with that liberal policy which protects and encourages improvements.*”

The opinion of the Court was delivered by Judge Scates, who in the course of his remarks, referring to the charter of the town of Alton, said:

“The sixth section provides for a special tax for the improvements of the streets, etc.;

and the tenth section provides for the redemption of land sold by the authority of the corporation. Under this charter the Board of Trustees proceeded to ordain and establish by ordinance 'that all lots, out lots and lands lying within the limits of the corporation of Alton shall be subject to taxation; that one-half of one per centum shall be levied annually upon the amount of the assessment list of the same; that it shall be the duty of the assessors, elected immediately after the first Monday in May, in every year, having first been qualified, to proceed to value and assess all such lots, out lots and lands aforesaid, having no regard to the improvements thereon.'

'It is contended by the defendants that this ordinance is unconstitutional and void; that the corporation had no power, under the 20th Section of the 8th Article of the Constitution, to levy such an assessment upon one portion of the land, excluding another portion, to wit: the improvements upon the land. They also insist that the corporation had no power, under the Constitution or the charter, to provide for such summary sale of the land for the taxes.

'For the purpose of showing the power to levy this tax, the charter of the corporation was shown to the Court, by which the corporation was authorized to 'levy and collect taxes upon all real estate within the town, not exceeding one-half of one per centum upon the assessed value thereof.' Here is a power conferred to levy a tax; but as all fixed and permanent buildings and improvements upon land are a part of the land, in assessing the value, it is not necessary to estimate the whole, according to this charter. The Board of Trustees seemed to think themselves empowered to pass ordinances discriminating as to the parts and distinguishable portions of the land, under another clause, authorizing the passage of such ordinances, from time to time, as to carry into effect the objects of the charter. This they had no power to do. The Legislature had already designated the estate upon which taxes might be assessed. Therefore it was not necessary, in the exercise of their powers, to specify what estate should be taxed. The Legislature had fixed the per cent., and the mode of levying that per cent. was upon the assessed value, and that was to be of a tax derived from the town and city of Alton, by virtue of a sale

for the taxes of 1837; secondly, the heirs of Fay claimed by virtue of a sale on a judgment and execution and in favor of Thomas S. Fay, in his life time, against Wm. G. Pinckard."

It is interesting to know that this opinion was the utterance of a divided court, the dissenters being Judge Treat, then and afterwards distinguished in the judicial history of Illinois, and Judge Stephen A. Douglas, whose name calls for no comment. Unfortunately, however, no dissenting opinion was filed.

A notable distinction exists between this ancient Illinois case and the recent case of Wells vs. the Commissioners of Hyattsville, in which the action of the Hyattsville Commissioners adopting the Single Tax was held unconstitutional. In the first the Court passed upon the direct issue before them, although, as the writer believes with the dissenters, erroneously. In the later case the Commissioners of Hyattsville won a technical victory, making every word antagonistic to the constitutionality of the Single Tax in Maryland absolutely obiter. In fact, in the later case of Hanna vs. Young, the Maryland Court of Appeals decided that the constitution of Maryland had no reference whatsoever to municipalities, the difference in action in the two Maryland cases demonstrating the anxiety of the highest Court of the State to prevent the operation of the Single Tax system.

JACKSON H. RALSTON.

RIGHTS OF WAYS AND FRANCHISES IN PUBLIC WAYS.

All students of Henry George realize that rent, or as John Stuart Mill called it, the unearned increment, is the chief source of profit, and often the chief value, owned by railroads, telegraph, telephone, electric light, water gas, street car and other public utility corporations. A right of way or a franchise in a public way, is in reality, a land grant, but has not been clearly recognized as such either by the public or by legislatures and courts; franchises of this character having been held and taxed as personal property in many cases. The fact that land grants or patents have generally originated with the Federal government,

while rights of eminent domain and franchises in public ways, originate largely in state and municipal governments, is perhaps one of the reasons that has obscured the essential identity of such grants. But there is no natural difference in principal between a grant or patent to land, and a right of way of a railroad or a franchise in a street. All originate in the absolute power of government and convey exclusive privileges in and to portions of the earth, and their value lies in the power of extracting rent from their users.

Whatever then is right and just concerning rent of land, is right and just concerning the unearned increment of public utility corporations. The land question, and public utility questions are not therefore distinct questions, but separate phases of one and the same question, and must be solved, if solved at all, upon the same principal. If private appropriation of ground rent is unjust, so also is private property in rights of way and franchises in public ways, and vice versa. If it is not wise to allow land needed for public use to remain in the hands of private persons, neither is it wise to continue the same system with street franchises and rights of way. If compensation to the land owner is unjust, so also is compensation to the franchise owner. We cannot justly buy the franchises and rights of way of public utility corporations, when establishing public ownership. To do so would defeat, in most cases, the public welfare aimed at. Comparative little difficulty would arise in buying out these corporations, if no franchise or right of way was to be paid for.

Public utilities are now generally under private corporate ownership and management throughout America. How then can the unearned increment of these utilities be secured by the people in accordance with the Georgian philosophy? How can the American governments, national, state and local rightly move towards public restoration of such vested rights?

At least three methods have been attempted. Corporate franchises are usually issued for a limited time only. At the expiration of such limit, they must be renewed, extended or reissued. When such franchises are so extended, new conditions can be inserted in the grant. A condition sometimes

made is that the corporation must pay into the treasury a certain specified per cent of the receipts. This of course is a gross method. In 1899 in Colorado, a law bitterly opposed and stolen by the corporations, was finally passed and since sustained by the courts, providing that water, gas and electric light franchises "shall be authorized, extended or renewed upon the express condition that the municipality shall at any time have the right and power to purchase or condemn" any such plant without paying anything for the franchise. Other conditions may be inserted in the grant and will hold. Railroads however do not depend upon limited franchises, but derive their power from perpetual rights of way.

Another method being successfully put into operation by Tom L. Johnson is to reduce street car fare to three cents, thus permitting the public to retain the franchise rent. Legislation of a similar character affecting railroads by fixing a two cent per mile passenger fare, has recently been passed in several States, but whether the courts will sustain such legislation without the consent of the railroads is at least doubtful. Affecting passenger fares only, and excluding freight and express rates, it may aid but cannot solve the question.

A third method is to tax the full cash value of all franchises in public ways and rights of way, and make such tax high enough to be effective.

Questions of ownership must not be confused with questions of possession. Land and rights of way used for private purposes only, are in a different category, so far as questions of possession and management are concerned, from land, franchises in public ways and rights of way used for public purposes; when used for the latter purpose the possession, title and management should be vested in the public, but when used for private purposes only, the possession, title and management should be vested in private hands, and the rent taxed into the public treasury. I believe therefore that the final solution of this question lies in the public ownership and management of the right of way of such utilities, and is the end to be aimed at, but without compensation.

JAMES W. BUCKLIN.

See back page of cover.

ARE ALL GOVERNMENT SERVICES IN THE ROAD OR STREET?

If it is a fact that all the tangible services of government are street services, or elaborations of the common road, then it is of the first importance that the fact be well understood by tax reformers and advocates of government ownership of public utilities. Let anyone name the present tangible services of government with which he is familiar. First, because it is the first act of human association and necessary to the existence of society, is the road.

As population increases roads are multiplied, and in thickly settled sections parallel and intersecting streets are laid out so as to form blocks or areas of land, each containing many building lots of convenient width and depth suitable to the wants of families.

As wells and springs cannot supply a dense population with pure water, that necessity of life is brought from some lake or river and distributed by pipes through the streets to the families living on the blocks. The water in the lake or river costs nothing, and the only expenditure required is for the construction of a dam or stand-pipe and pumping station, and the laying of mains in the streets. Water works are therefore permanent street services and by the very fact of the limitation of width and use of the street are monopolies—as much so as the street itself.

The fire department is simply an annex to the water department, except where chemical engines are used. Where chemical engines or salvage appliances are used the system may be performed in whole or in part by private parties, either voluntarily, as in many towns, or it may be operated by fire insurance companies, as the salvage corps of many cities are at present, and as many engine and hook and ladder companies were organized about the middle of the last century. But where the service is dependent upon street fire plugs for its water supply, and an alarm system of telegraph, it is essentially a street service.

Of course, street lamps and lighting, whether by gas, electricity or oil, is a street service.

Street cleaning and the removal of garbage and ashes are each a street service.

Sewers are sub-surface constructions in the streets and drain the blocks formed by them.

The police force is a street patrol, the "beat" of each officer being on certain streets. It is an arm of the executive power, and can be more properly defined as such than as a public utility. Its function is to keep the peace, and belongs to the department of public safety, but its operations are confined to the highway, and the electric system of police fire alarm and of patrol call-stations with overhead or underground wires occupy the beds of the streets.

The harbor is a system of water ways for the use of vessels, and on the water serves the same purpose to the docks as the street service does to the blocks.

The public parks are an elaborate system of drives and walks enclosing public land.

These comprehend the tangible services of government. Distinguished from these is the government itself in its law making and administrative functions. The offices of Governor, County Commissioners, Mayors of cities, Legislatures and Councils, Tax officers, Inspectors, Boards of Health, Jails, and other houses of detention, are the law making and administrative departments of government itself;—the tangible services of government are what the government does, not what it is.

There are but two tangible services of State and Municipal Government which are not street services; that is, which do not operate through the streets by appropriating a part of the land of the people; they are public education and care of the poor. These are not exclusively public functions and are therefore by many believed to be improperly performed by a government for, and of, and by the people. This view is logically correct, and it conforms to the fact that all the tangible services of government, or public utilities, are visible in the street; that is, the tangible benefits are respectively distributed by paved streets, rails, mains, pipes, wires, tunnels and other subways or conduits.

The public care of the poor and the public schools are both institutions that are necessitated by a condition of social inequality which is itself the outgrowth of a system of taxation that from time immemorial has disregarded the contractual rela-

tions of the members of society. Instead of taxing the value of the land on the blocks formed by the streets and roads in the cities and countries, to pay for the street and road services that occasion it, the landed interests have hitherto controlled the law making power—of republics as well as monarchies—so as to put the burden of government principally on buildings and other forms of personal property, to the great profit of the land speculators, and the greater loss of the landless members of society who are forced by this system of taxation to pay exorbitant prices for land and then to bear heavy annual taxes on the values of their improvements and products, which values are absolutely unrelated to any services of government whatsoever. This breeds a line of aristocratic landlords on the one hand and landless laborers on the other; hence the necessity of public charity and public education.

The importance of a clear reading of the rule, *that all public services are properly road or street services, and conversely, that all road or street services are properly governmental services*, is in the fact that it supplies a visible line, known as the building line, between public and private functions, and also points to the value of land as the direct and only product of government services maintained by taxation.

WILLIAM J. OGDEN.*

Baltimore, Md.

THINGS THAT MAKE FOR PROGRESS.

Perhaps the most distinctive work done by the disciples of Henry George, during the last twenty years, has been that of showing the economic difference between wealth in land and wealth in labor products. So thoroughly has this been done that there is no man to-day of any political influence who is ignorant of this distinction. This truth is so self-evident, that once stated, it easily makes its way to every unprejudiced

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Editor *Single Tax Review*.

mind, and there tends to color or modify every related thought, such as ideas regarding wages and rent. Does not this tend to prove that the Single Tax, as a land question, is pretty thoroughly understood and appreciated? Would it not be well for Single Taxers to recognize the fact that this first and most important step has been taken, and no longer waste effort endeavoring to prove what is already clear to intelligent people?

The next step in the evolution of the Single Tax would seem to be to spread abroad the logical inference from this sound principle, viz: that the value which attaches to land is, in essence, quite different from that value which attaches to labor products. That one is a value of privilege, because it expresses the degree of advantage which each site gives to labor and capital, combined with its general demand for such site. In brief, that land is a labor saving value; while labor saving product value expresses the amount of labor it has taken to produce each product, combined with the general demand for such product.

Nearly every one understands this distinction, in a general way; but how many fail to realize the importance of its consequences; while with others these consequences stand out so boldly that they shrink from their espousal, because they seem too revolutionary.

Mr. Carnegie has lately been reported as declaring that if society is the cause of the increase in the value of land, then such increasing value belongs to the community, and should be used for the support of its social needs. When a steel protected lover of democracy begins to talk Single Tax, however unconsciously, it is time for those who are disheartened at the progress of our cause to be comforted.

The time has now come in the progress of our reform to emphasize the fact that the land question is a question of taxation. Not to hide our principles, but to hasten their establishment. How often do we quote Cobden's threat against the landlords of England. Yet it is quite clear that he was comparing the burden of the bread tax to the light tax upon land, which had not been revalued for assessment since 1692. Well he knew that could the middle and industrious classes be made to realize how

heavily they were being taxed in consequence of their low valuation of land, and how it had, almost entirely, relieved the land owners from any share in the support of government, that there would be aroused in England such a determined love for justice that the Corn Laws, which the landlords so strenuously opposed, would seem a veritable peace offering between them.

But even Cobden was not aware of the monopolistic nature of land values when privately owned, with all their far reaching and oppressive effects upon both labor and capital. It took a Henry George to discover these, and set them forth with full clearness. When these truths are better understood, they will work such political, commercial and social transformations throughout the world that they will bring

—“in the nobler modes of life

With sweeter manners, purer laws.”

As an illustration of the great changes in thought which the doctrines of Henry George and the constant pressure of monopoly upon industry, are producing study the new constitution of the State of Oklahoma, a constitution that seeks first of all to safeguard the homes; which places the interest of man above the interest of the dollar; which hedges corporations about with many restrictive laws, such as fixing the rate on all railroads for freight and passengers. It establishes initiative and referendum in state, county and municipal government and makes it impossible for corporations to obtain franchises unless sanctioned by the votes of the people.

But the most interesting feature of this attempt to secure freedom from privilege is the law that no alien can own land in the State, and no corporations can engage in land speculation, since they can own only land sufficient for conducting their legitimate business. Does not this prove clearly that the framers of this constitution realized the importance of the land question, and also that there was wrapped up in it the essence of monopoly? What they failed to see was, that, the land question, in modern times, has become a land value question, since no one now cares to own land that has no value, or that will possess no future value. Had these men realized the importance of this distinction, they would have sought to restrict private ownership in land values—in the social product—rather than

attempt to restrict aliens and corporations from possessing legal titles to land.

How easily is understood the sure remedy against corporate greed, when this distinction is once understood! What matters who has a legal title to land, or how many acres he may possess, so long as, by means of the Single Tax, he is prevented from monopolizing land values?

“Proclaim it sound, in all our force”—this truth so potent with blessings for all mankind, that land values and labor values are distinctive in cause and in effect. What simple solution for the many vexed questions now filling the daily press,—railroads rebates, mergers, trusts, watered stock, increase in the cost of living, unearned wealth. All of these, separately or combined, are now being flung in the eyes of the people by candidates for high office, to prevent the people from beholding fundamental principles. These men, while proclaiming a desire to curb monopoly, are preventing the exposure of its savage teeth and claws.

Henry George used to say, “When monopolists begin to argue in defense of privilege, then our cause is won; from henceforth it is only a matter of keeping on.”

ELIZA STOWE TWITCHELL.

A BRITISH COMRADE TOLD HE OUGHT TO BE SHOT.

The brief notice I sent you of the coming of the cuckoo has brought me an unexpected mass of correspondence, some of a most interesting and pathetic character.

One of the first, however I should judge was from a city man, who sent a bundle of pamphlets upon the taxation of land values, and with this curt unsigned note:

“Is there nothing in your locality to write about but cuckoo? Read and think.”

Sir, I have read and thought, until my hair is gray.

If I knew where they came from I would send the horrid things back again. It may perhaps be of some interest to this gentleman to know that twenty years ago I publicly advocated the views now held by the League for the Taxation of Land Values, and was told one day by a man with a gun in his hand I ought to be shot.—J. WATSON, in London (Eng) *Daily News*.

LAND TAXES AND LAND VALUES.

(For the Review.)

A practical and easy scheme for the inauguration of the Single Tax would be the gradual increase of the present local tax on land. As the land tax grew, the other taxes could dwindle, to disappear when the land tax had become large enough to defray all the expenses of local and general government.

In the elimination of other taxes, those which bear most heavily on the land-privileged classes would naturally be retained longest. In the national budget, the tariff on luxuries, the inheritance tax and the excise for champagne and cigars would survive till the last. The local taxes on corporation improvements could be kept long after the abolition of the poll and road tax.

It may be of interest to trace the manner in which a gradually increasing land tax would affect the selling price of land. The selling price of land is governed by two factors: its present actual or potential (if properly improved), rent-yielding power and the speculative chance of a change in rental value. These two factors will now be considered in order.

Let us assume that the scheduled time for the gradual shifting of all the tax burden upon land will be twenty years. In the United States about 20 per cent. of the total taxation is now on the land, so that the land tax must be quintupled to yield the whole budget. According to Thomas G. Shearman, in "Natural Taxation," half of the gross land rent would equal the aggregate taxes of the United States. Hence the present land tax is but 10 per cent. of the rent, and when quintupled it would be 50 per cent. With these premises, if only the "natural" tax or half the rent is the desired limit of assessment, we might figure an illustration as follows: assuming that the rent remained stationary during the twenty years' transition period, and that the selling value was twenty times the net return to the landlord (on the 5 per cent. basis).

A numerical illustration will now be given on the basis that the "natural" tax (taken at 50 per cent. of the rent), is the

limit of assessment. The selling value of land at present, if reckoned on a 50 per cent. basis, would be 20 times the net rent to its owner. Such a basis would apply to tracts whose rental income was reasonably sure ahead, as downtown sites in great cities; if there was danger of rent decreases, the selling basis would be proportioned to such risk, and might be 10 per cent. or more. During our 20-year tax transition period, however, the true selling value would not be the whole capitalized net rent, for a sinking fund must be subtracted from the latter, which would amount at compound interest to the final loss in selling value.

The algebraic formula for calculating this sinking fund (P) is that of the present worth of an amount (A) for n years at a compound interest, which is

$$P = \frac{A}{(1 + r)^n}$$

For the illustration, take a tract now renting for \$100 yearly, the present tax, being 10 per cent. of the rent, is \$10, the net return to the owner is \$90, and the selling value \$1,800. The rate of assessment is hence $10,000 \div 1800$ or 55.9 mills on the dollar. Under the natural or 50 per cent. tax the tax would be \$50, the net return \$50, the selling value \$1,000, and the rate 50 mills. In passing it may be remarked that while the tax has quintupled and the rate of assessment increased ninefold, the net return and the selling value have decreased less than 50 per cent.

Thus the loss in selling value for our change to the 50 per cent. tax would be \$800, and this would be the loss (A) to be liquidated by the payment of a sinking fund (P) at the beginning of the transition period. Applying the above formula with $n = 20$ years and assuming $r = 5$ per cent or .05 and we have

$$P = \frac{800}{(1 + .05)^{20}} = \frac{800}{2.684} = \$298. \text{ nearly.}$$

Hence the inauguration of our change would at once knock the selling value of the tract from \$1,800 to \$1,502, and the rate of assessment would then be 6.64 mills to produce the \$10 tax.

A uniform increase of the tax from \$10 to \$50 in 20 years would mean an increment of \$2 yearly. Therefore, a year after the change the tax would be \$12, the net return \$88, and the capitalized net return

would be \$17.60 Here the loss in 19 years would be \$1,760.—1,000.=760 and, by the formula, the sinking fund

$$P = \frac{760}{(1 + .05)^{19}} = \frac{760}{2,526} = \$300. \text{ nearly.}$$

Then the selling value is \$1,760.—300.=1,460. and the rate of assessment is 8.22 mills. Similarly, after 10 years, the tax would be \$30., the net return \$70. and the capitalized net return \$1,400. From this the sinking fund payment is \$163., the selling value \$1,237. and the rate of assessment 24.8 mills.

Should the limit of taxation be taken at the ideal of Henry George, or the full economic rent, the final tax on our tract would be \$100, the net return and consequently the selling value nil, while the rate of assessment could not be reckoned on a non-existent selling value, but might be estimated as 100 per cent. of the rent. The transition period, to inaugurate the full Single Tax, would have to be somewhat less than double the 20 years, proposed for the 50 per cent. tax, if it was desired to cause no greater fall in selling value at the start.

The last four paragraphs deal with a constant rent during the transition period. When the rent varies, as it generally would during such a period, the solution is similar. Taking the same tract, let us suppose that the gradual influx of population led the land dealers to estimate that the rental value was increasing \$10 yearly at the start of the tax change.

This would cause the rent after 20 years to be \$100. + (20 X 10) = 300, the tax \$150. and the selling value \$3,000. or a gain of \$1,200. Thus the depreciation due to the tax change would be more than balanced by the growth in the rent. The selling value at the start of the change would therefore be increased, instead of lessened, by a sinking fund payment equal to the present worth of the expected final gain. This by the formula would be

$$P = \frac{1,200}{(1 + .05)^{20}} = \frac{1,200}{2,684} = \$493. \text{ nearly.}$$

The selling value of the tract for any subsequent year of the transition period could be similarly calculated. An expected decrease in rent would be compensated in the selling value by subtracting from the cap-

italized net return of the year a sinking fund for the final loss.

With a correct assessment of the full Single Tax, the rent fluctuations would but affect the income of the government, as the landholder would only own the improvements. With the 50 per cent. tax fluctuations in selling value could still occur, but they would bear a close relation to the passing changes in rent. The present periodic epidemics of land value inflation are due to the fact that large areas can be held idle at small expense; not only because of the small rate of assessment, but because of false classification, as anthracite coal tracts under the arable, or iron ore beds under the forest class.

Personally I advocate the natural rather than the full Single Tax, and not only because it would arouse less opposition from the landowning class. It would give the assessor a margin for error in his appraisals and would be elastic enough to enable a nation to dispense with domestic borrowing for such emergencies as war. Most important, it would, while eliminating the idle, speculating class, preserve the most valuable features of private land exploitation by allowing to the original and daring industrial adventurers a reward for success, in difficult developments, commensurate with the skill exercised and the risk involved.

R. B. BRINSMADE.

[We print this very able article of Mr. Brinsmade, and will ask our readers to make their own comments. We must, however, dissent from the last paragraph. It seems to us that society need hold out no inducement to the adventurous settler beyond the assurance of security in what his labor produces.—Editor SINGLE TAX REVIEW.]

THE common sense test of municipal ownership reduces it to two propositions: First, does it decrease the burden of taxation? Second, does it take monopoly away from private possession and control? If it does these two things, there can be no question either as to its policy or its ultimate success. — *Tennessean*, Nashville (Tenn).

* SOUTH AUSTRALIA.

LETTER FROM THE COUNCIL OF THE SINGLE
TAX LEAGUE OF S. A.

Editor *Single Tax Review*:

In your Spring issue of April 15th, 1907, under the title of "South Australia," and with the sub-title of "The South Australian League No Longer Active," etc., you publish a letter from a correspondent, who, veiled behind the initials of "J. E. S.," has made an unfair and unwarranted attack upon the South Australian Single Tax League. We hold too high an estimate of THE SINGLE TAX REVIEW to burden its columns with a lengthy reply to the misleading statements of a correspondent whose initials neither stand for any one on the League's books, nor for any known advocate of the Georgian principles in S. A. While deeming a lengthy reply unnecessary, it may be confidently advanced that the published Annual Reports of the past two years (inclosed herewith) are a conclusive refutation of the charge that the League is no longer active, and of the implication that in its policy it has in any way departed from the Georgian principles.

With regard to its special work, and general activities the Council desire to point

* We are glad to give space to the letter that appears on this page. It is quite obvious our correspondent, "J. E. S.," differing with the methods of propaganda now being pursued by the League of South Australia, has, unconsciously no doubt, visited unjust condemnation upon those with whom he was formerly associated. It is evident that as the movement advances certain methods of agitation become obsolete, and that these newer methods fail to appeal to those whose warmth of heart melts their coolness of judgment. This is often the real secret of differences that have arisen in many quarters.

At the same time we cannot ignore the fact that in the engrossing details of political activity a number of Single Taxers on this side of the water are disposed to forget their former attachment to Single Tax principles. Whether the same is true of any of our friends in South Australia we have no means of knowing save through the communications of correspondents who are known and tried Single Taxers. The initials "J. E. S.," assumed for this occasion, stands for one of these. But we are nevertheless greatly pleased to learn that he has failed to make good his case against the League of South Australia.

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out that they consider the League's mission is to educate public opinion on sound economic principles and to pursue that work through any channel open to it.

Besides occupying a central office which is open daily to inquirers, and used as a club room for any one interested in the movement, and maintaining a paid secretary, free monthly meetings are held for the discussion of current social and economic topics. We also endeavor to make the office a distributing centre for reform literature, and, as far as funds permit, stock some of the principal books and leaflets published in England and America. As it is becoming known as a place where such literature can be obtained, orders and inquiries frequently come from most unexpected quarters. In addition to the free distribution of leaflets, etc., the sales last year from this source amounted to above £40. On the table are files of the Single Tax paper published in the Commonwealth, *Land Values* (Glasgow), *The Public* (Chicago), *Canadian Single Taxer*, SINGLE TAX REVIEW, etc.; in short, realizing the opportunity as well as the great importance of literature as an aid to our work, we aim at making the office as far as possible a Single Tax Information Bureau.

In addition to lectures and propaganda work on the Tramways question, many members joined the Tramways League, of which one of our leading members, the late Mr. Cornelius Proud, was president. This league also included many from the Labor party and other organizations who unitedly worked to secure public ownership of the street rights, which were jeopardized by the "Snow scheme," but whose efforts have now reached a successful culmination, under the premiership of the Hon. T. Price. The league has also endeavored through addresses and the circulation of literature to educate public opinion on the desirability of municipal assessments being based on site values instead of improvements. Largely as a result of our efforts an Act giving these local bodies an option to levy their rates on land values was passed in 1898, but it was hedged round with so many obstacles that notwithstanding the many attempts made, no municipality has yet been able to raise its revenue from that source. An amended bill to make the Act

workable (known here as Part XIX), was introduced by the late Mr. Hourigan session after session, and since by Mr. Crawford Vaughan, which succeeded in passing the Lower Chamber eight (8) times, only to be rejected in the Legislative Council. It is owing to the fact that until the franchise for the latter House is widened, this reform measure will not have the slightest chance of becoming law, that makes the reduction of the franchise a matter of such urgency and vital concern to reformers generally.

With our successful and popular social gatherings, our increasing membership, as well as the sustained interest in the work generally, and with the above record to look back upon, we with Mayor Tom L. Johnson of Cleveland, and ex-Mayor Dunne of Chicago, are justified, we think, in claiming that through our work in educating and influencing public opinion for public ownership of tramways and a juster system of municipal assessment, we have at least attempted to give practical application to those principles with which the name of our founder, Henry George, will be forever associated.

On behalf of the Single Tax Council of S. A.

W. H. POPE, President,

EMILY WILLIAMS, Secretary.

Adelaide, July 22nd, 1907.

THE CAUSE OF POVERTY IS POVERTY!

Illness causes most of the poverty in New York. For every family brought to actual want by drunkenness, there are nine households in need because their wage earners have not the bodily strength to keep up the fight for life. Next to ill health the lack of work is blamed for most of the pressing need. In forty-six families the proportion is eighteen cases of need caused by illness, sixteen by failure to find work, four by wages so small that they will not support the household, and only two caused by intemperance.—*N. Y. Sunday Times*, June 9.

TEXAS has repealed the state tax on "useful occupations" that yielded about \$250,000 annually.

DOES THE COUNTRY MAN PAY THE CITY MAN'S RENT.

In Mr. Geo. White's letter which appeared in the Spring Number of the *REVIEW* a question was asked: If it is true, as certain Single Taxers claim, "that farmers really pay the high ground rents obtained by landlords in cities where farm products are often marketed or exchanged. In other words, that the returns to the labor of Manitoba farmers, for instance, are lessened by the demands made in Toronto by the owners of the land where exchanges are made." Mr. A. C. Pleydell, in his answer to that question in part says: "The fallacious claim that farmers pay the high city rents is a variation in more complex terms of the old contention that rent is added to the price. While rent is paid out of product, it does not increase the price of any unit of a particular commodity." I gather from this which I quote, and upon which Mr. Pleydell bases his argument, that it is "fallacious" to claim that the farmers pay the high city rents through the price which they receive for farm products. To me, this answer is unsatisfactory, because I think it misses the question, and I am still inclined to take sides with the Single Taxer whom Mr. White referred to in his letter.

As I understand it, the contention does not claim that the farmers pay the high city rents through the price in terms of money which they receive for farm products; but through the quantity of farm products which they give in exchange for products manufactured on high rent lands in the city. It is quite true, as Mr. Pleydell says, "the price of wheat at the farm in Manitoba is not decreased because of the high rent paid on the land where the grain is marketed," but the high rents when paid to the land owners represent in the ultimate a definite amount in the cost of producing that wheat—that is, the cost as measured in product, and so far as the farmer is concerned it amounts to the same as a decrease in price. The contention does not claim that the high rents are "added to the price" because price primarily determines the rent of land, as well as the profits on capital, and these incomes being the effect of price cannot be "added" to price, its cause. But

it does claim that rents indirectly affect price through costs, and costs represent a definite quantity of products that are consumed or expended in producing other products, and that the rent when paid to the land owners in the city is an item in the expense of production, and in the final analysis is paid out of the products of the farm and country. The truth of the contention can be more easily demonstrated if we broaden it so as to include along with the farmers, all the other occupations that pertain to the country, such as mining and lumbering and stock raising, and consider them as a whole, because all are interdependent, and whatever affects the price of one particular commodity, affects also, more or less, the price of all the others, and then we should regard market exchange as an exchange between product and product, and not as an exchange between product and price in terms of money, because by doing so, we go beyond the question of price, and approach the question through costs. The price of commodities rests upon and is conditioned by the cost of producing them, and we shall find that rent is directly an element in the costs of production and is therefore an element that indirectly affects prices. To find what constitutes the "costs" of production, we consult the Professors of Economics, who tell us that exchange value is determined by two factors, namely: "Social cost" and "social utility," and has reference not to a unit of a particular commodity, but to the social supply of that commodity. And the "social costs" of production mean all those items that are expended in producing the social supply of a particular commodity in a given market at a given time. These social expenses include such items as rent and interest and wages, and also the expense of government. To find, for example, what determines the price of wheat in Toronto we must not take a particular bushel of wheat, nor a particular portion of the wheat supply, such as Ontario wheat, or Manitoba wheat, or Saskatchewan wheat, but we must take the whole available supply at a given period of time, and the text-book says that the "market price of a commodity is socially determined at the cost of the most expensive portion of the required supply." The cost of producing that supply of wheat on

the Toronto market represents the payments that have been made to the land owners, capitalists, merchants, farmers and workmen, and these expenses are paid in social product as expressed in price. If rent is an element in the social cost of producing and marketing and distributing a given supply of wheat, it is also an element in the costs of producing and distributing all products, manufactured products as well as farm products, and is therefore an element that affects prices in this way: The land owners, who live at their ease by means of their rent income, consume a portion of the social product that is as if wasted, because society receives from the land owners no services in exchange for the outlay, and is, therefore, not only a social cost, but an unproductive one. And any element in the costs of production that is not productive, or that does not produce an equivalent, causes the social product to be scarcer and therefore higher in price than it otherwise would be if that unproductive element had not been there. If the item rent were eliminated from social costs in so far as it is a payment to the land owners and made payable to the government instead, it would be to change the rent bill from a non-productive expense to a productive one, and so be of some service in production, and it would at the same time displace other forms of taxation and the expense of collecting them. This saving in the social outlay as represented by the other forms of taxation and the up-keep of the land owners, would be to that extent a reduction in the social costs of production, and would finally result in lower prices through an increase in the supply. For, as the text-book says: "The supply of a particular commodity is limited at the costs of the marginal producer," that is, those persons who produce at the no-profit margin. To reduce the costs would be to increase the profits of the intra-marginal producers and give a profit to the marginal producer; this would tend to increase the number of producers, or increase the output of those who are now producing; consequently, the social supply would be increased and competition would reduce the price until the new marginal cost point is reached. The difference in the supply of that commodity as reflected in the lower price expresses the relation

which the rent when paid to the land owners bears to the costs of production and finally to price. And as the expenses of production are in the last instance paid by the consumer in his own labor product, anything that would lessen his outlay in product means higher net income in social product.

What I have tried to show is this: Rent is an item in the expense of production, and when it is paid to the land owners it represents a definite quantity of social product that is consumed without the payment of a return. To abolish that expense is to leave in the hands of society that extra quantity of the social product to be exchanged for individual labor product—for remember, market exchange is an exchange between the social product and the product of the individual, and anything that will tend to increase the quantity of the social product, tends to make it cheaper; consequently a greater quantity of social product will exchange for a given unit of individual product—that is, a day's labor will receive in exchange a greater quantity of the social product. To cheapen the laborer's necessities is equivalent to a raise in money wages. Now, if this is approximately true, will it answer the question whether the farmers, or, more properly, the country producers really pay the high rents in the city. I think it will. In the first place, we must take the city as a whole, and not a particular part of it; and then place opposite to it the country as a whole. When so regarded we see that the market exchange is an exchange between the products of the city and the products of the country. The city may be regarded as a vast manufacturing and distributing corporation, with its numerous department and their officers, instructors, managers, clerks and workmen, each department working in unison with all the others, and the whole acting as one. But the city is not self sufficient, does not support itself, does not really pay its own expenses, but incorporates their expenses and up-keep within the price which is charged for its output. The value which the city must receive in exchange for its output must cover all its internal expenses, manufacturing expenses, educational, religious, law and order, land and building expenses; and those who consume the city's output pay the bill, and pay it in product,

and who else does so but the other party to the exchange—the country? The products of the country consists of nature's raw materials made upon certain farms, at a certain cost in labor. The product of the city consists of the raw materials of the country made up into certain forms, so as to make it fit for final use, at a certain cost in labor, and besides, much other costs that represent no labor at all, and therefore of no real value. These artificial values created by monopoly, watered stocks, land ownership and such like, and the incomes derived from them are a form of social cost that is non-productive. These incomes being paid in product, it decreases the social supply to be exchanged with the people of the country, and therefore increases the price. Anything that causes the products of the city to be higher in price than is absolutely necessary, causes the products of the country to be lower in real price, because less real value is received in exchange. To illustrate, take Mr. Pleydell's example, made over to fit our purpose: "If a thousand bushels of wheat that on the farms of Manitoba are worth in exchange, say, 1,000 hats, become worth in Toronto"—1,150 hats, and suppose the value of 50 hats are demanded by the land owners as payment for the use of the land upon which the hat factory and warehouses are built, and fifty hats go to the hat makers and to those who handle and distribute the wheat, and fifty others go to pay the expense of government, under the name of taxes. These three payments make up the difference between the worth of wheat on the farm and the worth in Toronto, and if the same quantity of wheat were worth 1,500 hats in Toronto and 400 hats were paid to the land owners instead of 50, the price of the wheat on the farm would still be a hat a bushel, so whatever is paid as rent would not make any change in the price on the farm; and so arises the old contention that "Rent does not enter price," and I will just say in passing that that contention applies not only to rent, but it also applies to wages, interest and profits, because market price exists prior to, and conditions any form of income derived from exchange. But, suppose that instead of paying the value of fifty hats to the land owners it were paid to the government, and so displaced the other forms of taxation to

the same amount, which the manufacturers and wheat merchants had hitherto paid between them. This saving in the outlay of fifty hats would to that extent lessen the social cost of making hats and handling grain. This would increase their profits by that amount, and again competition and the mobility of capital would in the ultimate increase the supply of hats and lower the price until the new marginal cost point is reached. The reduced cost of handling wheat would not cause an increase in the price of wheat on the farm, any more than a higher cost would decrease the price because the Toronto merchants do not set the price of wheat on the farm; but the reduced cost of handling wheat in Toronto would reduce the price, and in the end reduce the price of bread, and this would increase the demand for wheat and also increase the demand for hats to pay for it. On account of the reduction in the price of hats, the farmer would receive in exchange for his 1,000 bushels of wheat not 1,000 hats, but 1,050 hats. His demand for hats being limited, or in other words, his necessary outlay in producing wheat being limited, a less quantity of wheat would satisfy that demand, thus leaving in his hands a portion of wheat that may be devoted to other wants hitherto unsupplied. For the farmers income from that quantity of wheat can only be increased from either of the two sources—either from an increase in the price of wheat, or by receiving a greater quantity of other products in exchange for his wheat. In this case his income is increased by the amount of fifty hats, or in other words, his expenses in terms of product which is consumed in producing that quantity of wheat is less that amount. This increase in income is the result of decrease in the outlay, or lower cost in producing that quantity of wheat. And that result can be traced to the lower expense in handling wheat and the making of hats in the city, and that again to the saving in the social costs of the up-keep of the land owners. Therefore it is evident, that whereas the high city rents are an element in the social costs of production, that if the high city rents were abolished as private income to the landowners, such a change would ultimately increase the farmers' income. It is conclusively true that "the farmers really

pay the high ground rents obtained by landlords in cities where farm products are often marketed or exchanged," and "that the returns to the labor of Manitoba farmers, for instance, are lessened by the demands made in Toronto by the owners of the land where exchanges are made," or in other words, *The Country Man Pays the City Man's Rent.*

HECTOR N. McDONALD.

Toronto.

REPLY BY A. C. PLEYDELL.

Although Mr. McDonald quotes freely from my answer in the Spring number of the REVIEW, he does not attack it directly, and I need only point out the weakness of some of the premises on which his conclusion is based.

One of Mr. McDonald's assumptions is, that if that part of social product that now goes to land owners was taken by the government, the amount of social product would be increased thereby. But the total sum of product would remain unchanged; the difference would be solely one of distribution. Land owners, even though as such non-productive, are part of society.

Mr. McDonald is equally unhappy in his illustration of the exchange of wheat for hats, and he falls into the error by first speaking of the exchange of grain for hats, and then supposing "the value of fifty hats to be demanded by the owner," and then continuing his argument on the assumption that the hats themselves go to the land owners. (I understand of course that Mr. McDonald is using hats to typify city products, as I did in my letter.) But whatever tribute is taken by land owners as monopoly rent, or whatever is taken out of production as natural rent, comes from both hats and grain. And any saving due to the social appropriation of rent would not affect the price of either hats or grain, since the price is their relative value. The saving would result in the remission of taxes which are now collected from farmers and hat makers in proportions that differ according to location but have no direct relation to rents.

Mr. McDonald claims that rent is an expense to production, which is true only of monopoly rent, and in that case solely because poorer land must be used for pro-

duction than would be used normally, thus abnormally increasing productive cost.

There is no such thing as "the social cost of production," any professors of economics to the contrary notwithstanding. That "the market price of a commodity is socially determined by the cost of the most expensive portion of the required supply," is true, but such most expensive portion is produced on the cheapest land (though not necessarily "no-rent" land); and the rent of better land has to be just a little less than the saving of productive power so as to induce people to stay there. This is why things are sold and made most cheaply on high rent land.

Some years ago the members of the Philadelphia Single Tax Society debated for several meetings the perplexing question "whether the producer or the consumer pays the rent." Arguments only served to strengthen the belief of each side in the accuracy of its own view, but the contest was dropped by mutual consent when one of the members pointed out that, for economic discussion, it was sufficient to know that "rent pays itself."

Much confusion would be avoided if it were always kept in mind that distribution is a part of production, and an article is not "produced" until it is in the hands of the ultimate consumer. Mr. McDonald apparently overlooks this when he claims that rent paid to city land owners comes "out of the products of farm and country," when really it comes "out of" all the services employed in production, including those performed by distributors. In fact Mr. McDonald's contention is perilously near the shoal upon which the physiocrats were wrecked—the belief that agriculture is the only productive industry.

In so far as the mechanic gives his service, expressed in a plow, for the farmer's service, expressed in wheat, the mechanic is producing wheat, and vice versa. The rent taken by private land owners comes from both farmer and mechanic. To say that "the countryman pays the city man's rent" in the sense that a farmer gives to the city worker something for which he gets no equivalent, is economically untrue. It is partially true of only the monopoly portions of city rents. But normal city rents are merely the indication of a saving in

production, and the farmer is no more their maker than anyone else who performs a useful service. A. C. PLEYDELL.

"LET us have done with this hypocrisy. We deny that any such things as 'property rights' exist in the mere holding of land. If it did the government would be no more justified in interfering with landlords than they would be in taking possession of a banker's strong room or robbing a shop-keeper's till. * * * The fact is land belongs to an entirely different category altogether from that which properly distinguishes property. The latter is wealth, consisting of natural products that have been secured, moved, combined, separated, or in other ways modified by human exertion, so as to fit them for the gratification of human desires. That cannot be said of land; it is not wealth, and the possession of it in consequence of our civilization, is but an acknowledgment in favor of certain persons of an exclusive right to its use, enabling them to command a share of the wealth produced by others. A careful discrimination must therefore be made by the nation, and, having arrived at that, the so-called 'property rights' will be shown to not exist at all."—*Middleton* (Eng.) *Guardian*.

OUR old Single Tax friend, ex-Senator S. A. Stockwell, in a letter to the Governor of Minnesota objects to the character of certain appointees as regents of the University of that State. Several of these appointees are railroad attorneys. Senator Stockwell says:

"The railroads already had one regent in the person of Mr. Wilson, and there was certainly no good reason for the selection of another railroad attorney, Mr. Butler. *No representative or beneficiary of privilege* should be appointed to the board of managers of any public educational institution, with rare exceptions. It is too much to expect such men will shape the policy of our public school system upon a high and democratic plane. One cannot serve two masters. The interests of privilege and public education (along right lines) must be forever diametrically opposite."

HANDS ACROSS THE SEA.

Second Series.

(See *Frontispiece.*)

W. R. LESTER.

A Single Taxer has been defined as one who does something to help forward a Single Tax movement. Tested by this definition, none has greater claim to be called a Single Taxer than W. R. Lester, M. A. Mr. Lester, who is 48 years of age, graduated at Glasgow University in 1881. His university career over he took up the study of engineering, and spent three years in France and Germany, going through engineering works in those countries with a view of learning something of continental methods and conditions. These were three valuable years of education. Not only did he work both as engine fitter and draughtsman with a view to qualifying himself thoroughly for his profession, but he came into intimate association with the working classes of these countries, thus learning a great deal concerning their conditions and their aspirations. He has always regarded this experience as being of the greatest value, for he attained thereby a wider outlook upon the labor question than is possible to the untravelled Briton.

His interest in economic questions began in 1886. In that year he heard Henry George speak in Glasgow, and was induced to read "Progress and Poverty." Evidently the great book did not carry immediate conviction to him, for he turned to the study of the classical economists and then of Socialism, as expounded by such men as Karl Marx, Fredk. Engels, William Morris, H. M. Hyndman, and the writers of the Fabian Society publications. His reading, and the fact that he frequently came into contact with Socialists at this period had developed a bias in favor of Socialism. It was not until he came into touch with the Scottish League for the Taxation of Land Values in 1898 that he began to grasp the true cause of poverty and to recognize the cure. Even then he did not completely embrace the Single Tax faith. Anxious, as he has ever been, to be sure of the ground of his convictions, he fought a long intellectual battle in his own mind between Socialism and the Single Tax. "He fought his doubts and gathered strength, and eventually came

to realize that the Socialist did not correctly diagnose the social evil or go deep enough in his examination of economic forces, while Socialism, not being a truly radical remedy, could only result in side-tracking the car of reform. He recognized, on the other hand, that the Single Tax philosophy offers both a complete explanation and a really radical solution of the problem of poverty.

Since then he has spared no effort to preach the faith, and has rendered great service with tongue and pen. He is a close and logical reasoner, and his lectures and writings are lucid and attractive in style, and possess the quality that arouses thought and carries conviction. He is a frequent contributor to our *Land Values*, the organ of the English and Scottish Leagues for the Taxation of Land Values, and has written several pamphlets on the land question. He is a doughty champion against all and sundry opponents of the cause, and when Professor Smart ventured into print with a booklet against the Single Tax he subjected that gentleman's reasonings to such a criticism as must put to shame any scholastic professor other than a university lecturer on economics. In 1903 Mr. Lester stood as a candidate of the Glasgow Town Council in the Single Tax interest, and polled some 600 votes, but was defeated by a majority of about 400. He was president of the Scottish League for the Taxation of Land Values during the year 1904-5, and is now acting president of the English League. He also fills the office of treasurer of the United Committee of the League for the Taxation of Land Values, which was formed at 14 Barton Street, Westminster, on March 23d.

JOHN PAUL

Mr. John Paul has a long and honorable connection with the Single Tax movement. Glasgow has been spoken of sometimes by enthusiasts as the centre of the agitation. That this is an exaggeration need neither be admitted nor denied. What is undeniable is that Glasgow holds a unique place in the movement. Just as Manchester was the centre of the British Free Trade movement, so may Glasgow lay just claim to being the centre of the wider movement for real Free Trade. To establish this claim both men and circumstances must be taken into account. When taking account of the men one readily turns to the secretary of the

local league. In the making of the history of the movement it is not surprising to find that he has taken a lion's share.

Mr. Paul was born in the east end of Glasgow and in his earlier years picked up such political education as was to be got in a working class quarter. He had the ordinary education of boys of his class. This was just in advance of the more highly organized system of education which has come with the school boards.

But Mr. Paul's education did not end with the school. Going out into the world with his eyes open he has learned many things which are not to be learned in school. He has been a careful student of political economy and his views have been extended and strengthened by the experience he has had in the industrial world.

He came from the timekeeper's office of a large shipbuilding concern to take up the duties of secretary and editor?

It was about the year 1884 that Mr. Paul began to feel that there were some proposals in the political field worth striving for. It was not the traditions of the past that tempted him to take part with the progressive party. Neither was it the idealism for the future, much as his mind bends towards that. There were beyond these considerations the necessities of the present. Should the people remain in poverty if there were means by which they could be raised above the poverty line?

It is natural to turn to politics with hope and enthusiasm when one lingers to realize that poverty is not necessary. It is not to be wondered at then that we find Mr. Paul drifting towards a movement for the abolition of poverty. Hearing of Henry George and his gospel, he sought the first opportunity of hearing the man himself and of studying his works.

He joined the Henry George Institute in 1889, and was appointed secretary the following year. He was present at the formation of the existing organization which was formally opened by Henry George in 1890. Both these organizations continued to exist together for some time, the Henry George Institute devoting itself to the promotion of Sunday evening lectures and the other organization undertaking the wider propaganda.

Latterly the Institute passed out of ex-

istence and the efforts of the Glasgow Single Taxers were concentrated on the work of the existing league. In this organization Mr. Paul held at first the position of convener of the Literature Committee. In 1894 the organization resolved to start a monthly paper called "The Single Tax" and Mr. Paul was appointed Editor. He continued to follow his ordinary occupation, having to rise early and work late. A year later the League felt warranted in offering him the appointment of Secretary. Since that time he has devoted himself exclusively to the service of the movement.

He has been in the thick of the fight. Like the Paul of another movement he has written a great many epistles. He is well known in political circles all over Scotland and beyond it as a lecturer. He has done a great deal along with others catering towards the Liberal Party on the question of land value taxation.

There were those who while none too sympathetic themselves suggested that this was mistaken effort. The Liberal leaders would not look at the question of taxing land values. Mr. Paul had a large faith and it has been justified. The leaders of the Liberal Party have looked at the question and the Solicitor General for Scotland is at present leading the question.

The Glasgow League as a League may soon lose the services of Mr. Paul as these are in demand elsewhere. He has been appointed Secretary of the Parliamentary Campaign Committee at Westminster. This is a committee of members of Parliament who are watching the interests of the movement. While the League will be pleased to see Mr. Paul's services transferred to where they will be most useful the members will be sorry to lose his presence in Glasgow.

Mr. Paul has an attractive personality, he is a good comrade and a staunch friend. He brightens the circle with his sense of humour and he can be relied on to make a sound judgment. In as far as the Single Tax movement is concerned he has given a good account of his talents. His efforts would count for much even were these not backed as they are by his earnestness and enthusiasm.

FREDERICK VERINDER,

Amongst the best known, as well as

amongst the intellectually keenest and best informed Single Taxers of Great Britain must be included Mr. Frederick Verinder, who for over twenty-three years (since 1884) has been the General Secretary of The English Land Restoration League, known since 1902 as The English League for the Taxation of Land Values, and who consequently has watched over and to a great extent guided our movement in Great Britain from its very beginnings.

Mr. Verinder, whose portrait we are reproducing on another page, was born at Bethnal Green, in the East End of London, on October 14th, 1858, and is consequently no longer the very young man he is often taken to be by those who meet him for the first time. His grandfather was a Wiltshire agricultural laborer, a typical example of those whom Thorold Rogers so aptly describes as "the most portentous phenomenon of agriculture, a serf without land," who migrated to London in search of a living denied him in his native county. Mr. Verinder's father qualified as a dyer, but was thrown out of work by the introduction of new processes, and subsequently became a day laborer. For some years the family had a very severe struggle for existence, and was kept going mainly by the earnings as a skilled needlewoman of Mrs. Verinder, who is still a hale and hearty old lady, proud of her son, and a most regular subscriber to the League with which he is associated.

Mr. Verinder was educated at Parmiter's Foundation School, Bethnal Green. On his fourteenth birthday he was apprenticed as a Pupil Teacher at the National School in the same neighborhood (1872-77). During his apprenticeship he obtained three National scholarships to the Royal College of Science, South Kensington, where he studied Biology, Botany and Physics under Professors Huxley, Dyer and Guthrie respectively. After some work as lecturer on science, Mr. Verinder was appointed one of the masters at the Tottenham Grammar School. Whilst there he took up the study of classics and became an undergraduate of the London University, but abandoned his intention of taking a degree in order to devote his life to social reform.

Mr. Verinder's experience of the conditions of life and work in the East End of

London undoubtedly sowed the seeds of his keen and unabated interest in social questions, which, however, were quickened into active and useful life by his association with the Rev. Stewart D. Headlam, who was appointed Curate of Bethnal Green in 1873, who subsequently was one of the original founders of the English Land Restoration League, and who is still an active member of its Executive, as well as one of the best representatives of true progressive thought on the present (Moderate) London County Council. Together they founded (on June 29th, 1877) the Guild of St. Matthew, a society of Churchmen for the study of social questions, as Honorable Secretary of which Mr. Verinder served from its foundation, in 1877 till the year 1903. During the years 1881-84 Mr. Verinder took an active and useful part in the great struggle for religious and political liberty which followed the election of Charles Bradlaugh as M. P. for Northampton, and the prosecution of the Freethinker for "blasphemy." In connection with this work Verinder lectured all over the country, kept his very pointed and convincing pen busy on the Parliamentary Oath's Question and on the Blasphemy Laws, on which he was soon acknowledged to be one of the best experts and leading authorities in this country.

It was at one of the meetings of the Guild of St. Matthew, during the winter of 1881-82, that Mr. Verinder first heard of the publication of "Progress and Poverty," with the contents of which he very soon made himself familiar, and many hundreds of the cheap edition of which he personally sold at the Church Conference at Reading in 1883. And during the year 1883-84 he assisted to organize its author's first campaign in Great Britain. On May 7th, 1884, within a year of its foundation, Mr. Verinder was appointed General Secretary of the Society established to advance the teachings, politics and philosophy of this epoch making book (the English Land Restoration League), a position he has now occupied for over twenty-three years, often under conditions which might well have daunted a less persistent and determined, we almost said obstinate, individual.

It is impossible to overestimate the value to our cause in Great Britain of Mr. Verinder's steady, persistent, continuous work,

animated as it has always been by a knowledge of local and national politics unequalled by anyone connected with the movement. Whatever may be his shortcomings and limitations, and all of us have our shortcomings and limitations, for nearly a quarter of a century Mr. Verinder has kept his Society pure and straight on the lines laid down for his followers by the immortal inspirer of our movement. During that time countless leaflets, pamphlets, manifestoes, etc., have been drafted and issued, and he can safely defy the most enthusiastic Georgian to place his finger on a single sentence, for which he can be held responsible, that is not in accord with the teachings of Henry George; a record it would, indeed, be difficult to parallel.

For some years the work of the League went on along the line familiar to all "agitators." Leaflets were issued by the hundred thousand; innumerable meetings were addressed, mostly at street corners, working men's clubs, or in the public parks, candidates were worried with questions, editors with letters, and Parliament with petitions. The promotion of our question from the street corner, through municipal council chambers and a sensational General Election, into the very forefront of practical politics, is for these columns much too long a story, which practically began in 1887, but in every chapter Mr. Verinder's work and influence are clearly traceable. His clear, forcible and convincing pen has never for long been idle. For some twelve years (1884—95) he was associated with his friend, the Rev. Stewart D. Headlam, in the editorship of *The Church Reformer*; and for some two years, till its amalgamation with Michael Davitt's *Labour World* he edited the *Democrat* and in both these papers he dealt, and dealt ably, with all phases of the Land Question. For some time he had almost daily articles on the question in the *London Echo*, at the time one of the best read and most influential evening papers of the Metropolis, one of his series in which was subsequently reprinted in pamphlet form, under the title "The Great Problem of our Great Towns." This is still in print, and is often asked for by those in search of telling facts and arguments on our subject. "A Just Basis of Taxation" is another of Mr. Verinder's

efforts, which is well known amongst our British co-workers, and which is still available and useful. However, the effort of which we have reason to believe Mr. Verinder is most proud, and over which, when reminiscent, he still indulges in an occasional chuckle, was his controversy with Mr. Herbert Spencer in 1894, which has also been reprinted in pamphlet form, and in which he made the Perplexed Philosopher seem very small and perplexed indeed.

In 1881 Mr. Verinder was married to Catherine Lovell, only daughter of the late George Beeby of Clerkenwell, whom he had the misfortune to lose by death in 1902. He has a family of nine children, six girls and three boys; and it is a privilege to be permitted to spend a day in his happy family circle. His eldest daughter, Florence, has undoubtedly inherited some of his literary talent, and has published two volumes of poetry, mostly religious and ethical in tone, which have been warmly received by those competent to judge of their merits. We need scarcely add that we are sure his co-workers will unite with us in wishing for Mr. Verinder a long continuance of his valuable activities.

EDWIN ADAM.

Edwin Adam is a Crossjale Single Taxer, second to none in the fighting ranks of the movement in Scotland for the Taxation of Land Values. He first came before the public in 1895 as a man who knew the land question, when he stood as Liberal candidate for Parliament for the Central Division of Glasgow. In the course of a ten day's campaign he bravely fought a forlorn hope for pure democracy, and especially for the economic enfranchisement of the people as set forth in "Progress and Poverty." Since that time he has been unceasing in his efforts, both by voice and pen and with financial support to keep before the public the never-ending war with land monopoly. The general election of 1900 found Mr. Adam once more a Liberal candidate for Parliament, this time for West Edinburgh. Even in normal times of political warfare this seat is reckoned as a stronghold of the enemy: and in 1900, when the country went jingo on Chamberlain's raging campaign in South Africa, Mr. Adam was again defeated. Two years previous at a

couple of bye elections at Edinburgh the land question occupied a very prominent position. In the course of the contests it became the question of the hour, and Adam figured throughout as the leading spirit in the campaign. He was soon recognized as the man who understood all about the question of taxing land values. Shortly afterwards the Edinburgh League for the Taxation of Land Values was formed, with Mr. Adam as president. The League has since done splendid work for the movement in Edinburgh and district. A great part of their activities have been carried on inside the ranks of the Liberal party, where Mr. Adam and his colleagues are always cordially welcomed. In April, 1905, in conjunction with the Scottish League, whose headquarters are at Glasgow, a Public Conference on the Taxation of Land Values was held in Edinburgh. Mr. Adam was appointed chairman, but indeed it may be said with truth that the great success of the convention was due to his own organization. The day's proceedings finished with a public demonstration in the evening, held in one of the large halls of the town. Mr. Adam is a member of the Scottish Bar and is M. A. and LL.B. of Edinburgh University. He was appointed an Advocate Deputy in December, 1905, when Mr. Balfour's government gave place to that of Sir Henry Campbell Bannerman.

Mr. Adam has been busy all these years by his pen and on the platform on behalf of the taxation of land values, and is rightly regarded as an authority on the land question. But probably his most distinguished service to the movement was his *Precis of Evidence* submitted last year to the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill. It was truly an able production. As Wm. Lloyd Garrison said, it was an education to read it and a work to keep for reference. Mr. Adam takes a keen interest in the organization of the Leagues for the Taxation of Land Values, and is ever ready to help to promote their educational efforts. Besides acting as president of the Edinburgh League, he is a vice-president of the Scottish League and a member of the United Committee of the Leagues, just instituted to more effectively conduct the propaganda in England and Scotland. He has several

times during the past half a dozen year crossed the border into England, where on many platforms he has made it plain that the tax question is at the root of social evils.

RICHARD MCGHEE.

Of all the apostles whom Henry George left in Great Britain to proclaim his evangel among men none has a clearer title to honor and respect than Richard McGee. Born in 1851 on the estate of Lord Lurgan, County Armagh, Ireland, he seems all his life to have been an agitator, for it is told of him that while attending the model school in the town of Lurgan he headed a revolt against pedagogic authority because of some grievance that weighed upon the boyish spirits of himself and his school mates. The son of an evicted Ulster Protestant farmer, it may be assumed that the cruel significance of the land question early came home to him. Endowed with an Irishman's combativeness, and moved by the Celt's fiery resentment against injustice we find him in his early manhood fomenting rebellion against the tyranny of agent and landlord until Lurgan became too hot for him. He therefore made his way to Glasgow and obtained employment at Laidlaw's as an engineer. He became a staunch trade unionist, and in 1872 took an active part in the Nine Hours movement. In 1878 he led a strike at Laidlaw's against an attempt to increase the hours of employment and was successful. A year later however he changed his occupation and became a commercial traveller. His former employers again opened the dispute with regard to hours of labor, and this time succeeded in securing their will in the matter. The next important step in his career as a reformer was taken in 1879, when he joined Michael Davitt in the Land League agitation. It was in this year that Henry George published his great book "Progress and Poverty," giving mankind new hopes of civilization and the inspiration of a new vision. McGhee read the book and thenceforth became a disciple of the author. When George came to Great Britain they became intimate friends, and in 1884 McGee helped to organize George's Scottish campaigns and to form the Scottish Land Restoration League in Glasgow. Ever since that time he has been an indefatigable and self sacrificing

advocate of the Single Tax. He is an eloquent speaker and the keenest and readiest of debaters. Many a "heckler" has found him a dangerous opponent. He is never at a loss on the platform. He can illumine the mind of an earnest inquirer with a few words; root a subtle adversary with his own weapons; and speedily reduce the superficial objector to a wiser silence. He has been described as a merciless debater, and occasionally has left opponents smarting, but only those who can make no allowance for Celtic impulsiveness would cherish a grievance against him on that account.

An interesting incident of his career is the leading part he took in founding the National Union of Dock Laborers in 1889. He has spent many years in endeavoring to organize the Ulster agricultural laborers, but the Orange bogey has stood in the way. He has, however, achieved some success in organizing labor in his own country. When the Lurgan Town Commissioners established works to supply the town with water from Loch Neagh, navvies were engaged at wages of from 10s. to 12s. per week. "Dick" McGhee, as his friends call him, organized men, and secured for them an advance of 3s. per week. In 1896 he was elected member of Parliament for South Louth. His many friends expected him to make his mark on the floor of the House of Commons, but Parliamentary life did not prove to be according to his taste; and to the wonderment of those who had witnessed his success on the platform, he remained practically a silent member. Probably better work lies to his hand outside the political arena, but there are many good land reformers in Great Britain who would like to see him in Parliament to-day lending his influence to the advanced Radical Wing which is making all endeavors to expedite legislation in the direction of taxing land values. If he is not so occupied, however, he still travels up and down the country lecturing, and wherever an adherent of the Single Tax faith is to be found, "Dick" McGhee is sure of a welcome. It is curious, almost paradoxical, that, equipped in so high a degree as he is with the powers that make public speaking effective, he is no lover of the platform as a means of education. Writing recently to a friend who is well known in the north of

England of the part he has taken in the movement, he said: "My conviction is that it is only by books, pamphlets and a very extensive use of the press we can successfully do the work of propaganda. Nor do I believe much in leagues, societies and popular organizations to carry a cause to success. Educate, educate, and still educate, is my doctrine. A master on the platform like Henry George was able to spread the light in that way, but the rank and file can only do effective and enduring work by circulating thought in cold type." He has acted strenuously on this belief, as the following list of literature which he has put into circulation during the years from 1884 to 1900 proves: "Rights of Man," 20,000 copies; "Land and People," 175,000 copies; "The Crime of Poverty," 25,000 copies; "The Single Tax Faith," 25,000 copies; "Thy Kingdom Come," 10,000 copies; "Moses," 10,000 copies; "Mineral Royalties" (by himself); 250,000 copies; "The Case Plainly Stated" (by H. F. Rring), 25,000 copies; "Individualism and Socialism," 20,000 copies; and about 200,000 other pamphlets from the writings of Henry George. "Dick" McGhee has made many friends in the course of his strenuous career as a reform agitator. Once on a day his home at Glasgow was the resort of men like George, Davitt, Prince, Krapotkin, and Dr. F. R. Lees, advocate of teetotalism. He is a singularly modest, unassuming man, and has made many sacrifices to a cause dear to his heart. There is no known gauge by which his influence on the movement in Great Britain can be indicated.

CHARLES HOLMES SMITHSON.

Mr. C. A. Smithson was born in 1866 in Halifax, Yorkshire, and has spent his life there. He was educated at Ackworth, a school belonging to the Society of Friends. As a young man his interest in social and political questions was early aroused, and his sympathy for those less happily situated than himself was rapidly carrying him into the Socialistic camp when, happily, a friend to whom he owes a debt of gratitude begged him to read "Progress and Poverty." He made a careful study of the book, and from that time forward has been an ardent Single Taxer. Coming of many generations of

Quaker stock, he threw himself into the movement for the abolition of industrial and economic slavery with the same religious zeal and fervour that distinguished the many members of the Society of Friends who in an earlier generation made themselves conspicuous as advocates of the abolition of chattel slavery. Marrying in 1894, Mr. Smithson has since that time had a devoted Single Tax helpmeet to encourage him and share in his work. He was able to establish very soon at his own house a circle for the study of Henry George's teachings and as the outcome of this circle a small society was formed for the propagation of the Single Tax faith. Since that date Halifax has had a constant succession of lectures and debates on the subject, until now it may well be said no town in England has a better knowledge of the economics of the land question.

Regarded, of course, as a fanatic and a faddist, Mr. Smithson, nevertheless, contrived by dint of hard and willing work to make himself so useful a member of the Halifax Liberal Party that he was elected a member of its inmost councils and was able to give most valuable assistance in promoting the candidature of Mr. Harry Whitley (now M. P. for Halifax and a member of the Liberal Government), who is a staunch upholder of the Single Tax and an ex-President of the English League for the Taxation of Land Values.

Very early in his devotion to the work, Mr. Smithson recognized the importance of being able to voice his principles on the platform, and he therefore set himself to acquire the art of public speaking, writing out and learning by heart his earlier efforts until he gradually developed the faculty of expressing himself, if not with ease, at least clearly and forcibly. Off his own subject, Mr. Smithson is no great speaker, but on the ethics and the economics of the Single Tax he is good for an hour's sound discourse any day in the week, and his obvious sincerity and earnestness of purpose add immense weight to his utterance, on this, the question of questions.

The fact that Mr. Smithson, with Mr. Fred Skirrow, as his colleague, now represents Yorkshire on the newly created United Committee for the Taxation of Land Values, is an evidence of the high esteem in which

he is held by his fellow Single Taxers in Great Britain.

FREE INDUSTRY.

"The town of Faleide, Norway, imposes no tax on its lucky inhabitants," says the *London Bystander*. "During the last thirty years the authorities at Faleide have sold over \$5,000,000 worth of trees; and by judicious replanting, have provided for a similar income every thirty years. In consequence of this source of commercial wealth, there are no taxes in Faleide, and local railways and telephones are free, as well as education and drinks—upon the King's birthday!"—*News Note*.

WITH that part of the President's policy which has for its purpose the rescuing of the public domain from unprincipled and grasping plunderers, we are in thorough accord. But if it infringes upon the homestead policy to the extent of driving worthy settlers across the borders into another country, that part of it, at least, which works the wrong should be speedily remedied. We want good citizens—producing citizens—in the West as well as in the South. Our industrial conditions, and the acres of fallow fields and virgin forests and unworked mines demand them. It means less taxes, more prosperity. It means, further, the more equitable distribution of the earth's bounty as the "laws of nature and of nature's God" intended that they should be distributed.—*Tennessean*, Nashville (Tenn).

THE railroads should not be required to pay one cent more taxes upon their property holdings than an individual would have to pay on the same property. On the other hand, they should pay every cent as much and the *Tennessean* means to insist day in and out that they be compelled to do so.—*Tennessean*, Nashville, (Tenn).

It would appear that Premier Carruthers of New South Wales is one who keeps his pre-election promises. He is a Single Taxer in as well as out of office. All honor to him!

"THE RIGHTS OF INFANTS."

(For the Review.)

BY HENRY GEORGE, JR.

(See page 11.)

It was in 1775, one hundred and thirty-two years ago, that Thomas Spence, a bookseller in Newcastle-on-Tyne, England, delivered before the Philosophical Society of that town a lecture on what we now call the Single Tax, and for the printing of which the society, to use his phrase, did him the honor to expel him. He followed this with several other pamphlets, all bearing on this subject. One of these was called "The Rights of Infants." It appeared in 1797.

Recently while sorting and arranging a mass of papers coming to me from my father, I found a manuscript copy of this latter pamphlet, written partly in ink and partly in purple pencil, but not in my father's handwriting. On the outside page was this explanation: "Copied from a pamphlet in the Reference Library, Manchester (England), October 6, 1882."

This copy was evidently presented to my father at the close of his first trip to Great Britain in the fall of 1882, and was apparently mislaid, as he doubtless would have been glad to print it in *The Standard* or elsewhere during the years of agitation on the land question. It is therefore with extreme satisfaction that I now offer it for publication in *THE SINGLE TAX REVIEW*.

The splendid vigor, the clear weight, the scorn of pretence and sham, revealed in this little pamphlet, show Spence to have been a true crusader for natural rights to the earth. And if his method was not in all respects the same as the modern Single Taxer, it was, in his own words, "Well digested" and so "very simple" as for that reason "to prove the greater perfection."

Among the things the manuscript shows the title page of the pamphlet to have borne were the following:

"The Rights of Infants, or the Imprescriptible Rights of Mothers to such a share of the elements as is sufficient to enable them to suckle and bring up their young. In a dialogue between the Aristocracy and a Mother of the Children; to which are added, by way of preface and appendix, strictures on Paine's Agrarian Justice.

"By T. Spence, author of the *Real Rights of Man*, *End of Oppression*, *Reign of Felicity*, *Pigs' Meat*, etc.

"Printed for the author at No. 9 Oxford Street, lately removed from No. 8 Little Turnstile, 1797. London."

In the preface Spence notes that Paine has "at last * * * thought fit to own, with the Psalmist and with Mr. Locke, that 'God hath given the earth to the children of men, given it to mankind in common,'" but deprecates Paine's manner of application as not to be "in any measure just or satisfactory," going on to say:

"The principle is without doubt incomparably grand, and the very first maxim in the law of nature and in the science of right and wrong, and is fraught with all the blessings that can render mankind happy. But O dire disappointment! Behold! Mr. Paine instead of erecting on the rock of ages an everlasting temple of justice, has erected an execrable fabric of compromisory expediency, as if in good earnest intended for a swinish multitude.

"The poor beggarly stipends which he would have us accept of in lieu of our lordly and just pretensions to the soil of our birth are so contemptible and insulting that I shall leave them to the scorn of every person conscious of the dignity of his nature, not detaining the reader from the perusal of the following little tract on the Rights of Infants, where men who dare contemplate their rights may see them portrayed boldly at full length.

"The more I contemplate human affairs the more I am convinced that a landed interest is incompatible with the happiness and independence of the world. For as all the rivers run into the sea, and yet the sea is not full, so let there be ever so many sources of wealth, let trade, foreign and domestic, open all their sluices, yet will no other but the landed interest be ultimately the better.

"In whatever line of business or in whatever situation the public observe men thrive, thither every one presses, and in competition bids over each other's head for the houses and shops on the lucky spot, thereby raising the rents till the landlord gets the whole fat of their labors. It is the same in respect of the farms; for if a profitable market, foreign or domestic, spring up for the

produce of the earth, then farming will be the rage and everyone will overbid another for farms, till they can hardly live by them. Nay, even abolish the tithe, and the rents of the farms will immediately so advance that the whole advantage shall center in the landlords.

"Thus all things work together for good to those who love God, which seems to be fully accomplished in the landed interest, who are the visible elect. Yes, for theirs are all things, whether the State, the government or the dignities, the principalities or the powers. All dominion is rooted and grounded in land and thence spring every kind of lordship which overtops and chokes all the shrubs and flowers of the forest. But take away those tall, those overbearing aristocratic trees and then the lowly plants of the soil will have air, will thrive and grow robust.

"Nevertheless, take care you leave not any roots of those lordly plants in the earth, for though cut down to the stump like Nebuchadnezzar, yet if any vestige of the system remain, any fibre of the accursed roots, though ever so small, lie concealed in the soil, they will sprout again and soon recover their pristine vigor to the overshadowing and destruction of all the undergrowth. Thus do philosophy and the purest philanthropy compel us to eradicate this baneful order from human society.

"Whether my plan of enjoying man's rights, which I have been publishing in different ways for more than twenty years be objectionable or no, it is certain it has never been answered; neither have I seen or heard of any arguments on the subject but what have only more effectually convinced me that no system can be more universally just even to those it seems most to militate against; more easily established, because it is the interest of every one not to oppose it; nor of course more likely afterwards to be more peaceful and permanent.

"If I am wrong let me be confuted; and if I am not let mankind for their own sakes pay attention to what I say. They ought at least to give me credit for my disinterestedness in this scheme for according to it I can have no private landed estate, no tenants to work for me, nor claim any privilege above my fellow citizens. Wherefore, before any be so ungenerous as to condemn

me as presumptuous, I hope they will candidly weigh my several arguments which they will find in the various little things I have published, which are neither many nor dear, and in the following Rights of Infants.

(Signed) "THOMAS SPENCE.

"London, March 19, 1797."

So much for preface to the little pamphlet reproduced on another page of the REVIEW on the Rights of Infants.

SINGLE TAXERS MEET AT ARDEN.

The Single Taxers of Philadelphia, Pa., and Wilmington, Del., commemorated Henry George's birthday by a picnic at "Arden," Delaware, on Sunday, September 1st. The day was ideal and the attendance good, about 150 being present.

In the forenoon a well played baseball game between the visitors and the Ardenites attracted close attention because of the even score, but towards the end the sore muscles of the visitors were no match for the well-trained Ardenites, who won easily.

After a delicious luncheon served at "The Inn" by the good natured Mr. Irving, with the assistance of some of the Arden ladies, the crowd gathered in the open air theatre.

The Rev. J. H. Amies told of his recent visit to the village of Jackson City, N. C., which is run entirely by colored people.

Richard Chambers recited the chapter on liberty from "Progress and Poverty."

Herman V. Hetzel, sometimes known as the "Philadelphia Cyclone," stirred the enthusiasm of his hearers by a rousing speech which sparkled with wit.

James Robinson talked of "The Campaign of '86," and Mr. Nesbit of Washington closed the meeting.

Something of Arden itself should be said, because it is an interesting experiment being worked out by a few Single Taxers.

Arden is located on a half-mile square of heavily wooded hill country, 300 feet above the level of the Delaware River, near the old-time cross-roads village of Grubb's Corner, which is in Northern Delaware at Harvey Station, Baltimore & Ohio Railroad.

The little settlement of Arden, now only a score of cabins built in the woods and

fields, is an attempt, which has been quietly in the making for seven years, to develop a village community holding its land in common, in the spirit of medieval times, but under modern conditions, in accordance with the Single Tax philosophy of Henry George. The individual holders of the several plots of land pay the rental value of the land into a common fund, from which all the taxes levied by the State and county are paid, the remainder being spent upon the maintenance and improvement of the roads, woodlands and commons, with no profit to anyone as a private landlord.

It is believed that even an experiment upon these terms will give to all easier ways of earning a living, a simpler, more democratic and more peaceful manner of life than that characteristic of our time and country, and a freedom from mere wealth slavery from which craftsmanship and art will of themselves develop. It is believed that a way out can be found from the overcrowding and hurry of the city and the intellectual deadness of farm life by a village community, whose pioneers, themselves artists, refuse to accept the only terms on which the practice of art is possible in our civilization. The underlying thought is that the study of medieval village life in "Merrie England," as charming and lovely time as any which history records, will create for us a life as picturesque and fruitful under economic conditions equally free and just—and without the loss of anything that civilization has really gained.

Arden has been made possible by the tireless efforts of Frank Stephens, who with Will Price of Philadelphia purchased the land seven years ago. It is now held in trust. The duties of the trustees are to collect the rent of the land and to expend it in the taxation levied by State and country and the balance in local improvements. The trustees are Frank Stephens, Will Price and Frank Martin. WILLIAM RYAN.

Remember that the *Review* will be issued as a bi-monthly (same size and form) beginning with the Jan. 1908 number. Send in your subscription and get others to do the same. Do not wait for them to send such subscriptions—collect these subscriptions and forward them.

TAXATION AND ORTHODOX ECONOMICS.

ILLUSTRATION:—THE SELLING VALUE OF LAND AN UNTAXED VALUE.

SYNOPSIS OF ADDRESS OF PRESIDENT C. B. FILLEBROWN, AT THE DINNER OF THE MASSACHUSETTS SINGLE TAX LEAGUE, LORIMER HALL TREMONT TEMPLE, MONDAY EVENING, OCTOBER 14TH, 1907, AT 6.30.

A citizen of Boston is considering the rental of a lot of land, which in his view is worth \$300 annually for use. What is it, fundamentally considered, for which now he stands ready to pay, and must pay this \$300 a year? It cannot be the soil, since an equal amount of soil of the same character could be purchased "out in the country for little of nothing." It cannot be mere area as such, since area obviously could be purchased elsewhere for a song. It is not the "earth's surface;" not "inherent capabilities of the soil"; not "light and air"; not "natural resources." By analysis, it appears that what is really wanted and paid for is "the accompanying and incidental use of a great many expensive things outside of the piece of land," such as streets, lights, water fire protection, schools, libraries etc. The right of access to these various utilities, which the possession of the land affords, is what the law calls the "rights and appurtenances thereto appertaining." The \$300 paid for this right and ease of access is the ground rent, "what land is worth for use."

It follows that if this piece of land were entirely free from any incumbrance, public or private, and if at the time the market rate of interest on such investments were five per cent. per annum, then the lot would sell for \$6000, since interest upon that sum would amount to the same sum as the rental value. \$300. If on the contrary, the lot were subject to a mortgage of \$3000, bearing an annual interest charge of \$100, then the lot would sell for only \$4000, the value of what the lawyers call the equity remaining after deducting the mortgage. The purchaser of the title assumes the mortgage and the mortgage interest. But the interest payment of \$100 is made, not out of the \$300 which represents the net income from the \$4000 investment, but out of the estimated gross income of \$300, what the

lot is estimated to be worth for use. It is a part of, not an addition to, the ground rent, since the purchaser, by the reduced price, will have bought himself clear of the burden.

If now the lot is also subject to a regular annual tax of \$100, is the case different from that just explained? No. For then the lot will have been purchased, not for \$4000, but for \$2000, the tax reducing the selling price of the land in precisely the same way as has been explained in the case of the mortgage. The \$2000 is the full value of the equity surviving both mortgage interest and tax. To be sure, the purchaser assumes and pays the tax, just as above he pays the mortgage interest, but the \$100 tax represents a deduction, not from the five per cent. received from his investment of \$2000 in the lot, but from \$300, the whole annual value of the lot as estimated at the time of the purchase. Interest on the mortgage, \$100, plus the tax, \$100 plus the return of \$100 on the investment of \$2000, represents his estimate of the gross annual value of the lot.

It follows from the above analysis that under the present system the selling value of land is an entirely untaxed value. Land-owners who invest today are exempt from taxation, not indeed upon their land, but upon its annual net value, or, in other words, upon their investment. In the very nature of things no land tax can be made to survive a change of ownership; in the very nature of things, because the ground rent is itself a tax laid by nature, which users must pay either to private owners as rent, or to the State as tax, or both. "No statute or ordinance can increase or reduce, exempt from, or abolish the payment of this "economic rent," or ground rent to somebody. Its amount is neither fixed nor affected by the tax that is put upon it. Taking it cannot increase it; cannot decrease it; cannot abolish it. Its amount may always be calculated by the simple formula: ground rent equals interest on purchase price, plus interest on any mortgage, plus taxes.

Suppose, now, the lot having been bought, the purchaser plans to build upon it a house for himself and family, and that such a house as he has in mind will cost him \$6000 to build. The annual cost of his house, in

the absence of a tax, would then be represented by the annual interest charge on this \$6000, which is the same as the estimated ground rent of the lot, or \$300. But here it appears that the case of the house differs materially from that of the lot, since the cost of acquiring the lot depends upon its rental value, while, conversely, the rental of the house is fixed by the cost of acquiring it. Builders will not build unless they can get interest on the cost of construction, and competition among builders will not allow them normally to get more than such interest.

A mortgage upon the house would have the same effect as upon a lot, as has been explained above. A \$2000 mortgage would reduce the selling price to \$4000, and the annual price for use would include the \$100 interest on the mortgage and the \$200 interest on the purchase price. In other words, a mortgage upon a house, like that upon land, adds nothing to the annual cost for use.

But when we consider the case of taxation, we find that the parallel fails. Whereas a tax upon the lot could not, in the nature of things, increase the annual rental, or cost for use, a similar tax upon the house is added directly to the annual cost to the user. If the house is subject to a tax of \$100, this amount must be paid annually in addition to the interest charge of \$300, as calculated above. Increasing or decreasing taxation upon the lot has no influence upon its annual cost to the user; while increasing or decreasing the tax upon the house increases or decreases in exact proportion the annual cost to the user. The moral of this illustration is that you get for use annually \$300 worth of land for \$300, and a house costing \$300 for \$400. In other words, a tax upon land is a part of, is included in, and comes out of, ground rent, and is no burden to the user; while a tax upon a house is a clear addition to house rent, and comes principally out of the user of the house.

The illustration and argument here presented have a wider application than here appears. Land in the illustration stands for everything not produced by labor, while the house similarly stands as a type of all labor-produced wealth. If, therefore, the analysis and argument presented are correct,

—and it is probable that most careful students of the subject to-day would accept them as valid,—it would seem that the traditional American practice of general property taxation fails to secure that ideal and even-handed justice which it was intended and is thought to secure, but rather results in throwing the whole weight of the burden upon the enterprising and industrious, the users of produced forms of wealth.

THOUGHTS ON THE LECTURE WORK.

(*For the Review.*)

BY FREDERICK H. MONROE,

Pres. Henry George Lecture Ass'n.

It is now four years since several able lecturers, a number of energetic organizers, and a large number of willing financial contributors agreed, in a rather informal manner, to co-operate to promote the Single Tax throughout the United States and Canada in the various forms under which it was forcing itself upon the public mind.

By mutual understanding these associated workers assumed the trading name, so to speak, of the Henry George Lecture Association, F. H. Monroe assuming the title of president.

More than 1,500 men and about 40 women have co-operated under this plan. Lecture work has been conducted in more than 150 of the leading cities of the United States and Canada. About 1,500 lectures have been delivered before the most influential organizations of these cities to an aggregate of 150,000 men and women. About \$37,500 has been raised and expended in this effort, so that it has cost twenty-five cents to present the Single Tax in an oral manner to each person we have reached during this period.

While the speakers have been enabled to impress thousands with the truths presented, their addresses have been quite freely published in the daily and weekly papers of all save the largest cities. The publication in a paper of a half a column or more of an address is equal to the circulation of a tract to every reader of that paper. If we consider the wide circulation

of literature thus stimulated by these addresses we can claim as incident to this work the circulation of several million tracts.

It is difficult to estimate how far reaching this work has been. It has stimulated many old-time friends of the Single Tax movement to renewed activity. It has, in a number of instances, created local movements for civic reforms along fundamental lines. Without making any pretence at organization, it has brought together in many communities the leading men of reform tendencies, made them acquainted with one another, and suggested plans of practical work. These plans in some instances have been followed with desired results.

It would seem, in looking back over the four years now closing, considering the energy, money and activity expended in the work, that the results obtained have been well worth the outlay.

One will be influenced in considering work of this character by his business training, together with his conception of human nature.

It is absolutely impossible to measure in units the value of the moral force accompanying personal work of the character promoted by this association.

Those who have co-operated in this work have been impelled by the theory that the average man desired to do right by his fellows, that he had the intelligence to fully grasp the proposition we had to present, and that if he did not grasp it the fault was ours, not his. It remained for us to strengthen our presentation by the association of new arguments and new illustrations until the philosophy could be presented to his satisfaction as well as our own.

During the first two and one-half years the lecturers were entirely free. In February, 1906, an effort was made to promote four of our lecturers in a course introducing what lyceum methods were practical, and offering the group of speakers to various cities for a stipulated price. The first course organized consisted of the late Ernest Crosby, Herbert S. Bigelow, J. W. Bengough and John Z. White. About twenty courses were arranged on a very satisfactory basis.

As considerable effort had been required,

however, to place the courses, owing to their being entirely economic, it was planned in the fall of 1906 to meet this objection by making the course consist of six members, to include three economic lectures and three entertainments. This plan was not satisfactory. Those who purchased tickets mainly on account of the economic lectures were dissatisfied that there should be any entertainments, and those who purchased for the entertainments were dissatisfied that there were so many economic lectures.

For 1907-8 we are, therefore, promoting an exclusively economic course. The indications at this writing are that the season's work will be successful.

We are placing our course with the strongest of the non-economic organizations in the country—it being accepted strictly on its merits.

In a few instances groups of Single Taxers have organized local committees and are now working to place the course in their respective cities with good prospects of success in most cases.

Single Taxers can be of real practical value by using their influence to have our speakers placed on the regular lecture courses in their home towns. In an ordinary course of six lectures and entertainments one of our speakers could easily be placed on the local course by approaching the management in ample time. This suggestion also applies to Chautauquas. The Chautauqua managers will begin making up their programs for next summer between now and January 1. You should, therefore, obtain your local information and get into communication with the officials at once. Then do not let the matter drop.

If your time is extremely valuable you are not likely to suffer any deprivations if you give a little of it to the Single Tax movement. If it is not extremely valuable this co-operation is probably the best service you can render us.

With proper activity on the part of our Single Tax friends one speaker, like Mr. John Z. White, could be kept busy throughout the year, speaking during the winter to lyceums and during the summer to Chautauquas. In this work he would be paid for his time and expenses outside the movement, reaching thousands of conservative men and women.

WILL YOU DO YOUR BEST TO SECURE MR. WHITE AN APPOINTMENT BEFORE YOUR LOCAL LYCEUM OR CHAUTAUQUA, OR BOTH?

There is no doubt but that the general work of the Henry George Lecture Association will continue until better plans have been devised and demonstrated.

In the meantime, we solicit criticisms and suggestions.

F. H. MONROE,
Palos Park, Ill.

DEATH OF THOMAS LECKIE.

A recent number of the *New Church Messenger* chronicles the death of Thomas Leckie, who departed this life in Detroit, Mich., on May 27th. He was a near kinsman of Leckie, the historian, made and lost a fortune as a lumberman at an early period in life, and demonstrated in bankruptcy his sterling qualities by paying back dollar for dollar every indebtedness. He was an ardent Single Taxer, a friend of Henry George, Louis Post and John Filmer. He passed away, peacefully and serenely, of old age in his ninety-first year.

THE Manhattan Single Tax Club, which has been active during the last few months, for here as elsewhere the new spirit which has been aroused by the coming conference and the prospect of organized work is being manifest, is exhibiting stereoptican pictures outside its club rooms to passers by. The club wants mottoes, and we extend to our readers the invitation to send in such as occur to them. Avoid as much as possible all economic terms, and make the number of words about fifteen, and never more than twenty. Let them be striking and snappy, something that people passing by will stop and talk over.

It will be interesting to Single Taxers that according to Horace M. Traubel in October *McClure's* that Walt Whitman was favorably impressed with Hamlin Garland. He thought he had a good voice—"is almost Emersonian," said "the good gray poet."

News—Foreign.

GREAT BRITAIN.

INFLUENCE OF HENRY GEORGE'S TEACHINGS
RECOGNIZED IN THE HOUSE OF LORDS—OP-
POSITION OF THAT BODY TO THE NEW
SPIRIT MAY MEAN ITS DESTRUCTION.

The event of leading interest to Single Taxers in Great Britain since the last issue of the REVIEW, has been the rejection by the House of Lords of the Land Values (Scotland) Bill. This measure which was introduced into the House of Commons on May 18th, was merely a Valuation Bill. Its object was to secure solely a valuation of the land of Scotland apart from improvements. In itself it was a small proposal: yet, carried into effect, it would have opened the way for the first instalment of the great reform which English Single Taxers are striving ultimately to achieve. Valuation, as the Prime Minister remarked a few months ago, is "an unexciting word," yet it indicates the foundation upon which our great reform must be built. Our opponents recognize this fact no less clearly than we do, hence the Bill met with the bitterest opposition, both in the House of Commons and the House of Lords. The champions of privilege have seldom been so energetic and alert as at the present time. The first effort, however small, that may be made towards establishing a just land system will meet the strongest opposition. The history of the Scotch Valuation Bill proves it. The name of Henry George has now become a name of dread to them, and it will gratify Single Taxers all the world over to know that the work of the great master is receiving recognition of a kind it has never received before. Members of Parliament now see clearly that they have to combat the influence of Henry George's teachings in the House of Commons itself, or fail in their defence of privilege and land monopoly. Thus it was asserted again and again during the debates in the Commons that the real promoters of the Bill were the followers of Henry George. Let us quote the remarks of one of these clear-seeing gentlemen, Mr. Remnant, M. P., for Finsbury. Mr. Remnant condemned the Bill as "little more than a reproduction of the crude fallacies expounded by a solitary Edinburgh advo-

cate (Mr. Adam—a photo and sketch of whom appear in this issue of the REVIEW) whose chief qualification appears to be belief in the views of Henry George, and whose views were dressed up by the distinguished chairman, the Solicitor-General for Scotland. Again, said Mr. Remnant, "the system of valuation which the Bill proposed to introduce offered such unattractive results for a waste of money that the proposal could be explained only as a first step towards carrying out a programme of confiscation of all rent by taxation, as advocated by the late Henry George. Henry Georgeism was much less deserving of respect than the most extreme socialism. Socialism was a considered theory defended by some learned economists and affecting all forms of property equally. The Single Tax, on the other hand, was a wild proposal for confiscating only capital invested in land, put forward by Henry George, a half-educated fanatic, whose views had been condemned by every competent economist who had condescended to examine them." Even Mr. A. J. Balfour, the leader of the Tory Party, denounced the Bill because "the doctrine on which it was founded was the doctrine of Henry George." Even so! The graceful allusion to George as "a half-educated fanatic" will seriously offend no one, but this unstinted recognition of the influence which George's teachings have wrought among the English people will bring joy to the hearts of all enthusiastic disciples, not in America only, but all over the globe.

The bill was carried for its third reading by 172 votes to 33, a majority of 139. The division was taken after an all night sitting, a big batch of amendments having to be disposed of. One of the chief amendments came from Mr. Harold Cox, who is professedly a Liberal, but whose position in English politics is unique and beyond definition. This gentleman who, by the way, was formerly Secretary of the Cobden Club, moved a new clause to make the adoption of the Bill by local authorities optional. Mr. Cox has distinguished himself as a bitter opponent of the taxation of land values. The House signified their sense of the importance of his amendment by rejecting it by a majority of 190. As for Mr. Balfour, the leader of the opposition, the prospect of

legislation threatening the interests of the party of privilege gave him a much needed opportunity of rehabilitating himself to some extent in the eyes of the Tory Party, and he shook himself for the time being out of his characteristic pose of aristocratic languor and became quite a lion in the way. Though powerless in the House of Commons he has friends ready to do his bidding in the House of Lords and it was in the Upper House that the fatal blow was delivered to the Bill. Lord Robertson moved its rejection, which motion was carried by 118 votes to 81. Lord Robertson occupies his seat among the Peers by virtue of holding a salaried judicial position, and his action in taking the lead in the rejection of the bill was sufficiently open to criticism on this account. But what can be said of a gentleman who delivered himself of the following flash of oratorical brilliance. "There were certain quack remedies that wanted the semblance of authority, and it was to be given in this way by putting in the eighth column some nostrums of the Radical party to accustom the people of this country to deal with them as if they were realities. To this he strongly objected. He had had a long acquaintance with the valuation roll and had a sort of affection for it. It came of a respectable Whig family, and he would be sorry to see it in its old age become a sandwich man for advertising the theories of Mr. Henry George, and do the dirty work of Scotch Radicalism."

The action of the House of Lords has raised, this time in a more acute form, the Constitutional issue in Great Britain. "What," all persons interested in reform are asking, "is to be done with the House of Lords? How much longer is the will of the people to be thwarted by a body of men whose functions, in theory, is revisory, but whose practice is obstructive to all genuine reform?" This is the issue that the people of England must soon decide for good or ill. The Lords have forfeited all claim to be considered a true revisory body. Their action in regard to the Scotch Valuation Bill alone condemns them on this head. The Bill was the initial step, and truly but a little one, towards a settlement of the land question. But as Viscount Ridley, speaking at Newcastle-on-Tyne on January 12th of this year said: "Not far from a third of

the land of the country is owned by the House of Lords in one way or another." This admission offers the real explanation of their Lordship's action in smashing the Bill. "The House of Landlords is fighting for its own." There is still need for the educative work of Single Taxers in this country. When "the man in the street" has recognized the importance of the land question he will compel some Government to deal with the House of Lords. When the Lords have to fight for their existence as a legislative body the Single Taxers of Great Britain will see to it that the fate of the Scotch Valuation Bill is not forgotten.

LONDON, England. FRANK APPELBY.

TAXATION OF LAND VALUES CAMPAIGN.

The United Committee for the Taxation of Land Values, whose headquarters are at 20 Tothill Street, Westminster, are mapping out a number of meetings for the recess. Mr. Alexander Ure (Solicitor General for Scotland) will speak for the Committee, along with Mr. Trevelyan, M. P., at a demonstration on the Land Values Question at Leeds, October 4th; at Saltaire along with Mr. Percy Illingsworth, M. P., October 26th; at Partick, November 15th, and later at Chesterfield and Bradford. The Committee hope also to arrange meetings at Anddersfield, Greenock, Aberdeen and other centres. Mr. Winston Churchill will speak for the Committee at Newcastle-on-Tyne on the 3rd of February, and the Lord Advocate has promised to speak for the Committee at Hanley about the same time. Open air speakers, under the auspices of the Committee, have been at work during the summer months in various places throughout the country, and much new explanatory literature on the question is being circulated.

LONDON, England. JOHN PAUL,
Secretary.

HUNGARY.

Excuse me for my long silence, but I would not write you before I could show your readers a sign of some activity here.

The *Review* (Twentieth Century) I send you is devoted to the science of sociology, and is the greatest authority in this branch of science in Hungary. It contains my article on Henry George and the taxation of Land Values—being the first article in Hungary by a Single Taxer. My next work will be the edition of George's Protection or Free Trade; the translation is almost ready, but I am unfortunately short of means. I am preparing also a copy of The Land Question on request of the editor of *Twentieth Century*, who is publishing a "library of social and natural sciences."

The appearance of Protection or Free Trade is peculiarly favorable for us at this time, as the tariff question is very actual now. We are preparing our own tariff system independently of Austria, and as the question is not yet settled, the book will arouse more interest now than at any period in the past.

I know thus far the history of the movement; that it is nowhere the platform of a strict political party. Its aim is to restitute by the full taxation of land values economic justice. It is not inconsistent with the platform of any political party that does not exclude economic justice. I think the greater the percentage of the full rent that is taken the more we approach to social and economic justice. Anybody promoting this aim is a Single Taxer. I hope my interpretation of George and the Single Tax is the correct one.

LIPPA, Hungary. ROBERT BRAUN.

CHINA.

THE REVOLUTIONARY LEADERS FOR THE SINGLE TAX — MANY PROMINENT VICEROYS BEING INFLUENCED ALONG OUR LINES.

I have a whole set of propaganda literature circulating about and the Chinese are learning. Wherever they have received the knowledge, Kang Yei Wei and Sun Yat Sin, the revolutionary leaders, are pronounced in favor of Single Tax. In Kang Yei Wei's books he advocates the method, and a friend of mine in Tokio, Japan, had a chat with Sun when he spoke for our doctrines. There is a great desire among the Chinese, from high to low, to keep their

own natural wealth, and it is getting harder and harder for foreigners to get land and railway mines and other franchises. Our viceroys change every few years and every new viceroy I memorialize on Single Tax lines, and usually get a friendly response. My memorials are read by many besides the viceroy. In order to pay the indemnity for the Boxer war a house tax was planned, but the government fears to adopt it.

Lately our viceroy, Ywan Fan, the man who visited America, was going to use the house tax. I prepared a memorial advising a site tax, which is after the ancient Chinese order of things, as Mencius says: "In the markets have a site tax and no tax on goods or houses." I told him that if he adopted the site tax he would have the scholarship of the Empire to back him, but if he adopted the house tax he would fall into the miserable system of Shanghai, where foreigners have the house tax and rents ruin the common people. I am told that he has given up the idea of a house tax, and some say my memorial convinced him. He has not communicated with me, however. Some day, I hope, if I keep on working, to get at some big official to adopt the plan, as the Germans did in Kiouchu. I had last year a long talk with our former viceroy, Chen Fu, and urged him to adopt the Single Tax. I'll find the right man yet, and I have the literature translated to meet the occasion. I have George, Dove and Spencer translated, also a large number of sheets and booklets.

NANKIN, China. W. E. MACKLIN.

GERMANY.

The German Single Tax organ, *Bodenreform*, not only reports much progress from the Fatherland, but has also an article headed: "A Single Tax Fight in the Eternal City." In Rome there is a great house famine. Hundreds of families are waiting in ruins, store rooms, hotels, etc., for dwellings to be vacated, although they are situated so that they can pay the rent, which is in consequence extraordinarily high. The reason of this famine can be traced back to the great panic in the eighties, when most of the houses, as well as the

vacant building sites, were gobbled up by a few banks, which these banks hold at unreasonable prices. This has led Prime Minister Giolitti to propose a law in the chamber to tax in the City of Rome building lots three per cent. of their selling value. The owner is to set the price himself, with the clause that the city has the choice to acquire such vacant land at the self-appraised price. Then the city is to dispose of the sites at cost price to those who bind themselves to start buildings at once. We are anxious to learn whether the legislators will comprehend such a measure.

In Sweden, the same periodical reports, the great ore deposits in the north of Sweden have been acquired by the State, except the two mines Kiruna and Gellivare, of which the State is to receive half of their stock, but which after twenty-five years go into possession of the State.

In December, 1902, the Reichstag adopted a law that by April 1st, 1910, all tariffs, tolls and taxes on grain, flour or mill products, bakings, cattle, meats, fat, etc., shall no longer be levied by communities or corporations. Now one would naturally think that such measures would suggest that the deficit might be made up by a tax on the value of land, but they are not yet educated to that point, so that from the city of Dreden a petition has been sent to the Reichstag praying to postpone this relief of taxation to December 31, 1917, and cites 171 communities that would find it hard to increase the taxes on houses, trades or income. It is strange that none of 171 towns stumbled on the idea of putting that tax on the value of land. Let us hope that by 1910 they will have learned better. This willful blindness is all the more deplorable considering the favorable reports from towns which have already put the land value tax in practice. In the town of Steglitz, 12,500 inhabitants, where the land value tax was adopted in 1904, it has been figured out that the levying of any other tax will be superfluous. Would not this be identical with our Single Tax?

Johannes Lubahn writes: "The taxation of ground value has become a people's question. In spite of powerful opponents, the owners of highly valuable lands in large cities, and some prejudiced land and house owners, it is impossible to stop the move-

ment by a dam. Its success is growing every day.

Not only has the land value tax been adopted in many German towns, but its spirit has entered the parliaments of some German States, Saxonia, Bavaria and Hesse.

In the Single Tax is contained the future and the power of our Vaterland."

The towns where the land value tax has been adopted since my last report are: Potsdam, 55,000 inhabitants; Herkrade, 9000 inhabitants; Kiel, 69,000 inhabitants after a seven hours debate by the City Council, and Linden, 28,000 inhabitants, a suburb of Hanover; Quackenbruck, 3000 inhabitants; Viersen and Malstatt-Burbach should also be included.

These I have quoted from the German Single Tax organ, *Bodenreform*. But, strange as it is, our Cleveland German *Daily* had as news dated Bremen, Sept. 4th: "The city council of Schoneberg yesterday adopted an ordinance to tax unused building sites twice the amount of unused land. This will force other towns to pass a like ordinance if they do not want to see Schoenberg outstrip them in a building boom."

It may be interesting to our Single Taxers that a Mr. Adolf Levy writes: "I was looking up in the great Brockhaus Lexicon of 1902 the word 'Groundrent,' of which it disposes in a very few words, saying that recent theorists want to absorb ground rent after the plan of the American, Henry George, by the State, but this would mean confiscation, which cannot be thought of in practice."

But my surprise was great when I looked up an old copy of 1820, which came by accident into my hands, where I found the same subject treated by more than 200 lines, and signed K. M., of which I will quote just a few pointed sentences: "The absorption of ground rent by the State is without doubt the most fitting remedy to supply and satisfy the expense of the State. Compared with all other ways of collecting taxes its simplicity, certainty and cheapness of collection recommends it, and especially is it to be recommended in that it does not increase the price of the products of labor, and no one can possibly dodge it, since the land can neither be removed nor hidden."

If K. M. had not written this 20 years

before Henry George was born, he could be suspected of having copied it from Progress and Poverty.

In a foot-note the editor states that the Brockhaus of 1904 treats groundrent fully in accord with the Single Taxers of the present time.

The tax on the selling value of land in Berlin is now confirmed and becomes operative on April 1st, 1908.

Six months ago the city council of Bremen voted against the adoption of measures taxing the unearned increment by 11 votes. On June 23rd it again voted it down by only 39 against 37 votes.

A union of the land speculators has been organized to work against the further adoption of the Single Tax in Germany. In their declaration they say: "The purpose of this union is to further the buildingsites industry and to work against the false theory of the Single Taxers, which they cover with the mantle of science."

Then it invited all the land syndicates to become members and use all their influence against the further advance of the *Zuwachsteuer*, which threatens to become disastrous to its interest.

F. BURGENDORFF.

CLEVELAND HEIGHTS, Ohio.

THE COMING CONFERENCE.

The General Committee of Arrangement appointed to carry out the details of the Single Tax Conference held several meetings during the summer, and on September 15 adopted and issued the following address to Single Taxers throughout the country:

"The Committee appointed by the Single Tax Conference held in New York City on May 30th of this year, has selected Monday and Tuesday, November 18th and 19th of this year, as the most available days for the holding of a National Conference, and New York as the most suitable place. Nearly 150 persons, representing eleven States, attended the preliminary conference; and it was the opinion of a great majority of those present that the interests of the movement would be served by holding a national conference.

"The considerations which influenced the projectors of the Conference, and which

seemed to meet the approval of the majority of those present, were somewhat as follows:

Fourteen years have elapsed since the last National Conference held in Chicago. At that time a National Committee of representatives of the various States was appointed with the purpose of furthering the interests of the movement. While nearly all of the men so appointed have been doing excellent work individually, no concerted action has developed. It seems wise, therefore, to consider whether, in view of the activity of movements hostile to our philosophy, leading the people everywhere to place more reliance for progress upon government and its extension and intension, a national organization whose function it should be to encourage the spread of Single Tax ideas in every way possible is not a pressing need of the hour. More than almost any other body, Single Taxers have an accepted and agreed doctrine about which there is little dispute; and such an organization, eliminating from its purview all controversial matters, could undoubtedly be of great assistance to the spread of the faith. The function of such organization, as its projectors imagine it, would not be to interfere with any individual work now being done, but rather to supplement such work wherever organization might help and to cultivate certain fields of effort which now lie neglected.

"Such a meeting would give a needed stimulus to effort in quarters where apathy now is prevalent, and afford to willing workers who lack direction, suggestions for fruitful lines of usefulness. Assurances of attendance have been received from many whose names are household words among men of our economic faith, and the occasion is certain to be one of great profit and interest.

"The Committee of Arrangements has procured special rates for rooms at the Hotel Roland, 59th Street, and the Gilsey House, Broadway and 29th Street, which are near the meeting hall, and persons attending will be furnished with cards which will entitle them to such special rates. The replies received to a preliminary inquiry assure the success of the Conference. It is, however, important that it should be more than a mere success. *Every Single Taxer who can afford the time and expense should take ad-*

vantage of the opportunity for spiritual refreshment which comes so largely from association with other men inspired with like ideals. Even if it entails some sacrifices, our hope is that such will be made and that every center in the country which possesses even a few ardent believers will have one or more representatives.

"Please consider this not as a circular, but as a personal letter addressed to you. The Committee will take it as a great favor if you will fill out the blanks and answer the questions on the enclosed slip and return it in enclosed envelope as soon as possible.

Yours in the Cause,

W. L. Ross,
Chairman.

"Attention is called to the fact that the days which have been selected have been chosen with a view to allowing the delegates to utilize Saturday afternoon and Sunday for traveling."

Enclosed in the letter were return envelopes with cards containing the following inquiries:

3. Can you attend the Conference?
4. Can you aid in sending a delegate?
5. How much can you contribute to the expense of the Conference? (Do not be deterred from filling in this blank by considerations of the smallness of the contribution you can afford.)
6. Give the names and addresses of any Single Taxers in your vicinity, or papers friendly to the Single Tax.

Up to date, several hundred replies have been received and over \$500 pledged, mostly in small subscriptions. The tone of the answers received indicates that proposed conference will realize the hopes of many of the most earnest and faithful of the workers in our cause, who have long wished to see the foundation of some systematized work for the propagation of our ideas. There is scarcely a dissenting voice. From the indications, every Single Taxer who can disregard time and expense will be present.

Governor Garvin, of Rhode Island, has sent a brief but most encouraging letter promising to attend. Louis Prang, of Boston; Senator Stockwell and Senator Bucklin, W. A. Douglas, of Toronto; B. Whitlock, Mayor of Toledo; Fred C. Howe, of Cleveland; Dan Kiefer, of Cincinnati; J.

B. Howarth, of Detroit; E. Q. Norton, of Daphne, Alabama; J. B. Sharpe, of Pittsburgh, Pa.; Wm. Lloyd Garrison, of Boston, Mass.; Edward Pomeroy, of Orange, N. J.; Messrs. Grinnell and Howarth, of Detroit, Mich.; W. I. Boreman, of Parkersburg, West Virginia; H. Martin Williams, of Missouri, and many others whose names are known wherever there is a Single Taxer, have promised to attend. Philadelphia, St. Louis, Denver and Chicago are reported to be arranging for large delegations. There can be no question that the occasion will be memorable.

The meeting place of the Conference will be the Plaza Assembly Rooms, 110 E. 59th Street. The sessions will be called to order at 10 A. M. on Monday and Tuesday, November 18th and 19th, and the daytime sessions will only be open to Single Taxers. On Monday evening a public meeting to be addressed by visiting Single Taxers will be held in a large hall not yet chosen, and on Tuesday evening there will be a banquet.

QUESTIONS FOR DISCUSSION AT THE COMING CONVENTION.

There are a number of suggestions to advance the cause coming from the REVIEW's correspondents that may be taken up by the conference in November. Among these are several from Mr. Chas. H. Ingersoll. First among them is an outline of a library plan. This contemplates the establishment of circulating libraries in towns and villages where Single Taxers can undertake the work, the books to be contained in suitable cases, and be of an economic nature, such as the works published or sold by the *Public Publishing Company*. It is Mr. Ingersoll's idea that a sufficient number of subscribers may be obtained with a little effort to make these institutions self-supporting. Members of these library clubs would be permitted to draw the books, which could also be sold if desired. Mr. Ingersoll has fully outlined his plan, and without expressing any view upon the matter the REVIEW may suggest that it is one of the propositions that at the coming convention may be profitably discussed. The REVIEW might also suggest that the matter of travelling libraries, which have

in a very short time become institutions very generally established, might be considered in this connection. The supplying of traveling libraries with the works of Mr. George and other literature would be an important and useful work for the consideration of a committee appointed for that purpose.

Three other suggestions emanate from the fertile brain of Mr. Ingersoll, which are submitted to the REVIEW, and are as follows:

1—Expansion of *Public* subscription lists through an extensive sample copy plan. (To the *Public* we have ventured to add the REVIEW).

2—Amplification of Lecture Bureau work, similar to Monroe's, through a broader organization, and especially making use of existing lecture bureaus, which should at this time lend themselves to subjects interesting to us.

3—Operation of a Press Bureau which though along same lines as the Letter Writing Corps familiar to you, could be largely amplified by organization.

Another very important matter is one recently investigated by the editor of the REVIEW at the instance of the Manhattan Single Tax Club, which appointed him as a committee to report upon the feasibility of getting Single Tax plate matter into the columns of the papers which use plates. A partial report has already been rendered, and a fuller report will be in the hands of the club in time for presentation to the convention when the matter may come up.

It seems to the REVIEW that here is the most important and effective method of propaganda that can be pursued, surpassing lecture work in the numbers of people that can be reached and in the permanency of its effects. Whether this work, which will include the co-operation of local Single Taxers with a central press committee, and the preparation of interesting and timely matter, in which points of topical interest will be seized upon to illustrate Single Tax doctrine, can be made to pay for itself, there may be room to doubt, but that the cost of doing this work systematically may be so reduced as to make it one of the least costly as well as the most effective of educational activities, seems to the REVIEW, in the light of its investigation, reasonably certain.

THE CAMPAIGN OF HON. TOM L. JOHNSON.

The campaign of Hon. Tom L. Johnson for mayor of Cleveland is progressing favorably. Congressman Theodore E. Burton, who was probably persuaded against his wishes to enter the campaign, has been forced to begin his fight with apologies and explanations. He is compelled to protest that he is not bringing national politics into the local campaign, despite the fact that President Roosevelt urged him to enter the fight. His friends are also protesting that he is as much opposed to the traction interest as Johnson himself.

All this is an element of weakness, and Burton goes into the contest heavily handicapped, though he is a clean man of good reputation. But, of course, the traction interests will support him. They will support any candidate to beat Johnson, and Burton serves their purpose well enough.

The privileged interests of Cleveland are on their knees. Never before have they been willing to yield so much. Johnson has fought them to a stand still. That they will now seek to defeat him by as lavish an expenditure of money as was recently made in Chicago is a foregone conclusion. But the people of Cleveland have spent a much longer term in the preparatory school in which the mayor has been the preceptor, and they have, we think, learned their lesson better. They know the meaning of franchises and the values that inhere in the ownership of their streets, and they will not readily yield. The traction interests of Cleveland are facing their Yorktown now, and election day may mark their complete surrender. In a recent letter to the REVIEW from Frederick C. Howe, that distinguished writer and publicist says: "We are very sanguine about the outlook, although the powers of privilege will be thoroughly massed against us."

THE Manchester (Eng.) *Guardian* commenting upon the recent meeting to advance the taxation of land values held in Manchester on June 22nd, speaks of it as "the largest ever gathered together in that city to discuss land reform." At that meeting Alex. Ure, General Solicitor for Scotland, Dr. Macnamara, and Chas. P. Trevellyn spoke. The latter is a grand nephew of Lord Macaulay.

COMMUNICATIONS.

WHAT ORGANIZATION MAY DO.

Editor Single Tax Review :

I think your committee was quite right in postponing the Conference until after election. We cannot afford as Single Taxers to bother with the fake political parties. Neither of the great parties really care anything about the babies.

What we need in the Single Tax movement is an organization in the nature of a school—a sort of popular university. It might be well to leave out entirely the term Single Tax from the title of such an institution, but care should be taken to keep this organization always in the control of Single Taxers. To this end it should secure a perpetual incorporation charter preferably under the laws of the District of Columbia, and the headquarters should be in the National Capital. This will obviate in a measure the trouble we had in getting mixed up with local politics in New York State and other States. We want an organization which will not act as a side-show to any political party, big or little. By pursuing this policy we will steer clear of almost endless difficulties which come from mixing in party politics as an organization. I favor of course, the greatest possible activity in politics by Single Taxers in their respective localities, but strictly as individuals whose action can have no binding force upon other Single Taxers elsewhere.

We need an organization to gather data, statistical and otherwise, to further the cause. The statistics we get now are nearly always unsatisfactory, the figures for instance showing land values and improvement values being almost unobtainable from any source.

In Maryland the land value and improvements are assessed separately, due to the endeavor of a few of us to have this done under the last assessment law, but totals have never been made. So we have no basis of comparison. I mention this point as one only of many which might be looked into if we had a proper organization.

WILLIAM N. HILL, M. D.

Baltimore, Md.

DISCUSS NOTHING AT THE CONFERENCE BUT THE SINGLE TAX AND MEANS OF PRESENTING IT.

Editor Single Tax Review :

In the summer number you say, "Do not let Single Taxers be opportunists, let others adopt that role." If in the coming Conference we could agree on this and nothing else, we will have accomplished something.

In 1896 Single Taxers everywhere deserted the cause and shouted free silver. In 1900 they took up the cry of Imperialism and in 1908 they will be asked to shout for a man who believes in government ownership of railroads, but does not believe with Professor James that "nothing is practical but truth," and will therefore be willing to take the job of regulating railroads although he knows it cannot be accomplished.

What we want is an equitable distribution of value. Without such equitable distribution graft in all its forms will continue. The only way to secure an equitable distribution is via Single Tax. The initiative and referendum will not do it. They have it in Los Angeles and Seattle, the two cities where grafters breed more rapidly than fleas in the West Virginia hills. Three cent fares will not do it, and right here I want to go on record as opposing three cent fares; we don't want them, the monopoly price is the correct one, the inequality comes from competitive wages. The difference between a three cent fare and five cents is now paid as interest on watered stock. The advocates of three cent fares see nothing but this watered stock; they do not see that the proper solution is to transfer the two cents to wages. The Single Tax will do it, nothing else will.

Seven hundred thousand Italians from lower Italy have arrived during the past year. They have been brought here by dignity and integrity contractors with the consent of our trust busting administration and as far as I have interviewed them they are all going to vote the Republican ticket "because Roosevelt gives them work." But while this is an outrage, I am not in favor of abandoning the Single Tax to advocate restricted immigration. It cannot be re-

stricted so long as graft continues, and therefore the only way to restrict it is to abolish graft.

Let us all go into the Conference with the understanding that it is a Single Tax Conference and that nothing is to be discussed but Single Tax and methods of presenting it.

J. H. SPRINGER.

Gary, W. Va.

PRAISE OF JOHAN HANSON.

Editor *Single Tax Review* :

I was glad to see Johan Hanson's letter. It is a good thing that our cause has such a champion in this country. Though I live close to the capital I can say that I am pretty much shut off from the outside world, and as my work does not give me much leisure, I am really not so well posted on how the cause is progressing.

That it does make some progress here is certain, much thanks to Johan Hanson, I see that he is going to make a visit to the United States after a short stay in London. Best wishes for the *Single Tax Review* and the cause it represents.

SVANTE A. BACKSTROM.

Rudboda, Sweden.

FROM RALPH HOYT.

Editor of *Single Tax Review* :

The Single Tax situation hereabouts is not as good as it should be, but there are numerous good signs of steady progress, not only right here in this growing, rushing, real estate booming city. I mean progress towards an irrepressible Single Tax stampede toward the truth as it is in Henry George, and as it is yet in hundreds of thousands of honest, clear seeing men and women who know what the people need and must have in order to bring this great republic into harmony, prosperity and permanent peace.

As to my humble self, I am doing the best I can, with tongue and pen, towards pushing forward the good cause. But I could do much more were I not so badly hampered by the now very costly living that even a very frugal family can hardly manage to live on, even ever so frugally.

However, we who are imbued with the spirit of Henry George, and who see the way and the only way for well meaning people to push forward the good work will never falter while life and health last.

For my own part, old as I am, I am now in better health than ever before, even five ten or twenty years back, and I feel sure that the Single Tax is certain to come unless our country is absolutely doomed to destruction.

RALPH HOYT

Los Angeles, Cal.

LOOKS FOR ORGANIZATION AS A RESULT OF THE CONFERENCE.

Editor of *Single Tax Review*:

Was glad to see by your last number that a conference will be held in New York in November. Organization into national, State, county and city leagues, will forward the Single Tax movement, and by diligent work in a few years, will bring it so prominently before the people that political parties will not venture to ignore it longer.

Am greatly pleased with the *REVIEW* and regret that a copy of it did not fall into my hands long ago, as I feel that I have missed much of interest in an educational point of view.

FRANCIS GAEGLER.

Rockville, Md.

HURRAHS FOR ORGANIZATION.

Hurrah for the long looked for organization! May it become the power for good we have anticipated. I wish I could be in attendance, but that is impossible.

E. G. LE STOURGEON.

San Antonio, Tex.

A CELT'S ENTHUSIASM FOR THE CAUSE.

Editor *Single Single Tax Review*:

My enthusiasm has not cooled; my pulse is 77 per minute, my constitution Irish, with all the attributes of that resurgent race. At the age of fifty-two I got hold of a Gaelic newspaper and thought it Chinese, but soon learned the alphabet and now use that language whenever possible in preference

to any of the modern tongues. It has a literature running back about three thousand years beyond the time when trial by jury of twelve was instituted by the monarch of Ireland Ollamh Feodlha, about 900 B. C. at the Triennial Parliament of Tara.

With kindest regards for you personally, and with best wishes for your excellent
REVIEW.

J. HAGERTY.

Burlington, Iowa.

**SOUTH AUSTRALIA SENDS GOD
SPEED TO THE CONFERENCE.**

Editor Single Tax Review:

In reference to the Single Tax Conference in New York in the fall, this Council expresses the hope that it can be carried out, believing it would be one of the most effective advertisements possible for the movement, and be productive of far reaching good. The limited notice, and the great distance from Australia, would we think, preclude our joining in the plan so far as a personal representative is concerned, but possibly if concerted action were taken throughout the Commonwealth this League would fall in line. We await further information regarding the proposed Conference with interest.

With greetings from Single Taxers in South Australia.

EMILY WILLIAMS, Sec. S. T. League.
Adelaide, South Australia.

**A ST. PAUL VOICE FOR ORGANI-
ZATION.**

Editor Single Tax Review:

I enclose \$1 to renew my subscription to the REVIEW, which I think is doing a very good and much needed work. I only regret that I cannot do more to help along the grand work of securing justice and brotherly love among the people of the earth. But the world is moving toward our goal with most wonderful rapidity. I do not think there can be found in all the history of the world an instance where a reform has made such rapid strides as has the Single Tax movement. And it will keep on progressing whether there is any organized movement to push it or not. Still, I favor

concerted work, and I favor a conference next fall, and shall try to be there.

We are beginning to feel the first premonitory pains of the next great industrial smash up. The decrease in the value of gold and the drastic legislation reducing railway fares and rates will probably help stave it off. There is no town lot boom herein the twin cities as there is in most parts of the country. Good residence lots can still be bought for a quarter what they sold for twenty years ago. Still, there is a constant upward movement. Many homes are building here, and there is not much speculation.

C. J. BUELI.
St. Paul, Minn.

CHICAGO MUST WAKE UP.

Editor Single Tax Review:

There is absolutely nothing going on in our camp in popularizing economics among the masses in Chicago.

I have taken pains to gauge public sentiment—call it Tom, Dick and Harry rather than the elements we address—and I find the vague impression prevailing that Single Tax if not dead is comatose, and not worth bothering about. I do not like that, but it's as well to realize facts.

The impression is "Socialists do things," Single Taxers talk.

We simply have got to get a move on ourselves.

We have to organize and engender individual enthusiasm in the masses, and get out of the rut of Philistine self-centered self-sufficiency, which dopes so many into an intellectual stagnation, while the current events run swiftly towards an industrial feudalism.

Of course I give you here only my experience. The facts here are as I tell you.

Yours for action,
Chicago, Ill. A. WANGEMANN.

DELIGHTED WITH THE REVIEW.

Editor Single Tax Review:

I received the summer number of the REVIEW. I am delighted with it, for it proves the truth of what George writing to me on November 6th, 1894, said: "In spite of all the great forces arrayed against

it the Single Tax is making steady and wonderful progress. The open struggle will soon be here.

THOMAS WYBRANTS LODGE.
Ha-Ha Tonka, Mo.

WHO CAN ANSWER THIS?

Editor *Single Tax Review*:

A friend of mine bought for me in Los Angeles an "Author's Edition" of *Progress and Poverty*. It has the name of M. F. Cummings, and in another handwriting, which I take to be that of Henry George, "Presented by the Author, March 23rd, 1879." Do any of your readers know who M. F. Cummings was, or anything about the book?

I hope your Conference will be a success, and that it may lead to the federation of all your organizations.

JOHN BAGOT.
St. Anne's-on-the-Sea, Eng.

BELIEVES THE NATIONAL CONFERENCE WILL STIR UP ENTHUSIASM.

Editor *Single Tax Review*:

It is the duty of every Single Taxer, to do his part, and if we only would do each one his part, or one-half his part, how rapidly the cause would advance.

I have not done my duty in the past, but now, after reading and thinking, the truth has become grandly real and practical, and I must do more. Every true Single Taxer has the spirit of God working in him, and, therefore, may we each one be in a spirit of unselfish prayer to work for the glory of our Heavenly Father and for the good of our fellowmen, having faith that we will be used in effective service.

I firmly believe the national Conference in your city will give wonderful enthusiasm and power to our movement.

Kansas City, Mo. E. R. CURRY.

REALLY PROPHEPIC NOW.

How George must chuckle as he reads the doings of the English House of Commons. To think that he should already have obtained the majority of that assemblage as converts to his leading doctrine.

To his leading doctrine? Well, if not to

the doctrine, yet to the method by which he proposes to carry out the doctrine, "We must turn the landlord out; we must tax them out," has been his injunction for years past, and our legislators are obeying the injunction.

HERBERT SPENCER.

IN cataloguing in our last number the periodicals devoted to the Single Tax we unintentionally omitted from the list the *Commoner*, of Beaver, Pa., a bright and readable monthly publication of 24 pages edited by Charles R. Eckert.

WE hope to present in our next issue an account of Arden, the Single Tax colony of Delaware, perhaps with half tone illustrations.

WHEN the next issue of the REVIEW appears the National Convention will have met. It will contain full reports of the two days proceedings.

THE COMING NATIONAL CONFERENCE ON TAXATION.

On November 12th, six days before the Single Tax Conference in this city, there will be held at Columbus, Ohio, a National Conference on State and Local Taxation. This has resulted from the work of Allan Ripley Foote, of Columbus, and a letter addressed by the Governor of Ohio, Andrew L. Harris, has resulted to date in the appointment by thirty-six governors of authorized representatives to this conference. By appointment of Governor Hughes, Lawson Purdy, President of the New York Board, and Prof. Seligman will be among those representing this State in the deliberations. Among those who will address the assembled delegates is A. C. Pleydell, whose subject will be "The Incidence of Taxation," and C. B. Fillebrown, who will talk on "The Single Tax."

Delegates from the universities will also be invited to participate, preferably those occupying chairs of Political Economy. Voting on declarations of principles will be confined to these classes of delegates, with the view of securing a weighty and responsible agreement upon some three or more definite principles which will clear the

way for tax reform work. This does not seem as wildly improbable as it may look—certainly not as improbable as it would have seemed a decade or so ago. If this conference should result in a national organization, with a platform embodying a few simple declarations of principles, the way will be blazed for real tax reform. All this is wonderfully gratifying to Single Taxers. We shall certainly wish the conference God-speed. No one can work for tax reform without working, whether he does so consciously or not, for that reform which spells the abolition of all taxes.

SINGLE TAXERS WHO ARE CANDIDATES FOR OFFICE.

In Brooklyn Alfred J. Boulton, whom Single Taxers everywhere know and admire, is again the Independence League's candidate for the office of Register, which office he now occupies. Mr. Boulton now appears before the people of Brooklyn as running on the record of his office, which since he became the head of it has been noted for its very greatly increased efficiency. Such efficiency has been largely due, as Mr. Boulton would be the first to admit, to the assistants he has selected, among whom are G. W. Thompson, Major A. R. Calhoun, and Edwin Hammond, whom readers of the REVIEW will recognize as having done good service for our cause.

Among the Independence League's candidates for Assembly in the city of Brooklyn are Thomas P. Ryan, whose accomplished wife is present president of the Woman's National Henry George League, and F. W. Moore. Whatever our readers in Kings County can do for these nominees in support of their candidacy can be done with the confidence that in the event of their election, the cause will be to that degree advanced.

In Manhattan Joseph H. Fink, whose energetic work for the Manhattan Single Tax Club has been in evidence to those who have attended open air meetings this summer, is nominee of the Independence League for Assembly. Mr. Fink says, "I purpose making a Single Tax campaign. Those who speak for me must make Single Tax

speeches. With help from our good friends I can be elected. I need speakers, I need workers. I need money. If elected I can only promise to do my utmost to promote the principles of Henry George." Mr. Fink's record is a sufficient guaranty that he could do nothing else.

H. C. S. Stimpson is nominee for the office of the City Court Judge, and in one of the uptown districts E. M. Klein, formerly treasurer of the Manhattan Single Tax Club, is an aldermanic aspirant. Joseph F. Darling, from whose pen we hope soon to present the account of his discovery of the Burgess letters in the Racine, (Wis.) papers of over a half a century ago, which letters show Burgess, who was an unlettered workman, to have been one of the remarkable pioneers in the discovery of what has now come to be known as the Single Tax, is a candidate for Municipal Court Justice in the Fourth Judicial District.

This we believe, exhausts the record of true and tried Single Taxers standing for office in Greater New York.

A LETTER of two columns on the tax question from the pen of W. I. Boreman, of Parkersburg, West Virginia, appears in the *Sentinel* of that city.

SOME who can find and tell the truth without twisting it for the purpose of theory or any other purpose, ought to write a History of Taxation.

The book would be the story of the worst folly and crime in the politics of the world since the beginning of civilization. It would be a sort of literary and economic nightmare, but it is badly needed at Jefferson City, at every other State capital and at Washington.—*St. Louis Post Despatch*.

WM. BRADFORD DUBOIS has a column article in the Bayonne, N. J., *Times*, entitled, "Interest Bearing Bonds System," in which he touches upon the experiment of the Guernsey Market House and the history of the Bank of Venice.

ANDREW HUTTON, J. C. Barnes, A. C. Pleydell, Chas. D. Ryan, and many others, still continue their letters in the Schenectady, N. Y., *Gazette*.

THE Manhattan Single Tax Club has come into possession through a donation by Richard George, of a large number of books and pamphlets once the property of Henry George. These will be sold to those who may be desirous of possessing anything once the property of our great leader. Though it is believed that a very high sentimental value attaches to them they will be sold at moderate prices, and the proceeds will be used exclusively for the purchase of literature for propaganda purposes. Send for catalogue to Edward Polak, 4080 Third Avenue, N. Y. City.

FROM what some of the friends of the ship subsidy say it is impossible to conclude whether they know anything of ships or are very much at sea.

The Bayonne, N. J., Single Tax Club was organized at the home of Mrs. A. E. DuBois on the evening of September 17th. Meetings will be held every Saturday evening during the autumn and coming winter.

SEVERAL book notices are crowded out of this number.

ON Friday, October 18th, the St. Louis Single Tax League held a memorial meeting for two of its members, Mrs. Louise G. Nake and Miss Nellie Nake, mother and daughter, lost in the steamer Columbia, which sank off the California coast last July. Rev. Herbert S. Bigelow and Dr. Wm. Preston Hill delivered the principal addresses.

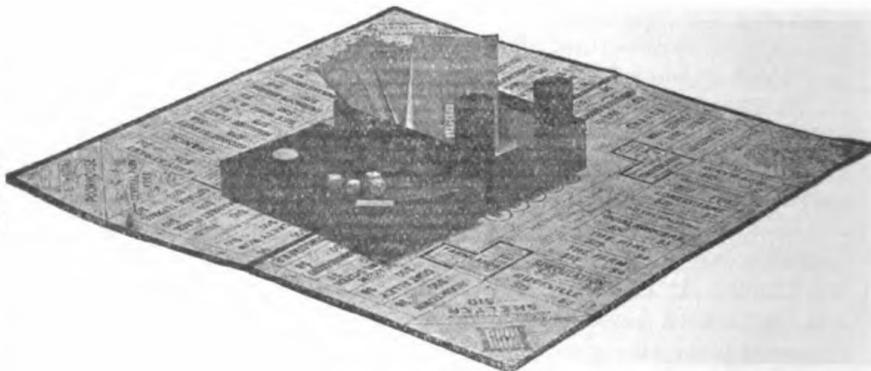
PERSONALS.

EDWARD KEATING, editor of the *Rocky Mountain News* and *Denver Times*, writes us that he hopes to be present at the coming convention.

ON September 18th of this year was born a son to Henry George, Jr. He will be the third of the great name. May he be as worthy of it as the author of the *Menace of Privilege* has proven.

MR. JOHN FILMER, former editor of the *New Age*, has suffered a great bereavement in the death of his wife on July 4th after a long illness and two or three weeks of acute trouble.

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It contains all the elements of success and failure in the real world, and its object is the same as that of the human race in general; the accumulation of wealth. Representative money, land titles, and franchise charters are used in the game; lots are bought and sold, rents are collected, money is borrowed, and interest and taxes are paid. The moves of the players are transactions between individuals, corporations and the government. The game is an eye-opener concerning land monopoly and the single tax.

Price, complete, \$1.00; Postage, 25c. extra; with full instructions.

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