

than an experiment; while labor is the foundation of wealth, and the uplifting of labor is the real motive of every true reformer and the keeping down of labor is the first endeavour of those who oppose reform. Teach them that if they really want to free the laborer no matter of what planks their platform may consist let the first be a tax on land values, irrespective of improvements and without exemption.

And let those who belong to local bodies or those who are in parliament never miss a chance (when considering the raising of money or forming of platforms or when discussing policies in caucus) of preaching this mode of rendering unto Caesar the things that are Caesar's. Every time the funds are low or the treasury empty let them cry "Single Tax the rescue."

Acting on these lines some of us who belong to the Charters Towers Literary and Debating Class, which comprises a mock parliament, brought in the following bill "Land Values taxation bill for 1904.

1. The purpose of this Bill is to levy a tax on the value of all land in Australia, attached to or that may become attached to Australia.

2. This tax to come in force on the first day of January 1905.

3. For immediate purposes the tax shall be for the present year $\frac{2}{6}$ in the £ for the annual value of lands.

4. The tax shall be increased at the rate of $\frac{1}{6}$ in the £ for the year 1906 and each succeeding year an increase of $\frac{1}{6}$ in the £ until the tax approaches as nearly as may be to 20/ in the £.

5. All moneys raised to be used for the usual purposes of revenue and in ways that will add to the comfort and prosperity of the people.

6. All existing taxes that fall on goods or persons to be abolished as the revenue from land values becomes sufficiently large to enable the Government to dispense with them."

Mr. Harding who had charge of the bill made a 20 minute speech which was attentively listened to, and reported at length next day in the local press. Councillor Winstanley who was present supported the bill and said that "it was the most statesmanlike measure that had ever been brought before that or any other parliament."

Another speaker declared "that as far as he could see, if it were passed it would be the last measure for raising revenue that would ever be needed, future governments might squabble as to how revenue should be spent, but never more as to how to raise it."

The question of one member who opposed the bill asked if it could be possible that private property in land was immoral? showing that he was seeing further into a new line of thought than ever before.

A legal gentleman who was sitting with the opposition got so entangled in his efforts to defeat the measure that he fairly proved

that he could not possibly carry on his business unless allowed to pay rent for the ground on which his offices stood.

Besides this we managed to get an appreciative memoriam of the life and work of Mrs. George through the press, when the news of her death reached us. So that though we are a small folk and live in a remote part of the world when the battle is won and the nations recognize that land belongs to all and the individual to himself, wherever we may be when that time comes, it will be sweet to us to know that we did some little to help it along.

EDWIN I. S. HARDING.

Charters Towers, Queensland.

JUAN DE DIOS TEJADA.

(See *Frontispiece*.)

In the Spring of 1902 the National Party of Cuba through its national committee in the city of Havana offered a prize of 800 centenes (\$1,590 in Spanish gold) for an essay on the economic situation in Cuba, embodying a practical method by which the country might be rescued from its present depressed industrial condition. The winner of the prize was Juan de Dios Tejada, an eminent citizen of Cuba, and formerly a member of the Manhattan Single Tax Club of this city. The work, which includes about 250 closely type written pages, is entitled, "A Comparative Study of and Analysis of the Economic Condition of Cuba and the Remedy." It is dedicated "To the Immortal Memory of my Beloved Master, Henry George," with the quotation below in English, "I digged deep and laid the foundation on a rock."

In view of the dedication Single Taxers will guess that the work is an exposition from the point of view of those who see that the remedy for bad industrial conditions everywhere is freedom of trade and production from all restrictions and burdens, in short, the application of the Single Tax as a cure for the problems which Cuba, more than most countries, perhaps, is called upon to solve. For land is held in large estates in that country, and is practically free of taxation. For centuries the old Spanish families have held a firm grip on the land, and most of it has been neglected for any purpose save the extracting of revenue from the impoverished people. The cause of the revolution which resulted in American interference and the loss of Spanish power was quite as much economic as political. Cuba has at last come to its own, politically, but its economic problems remain, intensified indeed by closer contact with American competition.

This work of our eminent Cuban Single Taxer written in three weeks, a remarkably short time for the completion of such a work, is very highly spoken of by those competent to pronounce upon it. Mr.

Chas. Frederic Adams, who is an excellent Spanish scholar, speaks in high terms of it. It is full of illustrations drawn from widely different sources, and is replete with arguments which the opponents of our cause will find impossible satisfactorily to answer. It is a testimony to the power with which the arguments are marshalled that notwithstanding the radical nature of the remedy proposed, the Committee should nevertheless have unanimously awarded the prize to its young and gifted author.

It ought to be said in introducing Mr. Tejada to American Single Taxers that he has already won fame in other walks of life, and that his great public spirit and patriotic devotion to all that is best in Cuba, has made his name respected in that country. In 1901 he won a prize of \$1,500 offered by the Military Government of Intervention for the best set of plans and specifications for a Market House for the city of Matanzas. Twelve such plans were submitted to the Board. He has won other prizes for Scientific and Mechanical essays, and has to his credit as an inventor a number of mechanical devices, and an Acetylene Gas Generator.

Of Mr. Tejada personally, Mr. Alfred Martin Morales, who is sub-Secretary of Public Instruction in the cabinet of President Estrada Palma, has this to say of him whom he terms "my very accomplished and illustrious friend," in a recent issue of *El Figaro* of Havana.

"One of the greatest merits of Tejada consists in a virtue (and virtue is equivalent to strength) which is seldom met among the Cubans and which is quite common among the men of the so-called Anglo-Saxon race, i. e., the virtue of Self-Help. Tejada is a self made man.

"When just a lad 17 years old and immediately after his taking his degree of B. A. from the Institute of Santiago, he gathered the slender resources at his command (a few sterling pounds) and bravely made his way to England, where he studied naval and mechanical engineering. From England he went to Scotland and practiced in the ship building yards on the Clyde, and from there went to Toulon, Marseilles and Lylle (France). At twenty-four we find him as Chef d'Atelier (Master Mechanic) at the "Atelier Central de la Compagnie Universelle du Canal Interocéanique," (Panama Canal); and two years afterwards erecting an arsenal for the Dominican Government at San Domingo, W. I. From there he came to the United States and busied himself in different places and made himself generally useful as a consulting engineer, designer of hydraulic and automatic machinery, draftsman and writer on engineering. Mr. Albert E. Beach, founder of the *Scientific American* and one of the pioneers of American Science, had great admiration and regard for the man and treated him affectionately. He has been a contributor to that paper in both its Ameri-

can and Spanish editions, as well as to the mechanical papers, *American Machinist*, *Machinery*, *Power Record*, etc. He is a member of the "American Society of Mechanical Engineers," of the Association of American Draughtsmen, Franklin Institute, etc."

We desire to call the attention of the Single Tax readers of the REVIEW to the fact that the Board which awarded the prize to Mr. Tejada for his work on economic conditions in Cuba, and which Board was composed of lawyers, senators, representatives and professors of the University accompanied their award with the following recommendation:

"The Board further earnestly recommend to the consideration of the National Party the contents and philosophy of the work in question in order that a Committee may be appointed to inform as to the best manner in which the system of taxation therein advocated might be incorporated as the economic platform of the Party."

W. A. SOMERS.

(See Portrait.)

The news that Mayor Dunne is interested in having Mr. W. A. Somers of St. Paul make the proposed assessment of Real Estate in Chicago brings public attention to the importance of his reform in the method of doing this work. Mr. Somers is a civil engineer by profession, but aside from his training the determining factor that has placed him in the front rank of tax experts is his faculty of handling multitudinous details methodically.

Upon his entering the Ramsay County, Minnesota, Assessor's office, he was brought face to face with the chaos and confusion which characterises this branch of our municipal administration. Unlike his many predecessors he did not let this bewildering mass engulf him, but set about to master it by intelligently surveying the subject and grasping it by the handle.

He did not only reduce the assessment of land to mathematical precision, but simplified the work of assessing improvements. He realized that the buildings could not be rated at their true value as easily as the value of land, but the loose methods in vogue were replaced by more efficient machinery. He saw that to send out a large number of deputy assessors, each with his individual idea of values, and to let them make the assessment of all the buildings in their several districts, was to make such an assessment subject to errors of incompetency. To eradicate these evils he changed the duties of the field men from that of assessors to that of examiners or reporters—that is, the facts were brought into the office by these men, and an expert weighed them and made the assessment from the data at hand. To do this a "Building Slip"