# 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, 1905.**

# PUBLISHER'S NOTES.

The Holiday Season is approaching and our readers are urged to examine the advertisements of books on our back pages, and send in their orders to the REVIEW. Remember any book can be supplied, and such orders are a help to the REVIEW.

If the plan now under consideration is successful the REVIEW will be continued through 1906, and will contain double its present number of pages. Those who are willing to help toward the guaranty are earnestly urged to write us at once, and those whose subscriptions have expired are asked to promptly remit renewals and arrears. If the plan to double the number of pages cannot be made effective, we will increase the number in proportion to the assistance pledged us.

#### THE REVIEW FOR 1906.

An effort will be made to double the size of the REVIEW beginning with the January number for 1906. To make the REVIEW 128 pages in place of the 64 that it now contains will permit of the inclusion of special articles covering general phases of the social and industrial question, the initiative and referendum, public ownership, and the tariff. All these are included, of course, in the Single Tax philosophy, and no periodical exists at the present time which can claim to be the 'educational organ along these lines. A special effort will be made to cover at greater length the news that is of interest to Single Taxers, and the increased number of pages will permit of fuller and more complete reports of the work that is advancing

in foreign countries with ever increasing

The REVIEW will then vie with the great British quarterlies in bulk, and because of the associate editors with whom we purpose to surround ourself, also in contents. These quarterlies, which are each the organ of some special political faith, have always seemed to us the pattern of what the REVIEW should be. In the present stage of the movement a journal which should apappear more frequently seems scarcely desirable. A magazine of 128 pages filled with contributions of the best thought of the leaders of the movement here and abroad will inspire respect in the quarters to which it is sent. It will contain nearly twice as much matter for the year as any Single Tax publication within the last twenty years, except the Standard, and the present price will remain the same.

Signed editorials will appear from the pen of Robert Baker, Byron Holt, editor of Moody's Magazine, Henry George, Jr., Ernest Crosby and others with whom we will associate ourself. Its policy on all debateable questions will be determined as near as may be by the concensus of opinion of those associated in the editorial conduct of the REVIEW.

All this providing arrangements now in process can be completed.

The REVIEW has demonstrated its usefulness. It calls for a small outlay on the part of the friends of the movement, and the editor will contribute the time and labor necessary to the successful conduct of the magazine, which has come to be regarded as indispensable to the cause in the absence of something better.

#### TOLSTOY'S GREAT ARGUMENT.

The most notable event of the quarter is the publication in the London Times on August 1st, 1905, of Tolstoy's argument for the Single Tax. The press of this country made extracts from it, but none of the great dailies gave anything like an adequate condensation. Most of the readers of the REVIEW have seen it ere this, and we call the attention of those who have not to its publication by the Public Publishing Company, Chicago, at five cents per copy.

To most of our readers it will not be news that Tolstoy is a Single Taxer, as the name has come to be known to distinguish those who espouse the doctrine of Henry George, for it is not the first time that he has spoken. But it is probably his most explicit declaration of faith in that philosophy, and it comes as a most solemn and impressive utterance from the venerable thinker whose words possess a power beyond the might of the armies of Nicholas, and whose message carries with it an influence to the uttermost ends of the modern world.

But while welcoming this unequivocal acceptance of George's teachings by the first

intellect of Russia, perhaps of Europe and the world, it ought perhaps to be indicated that there are certain imperfect apprehensions of our philosophy and perhaps a too narrow outlook upon social phenomena. It may be necessary to educate the Russian liberals, but they ought not to be told that the political liberty they are striving for is not worth while; political liberty will seem to many a necessary step to economic liberty, and certainly historic examples are a sufficient justification. The tree of politi-cal despotism bears no economic fruit that is worth the gathering. Then it does not seem to us that a conviction of sin is required on the part of those whom Tolstoy seems to regard as chiefly responsible for the continuance of the evils of private property in land. What is required is an property in land. awakened intellect and conscience in all classes, for all are equally responsible, aristocrat and moujik alike. In no country any more than in Russia can it be said of one class that it alone is responsible for the perpetuation of social injustice. It would probably be found that among the upper classes in Russia there is quite as much well-meaning ignorance of social phenomena as in our own country among the same class.

When we see this great social wrong of private property in land we are surprised that others do not also see it. But we ourselves did not see it until it was pointed out to us. Let us believe that others are quite as honest. It is not a sin the conviction of which can be brought home to the individual with the same clearness as chattel slavery.

Something of the same limitation of view is shown in Tolstoy's proneness to consider the land question from the agriculturists point of view alone. From this source his illustrations are drawn and to the peasant he looks when he considers the results that would follow the adoption of the Single Tax. This view is curious in its narrow-The well informed believer in the Single Tax, not unmindful of its effects upon the farmer, looks rather to the cities; for here indeed would it effect its most startling transformation, for where population is greatest there, under normal conditions, is the vaster wealth, and in this wealth all the workers in the era of unhindered distribution will share.

But let us pass what appears to be these shortcomings, which elsewhere in this issue Tolstoy's chiefest American disciple, Ernest Crosby,—himself one of the leading spirits in the Single Tax movement—points out. It is sufficent to indicate them—these, and Tolstoy's notion that Mr. George's teachings have made no progress. Surely, the great Russian has not kept his ear to the ground. If the REVIEW has had occasion to lament what seemed to us a dearth of activity at this time, we have not been unmindful of the progress of the cause. But its progress has seemed to us to be not due to our efforts at

all but has moved independently of us. It is "in the air." Over 500 local rating bodies in Great Britain have moved in the direction of taxing land values. Is not this an evidence of progress, to cite none other? That we hear little of the Single Tax by name today is because we have more of the substance and less of the name. As the world makes progress in this direction it is not at all unlikely that we shall cease altogether to hear the name; in Great Britain it has very nearly been abandoned even now. But tax reform which has now begun must move along our lines, for there is none other for it to take; and industrial reform, if it would avoid socialism, must avail itself of the taxing power to open up natural opportunities. And this will be done in places and among those where the full teachings of Henry George are but imperfectly or only vaguely apprehended.

### FURTHER RUSSIAN TESTIMONY.

Tolstoy is not the only eminent Russian who recognizes the economic needs of his country. It is doubtful, too, even if Tolstoy perceives its immediate needs with the same clearness as Count Hayden of Pskof, chairman of the delegation that presented the Zemstvo demands to the Czar, whom the Moscow correspondent of the New York World reports as saying:

"For one thing, I cannot drink a hundred

pounds of tea to the peasant's one."
"Which means?" I inquired.

"Which means that the whole financial condition of the country is on the wrong basis. I am probably one hundred times as rich as a peasant on my estates. Do I pay to the State one hundred times as much as a peasant on my estates? No. The peasant starves and is stunted physically, intellectually, morally in maintaining an army, a navy, police and Czar, and bureaucracy. Why? Because we have only indirect taxation. I pay taxes, dues, only on what I consume. The peasant pays on what he consumes. The difference between what he pays and I pay bears no proportion to the difference between what I receive from society and what he receives.

"In a constitutional country this would not be a ground for revolution. Here it is. Or, rather, it is a symbol of the crying need of Russia. Because of just such things as this the country is perishing. We have no means of securing as a nation the adapting of the social system to the changing

needs or the changing times."

This shows a saner view of the need of constitutional reform than that entertained by Tolstoy, who is unfortunately inclined to belittle the Zemstvo agitation, and it evidences an awakened sense of importance of the taxation problem. Count Hayden (?) should be a good target for some of our Russian Single Tax letter writers.