

Important Announcement

UNDER Publisher's Notes in another column we print the announcement of the change in the ownership of the REVIEW, and on the back page will be found an advertisement of the Single Tax Publishing Company which takes over the publication.

This step is the outcome of the deliberations of a group of the REVIEW's friends as to the best method of increasing its circulation and widening its field of usefulness. It has seemed desirable to them that the editor of the REVIEW should be relieved of the financial responsibility and be free to devote all his time and energy to its editorial conduct.

It has seemed to us that this plan would bring about a fuller co-operation, and enlist a greater interest in and more active support of the REVIEW, and other publications which the Single Tax movement so urgently needs, and to place the publishing activities of the movement on a business basis.

The President of the Company is Charles H. Ingersoll. He needs no introduction to the Single Tax world. In this country and abroad his name is a household word. The Directors are all well and favorably known to Single Taxers throughout the nation.

The Treasurer is Mr. Oscar H. Geiger, a well known merchant of this city, who has been active in Single Tax work for many years, a most effective speaker at outdoor meetings, and who of late has been doing a unique work in conducting classes of young men in the study of economics and civics.

The following named will constitute an Advisory Editorial Board. Some are business men of wide experience, one is himself a publisher whose name is known in a million homes. All are men in whom the Single Taxers have confidence and they will not be allowed to remain as mere figureheads, but will be constantly solicited for their advice as occasion arises.

I will continue the editorship of the REVIEW under contract with the Company, and will have associated with me on a Publishing Committee which will likewise direct supervision over the various Company publications: Frank Chodorov, George R. Macey and Miss Charlotte Schetter. Mr. Chodorov is a college man with a wide business experience; George R. Macey was one of the first publishers of Henry George's works, and is a well known veteran in the movement; Miss Schetter is an artist and a woman of literary tastes, and is favorably known for her activities in the cause in this city.

The policy of the paper will be as heretofore, save that it will treat more fully and in greater detail public questions as they arise. It will be a faithful chronicler of events in connection with the movement, to which end it will systemize its correspondence in all parts of the world. It will feature such measures of tax reform or tax abolition as convey their economic lesson.

But it will insist upon the full gospel. It will emphasize

the Single Tax as the Great Restoration—as Henry George taught it.

With the awakening thought of the people on economic lines the REVIEW has a great mission. Its circulation and influence should be extended and increased.

A circulation of twenty thousand, to be secured by the establishment of REVIEW clubs throughout the country under arrangements now being made, seems well within the range of probability. To that end readers are urged to send in their subscriptions, the price of which will remain at One Dollar a year. With its appearance as a monthly the price must be raised to Two Dollars, and readers who send in their subscriptions now will be continued at the old rate until their subscriptions expire.

I urge for the REVIEW under its change of ownership the continued support of its friends everywhere, and pledge in so far as may lie in my power to improve its editorial standard and maintain its dignity and impressiveness.

JOSEPH DANA MILLER.

The Single Tax a Social Ideal

(Mr J. R. Herrman reasons with Mr. Smith on the Single Tax and gets him to the point where he admits that the Single Tax is a social ideal—with the hint that it is an unattainable one. From this point the argument proceeds.)

THE Single Tax is a social ideal: we have at last found common ground. But we have yet to learn whether the word ideal is in conflict with the word scientific. Surely, if science does anything it unveils truth. And what is an ideal but the naked truth? An ideal cannot even be partially clothed with error, or it would not be an ideal. Perhaps brother Smith's conception of the ideal is the spring-time of mating, a dream or vision—in other words, a not yet realized fact. He fails to see that all human progress, all invention, and all concept of justice, were first born in the soul of the dreamer. The Bible is full of it. A social ideal was what John saw on the isle of Patmos, "a city of God on earth with its walls of jasper and its gates of pearl." Poets and seers have phrased the highest exaltation of man in their lofty visions of social ideals. It is the goal of the human race. And will Mr. Smith contend that a perfect state of society is unscientific?

We maintain that there is no conflict between science and truth.

Mr. Smith asks for the third time how much taxes Meier and Frank will pay, or, rather, how much they would contribute to government; since Single Tax is not a tax. We will answer it by asking another. Can Mr. Smith, or the firm above referred to, tell from one hour to another how much taxes they will pay under our present plan of plunder? Does anyone, even government, State or city, officials, who are collecting taxes and enforcing laws, know anything about the individual's liability under the multitude of methods of confiscation we now invoke under the name of taxation? One department knows little about another and no one can possibly calculate taxes on profits and profits

on taxes. They just mount and climb until we sit down on a cold stone and wonder what happened. After the speculative value has been squeezed out of land and the Single Tax fully established the change would be slight from year to year. It would vary with public improvement and enlightenment and only an infinite intelligence can forecast what it will be to a dot. One thing is certain, the public may examine the books and be certain of exactly what is paid in taxation. There can be no concealment and but few clerks will be required to do the work. The rest of the army of plunderers will find congenial, useful, jobs because society will be ideal.

We make no claim that Single Tax will eliminate human weakness, but under the social ideal the individual may be able to attain to his individual ideal if he so elects. And when we say wars will be unknown we mean after Oregon has taught the world what liberty is and the world has followed Oregon.

Mr. Smith is suddenly frightened over the small amount of taxes that would be collected under Single Tax. Why fear, brother? Rather fear big taxes than small ones. Besides, there are many people asking us what we intend to do with all the taxes we will collect. Why cross the bridge before we come to it?

I want to ask Mr. Smith a question which he has evaded from the start. Are land values public values created by the public, and if so, do not public values belong to the public? And if they do, what right has the State to tax a man's private property as long as the community has a public value which individuals are appropriating?

Until this is settled all other questions are beside the point. We may speculate until kingdom come; it will not change one iota the truth or falsity of the central, underlying, Single Tax truth.

Mr. Smith fears that no one will work under the Single Tax. Have a care, Mr. Smith. We have heard much about the necessity of increasing production. The Single Tax will cause a vast army of useless, unproductive, profiteering, aristocratic gentry of our cities, who now live by bleeding industry without compensation, to roll up their sleeves and produce. But it will also open the opportunity. Fear not. They will either work and produce or starve. But work is normal, healthy and natural. Under freedom it will cease to be irksome. Snobbery and desire for power will disappear because it will be unprofitable, and humanity will have a chance to be happy. As Mr. Smith has said: "The Single Tax is a social ideal."

Let us be very frank and earnest about this matter. We are not trifling or dreaming. We stand for a great fundamental principle of human liberty; the right of all men to the use of the earth on equal terms. We make the staggering statement that because this fundamental truth has been ignored throughout the weary struggle of humanity in its upward climb toward the truth, the ages have been strewn with countless wrecks of civilizations until faith in a merciful providence is becoming a black doubt and a nightmare. We make the statement that because the Single Tax as

advocated by Henry George and for which the people of Oregon will have the priceless opportunity to vote this Fall, has not been enacted into the constitution of society, the present so-called civilization is in ruins at our feet, and the only thing that will bring order out of chaos and turn humanity toward the rising sun of home is to put a cross in the right place on the ballot this Fall. It is not an idle dream. We are prepared to meet our opponents on the stump, in type, or anywhere, that this vital, burning truth may be seared into the very souls of men, women and children. It is not a question whether a citizen will have to pay a penny more or less in taxes, or whether or not so-called big business or little business will take on this fever or that chill. It is a question of who this earth was made for, and has an all wise Creator decreed an orderly method by which we can unfold the divine plan to perfect peace and harmony?

J. R. HERMANN.

Tax Reform in Your Town

IN many respects your town is similar to a private business corporation. For instance, your town has stockholders, a board of directors, officers and employees, and a very definite business to perform. The people who live in the town are, of course, the stockholders; the assembly or commission, its board of directors; while the employees of the town differ little from the employees of any ordinary business corporation.

Your town, however, has other features in common with a private corporation. Like any mercantile business it has need of a steady, definite income, it frequently is in need of a selling and advertising force, it must have a modern system of accounting, and it needs a satisfied clientele, or like its counterpart in private life, it will steadily drift to financial disaster and bankruptcy.

The comparison between a town and private business would be more easily understood if we could grasp the idea of a town or city in its entirety; if we could hold it out in our hand, and turn it over and examine it; if we could imagine a city or town as a definite, single, compact structure.

For example, let us build for ourselves, in miniature, on this table before our eyes, a modern town. There run the streets, some broad and clean, others narrow and ill-kept. In this corner we can pile some tumbling shacks for our dreary slums, and over there we can run a row of mansions for the well-to-do. Now let us sprinkle a few "sky-scrapers" among the cluster of ancient business houses, and scatter all the rest of our buildings, so as to leave about half of our city space vacant and unused. Now let us pick from among the cities of the world some of their distinctive features of municipal life and add them to our town. Glasgow, or Manchester, or Liverpool, will furnish a splendid street railway system. From Ulm, or Port Sunlight, we can get an idea of cozy, city-owned workingmen's cottages for some of our unused space. Baltimore, or New York, can furnish us municipal docks for the river-front,