

Single Tax is speculative or monopoly rent, nothing can relieve it of economic rent, and the full measure of relief to labor would seem to be the speculative portion of rent plus all other present taxes, except those taken from rent.

This theoretical lightening of the burden of labor may find good illustration in Boston figures.

ESTIMATE OF BENEFITS TO LABOR.

The users of the land of the City of Boston pay in Ground Rent (ten millions of which is taken in taxation),	\$50,000,000
Let us "guess" that one-fifth of this amount is speculative rent, or	10,000,000
Boston users would then pay for use of the land, only	\$40,000,000
They pay also in State and Local Taxes upon improvements, Buildings, Personal Property and Polls,	10,000,000
This amount taken from rent would leave a surplus of	\$30,000,000
Boston doubtless spends from loans and other sources,	10,000,000
Which, if raised by taxation, as it ought to be, and taken from rent, would reduce the surplus to	\$20,000,000
Let us guess again that the National Import Duties and Internal Revenue Taxes, including their unintended effects are approximately treble the actual government revenue or \$17 per capita. They would amount for Boston to another	10,000,000
Leaving to land owners,	\$10,000,000

These figures indicate the almost gigantic proportions of the factor, ground rent, in its sufficiency to meet all reasonable costs of government.

The relief to labor wrought by the process of transfer of all taxes to rent, as above specified, may be estimated as follows:

Relief from Speculative Rent,	\$10,000,000
" " Local Taxes,	20,000,000
" " National Taxes,	10,000,000
Total,	\$40,000,000

\$68 Per Capita, or \$840 Per Family.

If any one has a definite notion of the comparative magnitude of the speculative elements in rent, it would be interesting to see an estimate worked out. Comment is invited.

"A man who has rented the old New York Club site, corner of Fifth Avenue and Thirty-fifth street, New York, will pay \$4,000,000 rent for a twenty-one years' lease. If this calls for comment let the reader make it."—*Nashville American*, April 25, 1906. The Single Taxer will make the comment.

SINGLE TAXERS ARE PARTISANS.

EXTRACT FROM ADDRESS DELIVERED BY FRED. CYRUS LEUBUSCHER AT THE JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB A YEAR AGO. NEVER BEFORE PUBLISHED.

I reiterate that we are intensely partisan; nor should we be ashamed of being so. That pioneer Single Taxer, the ablest writer on public questions living to-day, Louis F. Post, glories in being a partisan. In his last published book he says: "Partisanship is not a badge of servitude; it is a test of devotion to principle. The principle may be wrong; but according to his understanding it is right. There can be no devotion without partisanship. Neutrality, which is only another word for non-partisanship, may be observed by the indifferent. To the devoted it is impossible. In the great conflict of mental and moral forces no one can be neutral. He must take sides or get out of the fight. And if he takes sides under the influence of his brain-cells instead of his birth-marks, he can afford to smile at the wheezy complaints of innocuous non-partisans."

In this brilliant epigram Post hits the nail squarely on the head.

The partisanship that is rightly condemned is that which arises from heredity or prejudice and not that which arises from thought or purpose. If a man is a Republican because his father was one, he is a partisan ass. If, however, he is a Republican because he has convinced himself by processes of thought that imperialism and a protective tariff are right and proper, he is a partisan philosopher. We condemn the man who is a Catholic or a Methodist because his parents belonged to either of those religions before he was born, but we honor the sincere Catholic and earnest Methodist who are such because to them their religion is all in all.

One great characteristic of our cult is that it founds its philosophy on the bed-rock of fundamental principles. This superiority is generally conceded. The protectionist, for instance, is most superficial in his reasoning, which is based largely on expediency. Even the freetrader, when he is that and nothing more, bases his main argument on the *laissez faire* theory. The Single Taxer, however, goes down to bed-rock, to the land, and builds the superstructure of his argument thereon. The Single Tax is the only school of economic thought that differentiates clearly between natural opportunities and the products of labor. Nine men out of ten do not see the inherent difference between a building and the land upon which it stands. Even Baer, the great Baer, to whom "God in His infinite mercy" has given the coal lands of Pennsylvania, and who I understand is a believer in State rights and in free trade, even Baer in a

speech last week saw no more reason for the people, through the government, interfering with the management of his coal mines than for interfering with a private manufacturing concern. Apart from the reasonableness of their argument and the justice of their cause, it has often struck me that civilization owes a debt of gratitude to Single Taxers for bringing back clear thinking on abstract propositions. I venture to say that if a half dozen college graduates who had been through a so-called course of political economy were pitted, in an argument, against an equal number of mechanics well grounded in the doctrine of the Single Tax, the latter would carry off the palm for clean-cut analysis and precision of reasoning. Beginning with the kindergarten, and up through the university, there have been so many fads crammed into his noddle, that the average modern so-called educated American has but a superficial and *diletanti* knowledge of any subject. This habit of hastily acquiring but a veneer of knowledge, has made his intellectual processes sluggish and slothful; so that it tires him to reason deeply and clearly. I repeat, therefore, that this age owes much to Henry George and those that have accepted his philosophy for again habituating the world to keen analysis and precise reasoning.

Another thing that differentiates the advocates of "our cause" from other partisans, is that we have a definite programme and are not afraid to face the conclusions of our own premises. Contrast the Single Taxer with the protectionist. The Republican keynote is the protective tariff; but the leaders of that party, overwhelmingly triumphant as they are now, dare not admit that the logic of their premises is the absolute prohibition of imports. If the domestic manufacturers of four thousand articles should be encouraged by a tariff which makes it expensive to import any similar goods, why should not a tariff be levied on articles that are not manufactured at all in the United States, thus encouraging Americans to start such manufactures? Why not make the tariff so high that nothing at all will be imported, so that all revenue must be raised by internal taxation? Why not go to the bitter end, Mr. Roosevelt, and honestly admit that if the fundamental idea of the protective tariff be that no goods should be imported that would in any wise compete with home manufacturers, why not, I repeat, Mr. Leader of the Republican party, pass a law utterly prohibiting the importation of any goods whatsoever? This would be the logic of the premises of the protective tariff argument.

The Democratic party also lacks the courage of its convictions. It prates feebly of tariff reform and even sometimes plucks up enough courage to demand a tariff for revenue only. When however, Republicans declare that logically Democrats are free-traders, the accusation is branded as a slander. Democrats miserably fail to em-

brace the opportunity afforded them of being real men by accepting and glorying in the appellation of free-trader. The American people, inoculated with the virus of protection, will at first vote against them overwhelmingly if they declare themselves in favor of free-trade; but at the same time they will respect them for their honesty. After becoming familiarized with the idea of freedom, this respect will turn into love. For the American people love a sturdy manly man, one that sticks to his principles. Why was Parker so badly defeated? Because he stood for nothing. He was neither "fish, flesh, fowl nor good red herring." He tried to ape the Republicans without being one; and the people decided that if they had to vote for a Republican they might as well choose one who was willing to call himself such. Does anyone think that if Parker had come out flat-footed for free-trade he would have received fewer votes than he did? The Lord knows he could not have gotten much less of a vote than he did.

The Socialists—ah, there you have men who are not afraid of their horses. They want a co-operative commonwealth, and are not afraid to say so, though most of them admit that it would have to be brought about gradually. Were I a paternalist instead of an individualist I would unhesitatingly join the socialistic propaganda, for only thus could I preserve my self-respect. Being an individualist however, where shall I find my home? Some would reply with the anarchists, the antitheses of the socialists; with them you will have free-trade and free everything else, including free love. There would be some force in this reply if human beings were angels. I must confess that at one time I was much impressed by the anarchistic philosophy. Not of course by communistic anarchism, which is a misnomer for what is really socialism, but by what is known as philosophical anarchism. The ignorance of people on economic questions is appalling. I suppose that if the fifteen million voters in the United States were asked to state the difference between an anarchist and a socialist, at least fourteen and one-half millions of them would reply that there is no difference. Of course this intelligent audience knows that they are as far apart as is the north pole from the south pole. The socialists believe that everything should be under the government, while the anarchists contend that there should be no government at all.

One of the main tenets of the anarchistic philosophy is that land should be the subject of private ownership only when it is occupied and used. This attracted me more than anything else, especially while I was a youthful enthusiast. I soon reflected however, that to make that theory work would require perfect human beings. At the present rate of progress of the race it might take a hundred thousand years before

it has reached such a state of angelic perfection, both in ethics and in knowledge, that each man will instinctively respect the rights of his neighbor. The philosophical anarchist is of great benefit in acting as a brake on the modern tendency towards socialism; but as a working theory, his philosophy is not for to-day. With the exception of my friend, Benjamin R. Tucker, the high priest of the anarchist cult, I do not know of a single anarchist who would to-day advocate that the occupation and use theory of land should be put into practice at once. In other words, even the ultra individualist balks at his own logic.

How different from all these schools of thought and from all these political parties is the Single Tax propaganda. There is not a Single-Taxer in this room, nor I believe in the United States, who would not, if he could, have the Single Tax go into operation to-morrow. We believe sincerely and devotedly that not only is this a harmonious and logical theory, but that it is eminently practical and suited to the needs of people living now. We say to the ultra individualist that his occupation and use theory can be realized through the Single Tax, and that with imperfect men and women. It may be that under the Single Tax a few individuals would be foolish enough to pay the full rental value of land and then hold it out of use; but if such lunatics should develop, what possible harm could flow from their crazy actions? The people would get the full rental value of the land, and the money thus obtained could be utilized in improving the city or village and thus add constantly to the rental value of this unused land. After a while even a lunatic would be unable to pay the increasing rent without receiving revenue therefrom, and would therefore be obliged to abandon the land to some sane person.

"Our cause" appeals not only to the mind but to the heart. The appalling misery in which so large a percentage of the human race is plunged by dire poverty must appeal to the compassion of civilized human beings, who during the last century have become more and more humane. The fact that there are so many remedies offered proves that the conscience of the race has been awakened. At first charity was adopted as a means of solving the problem. It was soon seen however that, admirable as is charity, it can only alleviate poverty, but in the long run it really accentuates poverty. The socialistic dream of a co-operative commonwealth was next brought forward, and it numbers among its believers millions of earnest and devoted men and women. Thinking people, however, agreed with Herbert Spencer when he said that the socialistic commonwealth would be slavery and result in the annihilation of individuality. The rebound landed us in the realm of anarchism. This was soon discovered to be the abode of angels and not of erring

mortals. The Single Tax, the happy medium between these two divergent schools of thought, must commend itself to the intelligence of the masses. America, it seems to me, is the place where it must first find general acceptance; for not only was that the home of the prophet and seer, Henry George, but it is also the home of the most tender-hearted and hard-headed race that ever lived on the surface of this globe.

Only a quarter of a century has passed since "Progress and Poverty" was first published; but the truth contained within its covers has reached the heart of millions. As an organized movement, the Single Tax may not have made much headway; but there is not a hamlet in this land, I venture to say, where you will not stumble across a Single Taxer. Not only has it taken hold of the minds and hearts of the poor and humble, but the highly cultivated, and in some cases, even the wealthy, admit the truth of the doctrine. Wherever a reform movement is started, you find the Single Taxer in the fore-front. What are twenty-five years in the history of a great movement? It took thousands of years for the idea of a democracy, of a government by the people and for the people, to develop. I think the progress of the Single Tax in a quarter of a century has been wonderful and full of promise.

THE MOVEMENT IN NEW ZEALAND.

(For the Review.)

BY P. J. O'REGAN.

Permit me to send you some news of the movement from this remote part of the world, though there is nothing really startling to tell you. The movement to levy local taxation (here called "rates") on land values continues to forge steadily ahead, and every step gained is certainly irrefragable. Recently there have been several attempts in districts where the reform has been adopted, to revert to the old method of taxation, but not one of these was successful; in fact the ratepayers declared by increased majorities in favor of the new system. You will understand that this reform is necessarily limited inasmuch as the taxing powers of local governing bodies are limited by statute, and the Rating on Unimproved Values provides that, where the Act is adopted, the rates shall be increased so as to produce the same amount of revenue as was raised under the old system. Still the principle we strive for is affirmed, seeing that land values are taxed to the exclusion of buildings and other improvements.

The great impediment in the path of the reformer in this country is our absurdly high tariff. Perhaps, however, the impediment—to speak with precision—is not the tariff, but the belief of the majority of the