

eight years he has been secretary of the company, but he has been able to devote some spare time to the propaganda. In 1900 he married Miss Busby, the only sister of James Busby, now secretary of the Scottish League. But in 1911 death robbed him of his wife and left him a widower with a small family.

Mr. McLennan does not explicitly advocate the Taxation of Land Values in his Political Economy lectures, but goes over the elements of the science and leaves the students to make their own application of the principles. This in his opinion is the best way, and he holds that it is borne out by his past experience. In his methods he makes large use of a black-board and is fond of illustrations from the commercial columns of the *Glasgow Herald*. He is an expert on questions of currency and exchange and can make the treatment of such subjects very interesting. During 1911-12 session, the class was held in the town of Dumfries, and had an attendance of about 60. Lengthy reports of the lectures appeared in leading county newspapers and his audience included commercial, professional and scholastic men, with a fair sprinkling of interested ladies.

THE YOUNG LIBERAL MOVEMENT OF GREAT BRITAIN.

(For the Review.)

By JOHN ARCHER.

“When will the forces of righteousness realize the wisdom of harnessing the restless energy, the enthusiasm, and the splendid capacity for service and sacrifice which the Nation’s youth and young manhood can bring into the perpetual fight which is ever being waged between the forces of good and evil? The Devil makes no such mistake, and uses the might and the power of youth for the doing of the major portion of the Nation’s wickedness!”

Thus wrote a popular and greatly beloved Methodist Minister some fifteen or twenty years ago. Whether or no such a sweeping indictment was justified is not our purpose to prove, but this much is certain; the potential power of youth was not appreciated as it is today. In those days the maturity of middle life, and the venerable experience of long years were considered the vital qualifications of all who should be vested with the responsibilities of moulding the thought, directing the energies, and leading the enterprises of all religious, ethical and political organizations, the fortunes of which were deemed to be menaced if entrusted to the keeping of youth with its inexperience and impetuosity.

The manner in which the young man has taken his place in politics, notably in the past ten years, is among the most remarkable phenomena of modern

times; but even more remarkable is the fact that youth has claimed, and won for itself honors in the sphere of educational and expository evangelism in the liberal party of the United Kingdom.

Young men have invaded the Cabinet in unprecedented numbers, and a greater proportion of men with youth on their side have successfully fought their way into the House of Commons; but the great outstanding fact is the manner in which the Nation's young manhood has been enlisted for propagandist and missionary endeavor. The fruits of this work shall of a surety be that never again can it be made possible to give to a class that which was meant for mankind, or to give to a province or sect that which is the prerogative of the whole race.

Today Great Britain is embraced by a network of organizations whose one mission and purpose is the study of the principles of Liberalism in their application to the many ramifications of the Social problem. These organizations are not an integral part of the party machinery, and they have no concern with party tactics and party expediencies, for they have had the wisdom to recognise that Liberalism is bigger and grander than party, and that the power of honesty, the expediency of principle, and the might of right is more conducive to permanent good than slavish fidelity to the pitfalls of party tacticians and electioneering opportunists.

Believing with the late Sir Hy. Campbell Bannerman that Liberalism rightly defined means "We stand for Liberty—our policy is the policy of freedom in all things that affect the life of the people, freedom of conscience, freedom of trade, internal and external, freedom of industry, freedom of combination and co-operation, freedom from class ascendancy, freedom from injurious privileges and monopolies, freedom for each man to make the best of the faculties implanted in him with the view of embodying these and other principles in legislation, freedom of Parliament, and freedom to all to elect to the governing body of the Nation the representatives of their own choice," they have gone forward to appeal to the intelligence, and to the latent patriotism of Great Britain's youth, on behalf of this noble faith in which is embodied the spirit of a militant aggression which shall destroy privilege and monopoly on the one hand, and which on the other shall seek to build on the foundations of justice a social system in which the unalienable rights of every individual to life, liberty and the pursuit of happiness shall be living facts and not the mere sentiments of idealists.

And nobly has youth responded to this clarion call. With its elemental strength and its daring, it has allied itself with the cause of the bond-breakers to such purpose that today there are within the fold of the National Leagues of Young Liberals, the Junior Liberal Associations and the Young Scots Societies, some 200,000 young men and women as members of some 600 or 700 branches of these different societies.

The fundamental work of these associations is educational, and wisely they have realized the virtue of first educating themselves, for he who would be a teacher must himself first be taught, and he who would be a workman

must first be equipped with tools. "Get a man to think aright and right action will follow" was a favorite maxim with the late Henry George, and this was splendidly illustrated in a conference which the present writer recently had the pleasure of attending, where a distinguished politician, who for charity's sake shall be nameless, gave utterance to such a flood of economic nonsense that the conference would have lasted several days could it have been possible to give every delegate who desired the opportunity for the discussion in exposing the crude and erroneous economic reasoning. These young men, most of them workers of the poorer classes, have begun to think fundamentally, and equity and justice are the tests applied in all their reasoning respecting every proposal submitted. This augurs well for the coming campaign on the Land question which has been promised by Mr. Lloyd George. That the campaign will be one of the most bitter ever known in this land goes without saying, but the young Britons will don the whole armour of Democracy, and will ask with Mr. Lloyd George himself, "Who made 10,000 people owners of the soil and the rest of us trespassers in the land of our birth?"

In illustration of the power and capacity of the young Liberal movement the following two records will show. The city of Wakefield prior to December, 1910, had suffered Tory representation for thirty years. In the 1906 and the January 1910 elections the Labor Party, with the loyal co-operation of the Liberals had challenged the Tory grip on the constituency, but with no success. In the month of February at the request of the young Liberals of Huddersfield a conference was held to which every earnest and enthusiastic young Liberal in Wakefield was invited. A deputation from the Huddersfield Association addressed the conference, advocating not only the form of propaganda, but the methods of organization in connection therewith. One of the sacrifices these young men were asked to make was that they should turn out at five o'clock in the morning in the depth of winter to buttonhole the working men on their way to their day's work, and give all such pressing invitations to come to the evening meetings. To give up continuously two or three hours of morning sleep in the depth of winter is no light sacrifice, and none know it better than the worker who must perforce turn out at such hour. The effect of such sacrifice captured the imagination of the working man, and he turned up at the Liberal meetings. He found there was much more in the principles of Liberalism than he had ever before imagined. The work went on, enthusiasm grew, and when the General Election in December was announced a candidate was forthcoming and Liberalism—whose local officialdom previous to this February conference of that same year had been in a comatose condition for some two or three years—was triumphantly victorious. Just as the foregoing record reveals the collective capacity of the movement, so the following illustrates the individual capacity of its units. Messrs. J. B. Martindale and J. Bethell Jones of the Lancashire and Cheshire Federation of Young Liberals—the one a young business and the other a young professional man—have

given up their leisure during the past eighteen months to voluntary exposition of the National Insurance Bill, Mr. Martindale's record of meetings totaling 273 whilst Mr. Jones has credited himself with 180. Such records of collective and individual capacity which is the outcome of the movement could be multiplied by the hundred, but these suffice to show how manfully and effectively Young Liberalism is being equipped for the great work which lies ahead.

Of the individuals who have engineered and organized the movement, columns might be written, but a few words must suffice. To Mr. Aubrey Rees, the founder and present secretary of the National League, to Messrs. Prescott, Costello, Parkin, Ernest Lee, R. Hopwood, Geo. Muff and others of that body, to Messrs. Arthur Sykes, Chas. H. Smithson, Christopher Askew, A. W. Collier, John H. Robson in the Junior Liberal movement, to Mr. J. M. Hogge, M. P., Mr. J. W. Gulland, Mr. Hy. Ll. Davies in the Scottish movement; Liberalism owes a deep debt of gratitude for the magnificent devotion, the noble self-sacrifice of the time and strength, not less than for the financial assistance, they have so freely given.

Through their efforts the plane of public thought and feeling shall be lifted and a moral dynamic be created which will make possible the righting of fundamental wrongs. If however honor be given where honor is due, then the palm of credit must certainly be accorded to Mr. Francis Neilson, the member of the Hyde Division, whose labors have been the greatest of all the factors in consolidating the party's young manhood into an efficient fighting force. Some seven years prior to his entry into the House of Commons this mighty evangelist of fundamental Liberalism withdrew from professional life in order to place his service unreservedly at the disposal of our British Democracy. Possessing a magnetic personality of very unusual degree, and unique powers of analytical exposition which lifted political economy from a dismal science to a sphere of recreation and delight he labored with unprecedented strength and enthusiasm to enlist and win the whole-hearted consecration of the Nation's young manhood for fundamental reforms. His average of meetings for four years worked out at the rate of $1\frac{1}{2}$ meetings per day for every day in the year, and his transparent honesty of purpose, his devotion to the cause of the poor and the oppressed, gave his appeals an impelling and consolidating power, and Leagues and Associations of Young Liberals sprang into being North, East, South, and West in the train of his visits.

Such volume of young life as this movement exemplifies requires the loyal and unceasing co-operation of a great army of capable teachers and expositors if the maximum of power is to be realized. Such organizations as the 80 club, the 95 and the 99 Clubs, and other like institutions within the Liberal party whose functions are to gather together the culture of professional and commercial life for propagandist effort, have given free and ungrudging service to this educational movement; in addition to which such organizations as the Leagues for the Taxation of Land Values, the Free

Trade Union, the Home Rule Council, the Welsh Disestablishment Committees are ever ready to avail themselves of the facilities these organizations offer for presenting to the young students of affairs their respective cases.

Some few years ago the Socialists were prone to boast that the death rate would annihilate Liberalism in the Councils of the progressive thought of the Nation, while on the other hand the marriage rate would establish Socialism in supremacy. The power and vitality of Liberal principles to enlist the whole hearted sympathy and the fullest consecration in service has been abundantly proved in the growth of this movement, and the best is yet to be if those in authority be true to the spirit of those principles which invokes inplacable and unrelenting war upon the moral wrongs which are still politically expedient.

RAISING REVENUE FOR THE CITY OF NEW YORK.

(For the Review)

By **WILLIAM LUSTGARTEN.**

Licenses, earnings from municipal properties and kindred revenues go to make up so small a portion of the City's income that I do not propose to treat of them here. I shall confine myself exclusively to the source from which the City obtains more than eighty per cent. of all its revenue—the taxing of real estate—land and buildings. Broadly speaking, we tax real estate to provide revenue with which to conduct the City's general affairs, to pay the interest on the City debt, to provide for sinking funds with which to pay off the City's debt and to pay for public improvements general in their nature; to provide revenue for local improvements, such as laying out, grading, curbing and paving new streets, constructing new sewers, establishing small neighborhood parks and the like.

The City's Charter creates a Department of Taxes and Assessments; this department assesses and appraises the value of all real estate in the City; it does not levy or collect taxes; the levying and collecting of taxes are assigned to other bureaus or departments of the City. The Department of Taxes and Assessments is composed of seven commissioners who are appointed by the Mayor of the City and hold office during his pleasure; some seventy-odd deputy commissioners are appointed by the Tax Board from a list certified to it by the Civil Service Commission; to obtain a place on the civil service list an applicant must pass a very rigid examination; these deputy commissioners are the assessors or appraisers for the Tax Department.

For purposes of assessments or appraisals the Tax Department divides the City into tax districts and a deputy commissioner is assigned to each tax district or section; where the section or district is very large more than one