

Taxation is a crime against humanity, wholly unjustified and positively UN-NECESSARY. To play with the words "Tax," or "Taxation" is playing with fire.
Brooklyn, N. Y.

E. STILLMAN DOUBLEDAY.

THE SINGLE TAX PARTY

EDITOR SINGLE TAX REVIEW:

On page 81 of your May-June number Mr. Edwards makes the statement as follows: "The city of Toronto, in the last few years, has three times adopted a Single Tax measure by direct legislation, but, owing to the lack of enabling laws, which none of the parties in power would introduce, it has remained unenforced, and by all the signs, will remain that way till the crack of doom, unless a party is formed to back it up."

It is quite true we never made an attempt to form a Single Tax Party, but it is equally true that we have secured more Single Tax legislation than any other part of this continent. For more than thirty years the province of Manitoba has imposed no tax on the improvements on the farms. The three provinces west of that have followed the example to a greater or less degree. In addition a super tax of five per cent. has been imposed on vacant land in rural districts. In a number of the cities and towns in the west, taxes on improvements were abolished in whole or in a degree, till the break of the boom in 1913. Then the landowners got busy and secured legislation adverse to Single Tax, to a degree. The feeling here is unanimous that the formation of a Single Tax Party would do us harm and not good.

It is hardly correct to say that Toronto three times adopted a Single Tax measure by direct legislation. It is quite true that a vote was taken on three occasions, but it was merely an expression of public opinion and had no legal force. It is quite true also that if we had controlled a majority in the legislature we could have enacted a bill for the reduction of taxes on improvements; but viewing the situation with the best judgement we possessed we felt that it would be a great mistake to form a political party.

And yet we have not failed to take part in politics as far as the occasion gave us the opportunity. After a popular vote showed a large majority in favor of removing \$700. from the assessment of every dwelling, one of the members of the council strongly opposed our proposal. Shortly afterwards when that gentlemen ran for the position of mayor, we organized a campaign against him with the result that he was defeated. At a public meeting afterwards he attributed his defeat "to a comparatively small but very active organization."

Now, without a political party we have an act passed by the government of E. C. Drury which enables any municipality to remove taxes from improvements, incomes and business. We are now circulating petitions by which we expect to get the vote of the ratepayers next New year. Should we win, then the city of Toronto will begin to scale down the taxation of industry.

Freedom has had to struggle through the centuries to gain a slight recognition. To open the eyes to the glorious truths taught by Henry George can be done only by continuous, internal, external and eternal persistence and repetition. The creation of a public sentiment in favor of freedom and justice, after thousands of years of tyranny and injustice, is no child's play. We must have the wisdom of the serpent and the harmlessness of the dove.

Toronto, Canada.

W. A. DOUGLASS.

STOP THE CAMOUFLAGE.

EDITOR SINGLE TAX REVIEW:

I am very thoroughly in accord with your policy of open attack on land monopoly. Let us stop trying to camouflage our movement as a fiscal measure, and boldly and openly concentrate our attack upon that citadel of land monopoly which is threatening the very foundations of what we enphemistically call civilization. Personally I believe the attitude of Mr. Outhwaite is the only defensible one both for this country and for England.

I am not a pessimist; whether we carry this reform into effect or meet with defeat depends wholly upon whether the human consciousness has evolved to the point of recognition of the moral law as supreme. If this status has been attained, the iniquity of property in land will be apprehended, provided we, who have enlisted in this crusade, are true to the trust we have assumed; if this status has not been attained, it matters not whether we succeed in exempting more or less wealth from taxation. There is but one force that can sustain any society beyond the appropriative period of its life; that is a conscious recognition of the inviolability of the moral law; and a people who do not recognize the supremacy of this law, but must be cajoled into espousal of this or that reform by appeal to their selfish interests cannot be saved. "Seek ye first the kingdom of God . . . and all these things shall be added unto you" gives, explicitly, the only formula by which it can be done. He who proposes to secure "these things" first, and armed with them effect the conquest of the Kingdom of God is attempting the psychologically impossible.

More strength to your arm; more influence to your splendid publication in this crusade to open men's eyes to the true purpose we seek to achieve.

Marathon, Iowa

T. J. KELLY.

TIME TO RESCUE OUR PHILOSOPHY FROM THE TAXERS

EDITOR SINGLE TAX REVIEW:

It looks as though the much heralded Oxford Conference was somewhat of a water haul for the American delegation at least. I don't like to say it, but it looks as though the Henry George philosophy should be rescued from the Single Taxers.

Oakland, Calif.

R. J. MILLER.

CEASE VOTING AGAINST THE SINGLE TAX

EDITOR SINGLE TAX REVIEW:

You were kind enough to print a letter of mine in which I plead with Single Taxers, more especially those of the party variety, to use every means in their power to send a delegation to the big Oxford Conference, in other words, that the world would refuse to be impressed, in fact would not listen to anything coming from a Conference numerically weak.

Perhaps the majority portion of that Conference did not care to widely advertise the poor measly attempt at subterfuge which *their numbers* allowed them to put over. That might account for some of the dead silence with which the world has received the news that Single Taxers had an International Conference.

My letter was written in the thought that at least 500 delegates could be found coming from the rest of the world, and, by the employment of such things as sacrifice and devotion, 500 more would be present from this land of the free.

These estimates were of course all out of proportion, both as to the combined strength of the radical and pussyfoot groups, as well as to the numbers attending from America.

The records of events during and since the Conference proved that my hopes were blasted, but that I was *entirely right* in advising a large delegation from this side. As it proved (even after our pussyfooting brethren had "combed Europe" for supporters) *one fifth* of the numbers I hoped for from America would have been sufficient, not only to have made a *Single Tax noise* in the world's ear, but would have presented our aims and purposes with *strength, vigor and truth*.

As it remains, the Conference was a dismal 100 per cent. failure as an expression of what the Single Tax is capable of performing in a very sick and troubled old world, and, all because Single Taxers act as though Single Tax will advertise and establish itself without their aid.

Far be it from me to urge anyone who is really poor or so strenuously employed that he cannot spare the money or time for this or other occasions, but there must be more than 100 *party* Single Taxers to whom the time and expense would be of little consequence. Why were they not there?