

---

*The*

---

# SINGLE TAX REVIEW

A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE  
TAX AND TAX REFORM THROUGHOUT THE WORLD

---

---

## THIS NUMBER CONTAINS

Industrial War, by ex-Governor L. F. C. Garvin; Some Early Land Reformers, by Samuel Milliken; The Reform Work of Frederick F. Ingram, by Judson Grenell; Single Tax in a Nut Shell, by Benj. F. Lindas; Bi-Monthly News Letter; Correspondence, News, Book Reviews, etc.

---

---

**JANUARY—FEBRUARY, 1917**

---

---

VOLUME 17                      x   x   x                      NUMBER 1

---

---

Yearly Subscription, \$1.00      A   A      Single Copies, 25 Cents

---

---

PUBLISHED AT 150 NASSAU STREET  
NEW YORK CITY, N. Y.

# SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



---

---

## TABLE OF CONTENTS

---

---

INDUSTRIAL WAR.....	<i>Ex-Governor L. C. Garvin</i>	1
SOME EARLY LAND REFORMERS.....	<i>Samuel Milliken</i>	7
SINGLE TAX IN A NUT SHELL.....	<i>B. F. Linds</i>	17
FREE LAND CAMPAIGN SONG.....	<i>Charles James</i>	22
IN WHOM AND WHAT DO I BELIEVE.....	<i>George Wallace</i>	23
ECHOES FROM THE NATIONAL CAPITAL.....	<i>B. F. Linds</i>	25
THE REFORM WORK OF FREDERICK F. INGRAM.....	<i>Judson Grenell</i>	30
BI-MONTHLY NEWS LETTER.....	<i>Editor</i>	33
SHALL THE SINGLE TAX REVIEW BE DISCONTINUED?.....		37
FOR A NATIONAL MONTHLY.....		39
THE PUBLIC COMES TO NEW YORK.....		40
IS THE CONSTITUTION PRACTICABLE?.....		41
EDITORIALS.....		43
ORGANIZING A NATIONAL SINGLE TAX LEAGUE.....	<i>Estelle N. Stewart</i>	45
MR. MORTON REPORTS HIS LECTURE WORK.....		47
A PLEA FOR LAISSEZ FAIRE.....	<i>Bolton Smith</i>	49
NEWS FROM CALIFORNIA.....		50
CORRESPONDENCE.....		52
CONGRESSMAN BAILEY'S BILL.....		55
BOOK REVIEWS.....		56
RECENT DEATHS.....		59
NEWS NOTES AND PERSONALS.....		60







FREDERICK F. INGRAM

(See page 30)

# THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform  
Throughout the World

---

---

## INDUSTRIAL WAR

(For the Review)

By LUCIUS F. C. GARVIN, FORMER GOVERNOR OF RHODE ISLAND

### I

The existing relations between corporations and their employees call for the most careful consideration. Strikes, lockouts, unemployment, business failures, not only disrupt industry but also destroy social peace and prosperity. Each side to the controversy holds views which it believes to be right, and each has repeatedly tried to apply the methods it approves. Thus far the results of such efforts have been wholly unsatisfactory. May it not be that, in this instance, as in many others, "the looker on sees most of the game?" Is it not more than possible that an impartial but deeply interested professional man may suggest a plan which will bring industrial peace?

The solution advanced by organized labor may be summed up in the term "co-operative bargaining." No doubt in some instances, much more frequent in Great Britain than in the United States, differences between an employer and his employees have been settled amicably by a compromise agreed to by representatives of the two contending parties. But how often such well-meant efforts have completely failed! Indeed, most of our strong corporations either refuse altogether to confer, or else reject the co-operative bargain which is offered. Organizations of employers take the stand that the owners of the industry must make the rules by which it is to be conducted. With some reason they assert that they alone, and not their employees, know the conditions which must determine the wages to be paid and the number of hours to run.

When labor insists as a *sine qua non* upon co-operative bargaining, it seems impossible under existing conditions to prove it in the wrong. An individual laborer cannot bargain upon equal terms with a corporation. If an employee believes, or even knows, that his services are worth more than the

wages he receives, he is individually helpless. Should he go to the agent of the corporation and put in his request for higher pay, he will be told, as a rule, that if not satisfied he can go, that there are plenty of just as good workmen ready to take his place for the wages he is receiving. If the worker quits and applies elsewhere for employment, he is pretty sure to find the market price for his services no higher. More likely as a stranger, he will be obliged to start in at a lower wage.

On the other hand, not one of the plans proposed by employing corporations has proved at all acceptable to organized labor. The very latest proposition, emanating from Mr. John D. Rockefeller, Jr., as an outcome of the horrible industrial strife in Colorado, has already been denounced by Samuel Gompers.

Mr. Rockefeller's scheme is, that all of those who work for his company, whether members of organized labor or not, should select representatives authorized to confer with representatives of the corporation and to present their grievances. If any request of the employees is not acceded to, then the matter could be referred to a higher authority in the corporation, and finally to Mr. Rockefeller himself.

Even if temporarily successful in Colorado under Mr. Rockefeller's readiness to make concessions, this method of settling disputes is predestined to ultimate failure. In the first place, it ignores organized labor, which certainly possesses extensive influence. And, in the second place, demands will be insisted upon by those employed which under present conditions it will be impossible for the corporations to grant. So the dead-lock and the strike will come in the future as in the past.

As a matter of fact, both sides to the controversy are right in their main contentions—the laborer, that wages and conditions of work should be far better; and the proprietor, that he must manage his own business.

It is safe to say that none of the plans which have been tried, and none ordinarily proposed, gives the slightest promise of harmonizing these antagonistic demands. Not one unties the Gordian knot; and nobody should wish to cut that knot.

## II

The trouble with these attempts at reconciliation between capital and labor is, that neither party to the dispute directs its attention to the fundamental cause of the hostility.

The basis of the controversy is that only in exceptional cases can corporations afford to treat their employees as human beings should be treated. They can neither pay decent wages nor properly reduce the hours of labor, if they are going to survive in the struggle for existence. Those who control a small percentage of the country might concede more to their employees, if they would; but the example of Henry Ford is not likely to prove contagious. And if all who could afford to do so paid double the wages they now pay,

only a moiety of the workers would be included, and those outside of the charmed circle would be no better off than now, perhaps not so well off.

According to the census of the United States, labor gets less than forty per cent of the value which it adds to the article it produces. Now laborers because of their numbers, constitute the great body of consumers. If, therefore, they can only buy back forty per cent of what they produce, it follows of necessity that we shall have what is called over-production. That is to say, the market is glutted with commodities, industry is depressed, and unemployment prevails.

Let us suppose that something could be done which would make it necessary and easy for employers to pay double the wages they now give; and that labor instead of being able with its income to purchase only forty per cent. of its product, could and would buy eighty per cent of the total output. Is it not pretty certain that all business would be brisk and unemployment rare?

There have been occasions in history when temporarily all could be employed and wages were much above the average. One such period was during the four years of our civil war. True, the millions in the two armies, engaged in a pursuit which was anything but productive, had very small pay. I got thirteen dollars a month and my keep. For those who stayed at home, however, there was a steady demand at much higher wages.

The present war in Europe, also, has taken many millions of workers from the field of labor and production, and turned them into destroyers of wealth. As a result the demand for labor in home industries, notwithstanding the interference with international trade, is unprecedented. The logic of these war illustrations is that for the time being home industries may be helped by abstracting the most efficient workers. A remedy, therefore, for industrial disturbance, would seem to be to kill off the workers. This would appear to be a rather rough way to right bad conditions, although it is what the famous political economist Malthus deemed a necessity.

It is worth while to inquire, even if we do not approve the method, why the withdrawal of some laborers benefits those who remain at work. Evidently it is because the supply of labor is lessened; there are no efficient unemployed standing ready to step into the places of those who ask for more pay. Higher wages must therefore be given.

Is there no other way than a bloody one of lessening the supply of labor as related to the demand for labor?

History tells us that there is another way of increasing that return to labor known in political economy as wages.

In 1849 and the years immediately following, almost the entire population of California consisted of manual laborers. When a vessel which had rounded Cape Horn arrived in San Francisco bay, the sailors had to be kept in chains. Otherwise the vessel would be deserted by the sailors and left

stranded and helpless, unable to return to the Atlantic coast. The reason for this condition was that placer mining panned out on the average about \$20 per day, and all wages were equally high.

It may be thought that the situation in California was extraordinary and unprecedented, almost artificial, owing to the extensive and continuous demand for gold to be converted into coin. Yet similar, though less pronounced, experiences have occurred where there were no precious metals.

In the early settlement of Jamestown, Virginia, when servants were sent over from England under contract to work out the passage money advanced by their employers, it was found impossible in many cases to hold them to their agreement. Land was abundant, could be had for the taking, so the laborers deserted their subordinate positions and became their own employers in the Virginia fields and forests.

Like events occurred in the early history of Australia, and indeed are the usual accompaniments of the colonization of new countries.

Each of these many instances shows that there is another way of changing the ratio between the demand and supply of labor than the killing of the workers. They prove that a multiplication of the opportunities to work, and particularly of the chances for self-employment, has an effect analogous to that of lessening the supply of laborers.

### III

But new countries are getting scarce, and, it is to be hoped, the world will soon tire of wars. Is there no way left by means of which, without interfering with the natural increase of population or with the number of potential workers, the labor market may become less crowded? Is there not an agent capable of relieving both capital and labor of the bondage from which they suffer?

There is such relief, plainly in sight. It consists of the enactment of a plain and simple law. That law might be worded as follows: Governments shall derive their revenue solely from the annual value of the land within their boundaries.

This means that tax burdens shall cease, and instead all ground rents shall be turned into the public treasury.

Such a law would be just. "The earth is the Lord's. The earth hath He given to the children of men." To the above undeniable statement add the fact, that the value which attaches to any portion of the earth is created, not by the owner, but by the community at large.

These two truths, taken together, demonstrate that the value of the bare land, exclusive of all improvements, belongs to the people as a whole. Ground rental value, therefore, is in effect the people's salary, their annual income, earned by them from living together in an orderly manner. Consequently, it becomes the duty of every government to use this salary, which



belongs to it, first of all for public purposes, and if it proves to be enough, not to take by taxation one penny of individual earnings.

Such a law would multiply indefinitely opportunities for the employment of both labor and capital.

By removing taxes from commodities, from all of the products of labor and capital, a mighty impulse would be given to the production of wealth. By diverting ground rents and royalties from private pockets into the public treasury, the monopoly of natural opportunities would cease. No longer would it be profitable to own and hold idle valuable building lots, farming land, mineral deposits, water powers, water fronts, or any other of the gifts of nature to man. The land, which is the direct source of nearly all monopoly, and which indirectly gives rise to the few remaining monopolies, would be owned only for the purpose of devoting it to the most advantageous use. All unused territory would be upon the market at a nominal price. No greater amount of capital would be required in order to get permanent possession of a city lot, or of good farming land, than was needed by the early settlers. Indeed, the situation would be far superior to that enjoyed by the first comers, in that we should escape the hardships of a pioneer life, would find fine markets close at hand, and would possess the tools and comforts of modern civilization.

Labor no longer would find occasion to engage in an industrial war. With unlimited opportunities for self-employment, with good returns to moderate exertion, men would cease to infest business offices anxious for a job at any wage. "The iron law of wages," which now forces the unemployed to work for a bare living, would be broken. It is, indeed, an artificial and not a natural law.

James Wilson, near the close of his long service as Secretary of Agriculture, made the statement that through the intensive farming now understood, a man could make a good living for his family upon twenty or thirty acres, and would need to employ very little additional help. But, Mr. Wilson added, the difficulty is to get the needed land.

When the annual value of all land is taken for public purposes in lieu of taxes, unimproved land, whether urban or rural, will be upon the market at a nominal price. The required twenty or thirty acres, of good quality and well located, can be acquired for a very few dollars. Young men, and older men now superannuated at so early an age, will find in market gardening and intensive farming ever present opportunities inviting them to self-employment and an independent livelihood.

When, in addition to the now neglected agricultural soil, are utilized the vacant city and suburban lots, the unused mines and other deposits and forces so liberally proffered by nature, evidently profitable self-employment will become an easy and simple matter.

Then the individual who is offered a job by an employer will be in a

position to enter into a personal bargain. He can and will say, give me safe and sanitary surroundings and pay me all that I earn, or I will employ myself.

Under such conditions trade unions doubtless will survive, but since they will not be needed to fight for higher wages or fewer hours, they will become, what professional associations now are, purely social and educational in character.

#### IV

But, it may be questioned, how will employers be able to give double the wages they now pay? Will not failures in business become even more frequent?

To answer this query it is necessary to ascertain the causes of past business failures. Not so very long ago statistics showed that of persons engaged in mercantile pursuits nine out of ten fail at least once during their business career. The percentage at present may be somewhat less, but it is still very high. It will be agreed, I think, both by the sufferers and by observers, that the principal cause of bankruptcies is bad bills. The comparatively few merchants whose sales are strictly for cash seldom fail in business. When wages are doubled, cash business will become the rule rather than the exception. The customers, better educated and more self-respecting, will become wise enough, and also find it easy to use ready money in all transactions.

Manufacturers, too, suffer from the non-payment of bills, and besides, without much warning, they are liable at frequent intervals to find the market overstocked with the kind of goods they produce. This leads to sales at a loss, or to a shut-down, either of which (and both may occur) is likely to render the enterprise unsuccessful. But when practically everybody can pay and will pay for what he gets, and when because of universal employment at good wages every family can buy all the comforts of life which it ought to consume, the so-called over-production, the very real glutting of the market, will cease to be.

It must be borne in mind, also, that the endless financial burdens now imposed upon all kinds of business by unjust tax laws will be removed. Raw materials for buildings, taxed over and over again before they reach their final destination, will be wholly exempt and therefore much cheaper. The building when erected and all its contents, no matter how costly, will be free from taxes. The material which is to be manufactured and the completed product at every stage will be relieved of both the direct and the indirect burdens now imposed by government.

Under all conditions, whether bad as now, or good as under a just distribution of income, some men will be better qualified to direct large concerns than others. The many will lack the peculiar ability, or dislike the heavy

responsibility, or prefer to seek other ends than riches. Consequently, the occupation of the *entrepreneur* will not be overcrowded.

It is probable that with the widespread intelligence resulting from a good universal education, business more and more will be conducted upon the co-operative plan. That is to say, those who do the work in the factory or store will own it.

This will be, not the co-operative commonwealth of the Socialist, but, on a larger scale and in greater perfection, the voluntary co-operation of the kind which had its inception in Rochdale, England. The workers and proprietor capitalists will be one and the same persons, receiving at once both wages and interest.

But long before that Utopia arrives, capitalists and laborers will work together in mutual good will—the lion will lie down with the lamb.

---

## SOME EARLY LAND REFORMERS

(For the Review)

By SAMUEL MILLIKEN

---

The following constitutes what may be termed "overflow matter" from the contribution of Mr. Milliken to the forthcoming Single Tax Year Book (quinquennial), on the "Forerunners of Henry George." It treats of men who were land reformers rather than Single Taxers, and therefore not to be classed as "forerunners" though many of our readers will be disposed to regard the conception of fundamental principles and the aims of these great men as more important than methods.—EDITOR SINGLE TAX REVIEW.

GERRARD WINSTANLEY

The following few particulars concerning one of God's nobility are gathered from Beren's "The Digger Movement in the Days of the Commonwealth." They are no more than suggestive; a reviewer is embarrassed with riches of material and character.

Winstanley was born at Wigan, Lancashire, October 10th, 1609. He became a small trader in London, "but was beaten out of both estate and trade." The good will of friends helped him to a country life. He printed several theological pamphlets, exhibiting the Friends' doctrines of the "inner light" and "non-resistance."

He had visions of God's children in a Commonwealth, working together, eating together, none being Lords and Rulers over others; none giving hire, none taking hire, but all working together in love. "No man shall have any more land than he can labor himself, or have others to labor with him in love. . . ." "And let the common people that say the earth is *ours*, not *mine*, let them labor together, and eat bread together upon all the commons, mountains and hills."

Believing that the earth is the Lord's, for the use of the children of men without respect of persons, Winstanley led a few poor men to waste land on St. George's Hill in Surrey, and dug and sowed it with parsnips, carrots and beans. This was on April 1, 1649.

"Information" was lodged against them; it was proposed that a force of horse be sent against this "disorderly and tumultuous sort of people." But Captain Gladman, after interviewing Winstanley, laughed at the complaint, saying: "the business is not worth the writing, nor yet taking notice of," but that Winstanley and Everard would call upon Lord Fairfax to justify their proceedings." They stood before the General with their hats on; "and being demanded the reason thereof," they said, "Because he was but their fellow creature."

Fairfax with officers paid a return visit to the Diggers at St. George's Hill, and Winstanley "returned sober answers" to the General and his officers.

A few days later a certain John Taylor prefaced one of their pamphlets, personally testifying to the sweetness of spirit shown by the Diggers. He wrote: "Such as these shall be partakers of the promise—'Blessed are the meek, for they shall inherit the earth.'"

Winstanley was a pamphleteer propagandist of righteousness. On June 9, 1649, he addressed a letter to Fairfax and his Council of War with explanations of their course, together with searching questions addressed to lawyers and preachers; and on July 11, 1649, an appeal for protection addressed to the House of Commons, the Diggers having been arrested by certain Lords of Manors for trespass. The Diggers were not allowed to plead their own cause, although too poor to fee a lawyer. They thus concluded a long appeal to the Commons: "Set the Land free from oppression, and righteousness will be the Laws, Government and Strength of that People."

The appeal fell on deaf ears; the alleged Lord Protector of an alleged Commonwealth started next day on his expedition to Ireland, twice murdering prisoners in cold blood, and exuding Scripture texts. Cromwell was not a Commonwealth-man. He spoke contemptuously of the democrats known as Levellers, because they were known to shake hands with all the "scum and dirt of the nation." He asked: "...what was the purport of it, but to make the tenant as liberal a fortune as the landlord? Which, I think, if obtained, would not have lasted long."

Though not allowed to speak at Kingston court, Winstanley filed a written answer which showed acquaintance with the law, but, as though ashamed to plead from law, he appealed to Reason and Equity. Therein, at least, he was in accord with Cromwell, who, later, "spoke somewhat against lawyers, and what a tortuous, ungodly jungle English law was!"

The writing was cast out. . . . "and all because I would not fee an attorney . . . and though our digging upon that Common hath done the Common good, yet this Jury brings in damages of £10 a man, and the charges of the

plaintiff in their Court, twenty-nine shillings and a penny: and this was the sentence and the passing of the execution upon us."

He tells of being boycotted, and of the cruel beating of cows driven from his house by the officers, "which grieved tender hearts to see. And yet these cows never were upon George's Hill, nor ever digged upon the ground."

Lack of space forbids fuller attention to Winstanley's beauty of character, thoughtfulness, patience in defeat. He compiled a set of laws for an Utopia. In his old age his health and means were both poor. He failed in his attempt to found a Commonwealth worthy of the name of his model, of whom he wrote: "FOR JESUS CHRIST, THE SAVIOUR OF ALL MEN, IS THE GREATEST, FIRST AND TRUEST LEVELLER THAT EVER WAS SPOKEN OF IN THE WORLD." So he wrote it—in caps; so he believed; so he lived.

Where he lived afterward, where he died, and when, no man knows. Perhaps men are wrong in thinking he failed; perhaps only they fail who do not attempt. It is written: "My thoughts are not your thoughts, neither are your ways my ways, saith the Lord."

## DANIEL DEFOE

When Robinson Crusoe salvaged gold and silver from his wreck these gave him no joy, but provoked reflections. He cried: "O drug! What art thou good for? Thou art not worth to me—no, not the taking off the ground: one of these knives is worth all that heap. I have no use for thee; e'en remain where thou art, and go to the bottom, as a creature whose life is not worth saving!"

It was not the first time that calamity had taught a lesson in political economy.

Few readers know more of Daniel Defoe than that he wrote "Robinson Crusoe." Doubtless the enduring popularity of that work would surprise its author, could he return. Probably he considered that classic as of slight importance compared with more serious works.

Defoe was born at Cripplegate, London, in 1661, and died April 24, 1731, in the same parish in which he was born. He lived a strenuous life. At twenty-eight he was in King William's army. Later he became a busy political pamphleteer. Being bold and outspoken, he suffered in the pillory (1703), although a sympathetic mob stood by and drank his health. That punishment was followed by a year in Newgate. He was a prolific writer, an agitator with many ups and downs. He wrote of himself:

"No man has tasted differing fortunes more,  
And thirteen times I have been rich and poor."

One of his works bears the suggestive title: "Giving Alms no Charity, and Employing the Poor a Grievance to the Nation." It is described as "a masterly denunciation of indiscriminate charity and national workshops—a

kind of socialistic scheme propounded by Sir Henry Mackworth." This was dated 1704.

Defoe has been described as "versatile and voluminous," and as "taking a lively interest in concrete things;" also as being "an important authority for the condition of the industrial and commercial classes in the first part of the 18th century." Again, "although in no sense a scientific writer, he has sometimes placed economic truths in a singularly vivid light."

His essay on "Projects" advocates improvements in banks, highways, bankrupt laws, friendly societies and insane asylums.

In 1724, he published "A Tour Through the Whole Island of Great Britain," a sort of Baedeker. His proposal to utilize the New Forest in Hampshire entitles him to a place among practical land reformers.

The New Forest, west of Southampton, has been an extensive forest since the time of William I. (1079). About 60,000 acres (crown property) are still given over to picturesqueness, while poverty festers in London, two hours away. Defoe writes:

"From hence, in my way to the sea-side, I came to New-Forest, of which I have said something before, with relation to the great extent of ground, which lies waste, and had formerly a vast quantity of large timber upon it.

"This part of the country is a lasting monument of the tyranny and oppression of William I. who laid it open and waste for a forest, and for game; for which purpose he unpeopled the country, pulled down the houses, and the churches, of several parishes and towns, and of abundance of villages, turning the poor people out of their habitations and possessions, for the sake of his deer. . . .

"I cannot omit mentioning here a proposal made some years ago to the Lord Treasurer Godolphin, for re-peopling this forest; which I can be more particular in than any other man, because I had the honour to draw up the scheme, and argue it before that noble Lord, and some others, who were principally concerned, at that time, in bringing over, or rather providing for, when they were come over, the poor inhabitants of the Palatinate; a thing in itself commendable; but, as it was managed, made of no benefit to England, and miserable to those poor people.

"Some persons being ordered by the noble Lord above-mentioned, to consider of measures how those people should be provided for, without injury to the public, New Forest in Hampshire was singled out to be the place for them.

"Here it was proposed to draw a great square line, containing 4000 acres of land, marking out two large highways or roads through the centre, crossing both ways; so that there should be 1000 acres in each division, exclusive of the land contained in the said cross-roads.

"Then to single out 20 men, and their families, who should be recommended as honest industrious people, expert in husbandry, or at least capable

of being instructed in it. To each of these should be parcelled, but in equal distributions, 200 acres of this land; so that the whole 4000 acres should be distributed to the said 20 families; for which they should have no rent to pay, and be liable to no taxes, but such as would provide for their own sick or poor, repairing their own roads, etc. This exemption to continue for 20 years, and then pay each £50 a year to the Crown.

“To each of these families it was proposed to advance £200 in ready money, as a stock to set them to work, and to hire and pay labourers to inclose, clear, and cure the land; which, it was supposed, the first year, could not be so much to their advantage, as following years; allowing them timber out of the forest to build themselves houses and barns, sheds and offices, as they should have occasion; also for carts, wagons, ploughs, harrows, and the like necessary implements.

“These 20 families would, by the consequence of their own settlements, employ and maintain such a proportion of their own people, that the whole number of Palatines would have been provided for, had they been many more than they were; and that without being any burden, or injury to, the people of England; on the contrary, they would have been an advantage, and an addition of wealth and strength, to the nation, and to the country, in particular, where they should be thus seated.

“Two things would have been answered by the execution of this scheme; viz.:

- (1) That the annual rent to be received for all those lands, after 20 years, would abundantly pay the public for the first disbursements.
- (2) More money than would have done this, was thrown away upon them here, to keep them in suspense, and afterwards starve them; sending them a-begging all over the nation, and shipping them off to perish in other countries.

“The spot where the design was laid out, was near Lindhurst, in the road from Romsey to Lymington.”

#### CAREW REYNELL

Public spirit is the rarest virtue. It is a pleasure to write of men who have shown it; this man made a special plea for it. Reynell was born at Rivershill, Hampshire, in 1636. He was a student at Oxford and later at the Middle Temple, but in 1655 he was sent to Exeter Jail on a charge of complicity in the Penruddock rising at Salisbury on behalf of Charles II. He was pardoned because of his youth, and spent some time in travel and economic study. His memorial is a little book, “The True English Interest: or an Account of the Chief National Improvements; in Some Political Observations, Demonstrating an Infallible Advance of this Nation to Infinite Wealth and Greatness, Trade and Populacy, with Employment and Preferment for all Persons.” (London, 1674). He died at Shoreditch in 1690.

Reynell's proposals for England's good are comprised in ninety-two octavo pages of large type. The book has thirty-one chapters, some containing fewer than twenty lines, a tabloid work on political economy. The preface is in very large type, "that he may run that readeth it." He writes: "though we are a nation pretty substantial, it's easy for us to be ten times richer, and that in the third part of an Age, if we will set aside some portion of our time and money, for public actions, and such contrivances, that may be for the general good. . . . What perfection should we arrive to if. . . . great and rich persons would set about the work, and private persons would get public spirits, to labour after things so beneficial, not only to the nation in general, but to every man in particular. . . . All of us both Country and City should be endeavouring, how they may do good in their generation, and be beneficial to the public."

He was saddened by the sight of so many lusty, unemployed poor, as well as of many decayed gentry that want bread while "so many forests lie, unimproved which would maintain them all, and might be so managed as to bring to his Majesty. a good revenue also. I wish some great persons would make it their business to look after such great things. In the meantime I have thrown in my mite, and endeavored to show the chief improvements, and have reduced them to a narrow room. . . . hoping it may work a good effect, on some able persons who may be instrumental to the public good, when they see the manner of bringing it about thus contracted under their eye and to their use, and behold so many advantages that may be made and yet lie unregarded."

All honor to this public-spirited man for throwing in his mite! Like many of us, he wishes that "some great persons would make it their business." But "great persons" are generally busy about trifles, and so it is written "God hath chosen the weak things of the world to confound the things which are mighty."

Reynell is honored here, not because of his soundness in political economy, for with purest intentions, he was mercantilist, protectionist, subsidist; nor because he advocated a tax on land, for he says (chapter 25): "Taxes were better raised any way than from the Land," but because he saw the sad waste of England's land, and proposed a remedy. He says, "that poor people are the very stock and seed of the kingdom; that they should be encouraged; and were it not for these poor, honest people, we should be almost desolate. . . . There is great complaint of many people flocking out beyond Sea to Plantations, why is it not prevented. . . . it cannot be done by force. . . . it must be done by raising of employments. . . ."

"And if we did set up manufactures, and inclose the forests, we should populate as much; we having several forests bigger than the Barbadoes. And great Estates should not be desired to leave children but so much as to help industry. Why should not ingenious persons, by public establishment, be allowed forty or fifty acres to a family, out of these lands, which



are now more charges than benefit? How brave a provision this would be for ruined families, and improvement to the riches, populacy and grandeur of the Nation. Who can blame people to go beyond seas, when they cannot live here; it is mere need and force that drives them out of the Kingdom. And it is a sign of great ingenuity that they will go, and strive to live anywhere. England is not half peopled, and yet we find not employment for those we have. Therefore judge you how it would increase people and employments, if the forests were inclosed, and how many people lie wanting now, that this would help and relieve."

## JOHN WOOLMAN

"John Woolman's Journal" is one of the books that President Elliot, of Harvard, placed on his much discussed five-foot-shelf. And long ago Charles Lamb counseled those who would know what true peace and quiet mean: "Get the writings of John Woolman by heart; and love the early Quakers." John Woolman was born at Northampton, New Jersey, near Philadelphia in August, 1720. At the age of 22 he became oppressed and afflicted by the prevalence of slavery. The vile institution had corrupted even the society of friends; it was not so much as questioned. But to Woolman it appeared "as a dark gloominess overhanging the land." Many thousands of miles he traveled, "bearing loving testimony" against the practice. He was a man of extreme conscientiousness, yet of extreme sweetness of disposition. Feeling a "concern" to visit friends in England, he traveled as far as York. There he died of smallpox, in October, 1772. He rests in the Friends' burying ground in that city. In concluding an introduction to the "Journal of John Woolman," Whittier wrote: "I have been awed and solemnized by the presence of a serene and beautiful spirit redeemed of the Lord from all unselfishness, and I have been made thankful for the ability to recognize and the disposition to love him." An English friend said: "He lived very near the Fountain."

One of his last papers was: "A word of Caution and Remembrance to the Rich." It is a loving testimony against inequality in landed possessions; he shows that it produces the effects of slavery, and is the more dangerous because misunderstood. "Thus oppression in the extreme appears terrible; but oppression in more refined appearances remains to be oppression, and when the smallest degree of it is cherished it grows stronger and more extensive."

"To labor for a perfect redemption from this spirit of oppression is the great business of the whole family of Christ Jesus in this world."

While he acknowledged that the true intent of the Divine law might be honored in various ways, he does not appear to have seen beyond the Mosaic laws. He says: "He alone is the true proprietor. 'The world,' saith he, 'is mine and the fulness thereof.' The inspired lawgiver directed that such

of the Israelites as sold their inheritance should sell it for a term only, and that they and their children should again enjoy it in the year of jubilee, settled on every fiftieth year. 'The land shall not be sold forever, for the land is mine, saith the Lord, for ye are strangers and sojourners with me.' This was designed to prevent the rich from oppressing the poor by too much engrossing the land; and our blessed Redeemer said: 'Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled.'"

PETER STUYVESANT

That parasite of civilization, the land-speculator, was early in evidence in New Netherlands (New York). Peter Stuyvesant and his fellow-burghers are entitled to a place in this paper because they devised a defence against the pest. A brief sketch from Chambers' says: "Peter Stuyvesant, Governor of New York, was born in Holland in 1602, became governor of Curacoa, lost a leg in the attack on St. Martin, and in 1646 was appointed Captain-General of the New Netherlands. He proved a vigorous but arbitrary ruler, a rigid Sabbatarian, and an indignant opponent of political and religious freedom. Yet he did much for the commercial prosperity of the city, which received its name, New Amsterdam, in 1653, and which he would fain have held against the English in 1664, when it became New York. He afterwards lived at his farm, the 'Great Bouwerie,' whose name survives in one of the older streets of the city which soon covered it; and there he died, August 1682. He was buried in the vaults of St. Mark's Church.

In the year following Stuyvesant's arrival the following proclamation was issued (July 25, 1647):

"As we have seen and remarked the . . . neglecting the cultivation of granted lots . . . Likewise we warn all and everybody, who may heretofore have been granted lots, that they must erect on their lots good and convenient houses within nine months according to order, or in default thereof such unimproved lots shall fall back to the Patroon or Landlord, to be given by him, to such as he pleases."

Of Peter Stuyvesant the poet sang:

"When Peter, the Headstrong, of stubbornest will,  
Was sent out from Holland, commissioned to fill  
In New Netherland's province a governor's chair,  
The people all knew by his obstinate air  
And the stamp of his foot and the shake of his head  
That he meant to be minded in all that he said."

Evidently landlordism was too respectable for immediate disturbance' for on December 15, 1648 we find a similar proclamation; "allowing to

the present proprietors such satisfaction as the surveyors in their discretion may deem adequate." The burghers proclaimed this "for the last time."

Evidently the speculators were not alarmed even by this warning. How many placards and proclamations were afterward put forth, the writer cannot say, but ten years later,—“Thursday, 17th January, 1658. In the City Hall. . . . This date the following placards are published from the City Hall of this City, after the usual ringing of the bell, relative to the taxing of or building on vacant lots: (Records of New Amsterdam, Fernow, Vol. 2, p. 301).

“The Director General and Council of New Netherland seeing and remarking by daily experience, that the former ordinance and placards are not observed according to the good tenor thereof, but that notwithstanding the frequent renewal thereof many spacious and large lots, even in the best and most convenient part of the City, lie and remain unbuilt on, and are retained by the possessing owners either for greater profit or for pleasure, and others are thereby prevented from building for the population of the City, the increase of trade and consumption as well as ornament, whereunto many new comers would be encouraged in case they could get a lot on suitable sites for a reasonable price conformably to the above-standing placards: to the neglect if not contempt of which principally redound the retaining and keeping of so large and spacious lots either for profit or pleasure because no pains, penalties nor fines followed the previously enacted Placards, and the possessing owners are occupying and keeping the lots many years without charge, for greater profit, or using them as orchards and gardens, whereby building and population are retarded and consequently the increase of trade and consumption and the prosperity of this City contrary to the City's interest and the meaning to that effect of the Lords Directors of the Privileged West India Company, the Lords and Patroons of this Province as first grantors and distributors of the lots, to build thereon for the ornament, population, increase of inhabitants, trade, consumption and prosperity of the same; as is expressed in the granted ground briefs, with additional stipulation and submission to such burthens as may be enacted by the above mentioned Lords or their agents.

“To acquit themselves of this duty, therefore, the Director General and Council have lately by their sworn surveyor in the presence of the Burgomasters of this City, taken a new survey of all the vacant lots, whilst laying out the new streets, and discovered several hundred lots within the walls of this City on which no buildings whatever were erected.

“In order that all these lots may, agreeably to the good intentions of the Directors aforesaid and conformably with the published placards, be as soon as possible built on, and the disorders proceeding from the

possession of such large and spacious lots for profit or pleasure solely, without any incumbrance may be averted, and that those inclined to build may be accommodated with lots at a moderate price, the Director General and Council in amplification of their former placards, command that all the vacant lots which were lately surveyed and laid out by the surveyor of the Director General and Council be appraised and assessed immediately after the posting and publication of this Placard, first and foremost by the owners and possessors themselves, so that they may not have any reasons afterwards for complaint that such lots have been undervalued; and that the owners shall, as long as they hold the lots or a lot or keep these without any decent buildings, have to pay for these annually the fifteenth penny in two installments, one half on the first of May and the other half before the Fair in this City—the proceeds to be applied to the fortifications of this City and their repair. And the Burgomasters are commanded and authorized as soon as this Placard shall be published to summon, without delay or respect of persons, all the proprietors of such lots before them at the City Hall, to make the valuation to be then recorded by their secretary in a proper manner. They shall then authorize their Treasurer to receive the amount of this tax and in case of refusal or opposition to fine the obstinate; to appraise the lots according to their value and situation, on condition that it shall be left to the option of the proprietors and possessors to retain the lots as valued by the Burgomasters on payment as stipulated of the 15th penny thereof, or otherwise to surrender them at the valuation to the Burgomasters for the City's benefit. In like manner it is left to the choice of the Burgomasters to accept for the City such lots as have been appraised by the proprietors and to convey them at the same price to other persons who may be ready and inclined to build, if the owners cannot or will not build in conformity to these placards, or to leave the lots to the proprietors, until they or others shall construct buildings thereon when this tax, laid on vacant lots shall cease. And for the further promotion of population by concentration, prospering, strengthening, and improving this City the Director General and Council do further order that no houses shall henceforward be erected near the City walls and gates without the City's jurisdiction, until all the lots within the City shall have been occupied and proper buildings erected thereupon."

What taxation, if any, was laid on land generally the writer is not informed, but here was a penalty placed on neglect, whereas the city of New York today penalizes improvement. To tax a man more for improving land than for neglecting it doesn't sound right, but it must be, for . . . . .

Alas, for the best laid plans of mice and Dutchmen! Mrs. Van Rensselaer, an authority on early New York, says: "it was not enforced."

We find the Burghers, six months later, June 13, 1658, singing small as follows;

"The Secretary is ordered to give directions.....to give an order to the officer to warn everyone to settle their vacant lots as an ornament to the place."

That order was issued 258 years ago; the writer is not advised that the ornamentation of the vacant lots of New York has as yet been completed.

---

## SINGLE TAX IN A NUT SHELL

(For the Review)

By **BENJ. F. LINDAS**

(Continued)

It is, of course, possible to imagine a time when the planet will have become so clogged with human beings that those who are then on the earth will have difficulty in finding elbow-room, but that, if a problem at all, is one for the very distant future. Today the surface of the earth has scarcely been touched. If each individual had but a portion of his share such a thing as want would be unknown. Today millions of men in Europe have been drawn from productive work, millions of others are engaged in manufacturing munitions of war, which, of course, can fill no natural human want, yet there has been scarcely any diminution in the production of the necessities of life.

Possibly no more conclusive answer can be found than the following from the *Greenfield Bulletin*, of Pittsburgh:

"If we divide the State of Illinois in equal parts, one part to every human being on earth, each one will have 50x100 feet of ground, or enough on which to live. This is not so small as it appears, for if we provide for the family unit as people really live, instead of the individual unit, we get a plot of ground for each family 50x500 feet. Allowing that this is not enough for the family and the goat and the cat, we will give every human being an allotment ten times that size. The human race could then inhabit the eight States of Illinois, Arkansas, Florida, Iowa, Arizona, Michigan and Nevada, or one-eighth of the United States. By dividing all the United States every human being would have about eight times as much land as he would need. To allow still more liberally on account of mountains and other areas that man knows not yet how to use, let us throw in Canada for good measure. By an equal division of Canada and the United States among

the families now living on the earth, each family would have more land than it could possibly work. And it would leave the rest of the earth without a living soul."

So we can't blame the troubles of the human race upon the niggardliness of nature. Human selfishness, human disregard of the dictates of man's inner consciousness, human neglect of plain, immutable natural laws, is at the basis of every human ill,

We are trying to teach these natural laws and they will have to be observed if civilization is to continue. Whether Single Tax, or Socialism, or some other principle of human action will be necessary to bring about their observance, is another matter. Suffice to say now, that pleading for personal morality; asking for the temporary restriction of man's cupidity; restricting immigration; abolishment of the liquor traffic, or for any other of the thousand and one superficial remedies, is but a waste of valuable time.

We have now discussed the proper relationship between capital and labor in the production of wealth. We have seen how the only thing that can limit the industry of the human race is denial of access to natural resources; that labor, if unobstructed, will support itself during the course of production and produce its own wages. We have also seen that by the division of labor production is enormously increased, and that under natural conditions any increase in the number of laborers should result in the increase in the product that goes to each in the form of wages. We have seen that capital, while it does not limit industry, may limit the form and the productivity of industry, and that while not absolutely essential, it has its mission to perform in the assistance which it gives to labor in the production of the wealth of the world. We have also seen that real wealth is natural products shaped by the hand of man; that the three essential elements of production are land, labor and capital; that among these three elements all they produce must be divided—rent, wages and interest.

There has never been any trouble in producing enough for the sustenance of the human race, for even in times of famine there have been vast surpluses of the necessaries of life in the very countries where the famine raged.

The trouble, then, is not in the production, but in the distribution of wealth. In order to discover the cause of the failure of society to properly distribute the wealth that is produced, we must first ascertain the natural laws that govern the distribution of wealth.

The first and basic law of all production is that every human being seeks to gratify his desires with the least exertion. It is this law that produces labor-saving devices; that brings about the division of labor; that causes people to concentrate in manufacturing and commercial centers; that urges people to explore every corner of the earth in search of opportunities to employ their talents. It is the knowledge that this law is the ever

present motive for man's action, that enables us to define with certainty the laws of distribution.

As capital is simply labor in stored-up form—something into which labor has gone to be used later to assist labor—the original elements in the production of wealth narrow down to land and labor.

In a society consisting of land and labor how will the produce be divided?

There is a difference in the productivity of land. If there were no difference and land was free, all would go to labor in the form of wages. This is the case in new countries. However, all the best land being settled on, the newcomer must resort to the poorer land—land that, for one reason or another, will not yield as great an amount of product for the labor employed, as can be secured from the best land.

Several courses are now open to the newcomer. Suppose the best land yields 100, while the next available yields 80. He can go to the poorer land and by his labor raise a yield of 80, or he can pay 20 as rent to the holder of the better land, and by his labor produce the same amount that he could have produced by going to the poorer land. Or he can work for the holder of the better land for 80, as wages, although he produces 100. Thus, in this simple manner, arise the law of rent and the law of wages. These laws apply through all production, even in the most elaborate civilization, for the most complex society is but this simple condition made more complex but not essentially changed.

Every human action, or artificial law, that forces labor to resort to land of less productiveness—whether that action or law is the monopolization of good land and its withdrawal from use, or the invention of machinery or methods that makes resort to land of less productiveness possible—does two things, if unrestrained by public opinion or the force of organized labor:

- (1) It raises the rent that can be charged for the best land.
- (2) It lowers the proportion of the increased production that can go to labor in the form of wages.

If the point is finally reached where land is completely monopolized—the condition in most civilized countries—the limit of sustenance is the basis for both wages and rent. No increase in production, from any cause, can permanently increase the wages above the amount that is necessary to sustain the worker in the standard of living in the country in which he resides and labors; rent swallows up all the difference. It is this rent, hidden in franchises and watered stocks, and countless other exorbitant charges, that is the cause of poverty forever dogging the feet of progress.

Under natural conditions, assuming that the best land is all in productive use, whatever a man working under the standard of living that such freedom would mean can produce from the poorest land in use, would be what the workers are entitled to for their individual efforts. All above that amount would be the premium due to society for the right granted to those who use the more advantageous sites, and would go to the community to be

used for every necessary governmental agency; including dividends, if necessary, to the members of the community to increase the comfort of their surroundings.

Under artificial conditions, with natural resources privately monopolized, the limit of sustenance, without which man cannot labor, is what the ordinary workingman will receive, the balance produced being taken as rent, part economic rent and part—usually a very large part—speculative rent.

Under modern conditions, however, the whole produce is not divided between land and labor. There is another element, capital. What is capital to receive? Capital receives a portion of the wages of labor, a portion large enough to make profitable the storing up of capital. This payment to capital is called interest. But when we speak of interest to capital we mean economic interest. We do not mean interest on stocks and bonds, unless these actually represent real wealth used in the production of more wealth. We do not mean interest on government bonds, the proceeds of which have been fired from the cannon's mouth or junked in the scrap-heap in the form of old and worthless warships. We do not mean interest on indebtedness due for the purchase or the use of land, for this is, in reality, a form of rent. But what we do mean is a payment to the owner of wealth used actually by the laborer to produce more wealth, and which increases the amount over that which labor could have produced without it. There is nothing wrong in this. It is a reward of thrift. It does not take what labor would otherwise receive. Its payment is not for the use of capital, but for the increase of capital. Under natural conditions the amount to which capital would be entitled would soon be determined by what amount would be an inducement to the storing up of this capital. If labor were free, and natural resources available, capital could never enslave labor, because being wealth, produced originally from land by the efforts of labor, it could be produced again, and would be produced again did the demand of the owners of capital become exorbitant.

The real enemy of labor is not capital, but the private landowner, who by means of speculative rent takes the greater part of the increased production resulting from the higher education of the laborer, his increased efforts or greater skill.

The laws that we have defined are inseparably connected.

The law of wages is a corollary of the law of rent, and completely harmonizes with the law of interest.

An examination of the laws will show these undeniable facts:

(1) When land is free and labor is unassisted by capital, the whole produce goes to the laborer in the form of wages.

(2) Where land is free and labor is assisted by capital, wages will consist of the whole produce less that part necessary to induce the storing up of capital.



(3) Where land is subject to ownership and rent arises, rent will be fixed by what labor could secure from the best natural opportunities open to it without the payment of rent.

(4) Where natural opportunities are all monopolized, wages may be forced by competition among laborers to the minimum at which laborers will consent to live.

These laws are natural laws and will be present in any system of society under which men may live. These laws would be present even in a socialistic state, for in such a state, some sites would be more desirable for living and working purposes than others, and the more fortunate ones would have to, in some way, compensate the others for their more advantageous location.

Being natural laws they cannot be abolished or changed. All that we can do is to so order our daily lives that we may live in accordance with them. It is not the law of rent itself that causes the unjust distribution of wealth, but its private appropriation.

Under natural conditions, rent would represent the amount secured by man, by reason of the co-operation and presence of his fellows and in addition to the results of his own efforts, and this surplus, when paid into a common fund as it should be, would pay all the expenses of the government, and all the necessaries that the common life of the people may demand.

To-day, however, rent represents the price of monopoly. It represents not what man is enabled to produce by the facilities offered to him by society, but every possible cent that the private holder of the land is able to exact by reason of the withholding from use of millions of acres of usable land and opportunities, and thus to bolster up speculative prices.

To permit individuals to take advantage of the private law of rent means the slavery of those who are dependent on private whim for the opportunity to produce.

To demand community appropriation of rent means real freedom to the individual and all that freedom implies.

To repeat the thought in the stirring words of Henry George:

“In the very centers of our civilization to-day are want and suffering enough to make sick at heart whoever does not close his eyes and steel his nerves. Dare we turn to the Creator and ask Him to relieve it? Suppose our prayers were heard and that for every blade of grass that now grows two would spring up, and the seed that now increases fifty-fold should increase a hundred-fold. Would poverty be abated or want relieved? Manifestly no. Whatever benefit would accrue would be but temporary. The new powers streaming through the universe could be utilized only through land. And land, being private property, the classes that now monopolize the bounty of the Creator, would monopolize all the new bounty. Land owners would alone be benefitted. Rents would increase but wages would still tend to the starvation point.”

*(To be continued)*

FREE LAND CAMPAIGN SONG  
**FREE LAND CAMPAIGN SONG**

---

THIS SONG BY A FORMER NEW YORKER ATTAINED WIDE VOGUE IN THE  
 CALIFORNIA FREE LAND FIGHT, ONE PHASE OF WHICH  
 THE CAMPAIGN OF NOV. 1916, HAS JUST CLOSED

---

Oh, land of fruits and flowers,  
 Oh, land of grain and gold  
 Where Nature's gracious powers  
 Their plenitudes unfold;  
 Oh, land of snowy mountains  
 And sunny vales below,  
 Where unexhausted fountains  
 Of milk and nectar flow.

Within thy ample borders  
 A people strong and brave,  
 And yet they hark to orders  
 But fit for serf and slave.  
 For crafty men and greedfull  
 Who rule with heavy hand  
 Have filched from them their needful,  
 Their heritage—the land.

But in the needful hour  
 The people's prophet came  
 Endowed with wondrous power  
 Full freedom to proclaim:  
 Hark now ye bonded toilers  
 Of factory, field and forge:—  
 Be rid of your despoilers!  
 Thus sayeth Henry George.

Be rid of base oppression,  
 Assert a high demand  
 For free and full possession  
 Of Nature's gift, the land.  
 No slave within the border  
 Where Truth and Justice reign,  
 And Freedom, Love and order—  
 Arouse ye—and attain!

—CHARLES JAMES

---

 IN WHOM AND WHAT DO I BELIEVE?
 

---

(For the Review)

By **GEORGE WALLACE**

---

Not long ago a well known Long Island clergyman told me that he does not believe what I believe. This statement has given me serious thought; it has prompted earnest self-examination as to my religious beliefs, for it was on religious matters we were conversing. It may not be untimely to state a few of these beliefs—a brief “creed,” if I may use that word.

## STATEMENTS OF BELIEF

(1) I believe in Almighty God, my Creator.

It cannot be that this clergyman disbelieves in that, although it is possible he believes in a different God from the one in whom I believe—or at least that he has a different conception of God. We read in Scripture that there are gods many and lords many.

(2) I believe in a God of love—my Heavenly Father, Father of our Lord Jesus Christ—who created this earth for the use of His children, and who loves all His children alike.

Strange that any so-called Christian clergyman should disagree with that belief. Probably this one has the too prevalent belief in a God of partiality and injustice; one who does not love His children alike; one who has divided up the earth which He created with great partiality, giving to some of His children a million fold more than to others, or at least consents to such a partial division; one who has thus bred strife and contention among His own children; one whom it is impossible to love, although some of them, especially those who are favorites of His bounty, may declare they love Him.

(3) I believe that the God of Love whom I worship intended all His children to be happy during their earthly career; that poverty and starvation are not conducive to happiness; that my God did not intend nor provide for the creation of undeserved poverty; that all poverty is of human origin.

It seems strange that any clergyman should disagree with me in those beliefs, although I fear that a majority of them do.

(4) I believe that a God of Love, loving all His children alike, has decreed that all should have equal opportunity in life.

Why should any Christian clergyman refuse to believe in that? Is it because he knows that equality of opportunity is impossible where land monopoly exists, keeping useful land out of use when God's children need it?

(5) I believe in the prevention of poverty here on earth and the abolition of all that causes it; that we should make earnest, active and persistent

efforts to get rid of it; that if we do not do so we are leading lives contrary to the will of God.

Strange that any Christian clergyman can be found who disbelieves in that. Unfortunately I found very few who do believe in it, or at least they do not express it in that form, or in any form.

(6) I believe in the simple meaning of the prayer taught as a part of the Lord's Prayer, that the Heavenly Father's will should be done on earth as it is in Heaven; that Christ intended by using that language to teach us it is God's will for us to have a Heaven on earth; that we should work in every way to bring this to pass; that poverty could not exist under such a condition; that when we say poverty cannot be cured or prevented we blaspheme against the God of Love and His Christ.

I wish that this clergyman would explain which of those beliefs he rejects, or if he rejects all of them.

(7) I believe that Jesus Christ knew the meaning of the Lord's prayer which He taught us to pray; that it is irreverent and wicked to give to the petitions therein contained a meaning different from that conveyed by the natural use of words; that this prayer was not intended to be used without faith; that He did not direct us to pray for the Father's Kingdom to come or His will to be done ten thousand years hence, but rather that we should pray and work and believe for the good things in that prayer to be fulfilled now; that it is wicked to say these things cannot come to pass.

I wish this clergyman would say specifically how much of the foregoing paragraph he rejects as unworthy of belief, or if he rejects it all.

(8) I believe that the present system of ownership of land is heathenish and devilish in its origin; that it is not subject to the law of God; that it is the primal cause of the present European war and of the troubles in Mexico; that it must be contrary to the will of a God of Love; that those who believe in maintaining this cause of war have no right to pray to a God of Love for war to cease; that the peoples of the various countries should get rid of the conditions which cause war; that it is an insult to God to endorse these conditions; that if we regard iniquity in our hearts the Lord will not hear our prayer.

Will this clergyman let me know if he disbelieves in any or all of the above declarations?

(9) I believe that it is the duty of the clergy and also of the laity to accept the truths taught by Jesus Christ; that the clergy should not enter Christian pulpits while they harbor a disbelief in Christ's teachings; that it is mainly owing to this disbelief that the people are not attracted to the great plan of Christian salvation.

Does this clergyman disbelieve in that? If so, why?

(10) I believe that any kind of theft is stealing; that it is a violation of the eighth commandment to rob individuals or a corporation of money or

other property, to rob any government treasury, as in cases of graft, or to rob the community of its land or other property. All of these constitute stealing.

Why should any clergyman disagree with these beliefs?

(11) I believe that human law cannot consecrate a crime; that to enact any State law or constitution which provides for robbing God's children of the land which their Creator made for them is to commit a crime against God and humanity

Let my clerical friend "get down to brass tacks" and tell me why he disbelieves in that.

(12) I believe that God created this earth for the use of His children; that they are the rightful owners; that those who possess the land should pay the children for the use of it, in strict agreement with natural and divine law.

How much of that does my friend disbelieve?

I have some other beliefs which may later be noted if a more complete confession of faith be deemed desirable. In general I believe we should fight all obstacles to the redemption of mankind, whether found in the pulpit, the law books, or elsewhere.

---

## ECHOES FROM THE NATIONAL CAPITAL

---

*(For the Review)*

---

By **BENJ. F. LINDAS**

---

THE SON OF HENRY GEORGE

One sunny afternoon, a short while since, I called to see Henry George, Jr., at his pretty home on Euclid street. He was on the front porch and a book was beside him on the railing. He was at that time very ill and unable to get about without assistance. But his eyes were bright, his voice firm, and his brain clear and active. For half an hour he talked to me with that lightness of touch and delicate humor that made him such a lovable personality. And he talked of the things that occupied all his thoughts; of the great cause for which his father had lived and died. He talked of the great souls, with whom he had come in contact; of Tom Johnson; of the splendid young men who used to gather at Mr. Johnson's home; of Joseph Fels—and he laughed as he told me how Joe Fels would make many men contribute to the movement even when they did not believe in it. He told of his own travels, of how he stumped England to help the liberals of the "Tight Little Isle," and then before I left him he retold the story of how his father had suddenly stopped him one day as they were crossing a street, and said: "I

am willing that I should die now, for there are so many who have seen the light and who will see that the good work goes on."

I think those words of his father expressed his thoughts, and he was contented and happy. His tired body is now at rest, but I am confident that he passed into the shadows with a firm conviction that the great work to which he had dedicated his life will go on and on, until it ushers in a reign of peace and justice for all mankind.

#### SINGLE TAX LEAGUE, DISTRICT OF COLUMBIA

Fontenelle says, "A man finds no sweeter voice in the world than that which chants his praises." This may be the real reason for our thinking that the new Single Tax Association just organized at Washington, is going to be one of the most active organizations of its kind anywhere. It was organized at the Public Library under the most auspicious circumstances. Some of the best known Single Taxers in the country, if not in the world, were there to aid us; such as Louis F. Post, Mrs. Mary Fels, Congressman Bailey, H. Martin Williams and a host of others.

A plan of campaign was mapped out which includes High School contests, public debates, the free distribution of Single Tax literature, and lecture work in all the surrounding towns in Virginia and Maryland.

The intention is now to secure a permanent headquarters and to make it a rallying place for all the liberals who happen to be in the National Capital.

The following officers have been elected for the ensuing year: President, Charles S. Davis; Vice-President, Benj. F. Lindas; Secretary, Sid Evans; Treasurer, Harriet Hifton King.

We want every Single Taxer when he comes to Washington to look us up, or should any one of them be in need of any information that can be dug up from the Government records, to write us.

#### OPPRESSED AND DEPENDENT NATIONALITIES

As a climax to the splendid convention of the Women's Peace Party in Washington the first week in December, was held what was called the "Conference of Oppressed or Dependent Nationalities." It consisted of a series of public meetings in which intelligent representatives from practically every subjugated race of people in the world, stated the condition of their country and voiced the hope that at some time they might again gather the broken threads of their National existence.

It was really pitiful to listen to the seemingly endless story of disaster that had overtaken races which still number millions. As one sat there while the Albanians, the Armenians, the Croatians, the Letts, the Ukrainians, the Slovaks, the Finns, and a dozen other obliterated nations told of the merciless oppression that had made them almost forgotten names, one great, underlying cause became vividly apparent. It was not the desire of one race to destroy another race that brought about these conditions; it was

the desire of one race to annex the lands of the other. This had been the cause of the conquest. Either the people were driven from their homes while the land fell into the hands of the nobles or influential men of the conquering country or the conquering nation itself played the landlord, taxed the people to a condition of starvation, and gave no return for the money or the wealth they received.

The question at the root of the question of "Oppressed and Dependent Nationalities," as at the bottom of every other question affecting human welfare, is a land question.

#### THE HIGH COST OF LIVING

The chief arguments for the adoption of Single Tax may be summed up as follows: With increasing wealth there comes increasing poverty for the great mass of the people; there is enough produced on the earth to keep everyone in comfort; the people's representatives spend their time on mere surface reforms; the basic cause of the unjust distribution of wealth is the speculation in land and the withholding of it from the people who wish to use it.

Within the past month, through official reports and statements, every one of the above assertions has been substantiated.

The well-nigh universal protest against rising prices; the meat boycotts by housekeepers; the demands for food embargoes, establish beyond question the fact that everyone in moderate circumstances is feeling the pinch of hard times. Is this the result of a natural shortage? Read these reports:

Secretary of Commerce Redfield says, "We are the wealthiest nation in the world and the most prosperous one. We have not wasted our men or means in war. Nations less wealthy than some of our individual States bear a heavier burden of debt and interest than we. We are the only one of the great industrial nations of the world at peace. None of us in our wildest financial dreams five years ago, would have dreamed that things could be as they now are."

Secretary of Agriculture Houston reports, "The production of food in the United States has held its own in some branches of production and increased in others. The situation gives reason for the brightest optimism, it being indicated that the U. S. can not only supply its own food needs, but can feed a large proportion of the outside world."

To supplement this comes a booklet on Poultry Management from the Department of Agriculture in which it is stated that even with the prevailing high price of grain eggs can be produced at a total cost of from 12 to 15 cents a dozen.

We may set our minds at ease on one point—present conditions do not prove the truth of the doctrine of Malthus.

## SUGGESTED REMEDY

The National Chamber of Commerce Committee to investigate the high cost of living, reports that the use of the Parcel Post and the elimination of the middleman is the most effective remedy.

The Post Office Department takes the same stand. First Asst. Postmaster General Koons says, "We believe it to be the real practical solution of the high cost of living, and we are going to put it within the reach of everyone."

Improved railway facilities that bring the farmer to the door of the city; labor-saving devices that enable articles to be produced at but a fraction of the former cost; the thousand and one schemes for increasing the efficiency of the workers, have never yet inured to the benefit of the mass of the people. Then why expect any real benefit from what are simply other labor-saving devices?

\* \* \* \* \*

An Association known as the Housekeepers' Alliance met a short while ago in Washington and their contribution to the question of the hour was a resolution urging President Wilson to probe household economy (a rather stupendous task!) and urging all housewives to eliminate waste in their homes.

To these findings of the Alliance might be annexed this gem of real constructive statesmanship from Champ Clark. To those who delight in plumbing the debts of philosophic thought I commend the following:

"There may or may not be a chance for Mr. Fitzgerald's proposed embargo bill. It might do some good. I don't know. There are direct ways in which the consumer can help to lower the cost of food. Every one should keep some hens. Mush is highly nutritious and is not eaten enough. Rice is too generally overlooked. I was surprised to hear that five cents' worth of rice will serve as a substitute for bread for an entire day for a family of six."

This is a solution undoubtedly; the Chinese solution. Anyone can try it. But I don't think many self-respecting Americans wish to place themselves on the same plane with a Chinese coolie.

\* \* \* \* \*

A. P. Thom, counsel for the railroads before the Newlands Congressional railroad investigation committee, added his mite in the following:

"Why not inquire about opening up our vast resources with railroads and thus help to solve the greatest problem that confronts the poor man? For some strange reason we have stopped the building of railroads into untouched country."

Building of railroads into untouched country would not help the poor man. There is plenty of untouched country now alongside the railroads, millions of acres of it. Why don't the poor man get some of that? What better chance would he have for getting the other?



## THE REAL REMEDY

Dr. John Noland, of Cambridge, before the American Civic Association stated:

"The cost of homes must be substantially reduced or the standard of healthful living must be lowered. I believe the solution lies in recognizing that the subject is primarily one for the right application of broad economic principles."

In a speech to a Conference on Social Insurance, President Wilson said, "We are studying the people, whom long ago we ought to have served better than we have served them, and as we get in closer and closer touch with the daily lives of men and women we know how to counsel better."

In another address, this time before the National Grange convention, the President said:

"But in the future we have got to bring more of the area of the United States under cultivation than is under cultivation now. We have got to increase the produce at every point where it is susceptible of being increased."

That is the goal—reduce the cost of homes; bring the area of the U. S. into cultivation. How is it to be accomplished?

The report of J. T. Robinson, Commissioner of the General Land Office of Texas, furnished the answer:

"Texas is Mexicanized with large land holdings by individuals, firms, corporations and estates of deceased persons. The Federal census of 1916 shows that tenants increased in Texas from 37.6 per cent. of all farmers in 1890 to 52.6 per cent. of all farmers in 1910." Then he urges a heavy tax on unused land; a graduated super tax on land holdings of more than a certain acreage and a specific inheritance land value tax on land inheritance of more than a certain acreage.

The only remedy, therefore, for the high cost of living is a Single Tax on land values, heavy enough to discourage speculation and to force land into use. Do this and we would not have to watch every crumb that falls from the table; we would not have to eliminate the middleman; we would not have to live on mush three times a day, but we could all live in comfort according to the standard of living of intelligent, industrious freemen.

## ARMY OATH "BONDAGE"

For some time now a Senate subcommittee has been hearing witnesses on pending compulsory service bills. Considerable opposition has been made to the bills, but none so effective as that from an officer of the regular army itself, Major W. G. Harlee, of the U. S. Marine Corps. Said Major Harlee:

"I have learned as a recruiting officer that the military caste, the most orthodox caste in the country and the fixed obligations of the enlistment oath are the chief factors that deter men from enlisting. The oath of

enlistment is an oath of bondage. It brands the man who takes it as of a lower caste. You could exhaust the possibilities of useful training in a month. After that you would be merely teaching them to salute and do routine drills that are unnecessary. Caste is fostered by the idle barrack life."

Major Harlee is a Single Taxer and a good one, so his views on the military system and his courage in stating them can be understood.

---

## THE REFORM WORK OF FREDERICK F. INGRAM

(For the Review)

By **JUDSON GRENELL**

(See frontispiece)

Some years ago Detroit, Mich., had a voluntary association entitled "The Progressive Alliance." Frederick F. Ingram was president and Isaac N. Payne was secretary. The office was in the Whitney block and thither those with progressive tendencies gravitated to give what aid they could in the work of educating the people in (1) direct legislation, (2) home rule, (3) efficient non-partizan civil service, and (4) the public ownership of public utilities.

Mr. Ingram was head and front of this organization, which had no constitution or by-laws, no board of directors and no dues. In these respects it was particularly anarchistic—a voluntary association to which no one was tied and which tied no one to it.

A series of tracts were printed and circulated by tens of thousands, most of them written by Mr. Ingram himself. While the Alliance did a great work in making familiar the particular subjects on which it expended its energies, it did a still greater work immediately preceeding the calling of the Michigan Constitutional Convention, by obtaining the signatures of a majority of members elect pledging the subscribers' support to the initiative and referendum, and usually in most specific and satisfactory language.

Mr. Ingram was a member of the convention, and after the fight for the initiative became hot, he let the rumor circulate that he had these letters on file in his desk. The result was that one morning the desk was found broken open and the drawers rifled.

"It was fortunate that every night I took my file letters to my room," Mr. Ingram told me, "otherwise I might have lost these letters with their important signatures."

\* \* \* \* \*

I found Mr. Ingram one of the best, if not the best, informed manufacturer and employer of labor in Detroit on economic problems. No phase

of the many-sided problem of the production and distribution of wealth was unfamiliar to him, and, unlike most manufacturers who are not interested in subjects outside their particular business, he could see matters from both employers' and employees' standpoints.

In one respect Mr. Ingram reminded me of the late Tom. L. Johnson. He believes in full and free competition and in abolishing all tariff restrictions, yet he takes advantage of any law that gives him a monopoly, just as Tom L. Johnson, while working for the abolition of tariffs on iron and steel, still took advantage of tariffs on his products to obtain as high a price as possible.

"In a competitive market under normal conditions, one must do as his competitors do, or he will go under," said Mr. Ingram to me on one occasion. "He can pay no higher wages than do his competitors and he must take advantage of all the aids to financial success to which they have access. But while doing this, he will be false to his ideals if he does not strive to throttle monopoly, in whatever form it may appear, and to give all an equal chance in obtaining a living."

\* \* \* \* \*

Mr. Ingram is a good talker. With his friends around one of the tables of the Detroit Board of Commerce restaurant he gets off many pat sayings. Asked why he was a municipal ownership man, for instance, he remarked:

"I believe in municipal ownership of public utilities because public business should not be transacted for private gain. The service given is seldom adequate, and the charges are always excessive. The reason for the inadequate service and the excessive charges is that there has been thrust into the public business the matter of private gain."

Mr. Ingram was appointed a member of the Detroit Public Lighting Commission three years after the plant was installed. Its early success was owing to the energy and fine administrative ability of Alexander Dow, who had to fight for everything he got. Mr. Dow finally resigned because of better personal opportunities, becoming the head of the consolidated electric light interests of Detroit, which up to that time was a competitor of three electric light companies.

When Mr. Ingram took hold, the public lighting plant had not yet gained the public's confidence. Still in a formative condition, it was regarded with indifference by the common council and the board of estimates, and appropriations were made for it grudgingly. Then came a clash between the Public Lighting Commission and the private utility companies, and the Public Lighting Commission had to fight for its life. Mr. Ingram was compelled to assume personally the whole burden, the other five commissioners assuming a passive position and permitting him to fight. The public press was dubious and yielded little or no support.

The *Electrical World* of New York city sent experts to Detroit to examine

books and plant, and attacked from all angles. In the end the afternoon newspapers closed the controversy with splendid editorials, saying that Mr. Ingram had vindicated the plant and himself, and proved the wisdom of its establishment. Even the *Electrical World* acknowledged that Mr. Ingram had disproved its charges, but had not proven that public ownership of public utilities ought to be adopted as a municipal policy. He had only shown that six capable business men could be found in Detroit who were fools enough to devote all of their talents and much of their time gratis to running a lighting plant for the rest of the city, a situation that no one would be foolish enough to claim could exist anywhere else.

\* \* \* \* \*

While the service Mr. Ingram gave as lighting commissioner was important, the greatest service Mr. Ingram ever did the public was when he was a member of the Michigan Constitutional Convention and worked for a section allowing the public to initiate constitutional amendments, instead of permitting a third of the legislature to block all attempts to amend the fundamental law. In the end the initiative was defeated, although it carried on the first reading. Its defeat would probably have been overwhelming had not Mr. Ingram had possession of the letters of the members pledging themselves to vote for it. As it was, its defeat was because of the defection of three members.

"The right of the people to initiate constitutional amendments, is as old as their right to approve or reject them," Mr. Ingram told his fellow members. "Reactionaries—so called 'conservatives'—protest, on the plea that it will destroy our republican form of government to allow the people to initiate laws. These conservatives invariably have some other kind of representative government in mind, not the people, but of some self-assuming class."

"My last words, the last day of the consideration of the initiative," Mr. Ingram tells me, "was a declaration that the foes of the initiative had made a mistake; that the initiative they were about to defeat was difficult to operate and uncertain in its provisions, because of the numerous amendments that had been forced into the proposal. If it were adopted, there would probably be no more attempts in this direction for many years; but if defeated, within ten years the people would get not only the initiative, but one that was workable, and with many less signatures than was required by the constitutional convention initiative." And this is just what happened, only the time required was six instead of ten years.

\* \* \* \* \*

Mr. Ingram believes the taxation of site values, which are created by the public collectively, would afford sufficient funds to run an economically conducted government, and that all taxes on industry and enterprise should be abolished. "Such a system would boom all legitimate business," says

Mr. Ingram, "and be bad for land speculators only. It would release millions of money for legitimate enterprises, and provide a comparatively steady market for labor and labor's products."

\* \* \* \* \*

Mr. Ingram is also a "farmer," with a considerable "plantation" under cultivation on Grosse Isle, in the Detroit river, a few miles below the city. He is a member of the Grange, and delights in telling his "brother farmers" why they are exploited, and how they can recover their "inheritance." And when he visits Granges, which he does on invitation, he always leaves behind him converts to his theory of taxation—the Single Tax and freedom from monopoly.

---

## BY-MONTHLY NEWS LETTER

By THE EDITOR

---

On another page of this issue will be found a California letter which details the failure of the two divisions of Single Taxers to get together in that State. The Great Adventure group will present for adoption in 1918 an amendment nearly identical with that of 1916 which resulted in an affirmative vote of 260,000 against 576,000 in the negative. Already the campaign has begun. A million copies of Henry George's explanation of the Single Tax will be circulated. That splendid patriarch of the movement, Judge James G. Maguire, is the Director-General of the Great Adventure forces. Their enthusiasm is at least contagious. Of this sort of enthusiasm there has been too little in recent years. The fiscal side of the Single Tax has been emphasized to the exclusion of its moral and revolutionary side, and whatever eccentricities, or seeming exaggerations, may crop out in the Great Adventure movement these are but the natural recoil from the timid and conservative spirit which has characterized so much recent agitation.

The friends of the Local Option plan, in refutation of the arguments of the Great Adventure group, claim that all successful attempts to apply the Single Tax anywhere have been by the "piece" rather than the "whole loaf," and this influences them to stick to present methods. They believe the Home Rule method is the very best and shortest way to get the Single Tax. They point out that the adoption of Local Option Single Tax in a number of suburban cities in New So. Wales paved the way for its adoption in Sidney, and they point to the fact that several counties in California in 1914 gave majorities for the Home Rule Amendment.

A recent development of the movement is the growing hospitality of the farmers. The government of North Dakota has passed into the hands of the Farmers' Nonpartisan League and the governor, Lynn J. Frazier, has

outlined a programme in which the exemption of farm improvements from taxation is one of the chief planks. But the farmers of North Dakota are not alone. The North Carolina farmers at their recent session in Raleigh, declared for tax revision so as to increase the rate on lands held out of use.

An educational campaign has begun in Missouri, in which Vernon J. Rose will take an active part. This is with a view of creating a Single Tax sentiment that will prevent such a fiasco as overtook the political campaign of a few years ago. It appears to the Missouri friends that the purpose on which their activities should be chiefly centered now is propaganda, and propaganda among the farmers.

The report of the meeting of the new provisional committee for a national Single Tax organization will be found on another page. It was not as representative as might be desired, but this was unavoidable. It may be that a second Conference is needed to map out some further plan of organization. It is doubtful if what was done was entirely in accordance with the wishes and intent of the Niagara Falls Conference, which seemingly had in mind an organization which would give each State representation on the national committee. It is very much to be doubted if the Constitution, whose chief recommendation is its brevity, is workable as a democratic instrument. But though it is easy to argue that it may be bent to purposes wholly at variance with popular opinion and desires, we are safe for the present, since the names of those on the Provisional Commission, as well as those on the Advisory Committee whose wishes, though they possess no power at all, will no doubt be heeded, are names of those in whom the entire body of Single Taxers may repose confidence.

Our friends in Great Britain are not idle, as a glance through the columns of *Land Values* will show. And if there are those who want to keep in touch with a movement which on the eve of the breaking out of the great war was being watched with hopeful interest all over the world, and which the war of itself has halted but not stopped, they will send a subscription to *Land Values* 11 Tothill street, London, S. W., England, and receive for one year the only Single Tax periodical save the *REVIEW* that furnishes a general survey of the progress of the movement in the country where it is published. *Land Values* continues to remind the people that the pledges of the Liberal government which swept them into power are still to be redeemed. If there existed reasons for a special levy on land values before the war, there is a growing need of it now when all modes of revenue are resorted to save the one that will lay the lightest burden on those now groaning beneath the load of additional taxes and higher prices for all they consume.

#### POSTSCRIPT

The California situation promises to shape out acceptably to both the Great Adventure and Home Rule groups, as the following communication from Charles James addressed to Messrs. "Luke North," Herman Kuehn

Edgcomb Pinchon and Mrs. Lona I. Robinson will show. The agreement of both factions in San Francisco is reasonably certain to cement a like union in Southern California and other parts of the State. It will be good news to the Single Taxers over the whole country. Charles James was prominently identified with the Great Adventure group in the 1916 campaign. The importance of this event is so great that we give it the prominence which in this connection it seems to us to deserve.

**FRIENDS AND FELLOW WORKERS:**

The following committee has been selected by the State Tax Conference which met in San Francisco on January 13th and 14th, to communicate to you the results of its deliberations: James G. Maguire, J. Stitt Wilson, Henry F. Dessau, J. H. McCleery, C. K. Stern, John Roth, F. W. Ryckman, R. R. Waterbury, Minnie Duxbury and Charles James, Chairman. The Conference met at the invitation of the Home Rule in Taxation League, but at once proceeded to organize itself independently as the State Tax Conference. Home Rule at no time was part of its business. In fact, no Home Rule measure was even submitted for its consideration.

The Conference was fully attended and very representative; most fair, deliberate and, we believe, wise, in its procedure and consequent action, which resulted as follows:

Formation of a State-wide organization to be known as the "Equity Tax League of California", and having for its object the abolition of poverty through the elimination of land monopoly; and towards furthering this end proposes the following bill to be submitted to the People of California at the next election:

"The People of the State of California do enact as follows:

"Article XII of the Constitution is hereby amended by adding the following as Section 5 thereof:

"Section 5. On and after January 1, 1919, all personal property, except the franchises of public service corporations shall be exempt from taxation thereafter to be levied.

"On and after January 1, 1920, all improvements on land shall be exempt from taxation thereafter to be levied but the value of land and the value of such franchises shall not be so exempt.

"Provided that Sections 11 and 14 of Article XIII of the Constitution shall not be affected in so far as they concern State revenues.

"All provisions of Article XIII of the Constitution in conflict herewith are hereby repealed.

"This amendment shall be self-executing."

Before arriving at this conclusion, due consideration was given to the Great Adventure measure, as well as several other proposals, and while we

find that the Great Adventure bill is a great improvement on its previous drafts, it is open to the fatal objection that it is compelled to leave its enactment to the Legislature with the consequent interpretation thereof by the courts, and what that involves need not be enlarged upon.

The bill adopted by the Conference being entirely self-executing, escapes this danger, and has, as a further asset, a directness of purpose and simplicity of language which can hardly be misinterpreted. It is along the lines of action advocated by Henry George himself, who distinctly stated that it is by means of gradual exemption from taxation that the Single Tax is to be reached, and while it is not claimed that this bill will establish the Single Tax in full, it goes further in that direction in a really practical manner than any measure yet submitted to the people of this State, or of any other State, for that matter. Amendment No. 5 and the present Great Adventure bill, no matter what claims they may put forth in preamble and intent, cannot establish the full Single Tax either, and would not further it as much as this bill will, as they stand infinitely less chance of being adopted.

Except for the manner of approach, there are only two points in which this bill differs from the Great Adventure measure. These are the retention of the State corporation tax and the income and inheritance taxes. These points were fully discussed, but the overwhelming opinion held it inopportune to urge the abolition of these taxes at this time, as it would greatly complicate the issue and render the bill more difficult of adoption. In due course they will be attended to, and we believe that their retention at this time need form no insuperable barrier to our union.

We therefore solemnly and urgently appeal to you to accept the above measure in order to insure harmony in our ranks, which has too long been lacking. The conditions for securing it are excellent, as all factions have yielded and agreed, even the most conservative Home Rulers. Yours is the only group whose consent is still lacking, and it is to be hoped that you will not be lagging behind the others in fairness and generosity.

We do not doubt your sincerity of purpose nor your ability to help in the accomplishment of the noble work which is the object of the Great Adventure, as well as ours. But these most excellent assets render it the more imperative that they be not dissipated in discordant efforts. So for the sake of our common ideals and objects as stated in the preamble of your bill, we urge you to apply the Golden Rule and respond to this message in the spirit which animates it.

For the above Committee,  
CHARLES JAMES, Chairman.

---

ACTION without thought and passion without purpose are destructive rather than life-giving.—JAMES BELLANGEE.



**SINGLE TAX REVIEW**An Illustrated Bi-Monthly Magazine  
of Single Tax Progress

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau St.  
New YorkSUBSCRIPTION PRICE:— In the United  
States, Canada and Mexico, \$1.00 per year.  
Payable in advance.Entered at the Post-office, New York, as Second  
Class Matter.**JANUARY-FEBRUARY, 1917****SHALL THE SINGLE TAX  
REVIEW BE DISCONTINUED?**

The continuance of the REVIEW now hangs in the balance. It is up to the Single Taxers of the country to decide whether the REVIEW be continued or be forced to suspend.

The decision rests for the moment with Daniel Kiefer, Chairman of the Provisional National Single Tax Committee. But it should rest primarily with the Single Taxers of the whole country who believe in the need of a Single Tax organ, and who believe that the REVIEW, as adequately as its present support permits, fills that need.

It should be remembered that the publisher of the SINGLE TAX REVIEW financed it for ten years with the help of a few contributors. Its subscription list was inadequate to pay the cost of publication, and the deficit was met by men who thought the REVIEW worth maintaining. This is the history of all Single Tax organs in the past and of ninety-nine per cent of all publications having a reform purpose.

When the Fels Fund Commission was organized it drew to itself the funds of Single Taxers of the country for Single Tax work, on the assurance to such con-

tributors that all Single Tax activities, in which it included the REVIEW, would thereafter be provided for out of this general fund. This prevented us from appealing to Single Taxers generally for support, as well as relieving us of the necessity for so doing. From that date till now the REVIEW has been chiefly maintained by the contribution of the Commission, a contribution wholly disproportionate, it seemed to us and to many others, compared with its expenditures for other and more questionable activities.

At the recent meeting in New York (elsewhere referred to) both the Fels Fund Commission and the Provisional Committee for national organization authorized by the Niagara Falls Conference, passed out of existence. In their place Mr. Kiefer was selected as chairman of the National Single Tax League, with authority to continue Single Tax work pending the election of a National Committee, and to select an advisory committee, who have, however, no authority whatsoever. Subsequently, at this meeting the question was raised as to the support of the SINGLE TAX REVIEW and other publications while organization of the National Single Tax League was being perfected under the terms of the proposed constitution. Mr. Kiefer assured those present that the REVIEW would be provided for and that to take up time discussing the matter would be superfluous.

Relying upon this statement, and with this issue of the REVIEW under way, the publisher of the REVIEW wrote to Mr. Kiefer in order to have a definite understanding in regard to this financial support. In reply Mr. Kiefer sends a check for \$125 on behalf of the Provisional Organization for the current issue of the REVIEW, adding, however, that he doubts that the Single Taxers of the country want to see the REVIEW continued, and suggesting that the

next issue of the REVIEW should be delayed until a definite expression of opinion may be had from the new organization "through its duly elected representatives under the planned proxy board system," which, Mr. Kiefer says, "it is unlikely can be done for at least ninety days."

We have written Mr. Kiefer that the method which he suggests is an admirable one for chloroforming the REVIEW without acquainting Single Taxers of the cause of its demise. Mr. Kiefer under existing arrangements, is the practical dictator of the new National Organization, having sole responsibility for the disbursements of any funds collected, (the amount now pledged being \$33,000). In view of his attitude it becomes necessary to appeal directly to the Single Taxers who wish to see the SINGLE TAX REVIEW continue publication.

Not only would it be in our judgment a vital mistake to suspend even temporarily the publication of the REVIEW pending the perfection of a National Single Tax Organization, but we feel that to await the decision of a committee chosen by the proposed proxy system would be far less satisfactory than to have the fate of the REVIEW settled now by the direct action of those who know the publication.

The time which must elapse before a decision would be had is too remote, and the result of the decision under the peculiarities of the plan suggested too problematical to justify any further delay in bringing the situation to the attention of the Single Taxers of the country.

This passing reflection occurs to us. As a curious example of unconscious paternalistic attitude of mind, it was urged by Mr. Kiefer at the recent Conference that something should be done to "discourage promiscuous solicitation of funds for Single Tax work," and some of those present seemed to be in

accord with this sentiment. The freest solicitation of funds for Single Tax work is expressive of a state of democracy; anything done designedly to discourage such solicitation, to make it difficult to finance any work that its promotor may deem useful, is autocratic, and dangerous as all autocracy is, whether it be benevolent or otherwise.

And here is just where the trouble lies. If the "Beggar Knight," as Mr. Lolus F. Post has dubbed Mr. Daniel Kiefer, will refrain from being the chief solicitor of all funds, men doing useful work for the Single Tax will not be in the position of beggars of a lesser rank to the "Beggar Knight." They will finance their labors by solicitation of contributions from individuals, which method, however "promiscuous" it may be, is at least democratic. In such instances, too, men who work for the cause will be better able to maintain their self-respect, and will do better work in consequence. To discourage the solicitation of funds may be characteristic of the peculiar attitude of some members of the Provisional Committee, though we doubt if the sentiment is general among them. Single Taxers with money to contribute to Single Tax work are neither children nor idiots who need to be guarded against the consequences of foolish giving.

What the movement needs is more democracy. What it needs, too, is that the SINGLE TAX REVIEW, if it is to live, or whatever is to take its place, shall be in a position to review, uninfluenced by the pressure of any group, committee or body of individuals, all questions of policy affecting the triumph of our principles. The columns of such an organ must be fearlessly open to any Single Taxer (as the REVIEW has always been) who has anything to say, subject only to the editorial veto on what may be adjudged personal or scandalous in its nature.

This it must be, as well as being a chronicle of our progress and a medium

for those who have something notable to say in the form of essay or exposition. If the Single Taxers of the country believe there is need of such an organ, and that the REVIEW, which alone of all our publications approximates to such a need, should be continued, they will express themselves in no uncertain tone.

JOSEPH DANA MILLER

UNSOLICITED PRAISE FOR THE  
SINGLE TAX REVIEW

Here are a few unsolicited commendations among the many received in the mail for the month.

"The REVIEW is an indispensable publication."—J. B. CARROLL, Chicago, Ill.

"Your publication is fine."—FRED S. WALLACE, Editor Coshocton (Ohio) *Morning Tribune*.

"Your REVIEW is a great publication."—ANDREW FYFE, Grand Rapids, Mich.

"The fact that I renew my subscription year after year will show you more than words what I think of the REVIEW."—KENNETH B. ELLIMAN, Sec. Free Trade League, Boston, Mass.

"Some time ago I had occasion while in Philadelphia to look up back volumes of the Single Tax REVIEW and was surprised at the amount of excellent reading in them. I regard the REVIEW as much ahead of the ordinary economic publication."—W. A. DOUGLAS, Toronto, Canada.

"I appreciate the REVIEW because it keeps me in touch with everything a Single Taxer ought to know."—JOHN B. BOTT, Greensburg, Pa.

"Hope that the REVIEW, and the *Public* now going to New York will be able to strengthen and hearten each other."—W. K. SMITH, Chicago, Ill.

"There is no better Single Tax paper being printed anywhere."—J. H. BROTHERS, Eugene, Oregon.

"The REVIEW is doing a great service for the cause."—JANET L. BROWNLEE, Pittsburg College for Women, Pittsburg, Pa.

"The best of Single Tax organs."—The *Rebel*, Hallettsville, Texas.

"A splendid REVIEW."—EMANUEL JULIUS, of the *Appeal to Reason*.

"I consider the REVIEW excellent in every respect."—W. R. LESTER, London, England.

"The REVIEW for Nov-Dec. is a superb number, brim full from cover to cover of instructive and logical matter."—J. G. WRIGHT, Berkeley, Calif.

"I wish you continued success with your worthy publication"—LONA I. ROBINSON, Glendale, Calif.

"I have long been hoping for the time when I could do something to show my appreciation of the REVIEW."—A. C. CAMPBELL, House of Commons, Ottawa, Canada.

LET US PULL TOGETHER FOR  
A NATIONAL MONTHLY

A letter of appeal to determine just what Single Taxers want to do with the REVIEW will soon be sent broadcast over the whole country. Let an effort be made now to establish the REVIEW as a monthly magazine. With a strong pull and a pull altogether this is now possible.

Our readers should know what we believe a Single Tax organ should be, if the REVIEW can now be established as a monthly.

(1) An organ for militant Single Tax, as expounded by Henry George, but at the same time a faithful chronicle of our progress, such as will impress by its general typographical makeup and the dignity of its outward dress and inward sanity. The REVIEW is believed to approximate more nearly than most of the smaller Single Tax publications to such a standard.

(2) A Free and Independent Forum for all Single Taxers whether they be contributors to a fund or have no dollars to contribute. To maintain such a forum it is essential that the editor himself be free, and absolutely indifferent to any influence that can be exerted by groups, committees or organizations, but amenable only to the great body of Single Taxers. The REVIEW is the only publication that approximates to such a standard.

(3) A repository for essay and exposition, of greater length than can be accommodated in any of the existing Single Tax periodicals

save the REVIEW, thus increasing its influence as a periodical of propaganda.

As a monthly publication we predict that the REVIEWS' subscription list will double itself in the second year. Now for the help of Single Taxers the country over, not merely to save the REVIEW, which is threatened with extinction, but to place it several steps higher in prestige and usefulness. Some financial help will be required the first year, less the second and very little the succeeding years.

It may be possible to place it on the news-stands of the country—to some measureable extent the first year, and to a greater extent in the second year.

There is no more important activity to which the Single Taxers of the country can now devote their energies and their money. Make the REVIEW a National Organ, in fact as well as in name, not the organ of the National Association, but the Organ of the Movement.

We are pleased to announce that a Committee is now being formed to take up this work. The details are in their hands. From them our readers will hear in due time.

#### THE COMING SINGLE TAX FIVE YEAR BOOK

Some things have occurred to halt slightly work on the Year Book, but it is going ahead. The historical portion of the work consisting of 75,000 words is now in type and will embrace nearly 200 pages. We think we can promise it for delivery some time in April or May.

PROF. MALCOLM C. BURKE, of Tuscaloosa, Alabama, continues to contribute letters to the Birmingham *Labor Advocate*. The concluding paragraph of a late communication reads as follows: "Until the government has exhausted its own natural and legitimate income—ground rent—we land-socialists contend that the levying of any other tax whatsoever is unreasonable and unjust."

THE address of E. C. Clark at the Syracuse University, at the Conference of the New York State Single Tax League in November, was printed in the *Oswego Semi-Weekly Palladium*.

#### THE PUBLIC COMES TO NEW YORK

We welcome the *Public* to New York. We trust that it will flourish abundantly in its new home, and that the best traditions of the paper will continue to be maintained.

We all know the fate of him who spoke after Pericles. The present editors, Messrs Danziger and Cooley, might well distrust their own powers to fill acceptably the editorial chair left vacant by the departure of Louis F. Post to accept the office he now occupies in Washington. But the friends of the present editors have no cause to be disappointed. The columns of the *Public* show no visible lapses from the virile democratic spirit which under Mr. Post has characterized the paper for so many years.

With many readers of both the REVIEW and the *Public* there seems to be a misunderstanding as to the office filled by the latter. It is not a Single Tax organ. Mr. and Mrs. Post have explicitly disclaimed the desire to make it so. It aims to be a "weekly paper of fundamental democracy." It discusses questions of current interest from the standpoint of democracy. One article of its faith is the Single Tax. But this is not insisted upon nor obtrusively presented. Its belief in the Single Tax governs its discussion of questions of policy relating to taxation, land and wealth-distribution. In this way it reaches out to readers who perhaps could not be induced to read a Single Tax organ, or any paper bearing the label. This is the editorial policy of the *Public*—the theory justifying its existence, if you please. It by no means invalidates the argument of those who contend for the necessity of a Single Tax organ. If it be urged that Single Tax organs cannot be self-supporting the same argument seems to apply to papers which like the *Public* hold to the Single Tax as an article of political faith in its weekly epitome of current topics. Indeed, the *Public's* deficit has always been greater proportionately than that of the REVIEW, and the *Public* has of course been mainly supported by Single Taxers though, as Mrs. Post has stated, no more than one third of its subscribers at any time have been Single Taxers.

The need of a Single Tax organ is none the less because the *Public*, in its field and in its own way, is reaching out beyond our circle with the same message. Nor is the propaganda value of the REVIEW diminished because it is chiefly read by Single Taxers for information as to the progress of the cause. No single issue of the REVIEW has ever been devoid of propaganda matter of real value. A glance through the present number will confirm this impression as to the current issue.

The *Public* and the REVIEW have each their chosen and peculiar field. The REVIEW should be a monthly magazine with its general plan somewhat modified, and placed on newstands. This can be done, with the general support of Single Taxers.

#### IS THE CONSTITUTION OF THE NEW SINGLE TAX LEAGUE PRACTICABLE?

At the Niagara Falls Single Tax Conference, before the vote on the resolution calling for the formation of a new Single Tax League, Mr. Louis F. Post (who seemed at times to act as spokesman for Mrs. Fels and the Fels Fund Commission) stated that it was planned to have a national committee of 49—one delegate from each State and one from the District of Columbia. The writer believes it is safe to say that at the time, every one present believed that in the constitution of the new organization, such a plan would be carried out.

However, the provisional committee of the National Single Tax League has drafted and adopted a constitution (printed elsewhere in this issue), the fourth section of which provides that "there shall be a National Committee consisting of members receiving the votes of 200 or more members of the League."

Mr. Daniel Kiefer stated, at the recent meeting of the provisional committee, that there had been, in round figures, 4400 contributors to the Fels Fund during the whole term of its existence; that there were 1200 contributors in 1916; and that 900 persons had been pledged to contribute to the support of the new league. With the above figures as a base, it will be seen that the highest possible number of members of the national committee

would be 22, if the whole number of contributors during the Fels Fund's existence should enroll and apportion their votes equally among the largest possible number of committeemen. If only those who contributed in 1916 should enroll, the greatest possible number of committeemen would be 6, and with those so far enrolled for the new organization, the greatest possible number is 4.

But this pre-supposes an equal number of votes among the largest number of committeemen. Such a division is inconceivable. Single Taxers isolated in distant points who seldom come in contact with other Single Taxers, will shoot all around with their votes. Of course, one can make his own guess, but it seems reasonable to suppose that three-quarters of the voters of the new organization, if left to themselves, will vote for one with less than 200 votes, thereby being unrepresented in the organization. If the vote is narrowed down to the present enrollment, it is possible that no one will be elected a member of the National Committee.

In jest, the writer remarked to a Single Taxer that he thought he might be able to get 50 votes, but the writer could not see how this particular Single Taxer would corral 200. He replied—"You evidently did not notice that the constitution makes all who enroll members with a vote. I should be able to get 200 enrollments signed at each open-air meeting and a two-cent stamp will do the rest."

If this is a correct interpretation of the constitution, anyone interested in a local matter might readily secure the mere signatures of enough people to control the national organization.

What is the meaning of the word "enroll" as used in the constitution? The third section says, "Its membership shall be those who enroll." Surely the right to vote implies some duty or obligation. At the meeting of the Provisional Committee which adopted the present plan, the writer assumed that the word "enroll" implied payment of the membership dues or some concrete stake in the organization. But the constitution is silent as to this and if there is to be any discretion used in the enrollment, who is to decide and what principle is to govern?

It was also stated at this meeting that there were 36,000 names of Single Taxers on the mailing list of the Fels Fund Commission. If all of these are enrolled it seems a loose organization that will permit 35,000 persons to vote away funds contributed by practically 1,000.

The fifth section of the constitution provides that "The National Committee shall elect a national chairman, each national committeeman voting the number of proxies which he holds." This provision was criticised at the Conference as being similar to the old scheme whereby mutual life insurance companies were controlled for the benefit of a few. The last paragraph of the leaflet, issued by the Provisional Committee embracing the new constitution with explanatory notes, states: "If you are in doubt as to the person to represent you, the names of the advisory committee on the accompanying letter-head may suggest someone whom you may desire to favor with your vote." This seems to suggest that the criticism was not ill-founded.

Another provision of the constitution is that the votes shall be in the form of continuous, assignable, transferable proxies. This provision was criticised by the writer at the Conference as having the tendency to lull the voters of the organization to sleep. If there were annual voting, every member would have to reconsider once a year the acts of his representative, and to change his vote to another would not imply personal dissatisfaction to the same extent as a change of an individual proxy. Under the present provision of the constitution a change of vote would seem to imply a personal criticism and one person would hesitate to change his vote.

Even in a just cause, a member will hesitate to seek the change of proxies by 199 other voters because of the almost insuperable difficulties of getting in touch with them. But if changes are sought the organization will be kept in a turmoil because of the constant opportunities to voters to change their proxies.

In order that the members may be represented at all times, it will be necessary for the committee to report every action in detail, as well as constantly print the status of the votes,

even of those persons who have not 200 votes. This will necessitate big printing bills. But, if it is not done, the organization will not be truly representative.

The plan suggested by Mr. Post at the Conference was a much better one, in that once a year the members would decide who should represent them from their State and they would be inspired to choose their representative from persons who would more likely be known to them personally and familiar with conditions in their State. This would tend to create an active interest in the League. Under the present plan, isolated Single Taxers will vote for names because they have heard of them in the movement rather than because of the particular representative's ability to represent them.

In general, the plan of organization is a new and untried one and should not be given preference over the usual method of election until after full and deliberate consideration. Geographic representation would have been more truly representative and would have engendered local pride in the National Organization. If the working out of the present plan places a majority of the voting power in one person or a small group, interest in the organization will subside and apathy will kill it.—WILLIAM RYAN.

---

*Aropagistica*, a Periodical of Pragmatism, for January contains a truly admirable Single Tax "Sermon." This little magazine of thirty-two pages is the work of Robt. D. Towne, of Scranton. Mr. Towne was formerly editor of *Judge* and writes English that possesses a real quality of distinction, in which there is thought as well as style.

---

THE annual meeting of the Single Tax League of Western Canada took place on December 22. Rev. S. G. Bland was elected president.

---

DETROIT'S Open Forum under the leadership of F. F. Ingram is attracting wide attention. Among the speakers from New York have been such men as Hamilton Holt, Max Eastman and Frederick C. Howe.

## GOD HAS BLUNDERED SO!

Robert J. Sprague is head of the Division of the Humanities (God save the mark!) at Amherst College. He recently told the American Genetic Association at Columbia University that an "excessive birth rate beyond the ability of the parents to support and the resources of the Nation to provide opportunities for is one of the greatest evils that can befall a people."

He also said: "the barbaric birth rate of ambitious Germany, hemmed in as she is by the other nations, made the great war inevitable and will, if it keeps up, make wars forever."

Further on he said that "America needs more normal families of the successful classes, not larger families of the unsuccessful." And he told his hearers that in China "population treads upon the heels of subsistence."

Prof. Sprague evidently believes that poverty exists because of an uncontrolled birth rate, causing an overcrowded population. Yet China in this sense is not overcrowded, not nearly so overcrowded as Belgium before the war where conditions were vastly better. Germany's birthrate did not seem to trouble her, for the condition of her population was vastly better than that of countries where a much lower birthrate prevailed.

We need "more normal families of the successful classes." What we need more than that, Professor, are students who will ask what it is that determines success and failure. You have indicated as one of the greatest evils that can befall a people "an excessive birthrate beyond the ability of the parents to support and the resources of the Nation to provide opportunities." You speak of these as if they were in some way associated. There are many parents who cannot earn enough to adequately support their families, and that is the case with most parents indeed. But there is no country that has exhausted its opportunities: though all of them keep these opportunities under strong locks in the shape of paper titles.

It seems incredible in a world so abounding in opportunities for the creation of wealth,

in natural resources almost infinite in extent and variety, on which ten times the population could live and thrive, that a man could be found to talk such arid nonsense.

Maybe the time will arrive when such a world as the professor thinks he sees may come to pass. Perhaps, too, some day, the sun will fall into the earth, and there was once a whole sect of philosophers who went to bed speculating about what would happen should this dire event occur in the night. It is more likely to happen than a population outrunning its subsistence, and it is a far better basis for a religious economic cult than the strange notion of a world failing mankind, for whom, if all religious do not err, it was originally created and fashioned.

## THE NEW YORK TIMES BOOK REVIEWERS

The New York *Times* Book Review of Oct. 22 contains a review of Dr. Young's admirable history of the Single Tax Movement in the United States. It is a typical *Times* review. We are told that "the movement is now ravaging the west as it first ravaged the east. In both cases the record is of greatest successes in the earliest stages." Perhaps the reviewer may now take note that after years of agitation and successive campaigns in the west California has just registered the high water mark of the movement by an affirmative vote of 260,000.

Says the reviewer sapiently: "In this happy land if a man is not a millionaire or a landowner he has a greater grievance against himself than against society," which is an evidence of the reviewer's wholly inadequate knowledge of the nature and genesis of landownership and the growth of great fortunes.

It would be a mistake to suggest that the *Times* reviewers are fools. They are rather what that admirable novelist, the late James Payn, called "foolometers" who accurately gauge the foolishness of their readers. Note this for example in a review of Mr. Louis Post's "Ethics of Democracy," in the *New York Times Book Review* of Nov. 19:

"Why decree or enact a right simply to

land as a natural right? Surely the right to existence and all the necessities of existence is a superior natural right."

It may seem a coarse thing to say, but it is true nevertheless. These men are not thinking: they simply start their mouths going and then go away.

---

#### RIGHTS AND DUTIES

---

In the *Sunday Times*, of Dec. 31, John Grier Hibben, of Princeton, expresses many opinions on foreign and domestic problems, some valuable, some dubious, and some false.

Says the Princeton president: "There has been too much talk in our country of the rights of man. The time has come to emphasize the common duties of man."

This has a familiar sound. Is it anything more than "patter?" Rights certainly entail duties in so far as they are reciprocal and one cannot conceive of a community where human rights are secured in which the idea of duty does not prevail. But the fallacy is in the notion that duty, or any other virtue of human relationship, is a substitute for the rights of man. Dick Turpin and Claude Duval had their ideas of duty, as perhaps did Captain Kidd. The first two were in the habit of returning property stolen from the poor when the condition of the victim was ascertained, or so it was rumored of them. But because their concept of human rights was primitive, the right of property in a community of Turpins and Duvals would leave but small opportunity for the recognition of common duties.

President Hibben goes on to speak of the serious differences between capital and labor, of the dangers of industrial strife, and quotes as an example of "utter selfishness brazenly voiced" the remark of one of the labor leaders, "I am simply the cave man fighting for what I can get."

If Prof. Hibben has stopped to reflect that all men are cave men in the absence of a recognition of their inalienable rights he would cease trying to substitute common duties for common rights. The Negro slave, conscious of the wrong of slavery, might well distrust the emphasis laid upon duties, however pleas-

antly sophistical such talk might appear to the master. The active sense of duties owed to one another thrives best in a condition of equality—in a state of society where the rights of man are established and respected—not of course where they are merely talked about. For these rights there is no substitute—not charity, not a sense of common duties, not even religion.

"The arraying of class against class in our industrial life," of which Prof. Hibben speaks apprehensively, would occasion no alarm if it were not that the masses are deprived of rights—if there were not a privileged and an unprivileged class. We used to be told that there were no classes in this country, and now we are reminded that attempts are being made to array class against class. But this artificial division in this country, the same in origin though differing in outward manifestation, is as clear and palpable as in Europe.

As great a fallacy to cry peace, peace, where there is no peace is to preach common duties where human rights and human equality, in which soil alone common duties can thrive, has been banished from the laws.

---

#### A GRADED LAND VALUE TAX PROPOSAL

---

We have received from John A. Zangerle, county auditor, details of a tentative proposal made by him to the special tax commission appointed by Mayor Baker of Cleveland. It is proposed for cities, and is to provide a fixed scale of rates under which, at any assessment period, lots worth \$25 or less per foot front, 100 feet deep, would be taxed at \$1.46 on the \$100 of value, and similar lots worth \$7000 or upwards a front foot would be assessed at a \$2 rate, lots of values between these limits to be assessed according to a graded schedule, under which lots, for instance worth \$500 a front foot would be taxed at a \$1.60 rate, and lots worth \$2000 a front foot at a \$1.70 rate.

Mr. Zangerle claims such a graded rate would give cities a considerable share in future increases of land values, in a simple way, much to be preferred to the plans of English, Australian or German origin, and



that business property would contribute more than residence locations. So much may be granted, and the proposal offers a sort of compensation for "decrement," tax rates being reduced on property that depreciates.

The author of the proposal makes extraordinary claims for it, however. He expects that the graded tax rate will "retain present values," "no land would be held for a rise," "speculation in land values would cease." These views are not likely to be widely endorsed. A graded land value tax which has such narrow limits as from \$1.40 to \$2.00 can only have narrow effects. For instance, if in 1917 a plot came in the \$500 a foot front class it would be taxed at \$1.60, and if, at the next assessment period, say, 1920, its value had so risen that it would, except for the change in tax rate, come into the \$2000 a front foot class, it is plainly apparent that a difference of 10 cents in the tax rate could not bring the value down to \$500 a front foot. Within certain limits, especially where values did not change materially, the graded tax would be a check on land speculation. This is all that can be said of it. In cities it is not an uncommon thing for lots to become worth within five years five times their original value. No graded tax rate could prevent increases of selling value in such cases.

It was proposed by Mr. Zangerle, too, that his graded tax rate should do away with the necessity of taxes on buildings and personalty. It may be considered extremely doubtful if even a uniform tax rate of \$2 on the \$100, applied to location values assessed at their full value, would furnish sufficient revenue to the average United States municipality. What are needed in our cities are power and plans for abolishing taxes upon buildings and personalty, raising assessed values carefully to a full appraisal, revisable yearly, and the lifting of tax rates to five per cent. as rapidly as it may be accomplished. Theoretically, a tax rate of 5 per cent., interest being figured also at 5 per cent., would appropriate one half of land rental value for municipal purposes. No less than this should be sought; no less than this would much deter speculative withholding of land from use or speculative inadequate use of valuable locations.  
—G. W.

#### ORGANIZING A NATIONAL SINGLE TAX LEAGUE

By action of the Single Tax Conference at Niagara in August, 1916, the Joseph Fels Fund Commission passed out of existence at the close of the year. In changing the form of organization the Conference instructed that the members of the old Joseph Fels Fund Commission should constitute a provisional committee to devise ways and means for the organization of a National Association of Single Taxers, organized, officered and maintained on a democratic basis.

Since the close of the Niagara Conference, Mr. Daniel Kiefer, with the assistance and advice of members of the Provisional Committee and others, has been circulating among the Single Taxers of the country questionnaires to determine the amount of interest in a national organization displayed by Single Taxers as a whole, and to determine the form of organization proposed and desired by the majority of those interested.

Mr. Kiefer's next step was to call a Conference of the Provisional Committee and all Single Taxers interested in the new organization who could attend. This Conference met on January 3-4 in New York City, at the new headquarters of the Joseph Fels International Commission. Mrs. Alice Thacher Post presided at the Conference. Among those who attended at one or both days of the session were: Dr. Elizabeth Bowen, Stanley Bowmar, Henry P. Boynton, John S. Codman, E. Yancey Cohen, Stoughton Cooley, George Creel, Otto Cullman, Gustie Cullman, Samuel Danziger, R. F. Devine, Prof. J. H. Dillard, Benjamin Doblin, Lawrence Dunham, A. B. duPont, Mary Fels, Maurice Fels, John Filmer, Bolton Hall, Amy Mali Hicks, Frederic C. Howe, Dr. Mary D. Hussey, Charles H. Ingersoll, Daniel Kiefer, Robert C. Macauley, L. O. Macdaniel, C. H. Mann, Jane Marcellus, Joseph Dana Miller, A. J. Moxham, George Foster Peabody, A. C. Pleydell, Alice Thacher Post, James A. Robinson, Charles T. Root, William Ryan, Alex. Y. Scott, Mrs. Alex. Y. Scott, Cornelius D. Scully, S. W. Simpson, Dr. J. W. Slaughter, Lincoln

Steffens, Frank Stephens, Harry Weinberger, George White, and Harry H. Willock.

Mr. Henry P. Boynton, of Cleveland, opened the Conference with a presentation of three plans of organization embodying the various suggestions that had been made. In the three different plans submitted provision was made for a membership at large to be organized on a democratic basis, but the plans differed in the matter of administration. One provided for a one-man directorate, with full power and full responsibility, the officer occupying the position of director to be elected by the membership at large. The second plan provided for a council, or proxy board, with a chairman elected by the council at its head. Members of the proxy board would be chosen by vote as the proxy of 200 or more members of the organization, and the voting strength of each member in the council would be in proportion to the number of proxies he held. The third plan was for local organizations by cities and States, federated into a national organization with national officers.

In the discussion of the plans offered, and of the whole matter of the form of organization, each member of the Conference was called on for an expression of opinion. The concensus of opinion was strongly in favor of a small governing body, subject to the control of the membership, and the proxy board plan was most favorably received.

At the close of the first session a committee consisting of Mr. Frank Stephens, chairman; Mr. Henry P. Boynton and Mr. Harry H. Willock, with Mr. Daniel Kiefer as advisor, was appointed to draw up a plan for the immediate organization of a national Single Tax body.

This committee in its report presented the following constitution as the basis for organization. The constitution was adopted as submitted.

(1) The name of this organization shall be the National Single Tax League of the United States.

(2) Its object shall be the furtherance of Single Tax.

(3) Its membership shall be those who enroll.

(4) There shall be a national committee,

consisting of members receiving the votes of two hundred or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

(5) The national committee shall elect a national Chairman, each committeeman voting the number of proxies he holds.

(6) The national Chairman shall have full executive power, shall chose his own advisors and hold office until his successor is elected.

(7) The national committee shall have the power of initiative and referendum on the motion of any national committeeman, and each national committeeman shall vote the number of proxies held by him

(8) This constitution may be amended by the action of the national committee.

A resolution was then unanimously adopted authorizing Daniel Kiefer to act as Chairman pending the election of a national committee and to appoint a body of advisors to assist him in promoting the work of national organization.

As a nucleus of organization it was agreed that all who have contributed to the 1917 fund, through the solicitation of the Provisional Committee, should be enrolled as members of the national organization, as should also all persons attending the Conference. A plan was outlined by which all the Single Taxers in the country so far as they can be reached, through the Fels Fund list and otherwise, shall be communicated with, informed of the plan of organization and the constitution adopted by the Conference, and urged to enroll as members of the National League. The matter of calling a national Conference was referred to the Chairman and his advisory committee.

Mr. Kiefer was authorized to continue the publication of the *Bulletin* as a publicity medium for the new organization until the National League be perfected and able to determine the question of an organ.

Further financing and administrative methods have been left in the hands of Chairman Kiefer and his advisory committee. Machinery is well under way to perfect plans for a national organization embracing as nearly as possible all the advocates of the Single Tax in the United States.—ESTELLE M. STEWART.

## FROM THE FIELD

JAMES F. MORTON, JR., REPORTS HIS  
LECTURE WORK

My present report will be a brief one, although certain features of my trip just ended would make interesting reading, did space permit their elaboration. A propagandist lecturer has experiences which come to no other person; but they are unfortunately often of too personal a nature to be given publicity, since the sensitiveness of others must be taken into account. Moreover, the power of the true economic gospel is such that even a feeble presentation of it is often surprisingly effective; and a plain statement of the reaction of the audience to the truths drawn from the teachings of Henry George would read like intolerable bragging on the part of the humble expounder of those truths. Such a message as ours is of itself so potently convincing as to overcome the deficiencies of the advocate, and to make its own way into the convictions of the hearers. Of course, this is no excuse for slipshod work in presenting the truth; but it does account for the startling progress often reached in spite of an inferior mode of presentation.

My late trip began with the Syracuse Conference, and ended with the coming of the holiday season. The Conference has already been well reported for the REVIEW, so that I need add nothing except my personal testimony to its decided success. The attendance was not enormous; but it was highly representative; and as a direct consequence it was possible to plan for effective work in a number of widely separated communities. The enthusiasm was intense; and nearly all present bore testimony to the inspiration gained from the gathering. One of our university hosts declared to me that it was a revelation to him and one of the most agreeable experiences he had ever known.

After the Conference, I had the pleasure of addressing the students' assembly of the Agricultural College of Syracuse University; and the young men and women were most responsive. The seed is being well sown in

that quarter by the liberal policy of the governing authorities, which have permitted various opportunities for the presentation of advanced economic thought.

In the Albany district, meetings of very diverse characters were held, including, among others, a Socialist local in Troy, where debate ran high; the Albany Forum, where the Socialist element was also vociferously in evidence, but where the most vehement denouncer of "capitalist economics" was foremost in moving a vote of thanks to the speaker and in greeting him cordially after the fray was over; the Troy Rotary Club, where the message was received with great eagerness by some of the most representative business men of eastern New York; a Young Men's Hebrew Club in Albany, where about a hundred earnest-faced young men and women listened with intense closeness and asked many questions which showed interest and intelligent comprehension; and a Congregational Church Men's Club in Rensselaer, where three preachers and about two hundred laymen paid the closest attention, and some of them expressed a wish to hear the speaker before other organizations with which they were severally connected. Albany is, for peculiar local regions, perhaps the hardest city in the State in which to accomplish large and permanent results; but the seed-sowing is beginning to tell.

Utica was a disappointment with reference to number of meetings. This was due to circumstances for which nobody could well be blamed; and this city will yet occupy a good position on the Single Tax map. One good meeting was held, however, on invitation of the mayor, in the Common Council chamber of the City Hall, the mayor, corporation counsel, city engineer and other city officials being among those present.

An exceptionally delightful visit was paid to Hamilton, upon invitation of the local board of trade, which gave a dinner, at which I was the guest of honor and chief speaker, and which was attended by nearly all the business and professional men of the town, including the president and many of the faculty of Colgate University. The exposition of the Single Tax was most appreciatively received; and many pertinent

questions were asked. Only one man showed actual hostility; and his eventual discomfiture, when he put his head into a trap, was gleefully and enthusiastically applauded by the audience. He had repeatedly indicated his objection to the Single Tax as "letting the manufacturer off," saying that he might buy land for ten thousand dollars and put up a factory by means of which he would make a hundred thousand dollars in a short time, which gain would go wholly untaxed; and no explanation could make him see the point. Finally, he exploded: "Then, I guess I'll take all my money, and put it into manufacturing." To which I, of course, made the obvious reply: "That is exactly what we want you to do." That was all; but it "brought down the house." I learned the reason subsequently, on being informed that he was one of the richest men in town, and refusing to sell or rent his extensive properties, which he was holding for speculative purposes. The next morning I addressed a large class in Economics in Colgate University.

In Oxford, I addressed the Union School, including both grammar and high school grades. It was a problem in simplicity of presentation; but I think some good was done. I lectured in the evening to a small audience, the weather being uncommonly disagreeable, and the home fireside appealing to all except the boldest and most enthusiastic. Still, the quality of the attendance was above the average, in proportion to the numbers; and many questions were asked by several of the listeners, who included a leading local preacher and several members of the school board.

A little slip-up occurred in Auburn, through the unforeseen appearance of John Z. White, who arrived on the scene a few days in advance of me, and spoke before the very organizations in which it had been planned to secure me a hearing. However, my disappointment was Auburn's gain; and much good was accomplished by the work of that peerless champion of our cause, of whom we are all proud. My own accomplishment this time was confined to an address before a Social Ethics class in a Universalist church; but I have reason to believe that it was not wholly in vain.

I presume this issue of the Single Tax REVIEW will appear early in February. By that time, I shall have completed my season's work in Chautauqua County, and will probably be in Rochester, whence I shall go to Binghamton for a few days. This will conclude the winter's trip; and after a brief return to headquarters in New York City, I shall proceed to Buffalo for a long spring campaign in Erie and Niagara counties. As usual, I shall be glad to hear from Single Taxers along my contemplated route, as well as from those in any part of the State. A little tentative correspondence may lead to engagements or visits later on. We must pull together, if we are to prepare New York for the Single Tax. All letters sent me at 68 William St., New York, N. Y., will be promptly forwarded—JAMES F. MORTON, JR.

MRS. JULIA GOLDZIER recently lectured the ladies of the Legislative League in the parlors of the Waldorf on the Single Tax. She indicated the main points of our gospel in her characteristic way. The only opportunity man ever has lies in the land. "One-tenth of the people hold nine-tenths of the land. This means that nine-tenths of the opportunity is held by one-tenth of the people. She told the ladies she would leave them their diamonds and pearls, their automobiles and invaluable gim-cracks, and would not levy on a single article, however large or small, one cent or a fraction of a cent." All she would take would be that to which they had no right anyhow—the value of land which they did not produce, but which the community did. Mrs. Goldzier's talk was listened to with much interest.

HERBERT QUICK has been appointed on the farm loan board to administer the Rural Credits Act.

THE *Friends' Intelligencer* of Philadelphia, in its issue of December 11, prints on its first page a picture of the late William L. Price with tributes in poetry and prose to his memory from Elizabeth Chandler Forman, Fiske Warren, Katharine Musson, Frank Stephens, Horace Traubel, and others.

## A PLEA FOR LAISSEZ FAIRE

—————  
 BOLTON SMITH IN THE NEW REPUBLIC  
 FOR DEC. 2, 1916.  
 —————

You are doing a great work at a critical time in American history, but I believe it would be even more effective if your pages were not so hermetically sealed to the view of that large body of opinion who believe that the "laissez-faire laissez-passer" policy has never had a genuine and full trial and that it would be a calamity for this country to follow European radicals in seeking refuge in regulation and State control, until the curative power of genuine freedom has been tested.

It is not easy to put what I mean into a few words, without omitting necessary qualifying statements, but relying on your sympathetic comprehension, I will attempt it. The tendency under present conditions for wages to go down to the lowest point at which population will consent to maintain itself constitutes the fundamental justification for trade unionism with all of its results—good and bad. This tendency (of wages to fall under free competition) is explained in the orthodox political economy by the doctrine of diminishing returns. This view seemed also in accord with the view that joy was not of this world and that the division of mankind into masses and classes was a final expression of God's will. This doctrine no longer accords with our religious or social ideals and the doctrine of diminishing returns has for the time being, at any rate, been repealed through the application of science to agriculture and industry. In the animal kingdom, more food means increased numbers; and this tendency to have large families continues even with mankind wherever the child is a source of profit, but is reversed in the families of the well-to-do. There the child is given education and greater opportunity for development and becomes a burden financially and personally. If culture and comfort could be the lot of all there seems reason to believe the danger of excessive population would be entirely overcome.

You will not have failed to notice that I am suggesting nothing less than the possibility that a community may exist in which competition, even among laborers, might not be inconsistent with a scale of wages—rising with every important application of science to production, and really representing the laborers' fair share of the total product. Such a scale of wages would soon make of the laborer the owner of the greater part of the capital of the country; and what more natural than that laborers would invest in the factories in which they work and thereby secure a control of their industry which State socialism would make possible.

I realize that this seems too good to be true and that the wise men of the world have lost the hope of finding evidence of design in social structure or of the reign of law where now all seems confusion. But the kind of world I have suggested would be exactly the one the Father to whom Jesus prayed, would have made. Some of us still believe that is the sort of world we actually are living in—and that the task of man is to cease interfering with the free play of God's laws dealing with the production and distribution of wealth instead of establishing restrictions.

As Columbus went in search of a land he had never seen and finding it, solved for a time, and in an unexpected manner, many of the economic difficulties of Europe, may it not be we can find a solution of much that daunts us by a further reliance on the principles of freedom? I am not suggesting a remedy, but a direction in which it may be worth while for men of good will to look for one.

—————

HON. GEORGE FOWLDS spoke at Patea, New Zealand, on Nov. 14 to a large audience. His subject was, "Land Value Rating." He was introduced by the mayor and was enthusiastically received. There seems to be a greatly awakened Single Tax interest in New Zealand.

—————

WILLIAM A. BLACK, Executive Secretary of the Texas Single Tax League, addressed a number of noon-day luncheons in Dallas during the month of December.

## REPORT FROM CALIFORNIA

Realizing that differences concerning tactics and policy among Single Taxers had tended to divide our forces and weaken our efforts, the California League for Home Rule in Taxation decided to call a second Conference for the purpose of resolving, if possible, those differences and uniting on a programme.

Such a Conference was called for Dec. 18, at Los Angeles, and the call was sent to all the groups in the State representing the various viewpoints.

The Los Angeles Single Tax League, that is, the Great Adventure group, at first in a letter signed by the Secretary, Mr. James, expressed their willingness to enter into the Conference. But on reaching Los Angeles, in a personal interview, they (Messrs. North (Griffes), James and Kuehn) refused to come to the Conference on account of the wording and substance of our call—inasmuch as the call proposed the writing of two amendments—one for pure Single Tax, and one for a co-ordinate Home Rule measure.

The undersigned (acting-President) took it upon himself to waive the particularity of the call, and requested them to come to the Conference and consider any matters pertaining to our common object. To this they finally consented.

The Conference was called to order, representative delegates being present from all the various groups representing the different policies held in the State, the California League for Home Rule in Taxation; San Diego Single Tax Society, No. 1; the California Single Tax League, Incorporated; the Southern California League for Home Rule in Taxation; the Los Angeles Single Tax League, (Great Adventure); Pomona and Santa Ana Single Taxers; Socialist Party represented by T. W. Williams, Secretary; and others.

On opening the Conference, the Great Adventure group declared that they refused to "confer" on the technical sense of the term, with any persons who did not support No. 5 in 1916, and they demanded that no action of any kind be taken if any individual present objected, requiring unanimous consent.

The Chairman (J. Stitt Wilson) asked the Conference to concur in his having waived the particularity of the call. This was done. After considerable strained discussion on some method of procedure, a round table was decided upon—each person present giving his or her views, without offering or speaking to any motion. This continued for two hours or more.

At the close of this round table Mr. Griffes (Luke North) said that having heard the differences expressed he would be willing to have a State referendum to a proper constituency to be decided upon, submitting two or more measures to our sympathizers for their choice. The Conference unanimously agreed on such a Referendum and a Committee was appointed (consisting of Mr. Griffes, Mr. Woodhead, the Secretary, Mr. Edwards and the Chairman, J. Stitt Wilson) to draw up preliminary resolutions providing for such a Referendum.

This committee brought in the following report as a tentative basis of procedure by the Conference: (Tho' Mr. Griffes did not bring in a minority report, he reserved the right to disagree with its provisions in conference).

RESOLUTION OF REFERENDUM COMMITTEE OF SINGLE TAX CONFERENCE, Los Angeles, Dec. 18, 1916. Committee: Messrs. Griffes, Edwards, Wilson and Woodhead:

(1) That this Conference, through a Committee hereinafter to be constituted, shall submit for referendum vote to a constituency hereinafter to be determined, two or more measures, representing the different policies aiming at the restoration of the land to the people.

(2) That the measures and the arguments therefor shall be printed in an authorized Land Tax Ballot Bulletin specially published for this particular purpose.

(3) That the Referendum Ballot Bulletin shall contain explicit directions as to the purpose of the Referendum, and the manner of voting, and how the result shall be determined, and that the voters shall be required to give their 1st, 2nd and 3rd choice of measure.

(4) That the Ballot Bulletin shall be

printed and distributed as widely as possible through all possible agencies to reach the largest possible number of persons interested in Land Reform, Tax Reform and the Single Tax.

(5) That two or more measures shall be drawn up and each supported by an argument of not to exceed 200 words by its sponsors, and a reply not to exceed 200 words. That each of the groups represented on the Committee shall be entitled to a measure on the ballot or any two or more groups may unite on one measure.

(6) That the Referendum Committee to conduct the balloting, to publish the Bulletin and to tabulate the result shall consist as follows:

One member from the Single Tax League of Los Angeles, one member from the Single Tax Society No. 1 of San Diego, one member from the California Home Rule in Taxation League, one member from the Southern California Home Rule in Taxation League of Los Angeles, one member from the Socialists, and one member from the State Federation of Labor.

(7) That the qualifications of the constituency for voting on this Referendum shall be as follows:

That the voter shall declare that he wished to break up Land Monopoly and restore land to a just and equitable use by the people. That he has been hitherto in favor of either the Home Rule measure of 1912 or 1914, or the Great Adventure (No. 5) of 1916. His name and address shall be plainly written on the ballot.

(8) That the Representative from each group to the Referendum Committee shall be elected by each group not later than January 10, 1917.

(9) That the delegates to this Committee shall meet in the city of Los Angeles at Hotel Rosslyn on January 20th and there organize, electing a chairman, secretary-treasurer, and such other officers and committees as they deem expedient for the efficient administration of the ballot.

(10) That the Referendum Committee shall establish their own neutral headquarters and there conduct the Referendum and

tabulate the result. The Referendum to close on March 1, 1917.

(11) That the Committee be authorized to raise money to pay the expenses of the Referendum.

(12) That each of the groups represented be requested to contribute their due proportion of the balance of the expense involved.

At 9.30 p.m. the Conference resumed. San Diego moved that the clause naming the method of constituting the Committee to be in charge of the Referendum be taken up first.

It was at this point that the Conference broke down in utter failure, unable to act or to go farther. The report proposed a Committee of six as follows: One member from the Single Tax League of Los Angeles, one member from the Single Tax Society No. 1 of San Diego, one member from the California League for Home Rule in Taxation, of Los Angeles, one member from the Socialists, one member from the State Federation of Labor.

The contention was acute as to how this committee should be constituted. The Great Adventure group demanded only four or at most possibly five members, (if San Diego wished representation), but positively refused the sixth—representing the Los Angeles Single Taxers outside of their group. The rest of the Conference demanded six.

As chairman of the meeting called over my name, for the express purpose of composing the differences, and having personally in committee placed representation for the Los Angeles Single Taxers on the proposed Referendum Committee, I could not consent to refusing their representation. That was to make division into a wholesale breach. The Great Adventure obstinately refused further concession. The Los Angeles group and the others as determinedly demanded the full representation.

As the Great Adventure group refused to consider motions in parliamentary form, the chair proposed "Unanimous consent" to a Committee of six. The Great Adventure group objected. He then proposed "Unanimous Consent" for a "Committee of Four," and the others objected.

Considering that the Conference had wrangled for three hours more until midnight, and had ended in this fiasco, the Chair declared that he would entertain a motion to organize the Conference on a parliamentary and democratic basis for doing business. The Great Adventure refused to concur, and withdrew.

The remainder of the delegates organized for balloting on the Report of the Committee, and after a few minor changes it was carried.

Since its adoption, the groups represented have written stating that since one of the main groups had withdrawn from the Conference and from any consideration of the Referendum, the purpose of the Referendum is void.

Having failed this second time in two years to unite the forces the California League for Home Rule in Taxation has called another Conference of all the forces in the State with whom we have hitherto worked, and all allied forces including the Socialists, trade-unionists, and Farmers' Union and Co-operation and Land Taxation Advocates, to consider our next move in the coming legislature and the proposed new Taxation Amendments, and the Land and Taxation question in general. The Conference will be held in San Francisco on Saturday and Sunday, January 13th and 14th, 1917.

This brief report of our activities is sent out with the hope that Single Taxers outside of the State, as well as inside, may have an intelligent comprehension of the difficulties we are involved in in seeking to accomplish our object.—J. STITT WILSON.

---

ONE of our best little papers is *The Single Taxer*, of Winnipeg. Its contents from month to month keep its readers informed of western Canadian progress, doing in the same efficient way what the *Square Deal* does for Eastern Canada.

---

*The Peoples' Press*, published by Carl Brannin, of Cleveland, Ohio, for the Peoples Power League contains an Appeal to the Negro by Albert Henderson to consider that political "liberty" without economic liberty is a mockery.

## CORRESPONDENCE

---

 AN INVOLUNTARY SINGLE TAX COLONY
 

---

## EDITOR SINGLE TAX REVIEW:

Allow me to apprise you of the discovery of a Single Tax Colony, situated very near the heart of conservative old New England, that has been in existence for a good many years.

The unconscious perpetrator of this Single Tax illustration is none other than one of the largest railroad corporations in the eastern United States.

The community of which I speak is a summer colony known as "The Hummocks," situated in Tiverton, R. I., and the land is owned by the New York, New Haven and Hartford Railroad Company. Situated on the shore of the Sakonnet River, the land is admirably located for summer homes, and even a few of the inhabitants make it their yearly residence. Part of the land has been set aside, by the railroad company, to supply the demand for summer home sites, but, inasmuch as the railroad corporation desires to retain title to the property, home sites are never sold outright, being rented for twelve-month periods.

Previous to a year or two ago, the annual ground rent, for each site, amounted to \$10.00, but, with the increased cost of living, the yearly rent has now been raised to \$15.00. The colonists are permitted to build any type of house that suits their means and tastes, and no additional tax is imposed for any improvements.

About two years ago, I leased one of the home sites, as I was then contemplating a summer home for myself and family. For one year I held the privilege of using a site selected by myself. During this time, although my location was vacant, my yearly tax was no less, nor more, than the annual tax of my neighbors who had homes, private piers and other improvements.

It is strange, yet amusing, that while the other colonists agree to the justice of my paying the same yearly tax for a vacant site, which it was my privilege to use, or hold out of use if I was so disposed, these same people do not, I believe, see the justice of applying



the principle to the same identical conditions in our cities and surroundings. I paid for the opportunity to use that particular site, and if I failed to use it, and would not allow anyone else to use it, there develops no reason why I should be granted a reduced tax.

Through my conversation with neighboring colonists, I have learned that they much prefer the present system to private ownership of land. One of their main reasons for favoring the continuance of the present system is that the corporate owner maintains a strict discipline of respectability among the tenants, and undesirable persons, buildings, or businesses, that would be annoying to the colonists, can gain no entrance nor location. The result is that a respectable, law-abiding community has grown there, that offers its hospitality to deserving persons of any class or means.

Under the present system, it is not necessary for the owner of a row-boat or yawl to pull the plug from the bung-hole and allow his craft to sink beneath the river surface until after the tax assessor has called and departed. They have no incentive to conceal personal property, and they are unable to conceal the size and location of their home sites. Being unhampered with the usual multiplicity of picayune taxes, these people are free to improve their surroundings toward any pretensions and, while the varying conditions of individual improvements denote the financial limits of the different inhabitants, all persons are on the same social footing and all enjoy the same natural, and socially-created, advantages.—T. N. ASHTON, Fall River, Mass.

---

#### GIVE EVERYBODY SOMETHING TO DO

---

EDITOR SINGLE TAX REVIEW:

The way to maintain and stimulate interest is to give each one his part to perform, study out new methods of propaganda and give each one something to do.

In regards to details of organization we could take the labor unions as an example to be followed in some respects. The formation of a national organization would place the

propaganda on a national basis and would command more attention. The Single Tax movement needs just the support and prestige which a national organization would give it.—J. WEILER, Chicago, Ill.

---

#### AN INGENIOUS PROPOSAL

---

EDITOR SINGLE TAX REVIEW:

There has been some talk here in Chicago, of increasing the license taxes in order to overcome a deficit that is alleged to have taken place in the city's funds. It has been proposed by some aldermen who are members of the Committee on Licenses of the Common Council, to establish some basis upon which to predicate license fees. One alderman suggested that business places should be taxed according to the amount of fixtures that they had in their place of business, such as tables and chairs in a restaurant. Another that gross sales should be the basis. Still another stood for net profits.

This discussion led the undersigned to formulate a better rule for the guidance of the city fathers and a step in the direction of the Single Tax. He brought the matter up in a Committee on Taxation of a large club in this city of which he is a member. His plan is to base all license taxes when imposed for revenue and not for regulation, upon the annual rental of the premises occupied. Of course this is not strictly Single Tax, but it at least has the merit of approximating to it, and is far more equitable than a flat rate, as has been heretofore the custom.

His argument is that it is easily ascertainable and cannot be evaded. That a tax on fixtures tends to inconvenience the public by increasing the number of the objects taxed. That a tax on gross sales is difficult of ascertainment, especially in small concerns that keep no books. That a tax on net profits would be very difficult even if possible to find out and would tend to penalize efficiency and good management. That a tax on solicitors and salesmen would be almost impossible to enforce, would hamper a deserving class seeking an honest livelihood, is costly in collection, and would at the very best bring in but meagre returns. That a tax on automobiles

and taxicabs would tend to interfere with transportation, hence with trade, and to place a burden on enterprise that should be encouraged instead of discouraged.

Now the interesting thing from a Single Tax standpoint is the question of the effect of using such a basis. Could such a tax be shifted? If a tax on land values, which cannot be shifted, is fixed, would not that be also true of a tax on old improvements? Buildings already up are as fixed and stable as the ground. But, you will say, that will not be true of new buildings which will be erected in the future. Even so, if a beginning can be made of a correct principle, though it may not be perfect in detail, would it not be wise for Single Taxers elsewhere to advocate the idea? The Canadians already have a business tax based on rental values, street frontages and nature of business conducted. It would be an opening wedge that would appeal to many local and State legislators because it would come within their accustomed vision and familiarize them in arguing its adoption with Single Tax principles, such as that taxes should be levied according to benefits received and not ability to pay.

The writer presents this thought for what it is worth.—GEO. C. OLCOTT, Chicago, Ill.

---

#### PLEA FOR THE SINGLE TAX PARTY

---

##### EDITOR SINGLE TAX REVIEW:

As the Secretary of the County Com. of the Single Tax Party of Pennsylvania, and as a candidate of that party, permit me to thank you for the notice of the party activities—in your Nov-Dec. issue of the REVIEW

Aside from all personal or official feeling, however, let me implore you, and all other believers in the only cause worth while, to give more than passing attention to the value of separate party action.

In its existence of less than two years the party has been making converts to our position from among those Single Taxers who at first belittled, if they did not oppose, the formation of the party.

It is a significant fact that almost all of these converts only became converts because investigation into our methods proved

to them that the party idea was far and away superior to the old methods. They did not change their views from any foolish notions of quick party success or from any wild enthusiasm for the leaders of the party movement, but because they investigated and came into personal touch with the party leaders, members, and activities. We have had little success in enlisting under the party's banner, those who have not and will not put on their thinking caps or investigating spectacles.

Let me quote the concluding portion of your own statement, as illustrating the spirit with which we view results, and the impelling force which animates our leaders and members as we go forward with our next campaign, or should I say, our perpetual campaign.

To quote—"We are not able at this writing to state the number of votes received by even a single candidate, nor does it greatly matter. The State has never had a Single Tax propaganda equal to it in all the years of agitation."

As you will see from the enclosed figures from the entire State, the Democratic State ticket polled an enormous vote, but, at the same time, was hopelessly beaten. I use the word "hopelessly," because the Democratic party in Pennsylvania has nothing to offer the voters, no radical issue to present, and no fundamental reform on which to base a reason for its existence or its continuance, and therefore, it is laboring under a more weighty handicap than the Single Tax party, with everything politically worth while to offer, with the greatest of all issues to present, and with a fundamental reform which gives, as a reason for its existence, the necessity for the introduction of justice and morality into the social and industrial relations of men. To sum up—the 450,000 Democratic votes, with their fake opposition to the privileged classes, arouse no feeling of fear nor do they interfere with the physical or mental contentedness of the privilege grabber or the land speculator, but just try and imagine the feelings of these individuals if the Single Tax party candidates had received 40,000 votes on November 7th.

Before we reach this number of 40,000 votes (from a party bound together in a holy cause and in devoted party spirit standing up to be

counted for justice and morality in the distribution of the gifts of God or Nature) the Single Tax will be well on the way to success. The leaders of the privileged class and the creatures who do their bidding—the politicians of the old parties—will be quick to see more danger in such a vote, then they now see in the half a million votes which are now in alleged opposition to the dominant party in Pennsylvania.

The way to get this noble army of 40,000 voters, is to continue the party program as already inaugurated. Make each of our subsequent campaigns to justify the remarks you have made of the last campaign. "The State has never had a Single Tax propaganda equal to it in all the years of our agitation."

In order to get these 40,000 votes within a reasonable time, however, Single Taxers must stop working for, speaking for, writing for and voting for political parties which are known to be antagonistic to Single Tax truth, and commence and continue to throw all the vim, vigor and votes they may possess, to the only party that stands for Single Tax—The Single Tax Party.—OLIVER McKNIGHT, Phila., Pennsylvania.

---

#### CONGRESSMAN BAILEY'S DISTRICT TAX BILL

---

The Direct Tax Bill introduced by Congressman Warren Worth Bailey has small chance of passing in the present stage of public sentiment, but it will arouse interest. So necessary is it that a ground work of popular knowledge in and demand for the taxation of land values be increased by consistent propaganda to induce State or federal representatives to support measures looking to enactment of land value taxation into legislation.

The bill in detail follows the general line of the direct tax acts of 1798, 1816 and 1861, differing from these in the essential feature that it provides for the exemption of all improvements in or upon land from assessment and taxation, while the original acts provided for the taxation of land and improvements.

It provides for the raising of \$200,000,000,

apportioned among the States, territories and the District of Columbia on the basis of the population in 1910. Copies of the bill will be available after Monday and may be obtained by addressing the Clerk of the House of Representatives.

A copy of this bill may now be obtained, and Single Taxers may aid in popularizing it by communications to the newspapers and to their members of Congress in both Houses.

---

#### THE FREEPORT PLAN

---

The South Side Democratic Club, of Freeport, L. I., N. Y., is out with an inspiring letter, "To Democrats Everywhere and to All Others." It advertises the "Freeport Plan," which is a four year national plan for the study of public questions, especially the tariff question. We believe the Freeport Plan is destined to become famous—at all events it should be. For about two months in every four years the citizens of this country discuss the question of tariff in a purely partisan manner, only to forget it all on election night for another four years

---

#### LIARS ALL!

---

There has just been charged up to us about \$300,000 of direct primary expenses for a single election. Initiatives and referendums will add another \$100,000, and the general election cost more than it should through sheer length of ballot. Now there are new initiatives going the rounds with no more serious purpose than to make jobs for discredited politicians. After the legislature adjourns, if it does anything displeasing to any one, there will be a new batch of referendums; and back of it is the sinister figure of socialism.

You may smile, but that is the program.

The first step is taxation. The second is confiscation. No Single Taxer will deny it. Ask Oliver Erickson, the boldest of them all, or Thorwald Siegfried, the brainiest and the only truth-telling disciple of George in all that evil crew. Not one of them will deny that confiscation through taxation is their ultimate purpose.—*Washington State Weekly*.

JAMES R. BROWN'S LECTURE WORK  
IN RHODE ISLAND

Mr. James R. Brown was in Rhode Island for nearly a week, including two Sundays, the 3rd and 10th of December. He addressed fourteen different audiences, to wit: The Misses Brown School; the Episcopal Clergymen; Childs Business College; both day and the evening class; the Community House Forum; the Class in Political Economy of the Womans' Department of Brown University; the Town Council of the town of Johnston; three men's classes in political economy at Brown University; the Civic Forum; the Peoples Forum; the Committee of the Day Nursery; the Mothers Club, and the Painters Union.

To those who know Mr. Brown's ability as a speaker it is unnecessary to say that he carried conviction to any audience.—LUCIUS F. C. GARVIN.

HON. LAWSON PURDY and Hon. John J. Murphy were speakers recently at the Municipal League of Springfield, Mass. This city has a small but active Single Tax Club at a dinner of which Prof. L. J. Johnson was a speaker in December.

H. H. TIMBY, of Ashtabula, Ohio, was elected to the State Senate last November. His campaign was waged against the iniquitous tax laws of the State. His election was not considered possible in a district normally 7000 Republican. Mr. Timby is the only Democrat in the history of the State to win in this district in a straight two-party fight.

HON. JAMES G. BLAUVELT, of New Jersey, was one of the recent lecturers at the Bronx Open Forum, his subject being "How to Reduce Rents." It was printed in pamphlet form as a supplement to the *Open Forum Magazine* published weekly under the auspices of the Bronx Open Forum. Of this forum Hon. Edward Polak is the founder and active promotor.

BOOK REVIEWS

A REMARKABLE WORK BY A  
YOUNG WOMAN

The topic selected by the Hart, Schaffner & Marx prize essay committee\* for 1916 was "The Taxation of Land Values," and the first prize (\$1,000) appears to have been awarded to Yetta Scheftel. This essay has just been published,† and proves to be an extremely intelligent and extraordinarily painstaking "study of certain discriminatory taxes upon land."

The book contains about 500 pages, including a voluminous bibliography and an index. It is divided into ten chapters, four of which in turn deal in a very thorough way with Australian, German, English and Canadian experiments in the special taxation of land value or increment in value. These chapters are all valuable, and give evidence of much more research than can be accounted for by a mere passing effort to gain even a valuable money prize. The author must have read widely and bestowed careful thought on the essential points involved, and certainly, in the book as a whole, well earned that thousand dollars. Among living propagandists of land value taxation it would be hard to pick out one who could have been expected to have produced a better book for the purpose intended.

In the first chapter the author gives as the first purpose of the book the effort to disclose the essence and the *raison d'être* of the tax upon land value, a further purpose being to discuss the expediency of its enactment. We are told that the rationale of the land value tax is fourfold—ethical, economic, social and fiscal, but that the local taxes so far decided upon anywhere are predominantly fiscal in character, with the possible exception of the German *wertzuwachssteuer*.

In chapter VII the author discusses the land value tax in its fiscal aspect, holding

\*The committee had five members: J. Lawrence Laughlin, chairman, University of Chicago; J. B. Clark, Columbia University; Henry C. Adams, University of Michigan; Horace White, of New York; Edwin F. Gay, Harvard University.

†The Taxation of Land Value, by Yetta Scheftel. 12 mo., cloth, 500 pp. Price \$2.00 net. Houghton Mifflin Company, Cambridge, Mass.

that, "according to fiscal authorities," one single tax is for a variety of reasons undesirable, great emphasis being laid "by authorities on public finance" upon the problem of separate sources of revenue according to the suitability for local, State, or federal purposes. This chapter contains an interesting and instructive discussion of many knotty points regarding the incidence of land value taxation and the possibility that where such taxation tends to be constant the tax, whatever its amount, is "amortized," being no burden on the landowner who has purchased subsequent to the imposition of the tax. Alluding to a possible difficulty in using the selling value of land as the basis of assessment at the same time the land value tax tends to reduce the selling value, the author concludes this is immaterial for practical purposes, however important it might be for the Single Tax policy or programme. The author here slips into an error in claiming that, if interest was figured at 5 per cent. a tax of 5 per cent. on the capitalized value of land would defeat the very purpose of the Single Tax, since the whole rental value or income would be absorbed. This is not so. A little further thought and experimentation will show the author that only one half—and exactly one half—of the annual rental income would theoretically be taken by any tax which equaled the current rate of interest, whether this was two, ten or forty per cent.

Past and current objections to the levy of the tax on land value are also quite fully discussed in this chapter, and the general conclusion of the author seems to be that "whatever the social and economic effects may be, the proposal seems fiscally justifiable," the most expedient form being an annual direct tax.

Chapters VIII and IX are devoted to a consideration of the land value tax as a social reform measure, the author thinking it necessary to make some distinction between three main categories of land—land used for production of raw stuffs, land necessary for dwellings and industrial purposes, and such land as includes forests and mines. Considerable attention is paid to the existence and effects of land speculation,

the conclusion being that this may be injurious by preventing utilization, by controlling building or other use, and by causing over-capitalization of land. Evidently, the author says, "speculation in land is not an unmixed good." The effect of a land value tax in improving housing conditions is examined in Chapter IX, and note is made of the suggestion that proposals have been made for municipal ownership of land, as well as for public ownership and management of important locations giving access to natural resources, even where these have already passed into private ownership. On the whole, the author finds, the hopes of those who expected large results for land value taxation have been vain, "the reason, perhaps," lying "in the harmless nature of the change" so far accomplished anywhere. "It is unreasonable," she says, "to expect that a two or three per cent. tax on the value of land, or the remission of such a rate on improvements, would, in our complex social system of interlacing forces, bring forth the millennium. Nevertheless, as a fiscal measure, its influence toward reform, its tendency to check speculation in land, to relieve congestion, to appropriate some of the value increment for public purposes, and thus to relieve the burden to some extent on industry, outweigh the charge of discrimination against the landowning class involved in the proposition to put a higher tax on them than they had anticipated at the time of their investment." This language carries little comfort, it may be noted, to many of the most strenuous opponents of lower taxes upon buildings than upon land values or the total exemption of buildings and other real estate improvements from taxation.

Chapter X deals with the expediency of the land value tax in the United States, and here can be found an argument for more efficient valuation and assessment of land values, as well as a distinct suggestion that this may well be followed by full experimentation with local option in taxation.

The final paragraph in this well constructed and worth-while book runs as follows: "As yet, with the exception of a few isolated instances, reform in local taxation in the United States is still in its infancy. The

prospect of the institution of the tax upon land values, is, therefore, remote. The momentum of the agitation to introduce the tax will quicken, however, as the fiscal exigencies of the cities assert themselves. But, judging from the conservatism displayed so far by the people with regard to referendum measures, the adoption of the tax on land value can only be the outgrowth of the general fiscal reform movement, and not the vindication of the Single Tax doctrines."

This book should be widely circulated and read. It is a good piece of work. Behind its compilation there has been a motive perhaps indicated in the publisher's statement on the book's wrapper: "This is the first attempt to differentiate between the tax on land value and the Single Tax, to define the first-named tax and its underlying principles, and to present fully the experience of the countries which have introduced the system." Possibly the same committee that selected the subject of the essay now printed and here reviewed also suggested the form of treatment, and required some differentiation between land value taxation as hitherto accomplished and the kind of taxation that might be levied when and where the Single Tax was applied in its fulness.

The author touches upon this differentiation in Chapter I as follows: "the association of the tax on land value with the Single Tax is so prevalent and the sequences of this association so serious that it is necessary to differentiate between them. There is ground for the confusion of the two. On the one hand, the opponents of the tax on land value prejudice the public against it by identifying this tax with the Single Tax; on the other hand, the Single Taxers exult in the introduction of the tax on land value, regarding it as a vindication of their theories, and as the entering wedge to the Single Tax. No one will dispute the fact that fundamentally they have something in common. Both, for example, stand for an efficient, expert valuation system; both favor the exemption of improvements from taxation; both insist upon assessing land at its full value. Nevertheless, as enacted today, the tax on land value bears no closer

relation to the Single Tax than does the recently enacted parcels post system in the United States, for example, to State socialism. England, for instance, with her value increment duties, is no nearer the Single Tax regime than is this country with her public utilities legislation near collectivism."

Single Taxers will not be likely to find fault with the author's occasional flings at Single Tax as a "bugbear" and as "confiscatory," or with the suggestion that their pernicious activity retards rather than helps along the cause of more full land value taxation. Perhaps this kind of thing contributed to the acceptance and publication of the essay. The author set out upon a line which ignored any real examination of the major premises of the Single Tax argument, and has ingeniously contrived to do a useful work in popularizing the increase of taxes upon land value, combating successfully the arguments of land value tax opponents while apparently condemning all thought of advocacy of Single Tax in its fulness.

Single Taxers can make use of this book very freely in their propaganda work, and as occasion arises can point out that in it no attempt has been made to examine the ground for believing that the private ownership of land value, as a system, even without any regard to such concomitants as the effects of land speculation or inadequate use of valuable land, is, in the forum of morals, utterly intolerable. The possession by some citizens of land worth \$2,000,000 per acre per year while others must resort to land worth but a fraction of a dollar for the same area and time, is so glaringly inequitable that a remedy is loudly called for. Even if private ownership of land values presented a condition in which labor and capital could freely occupy and use land—even if no land was held out of use or at too high a price—nevertheless, natural law being what it is, land value premiums would arise which would inevitably tend substantially to take from capital and labor all that part of their product due to location advantage—in other words, all the excess of product over what they could obtain at valueless locations. How can such a condition be for a moment acceded to, once it is perceived

and challenged? In this book, too, no thought whatever has been given to the logical sequence of an acceptance of the orthodox theory of the law of economic rent—namely, that in so far as valuable land is held out of use or inadequately used, the margin of cultivation is lowered, and the net return to all producers is less than it normally should be. And, finally, the reader of this book will find but little attention paid to the claim of Single Taxers that the landowner is peculiarly the one who is able to receive the full benefit of all social progress and improvement—all beneficent changes in transportation facilities and the installation and operation of public utility service of the best character at the lowest cost. Only after these and other kindred considerations have been fairly dealt with can it be said that the Single Tax has had an unprejudiced examination and discussion.

In replying as she has done to a statement of Professor Seligman as to an "accepted policy of social justice" justifying the demand of landowners to be let alone, the author of this book has condemned in advance total reliance upon her conclusions. Here she says "a student of the changes that have recently taken place in the policy of legislation should no longer wonder that the accepted policy of social justice is not permanent. The end, which in this case is social welfare, justifies the means." This is well said and reaches far.—GEORGE WHITE.

---

HON. J. J. PASTORIZA is a candidate for mayor of Houston in the Democratic primaries to be held on Feb. 23.

---

MR. BOLTON HALL has been lecturing to the Maine University students, and is delighted with the boys and girls, whom he calls a "fine lot." He was especially gratified by the intelligent and searching questions that greeted him on the conclusion of his address.

---

THE Massachusetts Single Tax League entertained at dinner in Boston on Jan. 20, that splendid veteran of the Single Tax movement, John Z. White. Mr. White delivered a great address.

## RECENT DEATHS

There have been a number of deaths in the Single Tax movement since the last issue of the REVIEW appeared.

Herman Gutstadt, one of the best known Single Taxers of California, who was born in Germany sixty-three years ago, and who for a long time worked zealously for the cause, is gone. Mr. Gutstadt was one of the organizers of the American Federation of Labor and was a delegate to its first national convention. The following communication from Samuel Gompers, now president of the American Federation, on learning of the death of Mr. Gutstadt is of interest as showing the regard in which he was held by the national labor leader.

"It is impossible for me to find words to express the shock I experienced upon reading your telegram announcing the passing of my lifelong friend, Herman Gutstadt. He was of the highest type of men, intelligent to a marked degree, courageous in defence and advocacy of the rights of man and the justice due all. His heart beat in sympathy with the highest aspirations of humanity. He was deeply devoted to his family and there was a sincerity in his friendships all too seldom found. The cause of labor and justice, and I personally, lose a great and true friend. My deepest sympathy and condolence to you and to all who knew him, for to know him was to love him."

The death of Robert Tyson, of Toronto, occurred on Jan. 20. His work for Proportional Representation made his name known far and wide. He acted as secretary for the Proportional Representation League from 1901 to 1912, and while earning his living as a court reporter gave of his time and service to the cause of electoral reform and Single Tax. He was a frequent contributor to the Single Tax REVIEW in the early years of this publication. His years at the time of his death were seventy-one, and few lives have been more wisely spent, since he lived for the service of his friends, and wrote and worked incessantly.

The death of David D. Shirley in Denver at the age of 62 takes another veteran of the west. He came from Iowa in the early days

of the movement, became one of the readers of the *Standard* and never relaxed his interest in the cause, becoming actively interested in the last Single Tax Campaign in Denver. He was an extensive mine owner.

---

#### NEWS NOTES AND PERSONALS

*The Kansas City Star* announced that Henry George, Jr., left an estate worth seven million dollars. These Single Taxers make money very fast. Nevertheless the report will be news to the family.

WE acknowledge receipt of a small volume of 96 pages entitled *Patriotic Essays*, by Elroy Headley. Mr. Headley is a Newark lawyer, of an optimistic turn of mind, and these essays are the fruit of not very profound speculations along a wide range of topics.

AN admirable criticism of Mr. John D. Rockefeller, Jr.'s Industrial Plan from the pen of Chas. Goldzier appears in the *Advance Sheet*, edited by Mrs. Julia Goldzier from Bayonne, N. J. This article also appeared in the *Johnstown Democrat*. Send to Mrs. Goldzier for a copy of the *Advance Sheet* in which this article appears.

C. C. HIGGINS has a communication in *San Antonio Light*, on rising food prices. The remedy Mr. Higgins finds in the Single Tax.

JOSIAH WEDGEWOOD, M. P., on a visit to this country was entertained at a luncheon on Tuesday, Dec. 27, at the Union Square Hotel, and on Friday evening the Manhattan Single Tax Club gave him an informal dinner at the Machinery Club, in this city. Commander Wedgewood is now on his way home.

THE annual election of officers of the Manhattan Single Tax Club in December resulted in the re-election of James R. Brown as president by a vote of thirty-six to twenty-one for August Weymann. An efficient board of officers will assist in the club's activities for the coming year.

MR. GEORGE WALLACE contributes to the *South Side Observer* of Rockville Center, N. Y., an article entitled, "Righteousness Begets Disturbance," taking for his text the recent land campaign in California.

THE Free Trade League of Canada, organized in the Spring of 1916, has just issued an attractive bulletin stating its aims and objects and containing the opinions of prominent free traders. D. W. Buchanan is president of the League, and on its advisory board are many whose names are familiar to Single Taxers of the world.

MR. FISKE WARREN has started on another visit to Andorra.

AN editorial tribute to the late Henry George, Jr., appears in the *Toronto Globe*, of Nov. 17 in which it is said, "He did much in the cause of advanced economic thought which his father had awakened."

A STATEMENT of the year's work of the Cleveland Single Tax Club has been printed showing a great quantity of literature distributed and many meetings before which prominent speakers have appeared.

WE acknowledge receipt of the *Eden Gazette*, from New Zealand, containing an interesting address by G. M. Fowlds on the Poet and Progress, in which many illustrations are given of the democracy of the poets.

THE Carpenters' Union No. 11 has recommended to the Cleveland Central Federation of Labor the passage of a resolution favoring the enactment of tax laws that will prevent "the monopolizing and speculating in natural opportunities."

---

#### LIST OF SINGLE TAX ORGANIZATIONS

Mass. Single Tax League, Alexander Mackendrick, Sec., 120 Boylston St., Boston, Mass.  
 Rochester Single Tax Club, Dr. Harvey H. Newcomb, Sec., 899 Main St., Rochester, N. Y.



- National Single Tax League, 77 Blymyer Bldg., Cincinnati, Ohio.
- Manhattan Single Tax Club, 47 West 42d St., N. Y. City.
- New York State Single Tax League, 68 William St., N. Y. City.
- Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
- Peoria Single Tax Club, James W. Hill, Pres.; Clayton T. Ewing, Sec., 408 Bradley Ave., Peoria, Ill.
- Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
- Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.
- Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
- Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
- Michigan Site Value Tax League, Andrew Fife, Pres.; F. F. Ingram, Vice-Pres.; Judson Grenell, Sec., Waterford, Mich.
- Grand Rapids Single Tax League, W. J. Sproat, Sec., Phone No. 3409, Grand Rapids, Mich.
- Milwaukee Single Tax Club, 404-5 Colby-Abbot Bldg., Milwaukee, Wis.
- Cleveland, Ohio, Single Tax Club, Howard M. Holmes, Sec., Sincere Bldg., Fourth and Prospect.
- Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
- Ohio Site Value Taxation League, H. P. Boynton, Pres., 404 Williamson Bldg., Cleveland, Ohio.
- Colorado Single Tax Assn., Morris B. Ratner, Pres., Ben. J. Salmon, Sec., 220 National Safety Vault Bldg., Denver, Colo.
- Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
- Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
- Ohio Site Tax League, John C. Lincoln, Pres.; W. P. Halenkamp, Sec., Sbahr Bldg., Columbus, Ohio.
- Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
- Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.
- Seattle Single Tax Club, T. Siegfried, Sec., 609 Leary Bldg., Seattle, Wash.
- San Antonio Economic Study Club, E. G. Le Stourgeon, Pres., San Antonio, Texas.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 5086 Jenkins Arcade, Pittsburg, Pa.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Land Value Taxation League of Pennsylvania, P. R. Williams, Exec. Sec., 807 Keystone Bldg., Pittsburg, Pa.
- The Gorgia Single Tax League. Carl Kurston, Pres. Mrs. Emma L. Martin, Vice Pres. and Treas. Edward White and Dr. Grace Kirtland, Sec'ys., 358 Heil St., Atlanta, Ga.
- The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I. Swanton, Secretary, 1464 Belmont St., Washington, D. C.
- The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Headquarters, 150 A Street, N. E. Washington, D. C.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Ontario.
- Single Tax League of Western Canada, S. J. Farmer, Sec.-Treas., 406 Chamber of Commerce Bldg., Winnipeg, Man.
- New Hampshire Single Tax League, Fred. T. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
- Rhode Island Tax Reform Asso'n, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; A. T. Wakefield, Sec., Providence.
- California League for Home Rule in Taxation, 150 Pine St., San Francisco.
- Society for Home Rule in Taxation, Prof. Z. P. Smith, Sec., Berkeley, Calif.
- Los Angeles Single Tax League, Chas. James, Sec., 230 Douglas Bldg., Los Angeles, Calif.
- Women's Henry George League, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.

- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- Single Tax Party, Oliver McKnight, Sec. 2106 Market St., Phila., Pa.
- Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec., 1045 West 8th St.
- Pomona Single Tax League, Pomona, Cal. Charles Hardon, Pres. and Sec., Harold Whitmore Vice-Pres., Edward Norton, Field Lecturer.
- Philadelphia Single Tax Society, Henry J. Gibbons, Sec., 1831 Land Title Bldg., Philadelphia, Pa.
- Memphis Single Tax Association, Abe D. Waldaner, Sec., Exchange Bldg., Memphis, Tenn.
- Anti Poverty Society, Kansas City, Mo., Vernon J. Rose, Chairman, Phone No. E. 1450; W. E. White, Sec.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Single Tax League, C. J. Ogle, Sec., Calvert Bldg., Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.
- South Dakota Central Tax Reform League, Dr. Chas. J. Lavery, Sec., Aberdeen, So. Dakota.
- Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.
- (Our readers are asked to supply omissions from this partial list of Single Tax organizations.—EDITOR SINGLE TAX REVIEW).
- The Star, San Francisco, Cal., Annual subscription \$1.
- The Public, 122 East 37th Street, New York City, Annual subscription \$1.
- Fairhope Courier, Fairhope, Alabama, Weekly Annual subscription \$1.
- The Ground Hog, Weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor, Daily, Boston, Mass.
- The Square Deal, 33 Richmond St., West Toronto, Can. Annual subscription 50cts.
- The World, Daily, Vancouver, B. C.
- Le Democrat, Weekly, St. Boniface, Mann., Can., published in French, Flemish and English.
- The Citizen, Daily, Ottawa, Can.
- The Tenants' Weekly, 320 Broadway, N. Y. City. Annual subscription 25 cents.
- Single Taxer, Weekly, Denver, Col. Annual subscription 25 cents.
- The Globe, Daily, Toronto, Can.
- Tax Talk, Los Angeles, Cal. Annual subscription 25 cents.
- Everyman, Los Angeles, Cal. Annual subscription \$1.
- The Register, Berwick, Nova Scotia, Weekly, \$1 a year. John E. Woodworth, editor.
- Reformvannen, Swedish Monthly, 1529 Wellington Ave., Chicago, Ill. Annual subscription 45 cents.
- The Clear Lake Press, Lakeport, Calif., P. H. Millberry, Editor.
- Single Tax News, Union, N. Y., Chas. Le Baron Goeller, Pub. Monthly. Annual subscription 20 cents.
- The Advance Sheet, Bayonne, N. J., Quarterly, Julia Goldzier, Editor. Annual subscription 50 cents.
- Illinois Single Tax League, Louis Wallis, Chairman; Hugh Reid, Sec., 509 Schiller Bldg., Chicago, Ill.
- Single Tax Herald, Weekly, Robert C. Macauley, Editor and Manager, 619 Filbert St., Phil. Annual subscription \$1.00.

## LIST OF JOURNALS

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- Tribune, Daily, Winnipeg, Man., Can.