
The
SINGLE TAX REVIEW

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

THIS NUMBER CONTAINS

**The Long Arm of Land Monopoly, by
R. B. Brinsmade; A Proposed Constitu-
tion for the Single Tax League; Relation
of Natural Law to Democracy, by L.
J. Quinby; The Coming Atlantic City
Conference. Many Special Articles.
Correspondence, News, etc.**

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SINGLE TAX REVIEW
JOSEPH DANA MILLER, Editor and Publisher



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THE SINGLE TAX REVIEW

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

THE LONG ARM OF LAND MONOPOLY

(For the Review)

By **ROBERT B. BRINSMADE**

The American Institute of Mining Engineers is the principal U. S. society of its kind and has headquarters at the Engineering Building, 29 W. 39th St., New York. The membership of the Institute is restricted to those engaged in the mining industry and its chief activity is the publication of the transactions, consisting of technical papers contributed gratis by some of the 5,000 members.

The Institute was founded in 1871 and, having been a member since 1899, I used to wonder why there never appeared in its transactions any papers discussing the distribution of wealth and the existing laws of land ownership; for the mining industry is perhaps the one among all others where the control of the land and its resources is the key to all successful achievement. And I often pondered why, among all the hundreds of papers published since 1871 by different and supposedly independent writers, whose intellectual training had been of the best, we should find none that even looks askance at the fact of private land monopoly much less reveals its fundamental absurdity and iniquity from the standpoint of a democratic equality of opportunity.

Encouraged by the fact that my discussion from a Single Tax view point of a reactionary paper* had been published in 1913, I contributed in 1915 a paper entitled "The Natural Taxation of Mineral Land," which embodied a complete reconstruction of our legal system of handling mineral deposits as the result of 20 years of thought and observation in many countries. But what was my surprise to find my paper summarily rejected by the Institute's Committee on Publication on the ground that its subject was outside

*Our National Resources and our Federal Gov't." by R. W. Raymond, *Transactions Am. Inst. Mining Eng.*, vol. xiii, p. 633.

of the range of mining interest, as the Institute's Board of Directors refused to set aside the Committee's rejection of my paper, I later published it in one of the leading mining weeklies,* and have also embodied its main features in the mining chapter of my book which applies the Georgian system to the reconstruction of Mexico.†

My experience in 1915 had caused me to suspect the good faith of the Institute management, especially as a scrutiny of the personnel of the Committee on Publication indicated that it contained an undue proportion of the officials of metal and coal land monopolies, yet I was hardly prepared for the Shockley episode of 1916. A full explanation of this disgraceful affair is contained in three articles in the *Mining and Scientific Press* of Oct. 21, 1916, and I can do no better than to quote from the editorial on the subject by T. A. Richard, one of the world's great mining geologists and engineers:

"A MATTER OF PRINCIPLE"

"On another page we publish a protest made by Mr. W. H. Shockley against censoring of a paper presented by him to the International Engineering Congress at San Francisco last year. In the first instance, Mr. Shockley was requested to prepare a paper on the economics and sociology of mining: the request was made by H. Foster Bain, at that time a member of the management committee of the Congress. For those that do not know the former personally, we may say that he is a mining engineer of wide experience and ripe knowledge; he has shown good temper and no small amount of courtesy thruout the episode; in every respect he is a worthy member of the profession and entitled to the consideration that anyone of us has a right to demand.

"Mr. Shockley's paper was passed by the editors and accepted by the publication committee of the Congress; it was printed and circulated by the Congress. At the meeting of the Congress, in Sept. 1915, Mr. Shockley read an abstract of his paper and on that occasion one or two of the anthracite engineers objected to some of his statements. The discussion was cut short by lack of time. Subsequently Messrs E. Ludlow and R. V. Norris of the anthracite section at Willkes Barre, Pa., called upon Mr. Shockley to withdraw some of the statements in his paper. He demurred to doing so, suggesting that they contribute to the discussion and present their own view of the question in dispute. After some correspondence between the parties to the controversy, Mr. Shockley made sundry changes which did not suit the anthracite engineers. Finally on June 11 a telegram was addressed to the chairman of the Congress at San Francisco, insisting that all reference to the

*"The Natural Taxation of Mineral Land," *Mining and Scientific Press*, Oct. 29, 1915.

†*El Latifundismo Mexicano, su Origen y su Remedio*, for sale at 30 cents (U.S.) postpaid, by Inj. A. Aragon, 5a del Pino 215, D. F., Mexico.

anthracite region be expurged from the paper by order of the directors of the Anthracite Section of the American Institute of Mining Engineers.

"When this imperious dispatch was received by the Secretary of the Congress, he called a meeting of representative mining engineers and officials of the Congress. Those present at the meeting resolved unanimously that the tone of the telegram was most objectionable and that the Chairman of the Congress, then in Brooklyn, be advised to publish Mr. Shockley's paper as already amended. On June 23 the directors of the American Institute of Mining Engineers voted that unless Mr. Shockley's paper was changed to meet the views of the Anthracite Section, it should not be published. A copy of this resolution was sent to the chairman of the Engineering Congress. He, meanwhile, had ignored the expression of opinion voiced by the committee, called by the Secretary on June 12, and was now inclined to waive his rights. The offices of the Congress were being maintained pending the settlement of the dispute, causing worry and expense. Whereupon Mr. Shockley cut the matter short by agreeing to omit the remarks to which objection had been made by the Anthracite Section, replacing them by an explanatory note.

"When the facts of the case became known, the matter was brought before the San Francisco Section of the Institute, a feeling of resentment against the injustice done to Mr. Shockley was freely expressed, and on Oct. 10 a resolution was carried unanimously stating *inter alia* that 'the action of the directors of the Am. Inst. of Mining Eng. in censoring the publication of Mr. Shockley's paper is unwarrantable.' That is the story to date. It is not a pleasant one.

"Mr. Shockley expressed no opinion of his own concerning the conditions prevailing in the anthracite region, he said only that if the wages were so much and the cost of living so much, then it was probable that a number of heads of families were inadequately paid. He quoted figures from the U. S. Immigration Commission and from a State Report of Pa. If the gentlemen at Wilkes Barre did not like it, they were at liberty to refute Mr. Shockley in the usual way, by contributing their opinions to the discussion of his paper. They had no right to demand the deletion of the paragraphs that did not please them and they were not warranted, we submit, in urging upon the directors of the Institute to take drastic action. As for the directors, their action is indefensible. By what right did they dictate to the Engineering Congress, what it should or should not publish? It is true the Institute was one of the five technical societies that contributed to the underwriting of the Congress, but did that give them the privilege of editor or censor? As for the Congress management, it acted weakly and ingloriously, in surrendering its responsibility to the clamor of a coterie of excellent gentlemen representing the one great natural monopoly in the U. S.

"We do not believe in the suppression of honest criticism, we believe that

suppression prevents the creation of a healthy public opinion; in the end it hurts those criticised much more than a frank ventilation of conflicting ideas. But the most objectionable feature of the episode is the action of the directors of the Institute in issuing a ukase against one of its own members and against inferences expressed by him, not in the transactions of the Institute, but in the proceedings of another organization. This is an interference with the liberty of the professional man and it is not to be tolerated."

Nothing need be added to the ringing words of Editor Richard for the sacred right of free speech even in the face of the anthracite land monopoly. But unfortunately for mental liberty, few technical journalists can be found who would duplicate Mr. Richard's brave defiance of the Powers that Prey. Like their counterparts, the popular journalists, they are too obsessed by a fear of losing their jobs to ever monkey with the monopolistic buzz-saw and its long arm. Yet the truth is now out and the Shockley episode will open the eyes of unsuspecting thousands to the fact that the sinister censorship of private monopoly has penetrated to even the inner sanctum of our professional engineering societies. Like the dismissal of Scott Nearing from the University of Pennsylvania, it is a startling exhibition of the growing impudence of our law-fostered plutocracy.

TWO SIGNIFICANT TAX REPORTS

By **THE EDITOR**

Truly we have cause for elation. Those who are impatient at what they think the slow progress of the cause will do well to note the rapidly changing attitude toward the Single Tax movement of taxing bodies, of State Tax Commissions and special committees appointed to investigate the subject of taxation. From among these no more important and gratifying document has emanated than that of the Fifth Biennial Report of the Minnesota Tax Commission for 1916. We shall content ourselves with a review of Chapter VII, "The Taxation of Land Values." Beginning with a brief notice of a meeting of the All-Minnesota Development Association, at which a resolution was adopted favoring a reduction of tax burdens on personal property and buildings and improvements on land, the Report, while noting the presence at this meeting of "numbers of Single Taxers," as well as those who favored "a modified form of the Henry George theory of taxation," says:

"Minnesota is one of the few States that still persists in taxing all forms of personal property. Many of the other progressive States of the Union have abolished such taxes in whole or in part and have substituted other more equitable revenue measures. Scarcely any other nation outside of the United

States, and certainly no advanced nation, now imposes a tax that corresponds to our personal property tax. We pride ourselves on the progressive spirit of the American people, and yet many of the older countries of Europe, as well as some of the Australian colonies and Canadian provinces, have far outstripped us in tax reform."

And then follows a condemnation of the "illogical" taxes levied by the State:

"There has been a growing feeling that the tools and implements of production—farm tools and stock used in agricultural pursuits, and the tools, implements and machinery of the manufacturer—should not be taxed; that if personal property taxes are to be imposed at all they should be imposed on production rather than on the instruments of production.

"Still stronger opposition is developing to the tax on household goods. Such property produces no income; its value to others than the owner is a doubtful quantity. If homes are to be maintained, and homes are the backbone of a State, we must have chairs and tables and cook stoves and beds, yet in this State we tax these essential things of the home. More illogical still is the tax on the clothes we wear, not even the modest shirt and overalls of the workmen being exempt. It is small wonder that there is a growing sentiment against such taxes."

The Report indicates the growing opposition to these forms of taxes as shown in the increasing number of repeal bills introduced in each succeeding legislature. It follows with this statement of the Single Taxer's contention:

"It is claimed that every community has an indefeasable original right to the land on which it exists, and to all the natural, unmodified values and advantages attached thereto; that every individual in the community has an equal right to the land, while all the individuals together have a joint right to the income which these natural advantages command. This income is known as land value or economic rent.

"Land value, or economic rent, is defined as the largest annual amount voluntarily offered for the exclusive use of a given area of land in its natural state—without buildings, and undrained, unfenced, unfertilized, unplanted and unoccupied. It is proposed to socialize economic rents—to appropriate them to the public use—and from the proceeds thereof to defray all expenses of government, federal, State and local. The plan in its fullest sense contemplates the total elimination of import and internal revenue taxes, as well as property taxes, whether general or specific."

The Report indicates the identity of the arguments advanced by Single Taxers and those who favor the exemption policy, as follows:

"The arguments used by the advocates of total or partial exemption of buildings and improvements are of much the same tenor as those used by Single Taxers. In addition, however, it is contended that land is the fundamental base of an equitable tax system. It has a fixed situs and can neither

be moved nor concealed. Its value can be measured with reasonable accuracy, and therefore can be taxed with greater certainty and equality than other forms of property. Moreover, it is claimed, the taxing of buildings discourages improvements, because it imposes a fine in the form of a tax on the man who improves his property, thus penalizing thrift and industry."

The Report reviews the incidence of taxes on improvements and the arguments for and against exemption, and then examines the progress of exemption in the Canadian provinces. It shows how the system is growing in favor, the number of villages in Saskatchewan to adopt exemption being now about one third of the total number, while in rural municipalities taxes are imposed on land only. Of taxes in the province of Alberta the Report says:

"Evidently the law governing taxation in municipalities was not intended to favor the speculator, or to encourage the holding of land out of use, for it permits the taxation of unimproved, or 'wild lands,' at a special rate. Municipalities may impose a rate of 5 per cent upon lands on which the value of existing improvements is less than ten dollars per acre, while the rate on improved lands is limited to 1½% for general purposes."

Then follows a discussion of the Vancouver experiment in its total exemption of improvements, and the Report slyly says that the system has not found universal approval, but that many business men of the city are strongly opposed to it, and that "this is particularly true of many real estate dealers, and is especially true of large holders of unimproved or under-improved property." But it sums up the case for the "Single Tax limited" in Canada as follows:

"In conclusion it can be said that the Single Tax principle is still deeply rooted in the Canadian West. It has been tested under both prosperous and adverse business conditions, and it has stood both tests fairly well. Nearly any tax system will succeed, or pass unnoticed, in prosperous times; the real test comes in times of adversity. While the Canadian system has not been uniformly successful under adverse business conditions, it is doubtful if the old system would have been any more successful under the same circumstances. That the opponents of total exemption are more numerous now than they were four years ago is generally admitted. It is claimed, however, that any change in public sentiment is due to the pressure of revenue needs, rather than a changing view of the Single Tax principle. While the system may not be further extended for some time, and not until business conditions have considerably improved, it is highly improbable that any section of the country will again return to the old method of taxing buildings on the same basis as land."

The Report goes far in its specific recommendations. Total exemption of personal property being impossible under the present constitution of the State, it says:

“Household goods could be made a favored class. Few States or countries impose any tax on this class of property. Its complete exemption is desirable from almost any viewpoint, whether economic or administrative. Complete exemption, of course, would require a constitutional amendment. Almost complete exemption, however, could be brought about under the present tax provision of the State constitution. The taxing of such property at a low percentage of value, say 10 per cent., would result in the exemption of the greater part of it. By increasing the amount that may be deducted from a personal property assessment to \$200., almost complete exemption would be brought about. In event that the deduction was increased to the constitutional limit, it might be advisable to have it apply only to household goods, or all of the property now embraced in class 2 of personal property.”

And the objects of taxation herein named as those which might properly be in the exempt class are quite inclusive:

“The tools and implements of industry are types of property that might well be placed in a favored tax class. They constitute the instruments with which wealth is produced. Apart from any economic question involved in the proposition, good common sense would suggest that the tools of production should not be subject to a burdensome tax. We are therefore of opinion that it would be in the interest of the public good to place farm tools and live stock used in agricultural pursuits, and the tools and machinery of mechanics and manufacturers, in a separate class and tax them at a lower percentage of full value than that imposed on articles of trade and commerce.”

Of the policy of exempting buildings and improvements the Report has this to say:

“The holder of unimproved land would, of course, be most seriously affected by the change because there would be no corresponding offset for structures to compensate for the increased tax on the land. This is one of the reasons why the principle of total exemption of improvements on land is favored by so many people. They do not regard the speculator or the man who holds land out of use a public benefactor. They contend that he does nothing to create value but benefits through the energy and enterprise of others, and that therefore a considerable part of the value created by the community should be taken for the benefit of the community.”

This—the most noteworthy Tax Report emanating from any tax commission in this generation—concludes as follows:

“From an economic point of view, the recommendation in favor of a reduced tax on buildings will be favorably regarded by a great many people. The practical side of the question, however, offers a serious stumbling-block to any immediate adoption of the proposal. If the various municipal organizations of the State were independent taxing districts, as in western Canada, and were not subject to a State or county tax, the adoption of the principle of total or partial exemption of buildings from taxation would be greatly

simplified. As independent taxing districts, a change in the tax base would only affect the incidence of the tax locally. But as long as State, county, and local taxes are levied on the same tax base, it is not at all probable that the rural districts would willingly agree to a change that would result in a considerable increase in their proportion of State and county taxes.

"It is probable, however, that the unequal effect the partial exemption of buildings would have on the tax base of rural and urban districts would be largely overcome if the words 'structures and improvements on lands' were construed as including the added value that accrues from the clearing and cultivation of land. If 'land value' was construed to mean the value of the land exclusive of any increase due to the expenditure of capital or labor, and 'improvements' construed to include such increase, the relative value of land to improvements in rural districts would probably not greatly differ from the relative value of the two classes of property in urban districts. In such case, the assessment of improvements on a lower basis of value than land would not seriously change the equality of the tax base in urban and rural districts.

"We are not prepared to express an opinion at this time as to the feasibility of the plan of construing all increase in the value of land resulting from the expenditure of capital or labor as improvements on land. The plan is in effect in two of the western Canadian provinces and seems to be giving reasonable satisfaction. If it could be successfully applied in this State, it would remove some of the objections now urged against the proposal that improvements on land should be taxed at a different and lower percentage of value than the land itself."

Minnesota is not the only State to make suggestions of radical advance in the nation-wide movement now gathering impetus. The report of the Special Tax Commission of California, while not as satisfactory as the Minnesota report, contains a great deal worthy of more than passing notice. They say:

"The increasing difficulty and hardships attendant upon the attempts of individuals of small means to procure, retain and develop a reasonable land holding for farm, residential or business purposes, and the continued holding of land values in large ownerships in this State indicates that something is fundamentally wrong with our land economics."

It is true that the report immediately follows this with the statement, "This is not primarily to be solved simply by taxation." But the true principle is returned to in the suggestions that follow:

"It was also suggested that to discourage such large holdings and encourage small holdings and to bring back to each individual in some measure a proportion of land value which he helped to create, a maximum tax be imposed upon the future increase in value of all unimproved land or land not put to any beneficial use; a lesser rate of tax in the case of land improved or being

put to beneficial use: the exemption of such tax for each individual of a reasonable holding of improved or beneficially used land. This proposition was put forth for the distinct purpose of debate and criticism."

The report admits that "There is a general acceptance of the fact that private ownership of large holdings of land, unimproved and uncultivated, is against the public interest. There is also very general acceptance of the statement that the holding of large interests in improved land is to some extent also against public interest." Again they say:

"But while we are anticipating a perfect system of assessment, something should be done to accomplish what nearly everyone believes should be accomplished but which has failed of accomplishment up to the present time in this and other States, because no active attempt has been made to place a burden upon large land values."

There follows a discussion of the surtax on unimproved land levied in Australia with the statement of the Australian Prime Minister that it had "fully justified itself," and that it has been "instrumental in breaking up many of the large land holdings." It is true that the Commission does not think the system would do for California because "land values in California have reached speculative values far in excess of those in Australia," a reason not very convincing. But the report does say: "We believe that a heavier burden should be placed upon unimproved large holdings than is placed upon improved holdings." And the report recommends "a tax of one per cent. upon all increases in the value of land that accrue and exist at the end of each year after the first date established, except in the case of exempted values." And they further say:

"The necessity and advisability of placing a tax on future increase of land values is discussed at length elsewhere in this report. There seems to be no other effective way of remedying or controlling the abuses which grow up through large land holdings.

"In the application of this tax it is advocated that a heavier burden be placed upon unimproved and undeveloped lands than is placed upon those that are beneficially used. Such a tax would at least bring about closer equity in the taxation of small and large land holdings. This commission advocates the passage of such a measure at this time, even though there is question as to its effectiveness because of constitutional limitations. To remove any doubt as to the constitutionality of such an act, the adoption of a constitutional amendment authorizing such legislation is recommended."

The report includes a statement from Mr. Neil Nielson of New South Wales, who says:

"The people of Australia are not Single Taxers, but a large majority of them are firm believers in the principle of land taxation as against taxation levied either upon land and improvements in conjunction, or upon property."

If Mr. Nielson is not a Single Taxer he knows how to state its principles in language sufficiently satisfying:

“Owing to the increase of the world’s population and to the fact that this population has an unalienable birthright in the land of the country in which they live, this land must be made to produce its full quota so that the people will be provided with the necessities and some of the luxuries of life. Anyone, therefore, who keeps land locked up out of production, or who puts the land he holds to uses inferior to its latent qualifications for production, taking its situation into consideration, is an enemy not only to his country but to the whole of the people therein.”

If anyone thinks the principle of the Single Tax is not growing let him contrast the reports of tax commissions of a dozen years ago with those of the last two or three years. The change is wonderful.

SINGLE TAX IN A NUT SHELL

(*For the Review*)

By **BENJ. F. LINDAS**

(*Continued*)

We have discussed the relationship between labor and capital. We have examined the laws which determine the amount of the product of labor which go to the three elements of production—land, labor and capital. We have seen that throughout the entire civilized world there has been a constant increase in material wealth. We have discovered that in spite of this unexampled increase in the necessaries of life that the vast majority of our fellowmen live just on the border-line of poverty. Before suggesting what we consider to be the proper remedy for these unnatural conditions, we have one further inquiry: What has been the effect of material progress upon the distribution of wealth?

The chief elements in all material progress may be summed up as follows:

- (1) Increase in population.
- (2) Improvements in the arts of production and exchange.
- (3) Improvements in knowledge, education, government, manners and morals of the people.

Now why is it that as the productive power of the people increases from these causes a greater and greater portion of the increased production flows into the hands of the landowner in the form of rent?

We have discovered that rent is caused by compelling labor to have recourse to land of less productiveness than that of the best land in use, and that the difference between the yield of one land and the other is the measure

of the amount that can be claimed as rent by the owner of the land. As population increases and land of less productiveness is constantly being brought into use the natural tendency is for the rent of the better land to constantly increase. This does not mean, however, that with land used naturally and systematically, the amount secured by labor for a given expenditure of labor force is necessarily lessened by resort to poorer land, for the increase of population that forces resort to the poorer land, also increases the productiveness of the labor exerted on the poorer land, and, on account of the division of labor which increased population makes possible, as much can be produced from the poorer land as was formerly produced from the better land. Rent will rise, but the amount of actual product secured by the laborer will, in proportion to the number of people employed, be in no wise lessened.

This is not the only way in which increase in population causes increase of rent. Rent also arises from the increased capacity that increased population gives to certain land. Certain land may become the center of a great population; a hub around which the life of a great community revolves; a place where the arts and sciences are so centralized that land has an artificial capacity for the production of things—a capacity that would not otherwise adhere to it. This increased capacity, caused by the increased and centralization of the increased population, has the same effect as reducing the margin of cultivation, an increase in the proportion of the product caused by the bringing out of these new capacities of land, that goes to the landowner in the form of rent.

There is a method by which rent increases without resort to land of lower productiveness. The withholding of the best land from use, countless acres of it, in city, town and country, creates an artificial scarcity, and thus enables the holders of it to gamble on the possibility of the increased rent which can be secured when an increase in the capabilities of humanity makes the payment of the increased and speculative rent possible.

Improvements in the arts of production and exchange also result in increase of rent. One of the greatest of these improvements is the many labor-saving devices. How is it that these devices, instead of adding to the wealth of the workers, increase the amount going to the owner of the land? The effect of all labor-saving machines is to increase the production of wealth. For the production of wealth, even with these machines, two things are still needed—land and labor. Labor-saving improvements result, therefore, in an extension of the demand for land. The primary effect is to increase the power of labor; the secondary effect is to extend cultivation, and where this lowers the margin of cultivation, to increase rent. Where land is entirely appropriated, as in the United States and England, and in fact in nearly every one of the so-called civilized nations of the world, the ultimate effect of labor-saving devices is to increase rent without increasing either wages or interest. As Henry George says:

“Wealth in all its forms being the product of labor applied to land, or the products of land, any increase in the power of labor, the demand for wealth being unsatisfied, will be utilized in procuring more wealth, and thus increase the demand for land.”

Considered in the light of their effect upon the production of wealth, improvements in the art of government, in manners and morals, act in exactly the same way as labor-saving devices—they make possible the greater production of wealth. Cities that are the model of purity and economy; cities whose taxes are the lowest, like Washington, for instance, one-half of whose expenses are paid by the national government, simply have higher land values, and no higher wages or interest. All the vast improvements in the art of government have not increased the returns to labor, in proportion to the amount taken by the private landlord as rent. Every improvement of this kind is reflected mainly by increased land values.

The fact that all these elements of material progress result in an increase of rent for the land is not in itself an evil; the evil is that private individuals are permitted to appropriate it. The knowledge that every improvement means increased land values, especially in a great and growing country, gives the impression that this increase will keep up at an ever-accelerated pace, and the object of many is to secure land and hold it for a rise. Land thus becomes the tool of the speculator instead of the basic element in production. It does not make any difference whether the land is held by one million owners or by one, the result upon non-owners is the same. The price of this land is put at a prohibitive figure, and is held out of use until the increase in the wealth-producing power of the people, or their enforced economy, enables them to reach it.

The result is apparent upon every hand. Cities are scattered over twice the area needed and are dotted with shacks, an eye-sore to the artistic, and a drain upon the thrifty. The entire continent is built in this haphazard way, and you can travel for days through land covered with scrubby timber and weeds and tangled grasses, without finding an acre that could be used without first paying a large sum for the privilege of using it.

This tendency of land value to increase faster than the increased productive power of the people, is the one real and ever-present cause of recurring attacks of industrial paralysis. It is easy to see how it is brought about. Speculative increase of land values always results in the withdrawal of land from use, and consequent diminution in production. The stoppage of production at some point will show itself at other points, as all industry and commerce are inextricably interwoven. It cannot be the speculation in things produced by labor that causes these industrial paroxysms, because speculation in articles produced by labor, natural opportunities being open, would mean that other articles would soon be produced to interrupt and destroy the attempted speculation. The speculation to stop the activity of labor must be in

things not produced by labor, but things actually used by labor and necessary to labor, in the production of wealth—things of fixed quantity—in other words, it must be speculation in land.

The whole industrial pyramid rests upon the land. The occupations that have direct recourse to land are the basic and primary occupations. It is production in these lines that ultimately creates a demand for all others. The check in production to affect all others must be a check in this fundamental production. The only thing that can cause this check is to keep laborers from the land. The only thing that induces some men to keep labor from the land that it needs for production is the speculative advance of rent; the worst boycott known, the worst lock-out possible in civilization, yet the one that is always overlooked by our zealous legislatures—the lockout of labor and capital by the private owners of land.

Men landed upon the rock-bound coast of New England, in the dead of winter and among prowling savages, and yet they extracted sustenance for themselves and their families. Place men now in our modern Babylon, with wealth gathered in such quantities as to make a Midas green with envy, and they stand a good chance of ending their days in the poor house.

As was said in "Progress and Poverty:"

"This strange and unnatural spectacle of large numbers of willing men who cannot find employment is enough to suggest the true cause to whosoever can think consecutively. For though custom has dulled us to it, it is a strange and unnatural thing that men who wish to labor, in order to satisfy their wants, cannot find the opportunity—as, since labor is that which produces wealth, the man who seeks to exchange his labor for food and clothing, or any other form of wealth, is like one who proposes to give bullion for coin, or wheat for flour. We talk about the supply of labor and the demand for labor, but evidently these are only relative terms. The supply of labor is everywhere the same—two hands always come into the world with one mouth, twenty-one boys to every twenty girls; and the demand for labor must always exist as long as men want things which labor alone can procure. We talk about "want of work," but, evidently, it is not work that is short while want continues; evidently, the supply of labor cannot be too great, nor the demand for labor too small, when the people suffer for the lack of things that labor produces. The real trouble must be that the supply is somehow prevented from satisfying demand, that somewhere there is an obstacle which prevents labor from producing the things the laborers want."

Labor-saving devices, growth of population, improvements in the arts and morals and government, have, of course, nothing to do with the fact that labor is despoiled of its fair share of what it produces. The trouble is that we permit private individuals to capitalize increased production in the form of the rental value of the land. Destroy the possibility of individuals securing this rental value, and there will be no incentive to keep labor from the land.

What men can produce for themselves from the least productive land in use is the measure of what men can earn for themselves. What they can earn in addition to this, is the value added to the value of their individual labor, that comes to them by reason of the assistance of their fellows or by reason of the new capacities given to the soil by growth of population, improvements in the arts, etc.

This added value was not created by man's unaided efforts but by the community itself, and to the community it belongs.

Think of what could be done if the billions of dollars collected yearly in the form of ground-rents were turned into the public treasury. We could pension the old. We could provide for the weak and sick in such way that want would be unknown. We could make every city a model. We could even make socialism possible by providing a fund for the acquisition of the industries when in the course of time we might decide to secure them. We could guarantee everyone an education. We could inaugurate such a system of government that every nation would have to adopt it. For the first time in the history of the world we would actually strike the economic shackles from all men and make them really free.

* * * * *

I think we have established the fact that mankind is still oppressed by the specter of poverty, notwithstanding the fact that material wealth exists in greater abundance, in proportion to the population, than ever before in the history of the world. I think we have established the fact that growth of population, of itself, has nothing to do with poverty; that every addition to our population should mean another worker, who in conjunction with his fellows could produce more than he would ever need. Also, we have established the fact that it is not the niggardliness of nature that is the cause of this deepening distress in conjunction with the increase of material wealth, for the productive powers of the world are in their infancy. The real failure has been in the distribution of the wealth that has been produced. I believe, further, that we have shown that the man who labors does not get his just share for, strange to say, it is the real worker for whom yawns the hell of poverty. I think we have established the fact that the legitimate owner of capital, stored labor, does not for the use of his wealth that is used to assist in the production of more wealth receive an unjust share of the produce. Finally, we have shown that the private owner of land, by withholding productive land out of use, by speculating in natural opportunities, by capitalizing every increase in the productive power of all the people in the form of increased land values which have to be bolstered with oppressive ground rents, has absorbed the greater portion of the increased production that should go to the partnership of the man who labors and the man who assists the laborer in the production of the real wealth of the world.

We are now to consider the proper remedy. How can we divert this

golden stream from the landowner to the community to which it should flow? How can we open the land for the brain and the brawn and the manhood and the womanhood of the country? How are we to put an end to this never-ending fleecing of the toilers? How can we make progress general instead of special, and make "Progress and Plenty" take the place of "Progress and Poverty."

With this end in view several remedies have been proposed:

(1) It has been suggested that we need greater economy in government.

How could that avail to help the great bulk of the people? Lower taxes and less expenditure by the government, are the same things as increased production. Increased production in the past, from any cause, has always been reflected in higher land values. The results of greater economy in government and lower taxation would simply mean higher rents and a further lining of the pockets of the owners of the soil. The government pays half the expenses of the City of Washington. Who has received the benefit?

(2) Educate the workers! Teach them to be thrifty! Will this help them? Suppose all of us were saving—would that help? Has the ability to live on a few grains of rice a day aided the Chinese coolie? Would the ability of the American workingman to exist on a mere pittance mean greater returns to him? No; it would mean that he would have to live on this pittance in the future. To aid one or two by these methods is possible—to aid everyone is impossible.

(3) Would co-operation of the workingmen be a cure? Co-operation in the supply is simply a labor-saving device, the elimination of the middleman. Have other labor-saving devices helped the workers? Then why expect help from this? Haven't the increased production and savings brought about by other labor-saving machines simply been reflected in increased rent? What reason is there to suppose that the result will be any different if this labor-saving device be resorted to?

Co-operation in production can aid a few, but it cannot aid all? How can it aid all as long as the land is withheld from use, forcing a larger and larger army of men and women into the ranks of the unemployed to bid against the organized workers everywhere? Can labor, even if well-organized, withstand this competition forever? Has it at any time proved effective, except in skilled employments? Can it ever affect the great masses of the people?

As to the solution offered by Socialism, I can do no better than to repeat these few words from Henry George:

"The ideal of Socialism is grand and noble; and it is, I am convinced, possible of realization; but such a state of society cannot be manufactured—it must grow. Society is an organism, not a machine. It can live only by the individual life of its parts. And in the free and natural development of these parts will be secured the harmony of the whole. All that is necessary

in social regeneration is included in the motto of those Russian patriots sometimes called Nihilists—Land and Liberty.”

Restriction of the amount of land that one may hold would not be a cure. After it was all appropriated there would still be some who would be without. Re-distribution of land would not be effective, because the very causes that make land concentrate in fewer hands now, would operate then in the same manner and with the same results.

The remedy must, of course, apply to the land. The remedy must strike at the root of landlordism, that flourishes by reason of the right to appropriate the earnings of those who have to use the soil. The remedy must also be with the current of the times; it must not be unjust or unreasonable; it must be natural; it must not be too difficult of accomplishment; it must be in accordance with the best thought of a society that has been thousands of years in the growing. Such a remedy we think we have found in Single Tax. Single Tax, which in few words, means to remedy the unequal and unjust distribution of the wealth of the world, by making common property of land. Not by confiscating the land; not by taking it from the present owners; not by disturbing land titles; not by purchasing it; not by the creation of thousands of government officials, who are to seize the holdings in the name of the government and make us all vassals of the State, but by making land values common property, by taxing into the public treasury for the use of all the people the rental value of all the land that is useful for society.

SOME QUESTIONS AND ANSWERS

(For the Review)

By **ALDEN T. AMES**

The following letter was addressed to me by the State Tax Commission of California. It will explain itself. I believe the questions and answers may be of interest to readers of the REVIEW:

“For the purpose of ascertaining general opinion regarding certain tax questions raised in California and in other States, and in order that the legislature at its next session may have the benefit of your ideas, we submit to you the following questions and respectfully urge that you give us your candid opinion regarding the same and your reasons therefor. We are sending these inquiries to a hundred representative people in each county. Your name will not be given publicity.

Thanking you for your favor and kindly co-operation, I am,
 WILLIAM V. COWAN, Secretary.”

QUESTION—Would you favor the exemption from taxation of all factories and manufactured products? (Effort is being made along this line in several States, particularly in New Jersey). Give reasons.

ANSWER—I should favor the exemption from taxation of all factories and manufactured products of every kind and nature because they are the fruits of individual labor. Under the present system our assessors are a law unto themselves. But the system is at fault, not the assessors.

QUESTION—If most of our public revenue continues to come from property taxation, do you believe any property should be exempt from paying, in some way, its percentage of such tax? If so, what property would you exempt?

ANSWER—I should exempt from taxation all property except land values. Under the present system of taxation our farmers are rapidly becoming tenant farmers. Something must be done to relieve the pressure.

QUESTION—Would you favor the discontinuance of the tax on personal property and the adoption of a reasonable income tax in its place? (This has been recommended by various tax commissions, and has been partially put into operation in Wisconsin and recently adopted in Massachusetts). Give reasons.

ANSWER—I should favor the discontinuance of all taxes on personal property. Under the present system, the taxing of personal property is a farce and an incentive to perjury. Personal property taxes are never levied justly. As a palliative measure, a reasonable income tax would be far more just than the present system. The only thing, however, in favor of the income tax is that it is direct. Were we to defray war expenses by an income tax, we would have no war because those responsible for war would be obliged to pay their share of the expenses of war.

QUESTION—Do you believe improvements on land (houses, trees, etc.) should be taxed in the same proportion as the land itself? Give reasons.

ANSWER—I do not believe that improvements on land should be taxed since they are the result of individual labor, while land values are created by the people as a whole. Is it right and just to fine (tax) a person for improving his property since all the land in the vicinity is enhanced in value by his labor and enterprise?

QUESTION—Do you favor the gradual reduction of taxation upon buildings, trees and vines and the assumption of that tax burden by the land? Give reasons. (This proposition has been discussed in New York and other States and attempted in Canada, New Zealand and elsewhere. It is estimated that land in California is assessed at about one-half its full value and it has been argued that if it were assessed at full value, improvements could be exempted without increasing the tax rate).

ANSWER—I do favor the gradual reduction of taxation upon buildings trees and vines and the assumption of that tax burden by land values, because all improvements on land are the result of labor and I do not think that the

products of labor of any kind should be taxed. The great bulk of the land values of California is in our cities and in the large tracts of unimproved, idle lands that are held out of use for speculation.

QUESTION—It is argued that land values in cities and other social centers are greatly augmented by the amount of population and that the community itself, and not any effort on the part of the owner of the land, gives it the high value. If this is true, do you, or do you not believe that a man who gains this extra wealth from the community, instead of by his own efforts, should pay a greater tax proportionately? Give reasons.

ANSWER—The man who benefits by holding land out of use for speculation in either city or country, the value of which is increased by population, should pay taxes in proportion to that increased value, for in my judgment the value that the community creates should go to the community that creates it in taxes to pay community expenses.

QUESTION—If you state in your answer to the preceding question that you are in favor of a greater tax upon unearned land values, then what percentage of this unearned value do you believe should rightly come back to the community, instead of being retained by the owner? Give reasons.

ANSWER—All unearned land values should be returned to the people as a whole because it is the people who are the sole creators of land values. It is only right and just that the value created by the community should go to pay community expenses, instead of going into the hands of the individual, the land speculator, for, without people, land has no value.

Land monopoly is the father of all monopoly—all monopolies are founded on the land. Taxing land values will squeeze the monopoly out of land and all natural resources.

QUESTION—Do you believe that land held for speculation should be taxed heavier than the land used for home, agricultural or business purposes? Give reasons.

ANSWER—Land held for speculation should be taxed in proportion to its real or selling value just as used land should be. If this were done, there would be very little speculation in land, for land would have no speculative value. Since the speculative value of land is a detriment to the man that tills the soil, it would benefit the condition of this man to tax unused land at its full selling value. Placing all of the burden of taxation on land values is a humane measure, hence the man who thinks, acts and votes from the broad, humanitarian standpoint that he serves his own interest best who serves the interest of all, will use his influence at all times to abolish all other methods of taxation.

QUESTION—Do you favor the idea of setting aside certain classes of property to be taxed for certain purposes (for instance for State or county purposes solely) without regard to the relative burden of tax borne by the different classes of property? Give reasons.

ANSWER—I do not favor the idea of setting aside certain classes of property to be taxed for certain purposes, as this would be unjust discrimination. Taking land values only will reduce the price of unused vacant land. The owners of same would be obliged to either cultivate their land or sell it to some one who would. If California would exempt from taxation all improvements on land and all kinds of personal property and place all the burden of taxation on land values it would, in my judgment, double the population of California in from three to five years. It is people that California wants—not idle acres.

QUESTION—Do you favor classifying property according to its earning ability and taxing it in proportion to that ability? Give reasons.

ANSWER—I favor classifying property according to its earning ability if by "property" the Commission means property in land earning ability as the real test of land values. Only 27% of the tillable land of the United States is farmed (Gov. Report). If that is true, and I do not question it, hardly fifteen to a possible twenty per cent. of the tillable land of California is farmed. The balance is held out of use for speculation. Were all of our taxes raised from land values, it would force this idle land into use.

QUESTION—Do you favor a system of indirect taxation for city and county governments, similar to that now used by the State? Give reasons.

ANSWER—I do not believe in indirect taxation for any purpose. Indirect taxation is a method by which the burden of the expense of government is placed upon the poor, "a system of getting the most feathers with the least squawking," because the average man does not know when or how he is being robbed by indirect taxation. When taxes are direct, the people know what they pay and why they pay it.

TWO BLADES OF GRASS

(For the Review)

By **GEORGE WHITE**

There are two propositions, different and antagonistic, often presented to the farmers of the United States as desirable and to be adopted by those who work on farms and those who can affect legislation designed for the benefit of agriculturists. The first is that farmers should be more industrious, more skilful in their art, in order that production may at least be doubled—two blades of grass being grown where only one has previously appeared. The second is that farmers can and do already grow more than they can sell at a profit: that there is a manifest difficulty about marketing products; that, out of the final consumer's dollar, often only thirty-five cents is obtained by the producer. The first proposition is a favorite with the railroad people, interested in transportation. The second is stoutly maintained by many farm paper editors.

As to the first proposition it is apparent that it is for any community highly desirable that those who set themselves apart to render service by agricultural pursuits should be industrious and skilful. The larger the productive return for their efforts, the larger amount of products will there be for use. It is unthinkable that it would be good policy for farmers to be lazy, careless or lacking in skill. Moreover, whatever the general condition of farmers may be at any time and place, in regard to access to markets, cost of supplies and taxation, it is plain that that individual farmer who is the most industrious and skilful will have the best chance of being prosperous.

The second proposition is sound enough in itself, but there is one consideration which should not be lost sight of. Any improvement in marketing conditions, any increase generally in the proportion of the consumer's dollar which farmers can get, any general advantage which can come to farmers by means of legislation designed to assist in farm financing, must, by a natural law, finally tend to be swallowed up in land or location values. Good markets, prompt and full payment for crops, low interest rates on long time farm land loans—all will, as have the extensions of railroads and the improvement of highways, come to be measured and discounted in land values. Those who exert themselves on farms, as to be distinguished from those who own farms or sell or rent them, will in the last case be no better off than at first.

Without saying that there should be no improvement in marketing or financing conditions for farmers, then, it may be pointed out it is for the best interest of the whole community that available agricultural land be adequately used, with skill and with persistent industry, and the individual interest of every working farmer must be along the line of the greatest production, let general conditions be what they may, so that the "two blades of grass" proposition appears to be well worth attention.

In other words a broad distinction may be made between suggestions for individual and for general benefit and improvement. The one may be worked out, although everybody cannot be skilful and industrious to the limit of human capacity. The other can amount to little if not accompanied with some radical change in our institutions. General improvement or advantage is very much of a will-o-the-wisp, so far as workers are concerned. New roads and bridges, better schools and fire protection, lower rates for public service—the thousand and one improvements that are agitated for or afforded—all simply tend to enlarge land values at favored locations, all tend to accentuate the demand for and the speculative withholding of locations from use. "The margin of cultivation," instead of being raised, is left stationary or depressed. The net results—general prosperity—finally coming to the public, or to farmers or workers as such, are not increased, and cannot be increased by extensions of improvements and still further progress in what looks like advancement.

Prosperity depends (wages and interest depend) upon "the margin of

cultivation," rising as it rises and falling as it falls. The problem is how to raise the margin? That is vastly more important than how to make public improvements and extend the functions of government.

RELATION OF NATURAL LAW TO DEMOCRACY

(For the Review)

By LAURIE J. QUINBY

This article may not be considered entirely germane to the purposes of this periodical. But it is written by one of our sterling Single Taxers of Nebraska and it is so well expressed, and is so admirable an example of *multum in parvo* that we cannot refrain from giving it space. And after all does not the Single Tax include that philosophy of natural law and democracy of which the method itself is but their expression in government?—EDITOR SINGLE TAX REVIEW.

First, let us understand what we mean by natural law; then, what we mean by democracy.

Every student of the phenomena of Nature, whether his studies lead him into the realm of hidden things or out into the open field, concedes that Nature in all possible aspects is governed by absolute law. There is positively nothing left to chance. Every fact fits into some other fact. Phenomena fit into phenomena. Everything is the result of something. Nothing comes of nothing. Every act is a justification of another act. All is merely adjustment. These facts the student soon learns, and these facts prove to him the everlasting presence of changeless law. This is his foundation for the conviction that every deed is absolutely governed by law.

What these laws are, at least as they relate to human conduct, is not left for anyone to determine as a fixed rule for anyone but himself to follow. I cannot set down an arbitrary statement of a moral law and charge you with its violation. Therefore is the wise charge, "Judge not." What the law is, you, for yourself, must discover. Though it take you a thousand lives and eons of time, no one shall interpret this law for you. If your intelligence cannot perceive it, then its adjusting penalties you shall feel. If you are too blind to see the briars, then your bleeding feet shall smart until your awakening intellect shall perceive the law.

Not for nothing was it said, "I come not to destroy, but to fulfill the law." Not until the law shall be fulfilled shall there be peace.

Let us not always, either, think of Nature's laws as meting penalties only. They mete good for good as well as ill for ill. As there can be no such thing as vicarious atonement, neither can there be a realized happiness unless a legitimate price be paid.

These conclusions arouse the mind to considerations of democracy, and

of what democracy implies. There never were truer words set to the music of truth itself than these:

"It matters not how wide the gate,
How charged with punishment the scroll,
I am the Master of My Fate,
I am the Captain of My Soul."

If these considerations are well founded, then is democracy merely the fulfillment of the law. For there can be, in the last analysis, but two conceptions of life in its relations to government: either we shall have absolute despotism, where one man shall assume the prerogative of enacting, interpreting, and administering the law; or we shall have democracy, where all the people who constitute the social fabric shall do these things. Of course there are other forms of government, but all of them, if not wholly one of these, are merely combinations of them. Just as in architecture there are only two lines—the straight and the curved—and every structure is a combination of them, so in the affairs of men.

There can be no substitute for self. Let me preach the enlargement of the ego. He does not mount with borrowed feet or soar with stolen wings. Is the egoist an egotist? Far from it. The enlargement of the ego awakens the soul to a sense of humility. For when he fully comprehends his own responsibilities, his comprehension grasps the like responsibilities of other men. His enlightened conscience venerates the everlasting law into which his course is set. He does not seek to evade it, or to vacate it, or to cry for mercy. His resolute soul is prepared for any emergency. He knows that by this law he expands to infinite proportions, and that sometime, somehow, somewhere, shall the law be fulfilled and justice be done.

If I remain true to these statements of natural law and of democracy, then I must repudiate every religious tenet or other rule of life that seeks to instill into my mind any idea of any hierarchy, either in this world or in future existences, be they what they will. For all that we can know in this life sustains the idea that life in its every phase is consistent and harmonious. There is not one law governing the dense, material world and a contrary one affecting the realm of the soul or of pure intellect.

I am a Democrat. So is every other man and woman who aspires above the common clod. There is not a right-minded man who will deny that he is a democrat, so far as his own life is concerned. It is only when he is asked to concede the same prerogative to others that the idea of autocracy arises. No self-respecting man will publicly acknowledge that the enactment of criminal statutes is necessary to keep him within the rules of the moral law. His idea of the enactment of the criminal statute is "to protect society from the base, criminal acts of evil men." It is not necessary that I be threatened with punishment, but we must have a penalty for the other fellow. Oh, if only

we would love our neighbors as ourselves, what a heaven this earth would be!

I ought to close here, but no utterance upon these two themes can ever end. Every thought suggests a new enlargement; every enlargement, a new sphere. So, the question of democracy suggests the idea of "majority rule," and this is in itself a denial of democracy. As to this I can say only that when the philosophy of democracy shall be fully understood, even majorities will not seek to rule; for they will declare with Shelley, "The man of virtuous soul commands not nor obeys."

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By **BENJ. F. LINDAS**

A NATIONAL DISGRACE

Washington has been called "The Most Beautiful City in America." In many respects this is far from being true. It may seem unpatriotic to say it, but landlordism has not only covered our wide avenues and streets with dilapidated and unsanitary shacks, and retained on the business streets houses that date from the War of 1812, but it has made the housing of the government a spectacle that to those who have not seen it, is scarcely believable. The following words from Chas. H. Whitaker, of the American Institute of Architects, made to the American Civic Association, are absolutely correct:

"We have a building problem in this city that is little short of a scandal. The United States pays in rent \$650,000 a year for the most ill-assorted, decrepit array of buildings used by any government on the face of the globe. Priceless documents lie exposed to fire loss, and unless some different method is speedily adopted conditions are certain to grow steadily worse."

SINGLE TAX IN WASHINGTON

I wonder how many Single Taxers have seriously considered the possibility of the National Capital becoming the first real Single Tax city of the nation.

Think what such an event would mean. From one year's end to the other the city is crowded with visitors from every section of the country. Primarily, most of these come here to observe and learn. From morning until night the public buildings are the Mecca for these travelers who are beginning to give Washington the appearance of a perpetual World's Fair. To establish Single Tax here would mean to spread its objects and teachings into every nook and corner of the land.

Then, again, every year the political forces of the nation gather here.

Congress is the city council for the District of Columbia. It has supervision over the collection and distribution of its taxes. Single Tax here would mean that the law-makers of the country would come in contact with its philosophy in a way they could not ignore.

Washington, moreover, is the ideal experimental station for Single Tax. It has just one system of taxation, that is, it does not have the puzzling features of city, county and State taxation. It has here in miniature all the results that flow from the old obsolete methods of taxation; it has business streets lined with shacks because improvements are so heavily taxed; it has people crowded into unsanitary alleys and large areas covered with weeds because syndicates have cornered the surrounding land and are holding it for increase in value; it has license and business taxes, and a personal property tax that is effective only against the small merchant and business man; it has an intangible property tax and a tax on bank deposits.

To get the Single Tax here might not be difficult. The intellectual life of the city is honeycombed with Single Tax teaching. Many of the high officials are avowed Single Taxers: Secretary Baker, of the Cabinet, General Gorgas, a member of the local Single Tax Association; A. P. Davis, Director of the Reclamation Service, both civilian commissioners of the District, one of the District Assessors, and a host of other influential men and women who would lend their aid to give Washington a sane taxation system.

Last week in Columbia Heights, the aristocratic section of the city, the citizen's association appointed Walter I. Swanton, Secretary of the Tax Reform Association, chairman of a committee to suggest needed changes in the tax laws, and his committee reported in favor of the Pittsburg plan. The report was published in all the papers in full, was put in pamphlet form for distribution, and will be considered by the Federation of all the citizens' associations of the District.

If the New Single Tax Association wants to engage in some effective work that will have far-reaching results, let it put a plan on foot to make the National Capital a Single Tax city. Our advocates all over the nation could bring pressure to bear on their congressmen. Such a plan is far from being merely a dream.

HIGH COST OF LIVING

Overshadowing even the international situation has been the unrelenting increase in the price of food, culminating, in many places, in riots of hungry people crying for bread.

Senator Borah, in a speech in the Senate, said statistics showed that the price of practically everything upon which the American people live had increased from 300 to 350 per cent.

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"There is at the bottom of things no justification for this condition. Congress cannot longer ignore the cries of the hungry. The situation must be met at once."

"The time will come when the people will no longer consent to have the bread taken from their mouths by laws enacted for the benefit of special interests; unless something is done to relieve the food situation, the cry of the nation's hungry will resound through the halls of the Capital."

These are not extracts from speeches of Mirabeau in the tennis-court of Versailles, or of Desmoulins in the gardens of the Palais Royal, but from addresses made by dignified senators in the U. S. Senate in the year 1917.

One peculiar feature about the situation is, that more and more, public officials and legislators are beginning to see that the question is at bottom a land question, but they lack either the courage or knowledge to apply the only remedy that might really settle it.

Said Senator McCumber, of North Dakota, in the Senate:

"We hear of no attempt to boycott the enormous prices paid for real estate in our cities and consequent fabulous sums paid for rents. We have a vacant lot in Washington at the corner of Vermont and H Street, where once stood the Arlington Hotel—splendid hotel, fit for kings—but it was torn down to meet the more extravagant demands of the American public. That little piece of earth is valued at \$1,250,000.00. The owners are now trying to figure out a way to use that corner so as to pay the enormous interest upon that investment. If a hotel is erected I presume the gentlemen who pay \$4.00 for a pound of sirloin steak will charge that high cost of living to the farmer who received eight cents for it."

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Carl Vrooman, of the Department of Agriculture suggests that vacant lots and back yards be utilized for gardening. Wonder why it is that the Department of Agriculture has to ask people to cultivate these tiny playgrounds for the children, in order to relieve a food situation, when acres of unused fertile land are idle all about us?

"Put the 6,000,000 boys and girls in the city, town and village schools of the United States to work on truck gardens and the problem of the high cost of living will be solved," says P. P. Claxton, Commissioner of Education.

Open up the land held by speculators and land grabbers for the use of the unemployed, and we could then solve the high cost of living, and not have to drag little children from their play.

Senator La Follette approached very close to a solution when he said in a speech the other day:

"Food prices are higher for some commodities in this country than in Great Britain. The difference between the two countries is, that England distributes the burden of taxation among those who can best bear it through direct taxes and not in the shape of a tax on consumption as in the United States, where it bears heaviest upon the poor."

It remained for Congressman Bailey of Pennsylvania to offer the only real cure for the high cost of living in his bill providing for a direct tax on land

values to raise \$200,000,000. yearly. Under the present conditions in Congress no one expected this bill to be even considered, and it is now probably safely entombed in the pigeon-holes of the Ways and Means Committee. However, it would be well for our statesmen to ponder over the remarks made by Mr. Bailey, upon the introduction of the bill:

"My bill will not hamper industry nor discourage thrift. It will not take private property for public purposes. It will tend to encourage improvement and thus afford larger employment to labor and capital. Every branch of trade, commerce, manufacture, mining and agriculture would feel its beneficial effects. It cannot be assailed on economic or moral grounds and is fundamentally sound as a revenue measure. Land values are community value and the method I propose has the high merit of simplicity and the tax would merely take for the use of the whole people a value which belongs to them."

Some day Congress is going to have to consider such a measure seriously or food riots and labor disturbances will be occurrences of increasing frequency.

BEHIND THE SCENES IN CONGRESS

People generally throughout the country are very much puzzled over the failure of Congress to act upon a vast array of important measures. Last month, before the People's Church of this city, Lynn Haines, Secretary of the National Voters League, in a series of lectures disclosed the real reason for the inefficiency of our national lawmakers. He had made a careful study of congressional methods for three years, and his exposures were really startling. He explained how a very few members of important committees practically controlled all the legislation that is to be acted upon by either the House or Senate; how scores of committees are appointed for the sole purpose of enabling the chairman to better carry on his electioneering at public expense; how many of these committees do not meet for years at a time; how many committees keep no record of bills referred to them, consider them or ignore them as they choose; how political advantage, instead of the public good, has become the chief aim of our congressmen; how the franking privilege is abused, the clerk hire made a system of petty pilfering, and how "pork and patronage" have become the methods by which the constituents are bribed for their votes. He explained why members of Congress pay practically no attention to important measures, and how in the hotel and theater lobbys, signals are given members when measures are to be voted upon. He exposed the whole system of "canned speeches," by which congressmen fill the Congressional Record with speeches on bills, sometimes days after the bill has been passed.

With such conditions in our legislative body it is almost impossible for any progressive measure to be even considered. Every Single Taxer should look into this. I suggest that every one interested write to Sid Evans, Secretary of the Single Tax Association, and assistant to Mr. Haines, for a copy of their "Search-Light on Congress." I can promise interesting revelations.

FROM HEADQUARTERS

For the past two months Washington has been buzzing with Single Tax activities. I wish more readers of the REVIEW would hunt us up when in Washington. At the public meetings, held twice a month in the auditorium of the Public Library, we have had addresses from Congressman Bailey, Congressman Crosser, and John Z. White of Chicago, who addressed a large crowd on the Pittsburg and Vancouver plan for city prosperity. Herbert Bigelow, of Cincinnati, spent three days here and was on the jump all the time. He spoke at three of the high schools, twice at class meetings of the George Washington University, one evening at a meeting that packed one of the largest churches in the city, another evening at the Y. M. C. A., and then to a big crowd in one of the suburbs.

We are trying out an idea that might be adopted by other Single Tax organizations, that of holding a class a half hour before each of our regular meetings for those who do not understand Single Tax.

MRS. VAN ALLEN, OF MANHATTAN, WRITES TO MRS. VON TWILLIGER, OF THE ORANGES.

DEAR EUSTACIA:

I feel that the time is coming when I must leave New York. The town is so abominably common that it is no longer a fit place of residence for the really select. There was a time when the old families could maintain a reasonable degree of isolation from the objectionable elements that infest a city—the commoner kind of working people. You know I have no unreasonable prejudice against the professional class—indeed I have been quite radical, as you know, and have thrown open my parlors for occasional visits at set intervals to men and women who are so unfortunate as to be compelled to earn their living by writing or ministering to the sick, which I think may not be dishonorable in its way.

These have not been penny-a-liners, of course, nor physicians whose patients are among the poor of the city—quite the contrary. They have been writers like William Dean Howells, who has quite a reputation, you know, though it is true that I did rally him on his radicalism. And among physicians I did not think that I was treasonable to the best interests of society in receiving Dr. D., who comes of an excellent Cambridge family. Of course, I carefully drew the line to exclude physicians who treat objectionable diseases, or I may say diseases peculiar to the poor. There are so many diseases, like tuberculosis, which seem peculiarly a disease of the poor, rarely affecting the better classes; and I sometimes think that this points to the natural separation of rich and poor, for they are not alike even in their physical ailments.

The doctors who have been welcome to my parlors, as you know, are those whose practice consists in treating "complaints" rather than "diseases," and whose practice has been entirely among the rich and better classes. They are therefore able to appreciate and conform to the social demands of a fashionable drawing-room.

But really all this is beside the question. I sat down to write of a disgraceful spectacle of city life to which I was an involuntary witness. Last week business had taken me down town in my auto with my son Algy and I suddenly found my machine halted by a crowd, composed mostly of ill-dressed and slatternly women who were shouting—I had almost said shrieking—in a very hysterical and unwomanly fashion. I urged my chauffeur to go ahead, and I am sure he would have done so had he not been halted by the command of an insolent mounted policeman. And there we were close to the City Hall, in the center of a crowd of the most villainously behaved women, a veritable army of them.

It was some time before I could gather what it was all about. The women paid no attention to me, though one or two eyed my new Packard angrily and enviously, I thought. I caught cries of "Give us food." Algy explained to me that they were women from the East Side—a very turbulent section of the city, as you know—and they were appealing to the Mayor and the city government to do something to arrest the rising prices of food stuffs. I asked Algy if food had gone up greatly of late, and he said a friend of his had made quite a fortune in onions, but he hadn't much information about other articles of diet. I am sure that Algy's friend's good fortune proves that even if there is some increase in the prices of articles of food it is not a wholly unmixed evil by any means. I have heard Prof. Dobbin at Mrs. Lily's School—you will remember him—tell how in such times as these when there is a sudden flurry in prices, or even a slow-ascending scale, great benefits accrue to individuals capable of utilizing capital to greater advantage than if it remained in the pockets of the poor, who are notoriously unthrifty and inefficient. Capital is always more effective when concentrated. And the money remains in the country, anyway, he used to say.

But these people cannot be expected to grasp economic principles so far-reaching. As I glanced over the swaying, yelling, shrieking, pushing army of women, I thought of the French Revolution and the *sans-culottes*. You will recall that in our girlhood days at Mrs. Lily's Select School, I won a medal for an essay on the French Revolution. You may recall that I maintained that had severe measures been taken at the beginning to suppress the Girondins the Jacobins would not have come to power and the Revolution would have been averted. For even allowing that there was some extravagance and a too lavish display at Versailles—I mean too lavish to have been so bravely flaunted in the eyes of the *sans-culottes*, thus exciting the envy to which people of this class are so subject—surely no sensible person will maintain that the society

of that day, with its art and culture, its elegance and the beauty of its adornment, should have been overthrown. The dangerous teachings of the physiocrats, the coarse wit of Voltaire and others, undermining the faith not only in religion—which after all might not have been so bad, for I never could abide the Papacy—but in the constituted government of the time, should have been suppressed at the outset. Thus the Revolution would have been avoided.

The crowd grew constantly more turbulent, and I began to fear for the safety of my chauffeur, for I was sure that this mob of offensive and vulgar women would not dare to lay sacriligious hands upon either myself or my son. It seemed to me that the police were far too gentle with them, owing perhaps to a mistaken sympathy with their own class. And this reminds me that I have often thought that it would be a good thing if practicable to recruit a police force from the upper classes who have no sympathy with the mob, though I realize how impossible a dream this is. The police did at times urge their horses through the crowd, often driving the women to the sidewalk, but happily none of the horses were injured.

Algy now drew my attention to a diversion in the ranks of the mob. Its spokesman, a coarse, villainous, rudely acting woman, who looked like a working woman, was making an address to the Mayor, a tall, slight young man, with whom I felt an involuntary sympathy. She was telling him that it was up to the city government to take measures to arrest the rising prices of food. She reminded him with the impudence of her class that his official career was nearly at an end, and that he had nothing to lose by taking action against the "speculators and forestallers in food products." I thought of Algy's friend, whom he tells me is a fine fellow and comes of an excellent family, who made such a brilliant success by his operation in onions, and I looked for the Mayor to openly rebuke the virago who stood before him.

I noted the extreme pallor of his face as he confronted the angry and ill-behaved women. I did not know whether to attribute this pallor to the woman's suggestion that he was soon to lose his place in the city government, or to a fear that these women might suddenly take it into their heads to wreak vengeance upon his person. But Algy—who knows everything—told me that he had probably been up late the night before dancing with the ladies and his friend Senator Reynolds. You know Senator Reynolds, perhaps. Algy tells me the Mayor is just devoted to him. Mr. Reynolds is in business for himself selling land to the city, and I understand is doing very well.

The Mayor replied in a much too conciliatory vein to these violent women, and under repeated urgings by the police the women dispersed in several directions, and our auto, which had been held up for nearly a full hour, was allowed to pass.

We were now about to witness a last disgraceful incident. On one of the open spaces close to the City Hall a young man had mounted a soap box and was addressing a large group of the women and some men who instead

of going about their business were listening eagerly to his words. We were again compelled to stop and I caught a few of the dangerous and seditious utterances of the speaker. "You want food, cheap food, food in abundance. Where does food come from? Does it not come from the land? Here all around us is idle land; here, too, is idle labor. Why not unite the two? Why not place a tax high enough, heavy enough to force land out of the hands of those who are holding it idle? Land and labor make food—why is labor hungry? Your husbands and your brothers have the remedy in their own hands, and you have the power. Why do they not use the ballot to get what you want—food and more of it?"

These were the kind of dangerous sentiments I overheard as our auto made its way through the crowd. I fear, Eustacia, that the preaching of such sentiments without interference by the police augurs ill for the future of society. I thought of those thirty thousand acres of yours in South Jersey, and then of the young anarchist and his teachings of robbery and spoliation.

Hope you may be able to visit us soon.

As ever, your friend,

ALICIA VAN ALLEN.

EDITORIAL NOTE: We fear that Mrs. Van Allen is not entirely accurate in the recital of one incident. There is no record at all of any speech of the sort described on the occasion of the Manhattan food riots. Mrs. Van Allen may have intended it as a warning to her friend, Mrs. Von Twilliger, touching those thirty thousand acres which she has been trying to purchase at her own figure. It may have been unconscious cerebration, for Mrs. Van Allen has had many serious lapses of memory of late. She may have been recalling a speech made by a former adherent of such principles by one who was recently a candidate for an exalted public office in this State who, when challenged to avow or disavow these beliefs, bravely said, "I am still a believer in the underlying philosophy," which courageous reply might have led to the inference that he would not be averse to some application of this philosophy, if not in his own life time, then in some remote future period. This courageous acceptance of responsibility for doctrines held in his youth had no relation, good political judges believe, to the adverse majority of nearly two hundred thousand by which the voters of the State decided his political fortunes for the time being—EDITOR SINGLE TAX REVIEW.

SINGLE TAXERS are trying to solve a puzzle. Socialists are playing with a kaleidoscope.—JAMES BELLANGEE.

WHAT vicious systems make of men we foolishly imagine to be their natural characters.—JAMES BELLANGEE.

THE reason knowledge has been in the past so dogmatic is because we have sought out facts of knowledge rather than their adaptation to purpose or usefulness.—JAMES BELLANGEE.

THE VAMPIRE

(For the Review)

(With apologies to Rudyard Kipling)

A man there is, with title and deed
 (Even as you and I)
To lands in use and lands in need,
Lands acquired by gift and greed,
Nor e'en produced by labor's seed.
 (Even as you and I)

In days of old, when lands were cold,
 (Even as you and I)
His forebears came with purpose bold
And "claimed" the lands to-have-and-hold,
With heap-much-nerve and little gold.
 (Even as you and I)

As time went on, at rapid gait,
 (As now with you and I)
Still others came, but born too late
To "claim" the land so "free and great,"
On which they hoped to build and mate.
 (Even as you and I)

The days they lent, the ways they went
 (Even as you and I)
To 'scape the jail called tenement,
Seeking a spot not yet "for rent,"
With hearts and hopes and footsteps spent.
 (Even as you and I)

The lands they sought could not be bought,
 (Even by you or I)
But for the worth their presence wrought,
On lands once claimed and held for naught
By him, and his, thru legal court.
 (Even by you and I)

The pall of it, the gall of it,
 (Even to you and I)
 Denied their right, denied their bit
 Of land, and life, by legal writ,
 To save themselves from poverty's pit.
 (Even as you and I)

And so their brains and hands are hired,
 (Even as you and I)
 E'en those whose spirits are broken and tired,
 By him whose lands were claimed and acquired;
 It matters not what our Maker desired.
 (Even for you and I)

—BY THOMAS N. ASHTON.

FREDERICK C. HOWE NOT AN ECONOMIST

By THE EDITOR

Hon. Frederick C. Howe is a writer who in his chosen field has done excellent work. His "The City, the Hope of Democracy" and his work on War are books of which any writer might be proud. So, too, of the first paper in the *Public* on "The New Imperialism," the same might be said, for in this he pictures the political consequences of "dollar diplomacy." But his second paper in the *Public* of March 2 is so extraordinary as to give us pause. Some of the statements are so contradictory that we wonder they escaped him. We are placing them, not as they occur, but as they are mutually destructive:

"The surplus wealth which has accumulated as the result of the European war."

"No greater absurdity was ever uttered than that surplus wealth existed in the United States."

"Interest rates in this country are falling."—(Owing to the policy of the magnates of high finance in encouraging exposts of capital).

"Not only is high finance interested in maintaining interest rates in the United States, it fears to invest the accumulated surplus in new industries because such investments would compete with industries which Wall street already owns."

"Scarcely a dollar of new money has been invested in railroads in two years' time."

"The money of the American people, deposited all over the country in thousands of banks, is being lured to Wall street and by Wall street is being invested abroad, while railroads, industry and agriculture are suffering for want of development and expansion."

“And the money monopoly also controls the railroads, mines and great industries of the country.”

Mr. Howe states that the exports to foreign countries may easily stifle the industrial and agricultural development of the United States. Let us inquire what country it was that before the war owned the greatest amount of investments abroad? Was it not England? And was not England the richest country in the world? She was growing rich on her investments. The “balance of trade” was always against her, and how often have we instanced her excess of imports over exports in refutation of the protectionist notion that such excess tends to impoverishment. Many admirable articles along this line appeared in the *Public* from the pen of Louis F. Post. Now along comes Mr. Howe to prove this theory all wrong.

Our friend is in great trepidation lest investments abroad deprive us of capital needed for development at home. But only when the rates of return for investments abroad are higher than at home is capital so diverted. This means that it is more profitable for the investor to seek foreign investments. If it comes back in interest at the rate of 20 per cent., which Mr. Howe says these investments frequently return, though we doubt the frequency, it is all paid in five years and subsequent payments are all profit, and would figure in the “unfavorable balance.”

But supposing the rate of return from foreign investments is high and tempts the withdrawal of capital from this country. The rates of interest would then rise here, capital would remain and foreign investments would be halted. And it is true that 20 per cent. on investments abroad, rarely enticing as this appears, may not be so inviting an investment as 5 per cent at home.

It is an old theory that foreign investments impoverish a country. It is interwoven with the “mercantile theory” exploded by Adam Smith. It exercised a deadening influence upon Spain and reduced her from the position of commercial mistress of the seas to a mere industrial vassal. It lies at the bottom of much of modern protectionist teaching. It has perhaps been unconsciously summed up by Mr. Howe in his extraordinary words: “The surplus wealth which belongs to all the people and should be used for the benefit of all the people.”

What in the name of all that is good is “surplus wealth” anyhow, of which Mr. Howe declares that there is none and which he again says is being sent abroad to our impoverishment, and which he also says belongs to all the people? And how comes it that it belongs to all the people? And how and on what basis of reasoning is it to be used for all the people?

Mr. Howe is unconsciously dropping into the language of the Single Taxer when the latter is speaking of land value. But wealth and land value are not the same thing. Wealth belongs to the people who possess it. Land value translated into public wealth should be used for the people in public benefits through the medium of taxation. Is this what Mr. Howe has dimly

in mind, or is his "surplus wealth" a cousin-german to Marx' "surplus value?"

We have been tempted to give this much space to Mr. Howe's article not solely because of our admiration for the excellent work he has done in other lines and our regret that he should stumble so in unfamiliar paths, but because this article goes forward with the weight of the *Public's* name, a paper which though not a Single Tax organ speaks with the authority of a paper one of whose tenets is the Single Tax, a paper brilliantly edited by Louis F. Post and conducted with great ability by his successors. Because Mr. Howe is a Single Taxer his words will be quoted as coming from one of light and leading in the movement. He was a member of the late Fels Commission, and though the members of that body were not selected for their economic knowledge, it was for a number of years the representative body, delegated by the consent of a majority of Single Taxers to speak for their principles.

But if Mr. Howe is right the implication in this article is a broad one. The solution of the great social problem cannot then be that of the Single Tax for the opening up of natural opportunities, in accordance with the teachings of Henry George, thus giving labor and capital all each can ask, and providing abundantly for all needed industrial and agricultural development. The solution cannot then be in the philosophy of freedom with which Henry George has familiarized us. Instead it must consist of a settled policy of discouraging—how Mr. Howe does not tell us—all investments abroad. It seems to lead us again into the night of economic darkness, while assuring us that "surplus wealth" (whatever that is) belongs to all the people and should be used (how Mr. Howe does not tell us) for all the people.

For if Mr. Howe is right instead of the Single Tax we should have:

A tax on exports of capital.

A law compelling exporters of goods to give bonds that the money obtained should be forwarded at once to this country.

A law forbidding the export of anything, lest these goods be exchanged for foreign property.

Laws to prevent a man's money being sent to Wall street, and other laws to prevent Wall street sending it to China and other foreign parts.

Laws forbidding our people to engage in foreign profitable enterprises, which are essentially poverty breeding, enabling some people—all persons having money to invest—to wax fat on the skeletons of starved Americans.

Laws to offset the newly discovered iniquity of trust magnates, who will no longer engage in enterprises to supply our people with luxuries or necessities or public services for fear of competing with themselves.

And finally, Mr. Howe should realize the necessity of formulating a new law of wages to take the place of the one we must now abandon, and running as follows:

Wages and interest depend upon the exports of capital, falling as they rise and rising as they diminish.

A PROPOSED CONSTITUTION FOR THE SINGLE TAX LEAGUE

In the last number of the *SINGLE TAX REVIEW* I presented various objections to the recently adopted constitution of the National Single Tax League. Since that time it has developed that many active and well-known Single Taxers feel that the machinery provided in that constitution is ineffective and leaves too much power in the hands of a few men.

It has also been suggested that a constitution should be drawn up that that would be democratic, workable, simple, and in line with customary procedure in organization.

Acting upon various suggestions, and having in mind the discussions at Niagara Falls and the recent meeting of the Provisional Committee, I have drawn up a proposed constitution for the League, and submit the same herewith for further discussion.

This constitution reconciles two points of view, that of those who demand a democratic organization, and the opposing viewpoint that such organization is unwieldy and results can only be accomplished by a small executive group.

The constitution provides for such an executive group, while retaining democratic control on a basis of geographic representation. The increased representation on the National Committee for each additional 100 members will encourage members of the League to enlarge its membership. Perhaps later on when the League grows larger, a direct election of the President may be preferable to having him selected by the National Committee.

The procedure for elections is not expensive or complicated and does give an equal voice to every member of the organization, no matter how remote he may be from others. And in addition to providing a frame of government, it enacts a bill of rights which insures that those at any time in charge of the affairs of the League shall not autocratically divert any of its activities.—WILLIAM RYAN.

CONSTITUTION OF THE NATIONAL SINGLE TAX LEAGUE OF THE UNITED STATES

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

(2) Its objects shall be the advancement of the Single Tax.

(3) Any person in sympathy with its objects shall be eligible to membership in the League.

(4) The annual membership dues shall be one dollar, payable at time of joining and on the first day of each January in advance. No member in arrears shall be entitled to vote at the annual election. The League may receive additional contributions.

(5) The word "State" in this Constitution shall mean also the District of Columbia.

NATIONAL COMMITTEE

(6) The governing body of the League shall be a National Committee,

composed of one member from each State, and an additional member for each one hundred members of the League in excess of the first one hundred in any State. The members of the Committee shall hold office for a term of one year from the first day of April and until their successors are elected.

ELECTIONS

(7) The members of the National Committee shall be elected annually by the members of the League residing in the respective States by preferential three-choice voting. On or before the first day of December the Secretary shall send to each member of the League a list of the members of the League, classified by States.

Any member of the League desiring to stand for election in any State shall file with the Secretary on or before the first day of January, a nomination endorsed by three members of the League from that State. The Secretary shall prepare ballots for each State containing names of all persons so nominated, and shall send one to each member in the State on or before the first day of February. Any voter may write in the names of any other members. Where the State is entitled to only one member of the National Committee, each member shall vote for one person as first choice, and any other one person as second choice, and for as many other persons as third choice as he or she prefers. The person receiving a majority of first choice votes shall be elected. If no person have a majority then the person having the majority of the first and second choice votes added together shall be elected. If no person have a majority of first and second choices, then the person receiving the highest number of first, second and third choice votes shall be elected.

Where any State is entitled to more than one member in the National Committee, each member shall vote for as many persons on the first and second choice as the State is entitled to members. The person or persons receiving a number of first choice votes equal to a majority of the members casting votes shall be elected. If a vacancy remain, then the first and second choice votes for the remaining candidates shall be added together, and the person or persons receiving the highest number, if equal to a majority of twice the total number of votes cast, shall be elected. If a vacancy still remains, then the first, second and third choice votes for the remaining candidates shall be added together and the person or persons receiving the highest number shall be deemed elected.

All ballots shall be mailed to the Secretary on or before the first day of March, and the Secretary shall announce and certify the results of the election of members of the Committee and shall prepare a tabulation by States of all votes cast as soon thereafter as possible.

If a vacancy shall occur from death or resignation during the year, the ballots shall be retabulated, omitting the name of the member who has vacated the office, and the member then having the majority or highest number of

votes determined as hereinbefore provided, shall be declared elected for the unexpired term.

The votes, and tabulations pertaining thereto, shall be preserved and be open to the inspection of any member for the period of one year after each election. After such period they may be destroyed.

PRESIDENT

(8) On or before the first of April the Secretary shall send to the members of the National Committee elected to serve for the ensuing year a ballot containing the names of all such members of the Committee, and they shall elect therefrom a President of the League in the manner provided in this Constitution for elections. Such votes shall be mailed to the Secretary on or before April 20th, and the result shall be certified by the Secretary to all members of the Committee on or before May first. If a vacancy shall occur in the office of President, the Executive Committee shall designate a temporary President, and if such vacancy occur prior to January 1st, a new election shall be held. The President shall have the general direction of the affairs of the League.

EXECUTIVE COMMITTEE

(9) There shall be an Executive Committee consisting of the President and four members of the National Committee to be designated by the President. The Executive Committee shall carry into effect all policies adopted by the National Committee, and shall have general supervision of the affairs of the League.

The Executive Committee shall appoint a Treasurer who shall serve until his successor shall be appointed.

(10) The President and Executive Committee shall hold office for the term of one year from the first day of May, and until their successors take office.

SECRETARY

(11) The President shall, with the approval of the Executive Committee, employ a Secretary. The Secretary shall execute all actions of the National Committee and the Executive Committee and shall be the custodian of the records of the League. He shall keep a record of all decisions of the National and Executive Committees, and all matters pertaining to membership and elections.

POWERS AND DUTIES

(12) The National Committee, except as herein provided, shall have full power to carry into effect the objects of the League.

(13) No salaries shall be paid to any officer or member of a committee, except the Secretary. Members of the Executive Committee shall be entitled to receive their necessary traveling expenses in going to and returning from

meetings of the Committee, but not to exceed four meetings annually, unless with the approval of two-thirds of the National Committee.

(14) The President or Executive Committee shall submit from time to time to the National Committee statements of proposed expenditures, itemized as to purpose, which may be approved or disapproved as to items, and no expenditures shall be made without authorization of the National Committee except such as may be necessary to conduct an election or referendum and to maintain the usual offices pending the result thereof.

(15) No indebtedness shall be contracted on behalf of the League in excess of funds on hand.

(16) The National Committee, after providing for the expenses of the League, may expend the balance of the funds for such general Single Tax activities as they deem advisable, but no funds shall be expended or solicited in support of any candidacy for political office. This provision shall not prevent the National Committee from supplying standard Single Tax literature for distribution by candidates.

(17) The amount expended in any one State (except such money as is specifically contributed) shall not exceed the receipts from that State unless approved by a two-thirds vote of the National Committee.

(18) The National Committee may issue general appeals for funds to be expended for specified Single Tax activities, or may recommend such activities to Single Taxers for their support. Except when received in response to such appeal, no contribution shall be accepted under any pledge or agreement that it shall be used for any particular activity.

INITIATIVE AND REFERENDUM

(19) Upon the written request of any member of the National Committee the Secretary shall within thirty days submit any matter or proposal to the members of the National Committee for their decision. The Executive Committee shall be notified immediately of such proposal and may submit a statement to be sent out with it.

(20) Upon the written request of ten members of the National Committee, any decision of the Committee shall within thirty days be submitted by the Secretary to the members of the League, for their decision, together with brief statements pro and con. Votes shall be mailed to the Secretary within 20 days, and tabulated after 30 days, from the time sent out, and the majority of votes cast shall be conclusive.

AMENDMENTS

(21) Any fifty members of the League may propose amendments to this Constitution by filing same with the Secretary on or before the first day of January, and may submit a statement in favor thereof not exceeding 500 words. The Secretary shall submit such amendments to the executive committee who

may prepare a statement thereon not exceeding 500 words. The Secretary shall send such amendments and statements to the members of the League together with the ballots for members of the National Committee. The National Committee may submit amendments at any time, but if the vote of the Committee is not unanimous, statements pro and con may be submitted and shall be sent out with the amendment ballot. If a majority of the votes cast by members of the League upon any proposed amendment shall be affirmative, such amendment shall be part of this Constitution.

SCHEDULE

The first election under this Constitution shall be held at such time after its adoption, not exceeding six months, as may be set by the Committee in charge of the affairs of the League, and all procedure for elections herein provided shall be followed as near as may be, but without regard to the specific dates prescribed. Such provisional committee shall exercise the powers herein given to the National Committee until the members of such National Committee shall be elected. The first officers and committeemen elected shall hold office for one full year and until the subsequent April first and May first, thereafter, and no further election shall be held pursuant to the provisions of this constitution, except to fill vacancies, until after the expiration of one year from its adoption.

LAND OWNING UNDER SINGLE TAX

(For the Review)

By C. J. BUELL.

In the strict, legal sense, just what do you get when you buy land? What do you really buy?

Just what your title deed says—nothing more—the right to have, to hold, to possess and enjoy. That is all.

Of course whatever right you have legally bought, that you may legally sell, convey, lease, etc.

Many people think they also buy the legal right to the ground rent, or land value; but this is a mistake. They buy nothing of the kind. The former owner could not legally sell nor guarantee any right to the ground rent, or land value. All he guarantees is your right to possess and enjoy. And even this right to possess and enjoy is limited by the superior right of "eminent domain," under which all the people may even dispossess you, if your land is needed for a public purpose, such as a park or playground, the site for a public building, the location of a public highway of any kind or

any other public, or even "quasi" public use. Of course, in this case, you will be paid whatever your right of possession is worth.

Your right to possess and enjoy is also limited by the power and right of the people to levy and collect taxes.

The people, through their governments, local, State and national, have the power to tax about as they please, regardless of the justice of the tax imposed and collected.

No government can justly tax a man more than the full ground rent of the land he possesses; and, if the government is wholly just and wise, it must tax each holder this amount. The whole people have produced the ground rent, or land value, and hence this ground rent belongs to the whole people to use for common purposes. If the government takes more from any land holder, it does him an injustice. If it takes less, it leaves with the individual holder something he has no right to and does an injustice to the public by failing to get for the public all that belongs to the public.

At present most home owners, farmers and small business and professional men are taxed far more than the full rental value of the land they hold. This is especially true when we consider the enormous amount of indirect taxes that fall upon such people because of tariffs and other taxes on production and trade.

The following classes of people are taxed less than they would be if the full rental value of land, and no more, were taken from each holder for public use.

- (1) All those who are holding land idle either in country or city.
- (2) Many who are holding land poorly improved, especially in the city.
- (3) The owners of mines, forests, water power, or other natural resources.
- (4) Most public service corporations owning valuable terminal facilities and special privileges in streets, highways, etc.
- (5) Most owners of valuable down town real estate, whether well improved or not.

All these are getting something for nothing because of our system of taxation that fines and penalizes thrift and industry and offers a premium for idleness, speculation and forestalling.

Now suppose each holder of land were taxed each year just the full rental value of his land, no more, no less; what effect would this have on the buying and selling of land?

I cannot see wherein it would change the system at all.

Every holder would have the same legal and moral rights to his land that he now has. His title would be a little more secure, for there would be no inducement to contest; as, of course, the present holder must be paid for all improvements. A successful contestant would gain nothing.

Why, then, wouldn't people buy and sell land just as they do now? Of course the land itself would have no selling value, but the right of possession

and the improvements would be bought and sold, just as they are now; but no one would be injured by it. No one would be paying another for land values. It would, therefore, be much easier for all to get land to use.

BI-MONTHLY NEWS LETTER

By THE EDITOR

We are going to depart a little from our usual summary of the news of the bi-month by setting forth some reflections a few recent occurrences have suggested to us. We know we shall startle some of our friends, but this is the conclusion to which we have come: We need a revival of the teachings of Henry George.

This reflection is called forth by a meeting at Carnegie Hall, on Tuesday, March 13. The principal speaker was Herbert Bigelow, of Cincinnati. The occasion was afforded by the Humanitarian Cult, of this city, and Mr. Misha Appelbaum was chairman. The two minute speeches made by Messrs Brown, Ingersoll and Eyre were too short to permit them to say anything, so we will pass them up as negligible. But the speech of Mr. Bigelow affords us the text for the present sermon, if our readers will indulgently permit us to sermonize.

Mr. Bigelow began with an appealing picture—and he is a master word-painter—of a woman in Cincinnati who works ten hours a day at a cash desk for a salary of eight dollars a week to keep herself and her boy alive. The orator touched his hearers to the quick. Then he approached the remedy. He devoted most of his time to the illustration of the incidence of taxation on a set of harness shifted in its several mutations and paying a tax over and over again.

Were Mr. Bigelow's hearers able to trace the connection between these taxes on a set of harness and that Cincinnati woman, the victim of a system which disinherits man from the earth? We think not.

The trouble is that the modern advocates of the Single Tax begin where Henry George left off. Henry George never began his speeches with such discussion—he left that as incidental to the main argument. The gist of his speeches were man's right to the use of the earth, the abolition of poverty by the opening up of natural opportunities, the blessings that would flow from the "sovereign remedy" of taking land values in taxation.

Every speech on the Single Tax should begin with what it is intended to do, the method of doing it, and what it will accomplish. Incidental to this is the accompanying tax reform, which the abolition of all taxes will bring about, but these are consequences only, and very minor consequences, too. The emphasis laid upon them is a meaningless emphasis to the vast majority

of the people. Nine-tenths of our population have no more real acquaintance with the actual tax-gatherer than they have with the Caliph of Bagdad.

The incidence of taxation may be cited as good reasons for getting rid of taxes, but these reasons for the Single Tax do not appeal strongly to anybody. Single Taxers talk to workingmen as if the presentation of a tax bill was a weekly incident in their lives. No wonder they refuse to get excited about it. Most of them would like to have something to pay taxes on.

For this strangely restricted line of argument into which of late our advocates have fallen, no one in particular is to blame. Our speakers have fallen into a rut, that is all. The movement lacks much of the old enthusiasm—that God-given intoxication of men who see a vision. We need to be lifted up. We need to realize more keenly the urgency of our message. We must stop talking the language of tax students, and talk the language of social reformers whose reform is the biggest ever announced in this world.

There are audiences, of course, to which the part of our message that concerns itself with the question of taxation may chiefly appeal. But these are few in number, and though influential are not those to be chiefly considered. But here at this Carnegie Hall meeting was an audience where such addresses were entirely out of place.

Our congratulations to Mr. Misha Appelbaum. After each speech he deprecated the name Single Tax, after stating that he was not a Single Taxer, but he repeated—and the reiteration was intentional, we think—"Not a Single Tax, but the giving back to the people the land which is theirs." We accept the rebuke, for it was deserved.

On another page will be found the notice of the forthcoming Conference at Atlantic City on April 13, 14 and 15. The object of this gathering is to welcome "Luke North," but it is chiefly to blazon to the world the fact that 260,000 votes were cast in the great State of California for the Single Tax undiluted. It will do some needed work that is to be done, and will probably discuss the Constitution printed in this issue as a substitute for the unworkable one adopted at the provisional meeting of the National League. This Conference is, of course, not a meeting of the League and cannot do anything official, but its recommendations will no doubt have great weight with the next conference of the League as well as with the Provisional Advisory Committee, many of whom have signed the call for the Atlantic City Conference. It will be far more representative than the proposed conference at Kansas City.

Of recent happenings, the most important is the election of Joseph Pastoriza as mayor of Houston, on February 23, which is announced by the *Houston Press* as "a clean cut victory for the people." The *Press* says:

"The real victors in this race are the people. They were the force behind Pastoriza. They deserve the credit for electing him.

"It has been the history of Pastoriza's political career that his strength grows with each succeeding battle and with the natural growth of the city and the electorate. The harder his foes fight him, the more votes he gets. Here are the votes he polled in the last three campaigns:

For commissioner, 1913.....4913
 For commissioner, 1915.....5659
 For mayor, 1917.....6180

"This last figure gives Pastoriza credit for his second and third choice votes. But that is fair and logical under the preferential ballot."

As our readers know, there is still a division in California, the Great Adventure group presenting the following measure for the general elections of November, 1918:

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

"Article XIII of the Constitution is hereby amended by the following section:

"On and after January 1, 1920, all public revenues, State, county, municipal and district, shall be raised by taxation of the value of land irrespective of improvements thereon, and no other tax shall be levied.

"The intent of this amendment is to prevent the holding of land out of use for speculation and to apply the land values which the community creates to community purposes.

"All laws in conflict herewith are hereby repealed."

The Equity Tax League presents the following:

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

"Article XIII 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 exempted 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 XI and XIV of Article XIII of the Constitution shall not be affected hereby 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 the campaign begins in earnest there exists the hope that there may be a further joining of forces on a single measure. The present supporters of the Equity measure have abandoned the local option fight, agreeing that all Single Taxers should unite on a State-wide measure of Single Tax. Some of the most prominent supporters of the former Great Adventure campaign are now with the Equity League.

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of Single Tax Progress

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NOTICE

Mr. Daniel Kiefer, Chairman of the Provisional Organization of the National Single Tax League, has agreed to continue the maintenance of the REVIEW from the Provisional Fund until the National Conference meets some time during the Summer, when the matter of the REVIEW's support may be taken up and the degree of help accorded to it decided finally.

Mr. Kiefer says that he is in favor of the continuance of the REVIEW.

The REVIEW has offered Mr. Kiefer the use of its columns to state his own position in reply to editorial in January-February number, which offer he declines.

To those who have protested in letters to him against the suspension of the REVIEW he has written that he has turned over such letters to us for reply. As it is a physical impossibility for the editor of the REVIEW to answer even the letters addressed to this office, the writers will accept this and the REVIEW's thanks in lieu of other acknowledgment.

FRIENDS RALLY TO THE REVIEW

With the news that the SINGLE TAX REVIEW was in danger of suspension came scores of protests and letters urging that on no account must we consider the giving up of

the periodical. A Single Taxer of this city, known for his princely liberality, made an immediate offer to underwrite every cent it costs, urging that for no reason the work be suspended a single minute.

We find it a physical impossibility to acknowledge all the letters received, so our friends are asked to accept herewith our appreciation of their good wishes and helpful suggestions. We have received abundant testimony to our belief that American Single Taxers will not willingly see the REVIEW discontinued.

Hon. James W. Bucklin writes: "I do not see how the Single Tax movement can get along without your journal except at a real loss of power."

Henry S. Ford, of Camden, adds this to a long letter: "I am willing to give to the extent of my means to keep the REVIEW going. Most of what I have learned about the Single Tax, outside of Henry George's works, I have learned from the REVIEW. To propagate Single Tax by suspending the REVIEW is like promoting a chicken's growth by cutting off its head."

Henry J. O'Neill, of Allentown, Pa., thus strongly endorses the REVIEW: "From the time you started the REVIEW down to this day nothing has caused me more surprise than the persistency and excellence of your work in conducting that periodical. There is no publication in our movement that I would more unhesitatingly refer outsiders to than the SINGLE TAX REVIEW; it has always been dignified, reasonable and attractive. I hope none of us will ever forget or fail to appreciate the work you are doing and have done for our cause or shall fail to be truly thankful for it."

This is the opinion of J. S. Codman, of Boston: "The SINGLE TAX REVIEW should be continued. It is the only paper which today acts as a forum for Single Taxers themselves. There are a great many questions far too abstruse to appear in the *Public*, and, even more so, in the *Ground Hog*."

Robert C. Macauley, whose splendid work for the Single Tax party of Philadelphia, and the ability with which he conducts the *Single Tax Herald* have won the admiration even of

those who differ as to the question of political policy, in a lengthy letter to Mr. Kiefer says, and we have room for this citation only: "It is regrettable to say the least that there should be any difference of opinion concerning the imperative need for continuing support of so capable and useful a publication, that has taken near a score of years on the part of Miller to build up."

Mr. Chas. H. Ingersoll says: "I do not endorse any attempt to snuff out the REVIEW," though it is but fair to say that Mr. Ingersoll does not believe that we should have printed the editorial in last issue entitled "Shall the REVIEW be Discontinued?"

We have not the space to make further citations from letters received in unqualified endorsement of the REVIEW and expressive of a desire to see it continued. Many of these contain offers of help. We acknowledge with sincere appreciation the receipt of such letters from Messrs. G. Hughes, of Topeka, Kas.; B. F. Lindas, of Washington, D. C.; K. P. Alexander, of Little Rock, Ark.; A. J. Melville, of Fairhope; Hon. Chas. O'Connor Hennessy, of New York; Geo. H. Atkinson, of this city; B. L. Yarnall, of Philadelphia; Frederick F. Ingram, of Detroit; Geo. L. Rusby, of this city; B. H. Nadal of New York; Otto David, of Detroit; Lawson Purdy, of New York; William Lustgarten, of New York; W. I. Swanton, of New York; J. Weiler, of Chicago; Bolton Smith, of Memphis, Tenn.; Ralph Rogers, of Vernonia, Oregon, and many others.

One letter that has pleased us greatly comes from Chas. Le B. Goeller, of Union, N. Y. Mr. Goeller is the publisher of the *Single Tax News*, a weekly Single Tax paper known to some of our readers as an uncompromising exponent of the full Henry George philosophy. Mr. Goeller writes: The suspension of the REVIEW would be the biggest calamity that could strike the movement. It is the last remnant, really, of the times of Henry George."

The following resolutions were passed by the Rochester Single Tax Club: "Resolved, that it is the sense of the Rochester Single Tax Club that the SINGLE TAX REVIEW ought to be made the organ of the National Single

Tax League, supported as such, and published monthly."

One letter only shall be printed in full. It is from the pen of a man of wide newspaper experience, whose name for certain reasons is withheld.

"I have been taking the REVIEW as you know for a number of years, and have always liked it. From a distance I have kept track of your Single Tax affairs. From the account of recent meetings and discussions I have got a distinct impression of a certain tendency which in other connections I have been fighting all my life. And now I note it has struck you and in your appeal to your subscribers there are all the problems of centralized control, oligarchy, the taking away from men their freedom to write and to edit, which in a much more drastic form are present everywhere in the newspaper and magazine world.

"I do not know Mr. Kiefer nor any of the men who are organizing the National Single Tax Society. I have never worked with them and am not a contributor to their funds, but I have always intended to be when I got my own affairs into shape. They are doing a good work and are moving in the right direction, but I can see exactly how they are at the same time preparing a handicap which may menace and strangle the movement to a greater or less extent.

"I can see that they feel that all other solicitations ought to retire from the field and let all the money the Single Taxers have flow into one treasury. Then the one treasury will have a little group of custodians. And since you have to call upon them for support they will assume the right to take charge of the REVIEW or whatever other medium is decided upon, and so by degrees, all free individual effort and ambition is harnessed if not suppressed.

"I am glad you made an appeal direct to your subscribers and I sincerely hope they will respond. I will give you such help as I can from time to time myself.

"As a matter of principle, I think it would be a mistake for the National Society to take over or in any wise to control your paper. In view of your long dedication to the cause the National Society ought to afford you

some regular sufficient backing: in return you would agree to be the Society's official organ but that function ought to fall within the larger lines of the freedom of the paper and an uncontrolled editorship."

It is in no spirit of self-conceit that we print these extracts. We would greatly prefer not being obliged to print some of them. But we do in justice to ourself and that our readers who are not acquainted with the state of public sentiment regarding the REVIEW may know it. We hope that in the future there will be no need of printing such letters save in circulars which may be sent out as endorsements. They are of no interest to casual readers of the REVIEW, but they do vitally concern the workers who look upon the REVIEW as an instrument of the cause. We therefore offer no apology for presenting them.

INTRODUCING A FEW FRIENDS OF THE MOVEMENT

Perhaps one of the useful offices filled by the SINGLE TAX REVIEW is the introduction to one another of men who have done or are doing useful work for the cause.

This number will give our readers some idea of the splendid work being done by Dr. Marion Mills Miller, in ways very different from most of the activities of others. Yet what an important way it is. Can there be a more useful work than putting the Single Tax into standard literature? This Dr. Miller is doing, as witness his "American Debate," reviewed in this number; the introduction to "The Poet's Lincoln," also reviewed in this issue, and much other work. We think we are justified in asking recognition for this sort of literary activity in the interest of our cause from an accomplished scholar.

While we are engaged in introducing men whose work entitles them to wider recognition, let us not neglect a few others. William Lustgarten, gentlemen, known well and favorably to local men, and to his many devoted friends in this city. How many elsewhere know of his work, his whole-hearted devotion

to the cause, his generous help to activities needing help? It is probably too late to elect him national committeeman, but in the association reorganized, as it will be, the name of William Lustgarten presents strong claims for consideration for some post of national responsibility in the movement.

Byron W. Holt, gentlemen of the press and all statisticians of wide repute! Here is one of you, and not a whit behind any of you in fame and real accomplishment. Gentlemen of the West and more distant East, do you know him as a Single Taxer? Then get acquainted. We know him in New York, but we have sometimes thought because we never saw his name on any Advisory Committee or any literature sent out, that you might not know him so well. Might it not be profitable to the cause to place men prominently in the front of the movement who have won prominence in other fields of endeavor, whose names lend weight to their pronouncements, whose connection with a cause adds the presumption of a reasonably intelligent character to the cause itself?

Charles Frederick Adams, gentlemen! Really is it necessary to introduce him? It seems yesterday that we sat in the parlor of Henry George's home, we a young man, timid in that great presence. There sat another who loomed in our imagination as a figure almost as imposing. For was he not the close friend of this prophet of a new dispensation, the beloved disciple? Well, Mr. Adams—it seems now like a sacrilege, and now like a blessed privilege to call him "Charlie Adams"—lives in New York, works here, and is as much interested in the great question as ever, carrying his weight of years and his acute intellect unimpaired. Orator, counsellor, authority on Constitutional history, rarely proficient in economic problems and with the enthusiasm of youth still with him—why do we not see his name oftener, why is he not recognized as one of the Elder Statesmen of the movement? Are we indeed forgetting the men who won our early triumphs, who were the pioneers of a cause when it was despised and of little consequence in the world?

And there are others.

MARION MILLS MILLER

(See frontispiece)

Mr. Miller acquired his education in the public schools of his birthplace, Eaton, Ohio; at Wooster University in the same State, in which institution he passed through the Freshman and part of the Sophomore courses; and, after the interval of a year and a half during which he taught two country schools to provide himself with the funds to pursue his education at a larger university, at Princeton, graduating there in the honor roll of the class of 1886, although he had devoted much of his energy to work outside of the regular curriculum.

His position as literary editor of the *Nassau Literary Magazine* trained him in writing, and constructive criticism of the writings of others, and his activities in a college debating and oratorical club, the American Whig Society, founded by James Madison, gained him a reputation at Princeton as an orator (he was a prize man in the Junior and Senior public speaking contests) and so procured his appointment soon after graduation as assistant professor in the Department of Oratory and Aesthetic Criticism which had been established by George Lansing Raymond, whose series of books on Comparative Aesthetics, including the principles of artistic discourse, have since won him the distinction of an authority on the subject rivalling Ruskin in originality and soundness of thought, and exceeding him in the correlation of ideas.

Mr. Miller's work under Dr. Raymond developed him into an author in the field of pedagogic literature. In collaboration with his principal he published "The Princeton Speaker," a text-book on oratory, and he has since introduced to the public the aesthetic philosophy of Raymond by compiling in handy volumes extracts from his voluminous works.

While teaching at Princeton Mr. Miller pursued university studies which procured him the degree of Doctor of Literature. Determining to become a professional writer, he left Princeton in 1893 and entered into literary work in New York. Already con-

verted to the Single Tax by his economic studies and by correspondence with his brother, the late Clarence A. Miller, Esq. of Los Angeles, who was an ardent and active follower of Henry George, he sought out the Manhattan Single Tax Club and entered into active propaganda, especially as an open-air speaker. In 1896 he was put up as an independent Democrat for Congress by the Bryan Democracy in protest against the joint nomination by Tammany and the Gold Democrats of George B. McClellan, Jr., a classmate of Dr. Miller's, who had refused to subscribe to the National Democratic platform. While Dr. Miller accepted bimetallism as preferable to monometallism, he did not believe that there was any metallic theory which would definitely solve the money question, and so was more interested in the "other anarchy" in the platform—notably the restoration to the people of the land that had been grabbed by the Pacific railroads. Accordingly, when William Sulzer for whom he had campaigned as the one Tammany nominee for Congress declaring for "every plank of the Bryan platform," soon after his election voted, at the behest of Boss Croker, for the Pacific Railroads Funding Bill, Dr. Miller with Samuel Seabury organized a mass-meeting in Sulzer's district which denounced his treason.

In 1897 Dr. Miller was appointed secretary of the campaign committee of Henry George, candidate for Mayor of New York. On the day after George's death he wrote a song to the tune of "John Brown's Body," called "Henry George Our Hero," which was sung that evening at Chickering Hall, the leader being John W. Hutchinson, of the old Abolitionist chorus, the Hutchinson Singers, which first sang in public Mrs. Julia Ward Howe's "Battle Hymn of the Republic" to the same stirring air. Dr. Miller has in press a volume of his verse, annotated for propagandist purpose, containing this historic Henry George song, and others of its kind written about that time and in recent years. Its title is "The Man sent of God and Other Poems," the titular poem having as its text the characterization of George by Father McGlynn at the great funeral of the dead leader in Grand Central Palace.

Dr. Miller's first book of verse was "Parnassus by Rail," written at Princeton. This as its title indicates, is composed of experiments in versification, a number of selections being translations from the Greek poets, for whom he has a predilection.

In 1900 he published "The Sicilian Idyls of Theocritus," to which Hamlin Garland contributed the introduction. This work, which Maurice Thompson, the poet, said was the most successful attempt to translate Greek poetry into English that has ever been made, procured for its author admission into the Authors Club of New York, in which influential body of men Dr. Miller has done a great deal of successful personal propaganda for the Single Tax.

In 1909 he completed for Vincent Parks & Company, New York, a fifteen volume edition of "The Greek and Latin Classics," containing translations of the masterpieces of that "elder day of art," copiously annotated, and with many introductory appreciations by leading scholars of America, and with biographies of the classic authors largely written by himself. Single Taxers will be interested to know that in this work, the scholarly value of which in connection with its human interest has kept it as a steady seller among subscription books, the editor included a Single Tax story of remarkable charm by Dio Chrysostom, which had never before been translated into English. It will shortly be published separately by the Hillacre Press, Riverside, Conn., the publisher of Dr. Miller's forthcoming book of Single Tax verse.

The Stratford Company of Boston have in press a play in verse by Dr. Miller in the Greek form and spirit, entitled "The Return of Odysseus." It is particularly intended for open air performance in universities and women's colleges, though it is adapted, because of its artistic spectacular features, to appeal as a stadium play to the general public.

For a number of years Dr. Miller was connected with large publishing houses, particularly Funk & Wagnalls Company and P. F. Collier & Son, as editor in the book department where he planned and produced important works. Since 1907 he has been independent of such connection. In that year and the following he edited the Centen-

ary Edition of the "Life and Works of Abraham Lincoln," in ten volumes, for the Current Literature Publishing Company, adopting for the first time the logical order in arrangement of the speeches and letters of the great President, and thereby producing the most popular edition with statesmen, journalists, and all other persons who desire ready reference to Lincoln's utterances. The biography of Lincoln, which appeared in the edition, was built up by Dr. Miller out of the literary remains of Henry C. Whitney, a legal colleague of Lincoln in the days when he "rode the circuit." The late Major William H. Lambert, President of the Lincoln Fellowship, pronounced it to be "the best short biography of the great President."

Recently Dr. Miller assisted Osborn H. Oldroyd, Curator of the Lincoln Nurseries in Washington, D. C., to edit "The Poets' Lincoln," an anthology of tributes to the Martyred President. In particular he contributed an introduction which has been reproduced in extenso in *The National Magazine* and *The Literary Digest* because of the new light that it throws on Lincoln not only as a literary artist, but also as a genuine poet of no mean order. A review of this book appears elsewhere in these columns.

In 1913 appeared Dr. Miller's masterpiece of editing, "Great Debates in American History," in fourteen volumes, published by the Current Literature Publishing Company. It was the work of two and one-half years of unremitting toil. In accomplishing this "appalling" task, to use a term frequently appearing in reviews of the work, Dr. Miller went through the hundreds of fat folios of the records of Congress literally leaf by leaf, his practiced eye passing over at least a billion words. He unearthed argumentative speeches of the greatest importance, unknown to most historians, and he edited this material with such judgment in selections and such clearness and cogency in digest and annotation that the work, though a compilation in form, is a continuous narrative in effect. It has been proclaimed by various statesmen, educators, and writers as a "well-nigh perfect piece of editing," "absolutely unique in the method of arrangement," and "a new invention in book editing."

An aftermath of these labors is "American Debate," a history proper of political and economic controversy in the United States. It is reviewed elsewhere in these columns.

Dr. Miller has shown the pedagogic bent of his mind, as well as his inventive capacity in teaching, in other fields than literature. About a year ago he conceived the idea of reviving the old "mock Congress," and, by the addition of new features, to make it an organization not only for practice in public speaking, argumentation, and parliamentary law, but also for civic service. He organized under the auspices of the Bronx Open Forum the Bronx Congress, and filled the young men who composed it with such enthusiasm that, with preparation of less than a month, they performed a forensic pageant, hastily written by Dr. Miller, entitled "The Declaration of Independence." Dr. Miller has rewritten the pageant, introducing a speech by a Revolutionary forerunner of Henry George, Pelatiah Webster, and a number of new patriotic songs in which a broad democracy, beyond that of mere "flag worship" is inculcated. It will be presented next Fourth of July by the Bronx Congress, and also by the Carnegie Hall Congress, which Dr. Miller is now organizing in the Borough of Manhattan. This Congress is composed of earnest and highly intelligent young men, members of the Liberty Literary Society, which Dr. Miller is also instructing in American politics, using his "American Debate" as a text-book.

He is in growing demand as a speaker on the Single Tax, before various organizations. He appeals particularly in his talks to the spirit of idealism which he is convinced is a growing characteristic of the age, not only in the churches and schools, but in business circles and among workingmen. He takes advantage particularly of the "passion for poetry" latterly manifested among young men, that "strange phenomenon," upon which sociologists are remarking—to draw their attention to the higher things of life by recitations from the great bards of democracy and humanity. He finds that even common sailors, to whom he talks weekly at the Seamen's Institute, have their unusually inert minds roused more by high thought

than by cheap sentiment. In this respect if a more fulsome title be applied to him than the plain and preferable term Pedagogue, it is that of Inspirational Propagandist.

THE GROUND HOG TRIPPING AGAIN

Our esteemed cotemporary, the *Ground Hog*, has in one of its issues a column of epigrams which it calls "Thought Starters." Most of them are striking, especially this one: "Most of the cost of transportation is hauling goods past vacant lots."

But some of the others are more questionable, as for example, "Free trade, under our present tax laws, is still another way of working for the groundlords." The owners of British agricultural land did not think so when in 1848 it was proposed to abolish the corn laws, and experience confirmed their fears. Indeed, the gain from protective tariffs flows chiefly to the owners of natural resources; a tariff on steel products, save where combination is effective, tends almost wholly to the enhancement of the value of iron ore lands. It would take a long time for land to absorb all the gain from commercial free trade in a country as wide as ours; in England land has not yet absorbed it; in this county it is doubtful if land could ever wholly absorb it. "Ultimately," says Mr. George, it would. Some of Mr. George's later disciples have assumed too short a period as indicated by the word "ultimately."

The Ground Hog stumbles a little again in the following:

"Birth control is still another way of working for the landlord; for if people have fewer children they will have more money, the land will stand more traffic and the landlord will get it."

The less people the more traffic! Surely, our epigrammatist does not mean this.

LAND PARTY'S SINGLE TAX SYMPOSIUM DINNER

A Single Tax symposium dinner was held at Peck's Restaurant, this city on March 10. This dinner, called by the Land Party for the

discussion of Methods of Propaganda, was attended by about fifty persons.

The National Single Tax League, the Manhattan Single Tax Club and the N. Y. State Single Tax League were invited to send speakers to represent their organizations, and to outline their respective programmes. The only organization which acknowledged or accepted the invitation was the N. Y. State Single Tax League which sent its field Secretary and Lecturer, Mr. James F. Morton, Jr., who reported on the organization's activities in an able manner and endorsed the idea that different groups, working perhaps in different lines, should nevertheless strive to work in harmony and charity with each other. Philadelphia sent worthy champions of the party idea to the dinner in the persons of Messrs. Robert C. Macauley and James A. Robinson, whose brilliant speeches for political action and separate party organization backed as they were by the old enthusiasm which energized our movement in the early days, had a startling effect. Mr. Blech, of the Land Party, spoke in favor of the Party idea for this State and proposed for that organization a definite programme designed to gather all Single Taxers into a coherent militant propaganda movement by way of the ballot box. The programme was to nominate by petition an entire city ticket, with candidates for assembly and senate also. To do this three thousand signatures of voters within the city are needed for the city candidates, fifteen hundred in any county or borough and in the assembly and senate districts five per cent. of the aggregate vote cast for governor at last election in those districts. It was pointed out that the propaganda of the past twenty years was confessedly weak if there were not now many more than the required number of Single Taxers within the city, and that whether or not they were in favor of joining the party they certainly should help getting the party on the ballot so that those who wish to vote for the Single Tax may do so. After a number of speakers from the floor had expressed their individual ideas, Mr. Wm. J. Wallace presented the following resolution:

"Resolved that it is the belief of this meeting

that the earth should be the common property of all men and that all of our political acts should be in conformity with this belief."

The resolution was duly put and carried unanimously.

RHODE ISLAND

We have to thank the Henry George Lecture Bureau for the presence here of two of its able speakers—in January Mr. John Z. White, and in the early part of March Miss Grace Isabell Colbron.

Miss Colbron was in the State on the first and second Sunday of the month and most of the intervening days. On March 4 she spoke at the Civic Forum, conducted by women in one of our Providence Theatres, and in the evening at the People's Forum, carried on for years by the Rhode Island Tax Reform Association.

Her other engagements were at the Moses Brown School; the George J. West Club; the Women's Department of Brown University; Washington Park Improvement Society; State Normal School; R. I. Equal Suffrage Association; Bristol Suffrage Club, and again on the 11th at the People's Forum in Providence.

Our Permissive Act, enabling any town or city in the State to transfer taxes from labor products to land values, still remains in the Judiciary committee of the State Senate. Whether acted upon, or not, at this session of the legislature I am strongly of the opinion that an educational campaign should be carried on here during the coming Summer. In this view the other Single Taxers of the State coincide.

The time has arrived, we think, to arouse the people as a whole to the urgent need of untaxing industry in Rhode Island. Last Summer we made more of a speaking campaign than ever before—every Saturday night at the steps of the Providence City Hall, every Sunday afternoon from the hotel veranda of our principal shore resort, and every Sunday evening through the People's Forum.

We had to depend almost entirely upon our local speakers; but what we need is the presence and assistance of others willing to devote weeks to the creation of a public senti-

ment which will compel action by a large city or by the State as a whole. A few outside speakers, like Billy Radcliff and Bengough, together with such volunteers as may be willing to spend their Summer vacations in this State, would enable us to work wonders among our urban and manufacturing populations.

An agitation of the kind outlined above doubtless would not be advisable in many States, especially the larger ones which are without the popular initiative and referendum, but in this compact community of 600,000 souls the effort is well worth the making—
LUCIUS F. C. GARVIN.

HON. F. F. INGRAM, of Detroit, is to be congratulated on the success of the Open Forum in that city to which he is giving so much of his time. Among those who have held forth to large audiences are Prof. Scott Nearing, who spoke on "Work and Owning for a Living;" Max Eastman on "War and the Struggle for Liberty;" Louis Wallis, the title of whose address was "Can the Church Survive Preaching Half the Gospel?" and Tenement House Commissioner Murphy, of New York, who spoke on the tenement house question and advocated tax exemption. Other speakers were H. L. C. Forler and Joseph Labadie.

A LITTLE PAMPHLET, "Free speech and Free Press," by Harry Weinberger reprinted from *The Fra* is before us. It is well worth reading, logical, eloquent and persuasive. Mr. Weinberger is a New York Single Taxer, a member of the Manhattan Single Tax Club, and a speaker and writer whose work has brought him into rapidly increasing prominence.

THE Utica Free Academy will take the affirmative side of the question: "Resolved, that the Single Tax is preferable to the present method of taxation" in an inter-school debate with the Syracuse Central High School.

THE ingenious defense of a pickpocket tariff has been the deplorable perversion of the intellect of some of the most admirable men.

THE COMING ATLANTIC CITY CONFERENCE

What promises to be the greatest Single Tax Conference ever held in the history of the movement will take place at Atlantic City on April 13, 14 and 15, in the parlors of the St. Charles Hotel.

Last Autumn California cast a vote of more than 260,000 for the Great Adventure Measure to restore the land to the people of the State. "Luke North" was the leader of this campaign and he will be present at this great gathering. To welcome him, to give him the encouragement of the presence, advice and enthusiasm of the greatest number that can be brought together, and to blazon to the world that one-third of the voters of the great State of California have signified their adhesion to the principles for which we contend, is the object of this Conference. Because everything points to this Conference being the most representative ever got together, ways and means of advancing the cause will form the subjects of discussion, and the widest latitude will be given to the advocates of different methods of propoganda as well as different methods of organization. The Constitution printed in this number (see page 99) will be discussed and may be recommended for adoption.

This Conference, originating in the desire and the need of making known to the world what has transpired in the State of California, and the splendid spontaneity of the response from every section of the country, will mark a beginning of a new era, a new harmony and unity of purpose, the closing up of our ranks for an advance on the enemy. It is big with the promise of victory; it augurs a united front, with the disappearance of all but minor differences, and of those mistakes which have resulted from the absence of democratic forms of administration. These mistakes are coming now to be perceived. For their commission no one in particular is to blame; the errors of policy are to be attributed, not to any one individual, but to the system mistakenly adopted several years ago and perpetuated in the absence of a national organization that should be responsive

to the common desires of Single Taxers everywhere.

Following are the names of those who have signed the call for this Conference, though many more have assured the committee that they will be present. Readers of this notice are urged to write to William G. Wright, treasurer of the committee of arrangements, 1515 Arch street, Philadelphia, regarding hotel accommodations, rates and other details. Checks for the necessary expenses of this Conference may be sent to Mr. Wright at the address given.

William J. Wallace, Newark
 Frederic C. Leubuscher, New York
 Chas. Frederick Adams, New York
 George L. Record, Jersey City
 State Senator Edmund B. Osborne, Newark
 William Lustgarten, New York
 Mark M. Dintenfass, New York
 James F. Morton, Jr., New York
 E. B. Swinney, New York
 H. H. McClure, New York
 W. B. Northrup, New York
 E. Yancey Cohen, Palisade, N. J.
 Joseph Dana Miller, New York
 Frank Stephens, Arden, Del.
 C. F. Shandrew, Philadelphia
 B. Dupont, Delaware
 Robert C. Macauley, Philadelphia
 William Riddle, Atlantic City, N. J.
 Dr. Frank Crane, New York
 Robert D. Towne, Scranton
 E. T. Hartman, Boston
 Amy Mali Hicks, New York
 Margaret Hughan, New York
 Robert Schalkenbach, New York
 Benjamin Doblin, New York
 Alfred Bishop Mason, New York
 Charles S. Prizer, Somerville, N. J.
 A. Bourgeois, Newark
 James A. Robinson, Philadelphia
 James H. Dix, Philadelphia
 Wm. G. Wright, St. Davids
 Marshall E. Smith, Philadelphia
 Harold Sudell, Philadelphia
 George Lloyd, New York
 Mrs. George Lloyd, New York
 George Wallace, Freeport, Long Island
 C. H. Mann, New York
 Harry Weinberger, New York

Mr. and Mrs. Wm. Ryan, New York
 Katherine J. Musson, Philadelphia
 Frank W. Garrison, Bryn Mawr
 Gladwin Bouton, Newark
 Clarence Darrow,
 Charles H. Ingersoll, New York
 Samuel Milliken, Philadelphia
 Walter G. Stewart, Reading
 Janette Reynolds Dix, Philadelphia
 Oliver McKnight, Philadelphia
 Henry J. Gibbons, Philadelphia
 Carl Seelbach, Buffalo, New York
 Joseph B. Chamberlain, Philadelphia
 Frederick E. Mayer, Philadelphia
 Edward Coyle, Philadelphia
 David R. Emsley, Philadelphia
 Paul G. Gregory, Louisville
 John W. Dix, Philadelphia
 William J. Shaeffer, Philadelphia
 George A. Haug, Philadelphia
 Mary Hetzel, Moylan, Pa.
 H. B. Tauresey, Philadelphia
 E. E. Chantry, Philadelphia
 Eleanor Stephens, Arden, Delaware
 Robert F. Woaley, Arden, Delaware
 William Roberts, Arden, Delaware
 Edwin S. Potter, Arden, Delaware
 Cora Potter, Arden, Delaware
 Florence Garvin, Arden, Delaware
 E. S. Ross, Arden, Delaware
 Katherine Ross, Arden Delaware
 Elizabeth Ross, Arden, Delaware
 Anna H. Ross, Arden, Delaware
 Donald Stephens, Arden, Delaware
 Ingaborg Stephens, Arden, Delaware
 Frank T. Sterlith, Wilmington, Delaware
 W. L. Willis, Wilmington, Delaware
 Vincent T. McGee, Wilmington, Delaware
 William Burns, Wilmington, Delaware
 P. H. Heverin, Wilmington, Delaware
 A. R. Saylor, Wilmington, Delaware
 Jennie Saylor, Wilmington, Delaware
 Daniel Gallagher, Wilmington, Delaware
 Thos. H. Williams, Wilmington, Delaware
 Henry Jones, Wilmington, Delaware
 Leo. W. Marks, Philadelphia
 Royd E. Morrison, Philadelphia
 Dr. John Purdy, Philadelphia
 Bolton Hall, New York
 Peter Winslow, Philadelphia
 Benjamin Sterling, Philadelphia

Harry de Cleyre, Philadelphia
 Paul M. Gottlieb, Philadelphia
 Caroline Ludy Dix, Norristown, Pa.
 William L. Ross, Arden, Delaware
 Harry W. Hetzel Moylan, Pa.
 John Goldsmith, Philadelphia
 Thomas Kavanagh, Philadelphia
 William Hagan, Philadelphia
 Chas. H. Baker, Philadelphia
 A. A. Davies, Audubon, N. J.
 Wm. M. Callingham, Haddon Heights, N. J.
 Frank Pfrommer, Philadelphia
 Joseph Brennen, Philadelphia
 Frederick W. Rous, Philadelphia
 Antonio Bastida, New York
 Gaston Haxo, New York
 William J. Lee, Jr., New York
 Marshall Peoples, Pottstown
 David Fitzgerald, Abington,
 G. J. Lafferty, Pottstown, Pa.
 Lewis Ryan, Ardmore
 William V. McGee, Jenkintown
 James D. Ornil, Ogontz
 Joseph E. Jennings, Lansdale
 Charles E. Erb, Pottstown
 Charles D. Ryan, Spring Mount
 Timothy J. Connelly, Philadelphia
 Thomas W. Knapp, Philadelphia
 J. C. Snyder, Philadelphia
 William J. Harden, Philadelphia
 J. H. Bruner, Marcus Hook
 Louis Kramer, Wilmington
 Alfred Guerrero, Garrettsford
 William R. McKnight, Broomall
 William R. Kline, Philadelphia
 Richard Chambers, Camden
 Mr. and Mrs. William Himelspark, Camden
 Charles H. Corkhill, Reading
 F. W. R. Snyder, Ambridge
 Henry C. Lippincott, Philadelphia

The attention of our readers is called to some of the names appearing on the call, such as Dr. Frank Crane, Clarence Darrow, Bolton Hall, C. H. Ingersoll, William Lustgarten, Alfred Bishop Mason, and many others as showing the representative character of the Committee.

THE Single Tax Five Year Book will be out in May.

NO ELECTION!

CONSTITUTION FAILS

There is no election for National Committee men under the provisions of the Constitution of the new National Single Tax League. The result is farcical, and proves that a change in the methods of election should be instituted at once. Even Mr. Daniel Kiefer fails of the required 200 votes necessary to elect, lacking 15. 1330 enrolled members, or more than one-half the total enrollment, took such little interest in the matter that they neglected to vote at all.

It is true that according to the provisions of the Constitution a member's proxy vote may now be transferred to another candidate for committeeman, or the voter may go out—if he has nothing else to do—and solicit new members of the organization who may join without paying a cent of dues and vote for any man suggested—Theodore Roosevelt, for example. That this plan is costly, foolish and impracticable—that it admits of all sorts of log-rolling—that it places the funds of the Association at the mercy of any combination of individuals unscrupulous enough and with the will to undertake it, would seem now to be clear.

It will be remembered by those present at the provisional meeting which adopted this Constitution that we were urged to vote for it on the ground that we must get some working instrument for the new organization, and that Single Taxers would expect us to pass something.

And we did!

THE EQUITY LEAGUE OF CALIFORNIA

The Equity League of California will soon issue a statement in which they will review the history of the attempt to combine their forces with those of the Great Adventure Group. (For measures of both groups see Bi-Monthly News Letter, page 105). In the statement they will say:

"We now call your attention to a serious matter which all Single Taxers of America are bound to consider. From the above

statement, supported with documentary evidence, you see that all of the organized Single Taxers of the State of California have united in the Equity Tax League, and they have presented the Equity Tax League amendment to the people of California and have secured its introduction into the State Legislature and are now confronted with the important task of having that amendment placed upon the ballot by action of the Legislature instead of at the immense cost of time and money of an initiative petition.

"In the presence of this consolidation of our forces and the great task before us we are confronted with the fact that Mr. Daniel Kiefer has given fifteen hundred dollars (\$1500.00) to Mr. Luke North and his small minority, according to his letter of February 21, 1917. This money of the National Single Tax League has been contributed by Single Taxers to aid the Single Tax cause and it is now being used by this small group in opposition to the largest, most comprehensive and unified body of Single Taxers ever grouped together in this State."

BOOK REVIEWS

AMERICAN POLITICAL HISTORY FROM A NEW VIEW POINT*

Dr. Miller, who, as a reviewer of the present work says in *The Nation*, is "favorably known to college debates by his compilation entitled "Great Debates in American History" (14 vols., Current Literature Publishing Co., New York), has in "American Debate" dropped his attitude toward the subject as an editor, and taken up that of an historian and critic, his main purposes, as stated in his preface to volume one, being to give (1) an historical account of main subjects of public discussion in the United States from colonial times to the beginning of the Civil War; (2) an exposition of the chief political and economic

*"American Debate," a History of Political and Economic Controversy in the United States, with Critical Digests of Leading Debates. In two volumes, with separate indexes. I: Colonial, State and National Rights; II: The Land and Slavery Questions. By Marion Mills Miller, Litt. D. (Princeton). \$2.50 per volume. G. P. Putnam's Sons, New York.

principles which have been incorporated in the legislation and governmental institutions of the country; (3) a history of political issues and events; (4) a treatise upon the art of debate as exemplified in American forensic contests; and (5) a collection of short biographies of statesmen of the time, with appreciations of their abilities, particularly as debaters.

The need of a revival of an intelligent patriotism is urged in the preface. The author points to our forefathers as models in this for the present generation. "The citizens of that day were all vitally interested in politics, especially as revealed in public discussion. They fully realized that the generation of which they were a part was making basic history."

"Debate," continues Dr. Miller, "is the crucible of law which is the metal of history General ideas of legislation and government acquired through the reflected views of historians and publicists can never be as impressive as direct presentation of the fusing and casting of these laws and institutions." Hence he allows so far as possible, the makers of American history to tell the story of American history in their own words. The result is that his work, to quote from a review in the *Boston Journal of Education*, is graphic to the limit with flashes of forces that reveal the movements for human freedom. It is the best story . . . of the significant issues from the first purpling of the dawn of independence from Great Britain to the first ray of hope of freedom for the African-Americans."

This feature of graphic presentation is further enhanced by the practice of the author in telling, as soon as a new character is introduced in the dramatic narrative, his past history and the esteem in which he was held at the time by his countrymen. On this point the *Journal of Education* continues: "But the greatness of the work does not end with the debates, nor with the story of their setting, because there is running all through the study like the rippling personality . . . of a great artist's song, the best series of brief biographies to be found anywhere."

The first volume deals with political as

distinct from economic questions, that is, with constitutional principles and administrative policies. In brief, it is concerned with civil rights, which the author, in the manner of the founders of the nation from James Otis to Thomas Jefferson, and of the upholders of the Constitution from Daniel Webster to Abraham Lincoln, identifies with natural and popular or democratic rights. The dedication to the volume is apt and timely: "To the Patriotic Citizens of America that they may 'know their rights, and, knowing, dare maintain.'"

The interest of Jeffersonian democrats will be at once caught by chapter one, "The Writs of Assistance," the controversy over which first united all the colonies to resist the British policy of monopolizing their trade and taxing them without their consent. It was James Otis, the magnetic orator of Boston, who opposed this policy by asserting the doctrines of natural rights "to life, liberty, and property," and of the democratic nature of the State, namely that just government rests on the consent of the governed. In this connection he clearly stated the doctrine of the social contract, anticipating by one year the book of Jean Jacques Rousseau on the subject.

Dr. Miller has been criticised by the *Nation* reviewers for the undue importance he gives to such colonial controversies as that over the Writs, which never were effectively executed. We cannot however, agree with this opinion. First debates on principles of government, even though connected with events of minor importance, are of profound significance as well as of interest to any one sincerely devoted to democratic institutions. It is remarkable that in almost all of these first debates, not only is every one of the fundamental principles of the subject clearly presented, but their application is also made to concrete issues yet to arise in American politics. Thus John Adams, who as a young man was present at Otis' speech, reported in extreme old age the electric effect of the orator's demand that the natural rights of even the "poor negroes" be recognized.

As in the case of the Writs, in almost every succeeding controversy Dr. Miller brings

forward a dominant personality with telling dramatic effect. Patrick Henry is the American protagonist in opposition to the Stamp Act. Sir William Pitt, afterwards Lord Chatham, urges his view of the British constitution, already the type of free government, and later to become the model of most of the European States, against that of the great jurist, William Murray, Lord Mansfield, in the controversy over the Supremacy of Parliament.

Samuel Adams, son of the inventor of the American political caucus, is presented in the controversies between Massachusetts and Parliament as using his inherited ingenuity to grander ends by devising the consolidation of public opinion through "communities of correspondence," thus welding the will of the people, to use George William Curtis' figure, into a "claymore" with which he effectively smote all the counsels of the British ministry, and showed the way in which union of all the colonies was afterwards effected and their independence achieved. In the next controversy, "Congress vs. Parliament," we revert to England, or rather Ireland for the greatest spokesman in behalf of American rights, Edmund Burke. His long speech, the finest to our mind, of his utterances, if not indeed, the masterpiece of all forensic oratory, is ably digested, with *verbatim* classic passages and annotated with touches of human interest by the author. One note, very timely in view of Ireland's renewed demand for home rule, will give the quality of Dr. Miller's editorial taste and historical research. It is upon the statement of Burke: "The Americans have developed an unexpected ability in self-government. . . . The laws they are now making for themselves, reports Governor Dunmore of Virginia, are infinitely better obeyed than the ancient government." Dr. Miller remarks: "That this is a general principle of the human mind Burke might have shown by citing a similar report made of his own countrymen. In the time of Henry VIII., Finglass, Chief-Baron of the Exchequer, reported: "That the English statutes passed in Ireland are not observed eight days after passing them; whereas those laws and statutes made by the Irish on their hills they keep firm and stable with-

out breaking them for any favor or reward.'"

The chapter on "Independence" is monographic in its recital of all the influences leading up to separation of the colonies from their unnatural mother country, and is dramatic in its presentation of the circumstances connected with that momentous decision. Here no one statesman stands out as foremost. George Mason, who drafted the Virginia Bill of Rights in terms already made familiar by James Otis, and to become sacred when re-penned by Jefferson; Jefferson himself, the modest annalist of the great Act which made his name immortal; Richard Henry Lee, the noblest Roman of them all in the classic mold of his patriotism, whose resolution of independence, passed on July 2, made that date the real birthday of the Republic; and John Adams, the "colossus of the debate" whose combined argument and eloquence won over the opposition to the measure—to all is given honor due. It is fitting that, in the body of statesmen who brought to birth a democracy, and who collectively, as Lord Chatham had said of essentially the same group in the First Congress, had no peer in ancient or modern legislative assemblies, no one man was pre-eminent.

A much neglected American publicist and economist, a man who never held public office, is brought to the fore in the chapters on the Confederation and the Constitution as the inspirer of most important principles of government. This was Pelatiah Webster, retired merchant of Philadelphia, known as the "Adam Smith of America" for his essays on Free Trade and, from his "Dissertation on the Constitution," published in 1783, deserving of the fame of the Forerunner of the Constitution, not only in its first form, but in its subsequent, and, it is to be hoped its future developments. In his "Dissertation" Webster stated that "the value of land, being created by population, is a just and natural standard for determining contributions to public revenue." While this is the pure Single Tax principle, it would seem that neither Webster nor the other economists of the time, notably Dr. John Witherspoon, separated the value of land from that of its improvements. To this fact is largely due

the sectionalism which brought disasters such as the Civil War upon the country. Dr. Witherspoon, in the debate on the Articles of Confederation, convinced Congress of the justice of the principle enunciated by Webster as applied to apportioning the contributions of the States to the expenses of the Federal Government, but included the value of houses in the assessment. This the weak Congress found impracticable to estimate, and so it was forced in the end to go to population as a standard. This tended to fix population as the unqualified standard for representation in the Federal Government, slaves being reckoned (in the ratio of 3 to 5) as persons and not as property. The principle of representation was continued in the Constitution, with the result, as Dr. Miller points out, that slavery was made a political issue and therefore impossible of settlement by the economic solution of compensation, but demanding the exercise of superior force for its abolition, for, as Burke had remarked, in speaking of the Virginia slave-owners, an oligarchy class will never forego its privileges for any consideration whatsoever. The lesson is significant of what the Single Tax would do in preventing not only industrial wars in times of peace, but also all war in the strict sense of that term.

James Madison, who, even more than Jefferson, seems to be Dr. Miller's ideal of a democratic statesman (for example he gives to Madison more honor for his arduous labors in securing the Virginia statute of religious liberty than to Jefferson for drafting it), is presented as the great figure of the period when the Constitution was conceived, drafted, ratified, and finally consummated in the organization by the First Congress of the new government. In such a large subject Dr. Miller has rightly concentrated the reader's attention on the fundamental issue, national government through the direct representatives of the people *vs.* a federation of States. Madison and his following succeeded in the Constitutional Convention in securing recognition of this principle, and in emphasizing it by the opening sentence of the national charter, though compromises were effected notably in making the Senate representative

of the States. Dr. Miller completely demolishes the prevalent view among many radicals, Socialists almost as a body, and a number of Single Taxers similarly infected with the conspiracy idea, that the Constitution was a "reactionary" document, devised by representatives of the "interests" of that day to keep the government out of the hands of the people. He does this by showing through quotation of their utterances, that opponents of the Constitution urged as their chief objection that the instrument took away power from the States and gave it to the people. With all its shortcomings the Constitution certainly was a great stride forward toward democracy.

The real beginning of reaction, as Dr. Miller shows in his chapter, "Federalist vs. Republican," was the largely successful attempt of the aristocratic "interest" under the leadership of Alexander Hamilton, Secretary of the Treasury and virtual Premier of Washington's Administration, to increase the power of the executive department at the expense of the legislative—a principle which he had advocated in the Constitutional Convention without finding a single delegate to agree even to its consideration. Thomas Jefferson, Secretary of State, and James Madison, the acknowledged leader of the House of Representatives, were his chief opponents. Madison was the spokesman of the partnership. Though he got the better of Hamilton in argument, notably in the case of Washington's proclamation of neutrality in 1793 which construed, without consultation with the Senate which had joint power with the President over treaties, that the French Alliance of 1778 was no longer binding, nevertheless Hamilton secured his ends, and the power of the President was increased beyond the intent of the Constitution, as Hamilton himself had stated in his contribution to the *Federalist*.

Hamilton's party, the Federalists, became entrenched in power for what they fondly imagined would prove a period lasting as the Republic itself, including as the party did the bulk of men of wealth and culture. But Jefferson and Madison, the Castor and Pollux of democracy, "great twin brethren of the

fight," with such able lieutenants as Albert Gallatin and Edward Livingston, seized upon the despotic Alien and Sedition laws of John Adams' administration to arouse the people, and, by a "campaign of education" in the Kentucky and Virginia Resolutions, won over to their cause an overwhelming majority which accomplished the "Democratic Revolution" that placed Jefferson in the Presidential chair with a loyal Congress behind him.

The acts of Jefferson and his successors Madison and Monroe are related in the succeeding chapter on National Defense. Jefferson heartily agreed with Washington that this country should steer clear of entanglement with foreign politics, and to this end he adopted the policy of removing the European menace as far from our shores as possible, purchasing Louisiana when he learned of its transfer by Spain to France and of Napoleon's design to make it the base for extending imperial rule in the New World. In acquiring title to this broad dominion Jefferson had to stretch the Constitution, and run counter to his own doctrine of democratic government expressed in the Declaration of Independence, by accepting in the transfer the European theory of sovereignty, which disregards the will of the people. Nevertheless, as soon as practicable he replaced this title by the American one of self-government. "Preparedness" of this basic order peculiarly fitted his genius, for he was the ideal statesman for a time of peace. But war is the antithesis of peace, rendering the wisdom of the natural order the unwisdom of the unnatural, and Jefferson did not have that supreme quality of statesmanship which made Washington equally great in both states of the country. His policy of substituting passive commercial restriction for active military defense against the outrages committed by Great Britain and France proved utterly ineffective, based as it was on bad psychology in underestimating the stubbornness and craft of his respective foes, and on bad economics, for an embargo laid by a country inferior in commerce must necessarily injure its own trade more than that of the enemy.

Madison inherited the inevitable war with Great Britain, and, being another Jefferson in statesmanship, conducted it in most muddling fashion. Not the least of American indictments against war is that it robbed our country, at the time that it most needed industrial development, of the undivided attention to the arts of peace by that one of our early Presidents who with a political genius equal to that of any of our early statesmen, had transcended them all in economic knowledge and wisdom. The Jeffersonian principle of fundamental national defense as shown in the Louisiana Purchase came to the fore again in the Monroe Doctrine, which has already been of incalculable benefit in accomplishing its original purpose, checking the spread of autocratic rule to the New World, and which promises to form the fundamental principle of world peace, if this is ever to be permanently established.

The closing chapters of the volume deal with Nullification and Secession, the applications of the State Rights theory carried to an extremity that was repudiated by Madison, its early opponent, who however, with Jefferson, in the hot-beds of their respective Virginia and Kentucky Resolutions had intermingled tares of disunion with the seeds of popular liberty.

The Webster-Hayne debate on the Nature of the Union is given in the chapter on Nullification with a fuller and clearer exposition of argument, and with a greater wealth of descriptive detail and editorial comment than is presented in any American political history of similar extent. A later debate on the same question between Webster and Calhoun, a man of greater ability though less eloquence than his colleague Hayne, closes the chapter.

The final chapter, "Secession," has as its center the too little known debate in the Senate between Judah P. Benjamin, of Louisiana, afterwards called the "Brains of the Confederacy," and Edward D. Baker, of Oregon, unsurpassed in quick wit, ready argument and the "eloquence of the instant" by any statesman of a generation that included Thomas Corwin, Stephen A. Douglas and John P. Hale, Lincoln, Chase and Sum-

ner not being considered since their forensic power was based on careful preparation.

We quote the opening sentence of Dr. Miller's comment on the debate as a sample of his criticism:

"If conclusiveness be the main object of forensic argument, then to this speech of Senator Baker cannot be denied pre-eminence in American debate, for no other deliverance in our legislative halls, not even the majestic oration of Webster against Hayne, so effectively beat down, one by one, the arguments of an able opponent, extorting from him either an admission of their untenability or an easily answered parry, and so thoroughly built up, stone upon stone, the speaker's own position, establishing it as a strong fortress for his party which was never thereafter successfully assailed."

We shall review in our next issue at some length the second volume of "American Debate."—J. D. M.

THE POETS' LINCOLN*

Here is another volume with an illuminating and discriminating introduction by that master literary handicraftsman, Dr. M. M. Miller. The work is a collection of nearly one hundred poems in honor of the first of our martyred presidents. Here we shall find many of our old favorites, Whitman's "O, Captain! My Captain!" Lowell's Commemorative Ode, and Tom Taylor's beautiful tribute—and manly confession.

There are other poems not so well known. Not all are good. Indeed the number of really fine poetical tributes to Lincoln are surprisingly few, and there is an appalling sameness about many of them. The same adjectives, "seamed," "gnarled," "homely," "quaint" appear to come naturally to all of them and become very tiresome in their repetition.

In the Introduction Dr. Miller who cannot neglect an opportunity to enforce an economic lesson, indicates Lincoln's small acquaintance with the laws governing this at-the-time little known department of knowledge

*The Poets' Lincoln. A collection of tributes by the poets of the world to Abraham Lincoln. By Osborn H. Oldroyd, Editor and Publisher, Washington, D. C.

Those who have recently been made familiar with Lincoln's statement exhibited in street-cars and public places during the late presidential campaign that he "didn't know much about the tariff but that he knew if we made an article in this country we had both the article and the money, too," was at once a striking confirmation of his confession that he knew little or nothing about the tariff. Dr. Miller says:

"Lincoln at first was a shallow thinker, accepting without examination the views of others, especially popular statesmen, such as Henry Clay, whose magnetic personality was drawing to himself the high spirited young men of the West. Some of the political doctrines which Lincoln then adopted he retained to the end, these being on subjects such as taxation and finance whose moral bearing was not apparent, and therefore into which he never inquired closely, for Lincoln's mind could never be profoundly interested in any save a moral question."

There is included in this work a poem, too, of Dr. Miller's couched in that sonorous eloquence he knows so well.—J. D. M.

THE COMING SINGLE TAX FIVE YEAR BOOK

More than half the number of pages of the coming SINGLE TAX FIVE YEAR BOOK are now in type. Work has progressed more slowly than anticipated, but it is now possible to announce its appearance some time early in May. Those who have not yet pledged their subscription to the work are urged to do so now.

The work covers the history of the movement in every country where it has obtained a foothold. It treats of all current modes of revenue; its Fiscal Problems section is full and ample. In it the reader will find the objections against all current modes of taxation. The Related Questions section deals with those problems to which men and women are striving in the wrong way to find an answer but for which the Single Tax is the solution. The work gives the history of the Land Question in Congress; it treats of Land Monopoly in the United States and Mexico, and

it contains an elaborate article on the Fore-runners of Henry George. Questions and Answers form a part of the work. It treats also of the constitutional provisions in the forty-eight States relating to taxation, and it gives some interesting facts regarding a few of the principal cities. It has the fullest and best Single Tax Bibliography yet printed anywhere. In short it answers every main question of the student, and will be a work to which the inquirer may be confidently referred for information on those points which once determined make the position of Single Taxers impregnable.

ADAM MANUEL of the Creek Nation, Okla., recently died leaving five children. Luther Manuel, one of his sons, is believed to be the richest negro boy in the world. The Manuel land was supposed to be worthless for farming purposes; but it proved to be in the heart of an oil field and Luther Manuel now has an income of \$50,000 a month.

A MELANCHOLY interest attaches to the article on another page by A. T. Ames (see table of contents). Mr. Ames has answered the call. His useful life came to an end a few weeks ago at Centreville, Calif. We are not acquainted with the circumstances of his death, but he was a devoted adherent of the cause, and for many years a subscriber to the SINGLE TAX REVIEW.

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.
- Single Tax Party of New York, 252 W. 14th St., N. Y. C., Gaston Haxo, Secretary.

- Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
- Cattaraugus County Single Tax League, Mrs. Katharine E. Bradley, 311 Laurens St., Olean, 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.
- 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.
- Illinois Single Tax League, Louis Wallis, Chairman; Hugh Reid, Sec., 509 Schiller B'ld'g., Chicago, Ill.
- Ohio Site Value Taxation League, J. S. Maclean, Pres.; W. P. Halenkamp, Secretary, 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.
- 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 Georgia 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; David S. Fraser, 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
Whitemore 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 organiza-
tions.—EDITOR SINGLE TAX REVIEW).
- This List will go in the Year Book,
out in May of this Year. Verifica-
tion of its accuracy is requested
from our correspondents.**
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- LIST OF JOURNALS
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- Single Tax Review, 150 Nassau St., N. Y.
City, Annual subscription \$1.
- Tribune, Daily, Winnipeg, Man., Can.
- The Star, San Francisco, Cal., Annual sub-
scription \$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 sub-
scription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily
except Sundays. Annual subscription \$3.
- Christian Science Monitor, Daily, Boston,
Mass.
- The Square Deal, 33 Richomond 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 sub-
scription 25 cents.
- Everyman, Los Angeles, Cal. Annual sub-
scription \$1.
- The Register, Berwick, Nova Scotia, Weekly,
\$1 a year. John E. Woodworth, editor.
- Reformvannen, Swedish Monthly, 1529 Well-
ington Ave., Chicago, Ill. Annual sub-
scription 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., Quar-
terly, Julia Goldzier, Editor. Annual sub-
scription 50 cents.
- Single Tax Herald, Weekly, Robert C.
Macauley, Editor and Manager, 619 Fil-
bert St., Phil. Annual subscription \$1.00.