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JULY — AUGUST, 1920



Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

FOUNDED IN 1901

The Story of The Conventions

Joseph Dana Miller

A Review of Our Course at Chicago

Frank Chodorov

Our Progress in Australia

Frank H. G. Cornwall

New South Wales Letter

Percy R. Meggy

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What "The Single Tax Review" Stands For

LAND is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. The right to its use is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for its sale or use, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.—JOSEPH DANA MILLER. Condensed from SINGLE TAX YEAR BOOK.

SINGLE TAX REVIEW

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Publisher's Notes—

Announcement

THIS is the last issue of the SINGLE TAX REVIEW under the proprietorship of the present publisher. The REVIEW passes under the ownership of the Single Tax Publishing Company, the Preliminary Prospectus of which appears on back page. Joseph Dana Miller, founder and owner of the REVIEW for twenty years, will continue as editor, and its policy will remain unchanged. It will appear as a 32 page monthly in its present form as soon as arrangements are completed.

SEND in your subscriptions now. Secure the subscription of every Single Taxer in your neighborhood.

HAVE you acknowledged receipt of notice that your subscription has expired? It is not fair to the publisher to fail to do so and continue to receive the REVIEW.

The Single Tax Review

Vol. XX

JULY-AUGUST, 1920

No. 4

Current Comment

THE result of the Chicago Conventions, the sudden breaking away of the individualistic, or half-individualistic elements from the Socialist, or half-Socialist Farmer-Labor Party, so-called, is indicative of a signal and, we trust, a permanent demarkation. The individualists in the Committee of 48 are yet uncertain of their final home, politically; the Farmer-Labor Party has taken a position, whether they know it or not, which makes them a sort of "second fiddle" party in the national orchestra to the party of Debs and Hillquit; the Single Tax Party presents the American view-point of the freedom of the individual, with which historically and traditionally, however great may have been our departures in practice, our countrymen have a real affinity.

NEVER before have the two theories collided so violently. Never before indeed have they confronted each other precisely as they did at Chicago; hence never before has the lesson been so deeply burnt in. Messrs. Hopkins, Pinchot and others, especially the Single Taxers who were members of the 48 group, were brought face to face with the consequences of their elaborate preparations for a fusion of what we sometimes call the "forward looking" elements. They suddenly saw, what of course they must long have divined, that in the groups which were finally brought together in the convention hall there was a profounder, more irreconcilable division than exists even between the friends and foes of economic privilege.

TWO theories there are; One that the State exists for Man, the other that Man exists for the State. The former conceives of the State as the creature of Man's convenience, and not something existing for the purpose of doing something for him. It realizes the progress of civilization has been a process of discarding, one after one, the pretensions of the State—in social and political matters at least. Religion broke away from it—to the benefit of both religion and the State. Even our economic relations have won some measure of freedom from State interference and State control, but these are still within its grip, and that is the measure of our helplessness. Behind the landlord's right to appropriate economic rent stands the State; all taxes levied on industry which are helping to strangle it, are the inventions of the State; peoples would trade with other peoples without question to satisfy their own natural desires, were it not for the State.

OF course the State has its functions. Its province is to interfere only in those cases where the law of compe-

tion does not apply. But first of all it must secure a free field for the laws of competition to work their unimpeded will. Then we would have the natural order. We would witness the constantly diminishing functions of the State, as well as the disappearance of those varied social phenomena of exploitation, low wages, high cost of living, unemployment, poverty, etc., which justify to so many those State activities which are no business of the State, and under the shadow of which the theory of Socialism, urging a further extension of State activities, has been built up into an economic doctrine by the superficial and shallow-minded.

WE use these terms without disrespect to the many fine intellects in the Socialist movements; to the many animated by a beautiful human sympathy. But it is well to recognize that Socialism is a shallow theory. "It does not go far enough" by unmeasurable distances; it merely skims the surface. It does not recognize man's relation to the earth; it does not seem to know the nature of society superior to the State—it has no place in its system for the natural order. Its superficiality is emphasized in an almost terrible way by its chatter about machinery and its ominous silence about the planet. Its very network of artificiality so blinds the intellect caught in its entanglements that the simplicity of the method of making the earth free by the collection of the rent of land is invisible to it. It cannot see the plain thing that is true by reason of seeing so clearly the elaborate wall it has builded between the simple truth and natural vision.

DR. THOMAS S. ADAMS, of Yale University, who was chairman of the advisory committee on taxation to the government, is an ardent advocate of the tax on sales, and has made a calculation that it would yield \$400,000,000 a year at the rate of one per cent. This is the tax—the alvacala—which according to David A. Wells, no mean authority, ruined Spain. Great men, these college authorities on taxation!

THE death of Major-General Gorgas has called forth many encomiums on his life and work, but none finer than this from Dr. Frank Crane;

"He was not called great. He was great.

His honor comes to him not from his position or from his possessions, but from his work.

He was not elected to anything. He was selected, chosen for his ability, and he did that whereunto he was chosen.

His army uniform was but the key to opportunity, for he was of a greater army.

History will record that upon the Fourth of July, 1920, there died a greater than Foch, or Pershing, or Haig, though they were great."

HOW delicate are the economic relations of mankind. A land boom in some Southern or Western State, thrusting back the labor and capital that otherwise would be busy producing, determines the amount of actual wages received by the clerk that bends above his books, the clothing cutter on the east side of New York, the cash girl in the department store, the hard worked physician in the great city, the million or more workers in occupations in which men and women are engaged. The economic world is a complex network in which the interests of all are interlocked.

THE first thing to do is to make men free. State-owned grain elevators, municipally owned-transit systems, co-operative buying and selling, collective bargaining, tax reform, will not do this. Only by making the earth free can man be made free. The land question is not the only question, but it is the first and basic question.

PERHAPS most men thoroughly misconceive the nature of economic society and their purpose in it. We speak of "getting a living." But we do not think of it as an effort to share in the product of the natural co-operation which is the only purpose of economic society. We work, and we conceive that the primary purpose is to enable us to draw our wages Saturday night. But, of course, the main purpose served is that we have contributed that quota to production, and got from it that much sustenance to enable us to continue our contribution.

How necessary, therefore, it is that in this work there should be not only no drones, but no toll-takers. How clear it is that if there is any leak in the machinery the whole operation is vitiated, that if men stand at the machinery abstracting, not contributing, the total product of economic society must tend to lessen, a continual inequality of ownership and distribution set in, and results be as we find them.

Away with the drones and the toll-takers!

Death of Major-General Gorgas

MAJOR-GENERAL WILLIAM CRAWFORD GORGAS, former Surgeon-General of the United States Army, died July 4, in London. He was born in Mobile, Alabama, in 1854. In 1880 he was appointed Surgeon, and successively rose to Captain Assistant Surgeon, Brigade Surgeon, and Colonel Assistant Surgeon, when he helped clean up the yellow fever in Havana, until he was made Surgeon-General. He was chief sanitary officer at Panama. He supervised campaigns against the yellow fever-breeding mosquito in Central America and Peru.

He directed the sanitary forces of the American army in France during the world war. He was made a Commander of the Legion of Honor and knighted by King George of England for his eminent services to scientific sanitation.

Above all, and of chief interest to us, this great man saw what we see. He drew his inspiration from Henry George.

He saw that wholesome sanitation, absence of disease and length of life, depended upon a high wage scale. He saw how wages could be increased, and in and out of office he preached the great truth. His modest courage in making open avowal of his convictions should have been a lesson to those who, holding public office, remained strangely silent. He was a member of the Single Tax Party and a contributor to its activities. He would probably have been the candidate of that party for President had not death put an end to a most useful career.

Somewhere Herbert, we think—we have not his poems beside us—said, in that quaint fashion that was all his own:

"Who sweeps a room as by God's law
Makes that and the action fine."

General Gorgas did his work in that spirit, whether the task set him was humble or lofty. To have cleaned up and made healthy and habitable the pest spots of the earth, is no small achievement. But higher than the achievement itself was the spirit in which the work was performed, his recognition of the laws that make for health and happiness, and his courageous insistence upon the fundamental truth which Single Tax men proclaim.

Henry George Advised His Followers

THE advocates of a great principle should know no thought of compromise. They should proclaim it in all its fullness, and should point to its complete attainment as their goal. Let the time servers, the demagogues, the compromisers, those to whom nothing is right, and nothing is wrong—let them all go their ways. Any cause that may lay hold of a great principle is stronger without them."

Away, apologists, away!
Let fools and cowards make delay,
And choose their texts beyond the moon—
Men cannot right their wrongs too soon.
The landless for their birthright cry,
Brothers their brothers rights deny;
Speak now, for they have waited long,
Say who is right and who is wrong,
Proclaim the truth from every steeple—
God made the land for all the people.

ROBERT CUMMING.

THE *New York Times* of recent date contained an article entitled "Belshazzar as Landlord. Babylonian of Biblical Fame Revealed as Profiteer in Documents Deciphered at Yale." Well, we at least know the fate that befell him. It appears, too, that they had a high tariff in Babylon since there is a record of payment of duty on imported barley.

SEND in your subscription to the REVIEW. Introduce it to your friends.

The Story of the Conventions

TO report two conventions at once and part of a third is a task possessing some difficulties, so the reader must have patience with all our shortcomings. In view of these difficulties it will perhaps be best to treat of certain phases or episodes of the convention of the Forty-Eighters, rather than to attempt a running story of what presents itself as a series of dramatic incidents, fraught with the qualities of pathos, hopeless ineffectualness, personalities revealed in unexpected lights, unworthy and worthy but mistaken ambitions shattered, hopes destroyed, and the reduction to atoms of a political machinery built up by men devoted to principle according to their lights, and others who to less worthy ends had connived, contrived and conspired.

To these latter a word in season. There is no way to the minds and hearts of men that winds in devious paths. There is no way even to enduring personal success, if that be the thing desired, that does not lead through the main highway. The lanes and alleys do not take us anywhere, but end in a *cul de sac*.

Honesty is the best policy even in politics. It does not pay even if the sole wish is to gather votes,

"To bend the pregnant hinges of the knee
That thrift may follow fawning."

To those of the Committee of 48 who are honestly desirous of bringing about a new and better condition through political action, and who are by instinct and conviction, pronounced individualists, a word also. They cannot hope by amalgamation with diverse elements to form any enduring political union. As oil and water will not mix, neither will individualism with the economic philosophy of socialism which would restrict it. The coming together of these elements produces a violent reaction. This is why the hope of the Committee of 48 was from the beginning an "iridescent dream." What is left is a party of socialism, a class-conscious party with a programme that will appeal to all the socialistically inclined. It has swallowed up those elements of the Committee of 48 which have a natural affinity with it, and it has spewed out of its mouth the men whose individualistic economics are inconsistent with the purely Marxian programme of the new party.

ECONOMIC INDIVIDUALISM NOT COMPLETE WITHOUT THE SINGLE TAX

To those gentlemen and ladies that remain clinging to the wreckage of what remains of the Committee of 48, let us say that the individualistic philosophy is not complete without the knowledge of the Single Tax. Such knowledge enables us to clarify in our minds the conception of what are the true functions of the State and where the operation of State activities begin to encroach upon what is the true province of the individual's inherent rights.

TO SINGLE TAXERS IN THE COMMITTEE OF 48

To our brother Single Taxers it is necessary to say a word. The lesson is now complete that the Single Tax must no longer be preached in the way it has been, that we must come out into the open. It is inconceivable that they can require further experience of this kind to convince them.

But a truce to preaching. Our readers will want to know about the Conventions.

OPENING HOURS OF THE CONVENTION OF THE FORTY-EIGHTERS

Come with us therefore to the Conference of the Committee of 48 on Saturday morning, to which we hasten after a short session of the Single Tax Party Convention. We are all of us accredited delegates to the Conference of the Forty-Eighters. Allan McCurdy is making the "key-note speech." It is a great speech, and the audience rises to it. His reference to "economic privilege" is frequent and these references receive great applause. There is no attempt to define economic privilege, and the speech is lacking in this regard, but it is well delivered and the speaker is in deadly earnest. We never heard Mr. McCurdy to better advantage.

It is a splendid assemblage for the most part. Sincere, earnest minded men and women are here. There are many Single Taxers of various shades and depths of conviction. Here is Charles H. Ingersoll, who is enjoying himself hugely, and who is a good deal of a philosopher; George P. Hampton, editor of the *Farmers' Open Forum*; Ben Marsh, whom New Yorkers will remember; Harry Willock, who saw the avalanche coming and dodged; Will Ross, and many others. They were there trying to put over another experiment—that of inducing the Committee of 48 to put a real Single Tax plank in the platform. They were here for that purpose, primarily and with no selfish motive—most of them, at least. They were one with the Single Tax Party men at heart, and their co-operation was of value at times.

THE SINGLE TAX PARTY MEN THE REAL CRUSADERS

But from what group came the splendid insistence that their issue was paramount and should take precedence of all others in the platform? The Single Tax Party men. Who *nearly* carried the day, and who, had there been a few more of us, could have averted the disaster that came to the Committee of 48? The Single Tax Party men. Who demonstrated to the Convention their whole-hearted devotion to the principle of the Great Restoration and won the respect of the best elements? The Single Tax Party men.

AN UNWORTHY INSINUATION

It is true that there were those who said that the Single Tax Party delegates to the Convention of the Forty-Eighters

were responsible for the wreckage. This is a cruel untruth. The Single Tax Party men would have saved the Convention had it been possible to do so. It must be remembered that they were in Chicago in a dual capacity—as members of the Conference and delegates to their own party Convention. At no time did they act as obstructionists. They supported the chairman in his admirable rulings. (Parley P. Christensen, who later received the nomination for President from the Farmer-Labor Party, was the efficient chairman, and we take this opportunity to commend his fair and able rulings), and they organized their States with helpfulness. They were no negligible factor in the Convention as was proved by the fact that they won the State chairmanships in six of the State delegations and thus received that degree of representation on the Platform Committee. These might have been increased by two—New York and Ohio—had not the Single Tax Party delegates from both States remained too late at luncheon.

The Single Tax Party delegates were as loyal members of the Committee of 48 as any other, and far more loyal than those who, from motives not yet wholly explained, or through sheer stupidity, led the Convention after its organization into the lion's maw at Carmen's Hall, where the Laborites promptly proceeded to make a meal of them with much efficient neatness and dispatch.

AIMLESS IDEALISTS AND PLAIN "NUTS"

We say that the Single Tax Party men were loyal members of the Convention both up to and after that tense dramatic half hour when their passionate protest swept the Convention as the doom of that body was being droned out by George L. Record, as he read the Platform of the Labor Convention agreed upon by the Conference Committees of both Conventions.

We will hurry to the episodes that are of interest. Before doing so let us look at this Convention and ask ourselves if this is the material out of which it is possible to form a political party. For the most part they are sincere, earnest intelligent men and women, but composed of amiable and aimless idealists. There are public ownership men, out-and-out socialists, non-partisan leaguers, I. W. W's, all conceivable factions. Then there are just the plain "nuts." For example, we met in these four whirling days, one man who is a perpetual candidate for the Presidency at the hands of any party, and who was busy circulating a campaign sheet with Washington and Lincoln's likeness alongside of his own; another who looked like a prosperous business man, but who assured us that he was the inventor of an unpatented device that would determine the result of any election—perhaps a political pulmotor; he was not specific about that; he was for Henry Ford. Another wanted Jesus recognized in the Platform—and so on.

BEFORE THE PLATFORM COMMITTEE

Monday was passed in getting together the various State delegations. This work was harmonious; it need not be dwelt upon, for it was without incident. Tuesday was our

day—the Single Tax Party men's day—before the Platform Committee. The men selected by our Convention to represent us before the Platform Committee, Messrs. Barnum, of Ohio, Bourgeois, of New Jersey and Macauley, of Pennsylvania, were accorded fifteen minutes each, and all of these gentlemen made effective addresses. They were aided by Dr. T. J. Kelly, of Marathon, Iowa, who ably seconded the appeal for our principle. Dr. Kelly was a member of the Committee of 48 and not yet a member of the Single Tax Party.

On this day Mr. M. C. O'Neill, of Massachusetts, also addressed the Convention, he having been selected by the Single Tax Party Convention to present our issue before the open Convention of the Forty-Eighters. The eloquent and dignified platform presence of Mr. O'Neill is impressive at any time. But he had not been well for a day or so, and had been compelled to wait through many postponements, for his opportunity to be heard. Nevertheless, he made an excellent impression, and the cause was lifted higher in the estimation of the doubting Thomases who heard him.

THE DOOM OF THE FORTY-EIGHTERS STAGED

We now approach the final culmination of the events that were to bring about the dissolution of the Convention of the Forty-Eighters, and the wreck of all their hopes. We come, too, to the exhibition of the whole-hearted devotion of the Single Tax Party men, their splendid solidarity, and their final triumph before the Convention in the face of an adverse majority. "Such is the power of truth." In the crisis suddenly thrust upon the Convention they, and perhaps they alone, saw what was impending. To save the Convention, and to save their own minority report on Platform at the same time, they rose as one man. It must be remembered that there had been an agreement reached that our Single Tax Platform adopted at our own Convention should be presented to the 48 Convention as the minority report. What is now about to be described came without warning, yet every Single Tax Party man seemed to know what to do without any previous agreement.

THAT DRAMATIC HALF HOUR

The floor had appointed a committee of ten to confer with the political groups. George L. Record was chairman of the Platform Committee as well as chairman of the Conference Committee. He spent most of his time with the Conference Committee leaving the chairmanship of the Platform Committee to another. The Conference Committee had agreed upon a Platform with which to enter the labor groups.

On Tuesday about ten o'clock a motion was made that the whole assemblage go over to Carmen's Hall and merge with the Laborites. This motion was defeated. Later one of the members of the Conference Committee reported that everything had been agreed upon by the Laborites and the Committee of 48, and several speeches were made for the amalgamation in order that the end for which the Convention had met might be achieved—namely, the formation of

an economic political party. Later a motion was made and carried as a result of several speeches that the Committee of 48 meet with the Laborites at 2 o'clock.

Just previous to this, the 48 Platform Committee had sent up a plank which they had agreed to present to the Convention. This was a public ownership plank similar to the St. Louis plank, but slightly modified. This plank was adopted by the Committee and it was reported that other planks would be sent up later.

Mr. Record was introduced as chairman of the Conference Committee and began his remarks by saying that the Platform Committee still in session was hopelessly deadlocked. He asked whether the Convention desired to proceed with action or wait for the Platform Committee to Report. The question was so worded as to elicit a favorable reply for proceeding.

Mr. Record began to read the prepared Platform which had been agreed upon by both Conference Committees, with a few minor exceptions to be determined upon by both Conventions to meet later.

As the reading proceeded a member of the Single Tax Party rushed to the Platform Committee room and informed the Single Taxers that a Platform was being reported to the Convention, while a minute later an emissary from the Convention floor was sent up to the Platform Committee room to instruct the Platform Committee to cease their deliberations and report immediately to the Convention. This was objected to by many members of the Committee of 48, and the chairman ruled that as the Platform Committee was the creature of the Convention it was their duty to follow the rules of the Convention. About this time a motion was made and passed to discharge all standing committees as the Convention was about to merge with the Laborites.

Mr. Record proceeded with the reading of the Platform agreed to by the Conference Committees, which was a straight-out labor platform. He was unable to read smoothly, owing to the many corrections and notations, and had to refer to other members of the Conference Committees for information drawn from their memories.

During the reading of the Platform, Mr. Record insinuated the name of La Follette and indicated that he would run if the Platform could be made to conform to his wishes. La Follette's name was applauded and vigorously hissed, and several protests were made against this method of feeling out the Convention's programme for a candidate at this time. At the conclusion of the reading it was moved that the Platform be adopted.

THE STORM BREAKS

As soon as the reading of the Conference Platform was completed and its adoption moved, our fight began. Mr. Oscar Geiger, of New York, obtained the floor to point out that the outstanding feature of the Platform just read were the things that Mr. Record could not read, or the things that he had forgotten, and asked if the Convention could consider such an incomplete Platform. This gained the

good will of the Convention. Mr. Loew, of New Jersey, kept edging up to the platform during the excitement that followed, for the Convention was in an uproar, and literally forced the attention of the chairman upon him. Mr. Loew obtained the floor and read the minority report. It received vigorous applause from all over the house. In this applause Single Taxers among the Forty-Eighters joined. They were being won over by the splendid fight that was being made by the Single Tax Party men. The applause frightened the administration forces, Swinburne Hale, Dudley Field Malone, George L. Record and others seated on the platform. These gentlemen tried to get the floor. Somebody moved that the minority report be tabled. This motion was hooted down. Shouts of "steam roller" came from all parts of the house. The chairman, Mr. Christensen, was plainly disconcerted by these charges, for he immediately turned to recognize some Single Taxer.

It is well to mention here that there had been throughout an evident attempt to preserve harmony at all costs; our fight for a Single Tax plank was the only serious division that threatened the existence of the Convention. Charges utterly unfair and without the shadow of a reason had been freely made that the Single Taxers were trying to break up the Convention, and at least one fistic encounter was threatened. Happily, such unpleasantness was averted.

During the turmoil that now prevailed the chairman recognized Mr. Harry Weinberger of New York, because he shouted, "I am a Single Taxer." Mr. Weinberger proceeded to say that he was satisfied with the land plank in the majority report. Pandemonium again broke loose as Mr. Robinson, of Pennsylvania, asked for the floor on a point of order. After strenuous efforts to gain the floor, Mr. Robinson finally succeeded in making the point that under the rules the first speaker on a minority report must be the one in favor of it. The point was decided well taken, and Mr. Geiger, of New York, was recognized. His earnest plea for the Single Tax carried the house. It was evident that the minority report would have carried.

At this juncture a member of the administration forces moved that the minority report be presented along with the majority report to the joint Convention of the Labor Party and the Committee of 48. This was unanimously carried. It was apparent to the administration forces that the Single Tax plank would have carried—hence the motion. Why Single Tax Party men voted to submit it to the joint convention is explained in an article that follows. We had won the fight. The day was ours. No plank for attenuated Single Tax would be presented to the country by the so-called "third party" as having the support of Single Taxers.

ON THEIR WAY TO THE GUILLOTINE

The modern Girondins filed out of the Morrison Hotel to the Convention of the Laborites, two miles away. Their band played and the State standards were lifted as they proceeded on their way. Mr. W. J. Wallace summed up the situation thus: "This is probably the first time in

history when a group of men and women on their way to execution provided its own band of music."

AT THE LABOR CONVENTION

Arrived at the Convention of the Laborites at Carmen's Hall, animated now by little more than a languid interest in what was to follow, the Single Tax Party men entered the hall. Mr. Hopkins was chosen chairman. An inexplicable confusion marked the proceedings. Members of the Labor groups were rising from their seats and going from place to place without any apparent purpose.

Amos Pinchot was called upon and tried to speak amid the extraordinary, motiveless and unexplainable confusion that prevailed. He had not removed his clothes for fifty hours, so he said, and looked drawn and haggard. With splendid courage he told this Labor Convention that there was "no place in this country for a class-conscious labor party."

On conclusion of his remarks the noise was redoubled. It developed into a pandemonium. Mr. Hopkins, the natural pallor of his face greatly increased, was unable to continue his efforts to restore the Convention to order, and resigned the chair to Mr. Christensen.

Oh, they are ruthless, these Laborites! They know what they want and how to get it. They are students of parliamentary tactics, and no amateurs at this sort of thing. As for the rank and file, their discipline was splendid. Like a German army they marched to the goose step without so much as winking an eyelash. Mercilessly they did their work.

The motion that finally clamped down the lid on the coffin of the Forty-Eighters was to the effect that all resolutions adopted by the Labor Convention and all the resolutions adopted by the Committee of 48 stand as adopted by the joint Convention. The invisible "joker" in this mo-

tion was that the Convention of 48 had adopted neither platform nor resolutions.

The Labor Party had swallowed up the Committee of 48. The political climbers, the earnest minded men and women along with the self-seekers and political nondescripts comprising the Committee of 48, had all become victims of the amalgamation. Another socialist party was born.

Charlie Erwin, editor of the Socialist *Call*, passed through the back of the hall. One of the Single Tax Party men said to him, "There is another socialist party in the field," and the genial Erwin replied, "We don't care who does our work."

Mr. Hopkins showed the terrible strain under which he was laboring. Mr. Allan McCurdy said to a Single Tax Party representative, "This is terrible. Will you stand by us?" To whom could he appeal save to the men who had stood like a stone wall in that Convention, the undefeated, undefeatable phalanx who alone among all the groups of the Forty-Eighters had remained unbroken and undismayed?

To Messrs. Hopkins, Pinchot and McCurdy who had striven so unselfishly for a new party that should represent the aspirations of those who hope for better conditions and purer politics, our cordial sympathy may well go out. In no spirit of exultation at their misfortunes do we say this. They are indeed humiliated, but not disgraced. They have no reason to regret anything but their mistaken judgment. Their hands are clean, they wrought worthily for what seemed to them a good cause, and they maintained throughout their character as gentlemen of fine and scrupulous bearing through a trying ordeal.

The Single Tax Party men too had deserved the compliment paid to them by Amos Pinchot, who said: "I like you fellows. When you lose you smile, and when you win you do not crow over the other fellow."

JOSEPH DANA MILLER.

A Review of Our Course at Chicago— The Reasons Therefor

WHY did the National Executive Committee of the Single Tax Party decide to hold the Annual Convention in the same city and at the same time that the Convention of the Committee of Forty-Eight and the Labor Party were called for?

The newspaper reports would lead one to believe that the object was to effect an amalgamation. This is not so. And in order that those who were not present may understand the firmness of purpose that animates the Single Tax Party, the reasons that resulted in the selection of Chicago, and the dates of July 10th to 14th, should be now given.

First, of course, was the desire to make it easy for the unorganized Single Taxers to meet with the Party members of the East, so that the work of organization might be

extended. This object was successfully carried out. Twenty-one States were represented in the Convention, whereas only seven were organized previous thereto. Organizations were effected in several of these new States, the representatives of the others promised to do so as soon as they returned to their homes.

The second object was to prevent, if possible, the bringing before the public of an emasculated form of Single Tax by the proposed "third" party. The Executive Committee was determined that this latest attempt to lead Single Taxers up a "blind alley" should be frustrated. The plan of action was this: To write a straight Single Tax plank into the Platform of the Committee of Forty-Eight, or to make a fight on the floor of their Convention which would demonstrate to the Single Taxers taking part in it that their only

hope was the Single Tax Party. To carry out this plan "48" credentials were secured for every member of the Single Tax Party. On the first day members of the Party secured control of the delegations from seven States, which meant that we had seven members on the Platform Committee. On this committee were several other Single Taxers, not members of the Party, who favored our fight for a straight Single Tax plank. We also had the co-operation of a member of the "48" Executive Committee; it was he who suggested that we present a minority report on the floor of the Convention if our fight in the Platform Committee were lost.

It is well to mention here that in any case we had no intention of fusing with the proposed "third" party. It was evident from the very beginning that the "48-ers", were doomed to disintegration; for they were the most conglomerate mass of dissatisfied that had ever been gathered together, with no set purpose to bind them and lacking even the cohesion that might come from loyalty to a great leader. We were not going to sacrifice our organization or our great principle for the votes that the money back of this new party might be able to secure. But, we felt that if the right Single Tax plank were written into the "48" Platform we might endorse their candidates, provided these were willing to run on our Platform, which would contain nothing but Single Tax. In this way our movement would gain from an association with the new party without running the danger of being lost in the ultimate and inevitable disintegration of the proposed political organization. With this co-operation in view we urged, in such ways as were available, the nomination of Amos Pinchot for President.

But the nominee was of less importance to us than the Platform. The plank we urged was, in effect, the Platform that had already been adopted by the Single Tax Party Convention: The collection by the government of the full rental value of land in lieu of taxation. Barnum, of Ohio, Bourgeois, of New Jersey, and Macauley, of Pennsylvania, delivered masterful arguments in favor of this plank before the Platform Committee, which had previously agreed to allow us a total of forty-five minutes for three speakers. Dr. Kelly, of Iowa, was granted the floor apparently to oppose our plank; but in his homely Western style he supplemented the good work done by the Party spokesmen. The result of this effort will never be known, simply because the Platform Committee never had a chance to report to the Convention. An account of what transpired appears elsewhere in this issue.

We do not know, therefore, whether or not we could have forced a straight Single Tax plank into the report of the Platform Committee. It is significant, however, that Mr. Record told one of the men on our Conference Committee that they "could not give us a better plank than was contained in the St. Louis Platform." The significance of this is that the Platform Committee was debating the Single Tax plank at the very time this definite statement was made by the chairman of another committee.

However, we had anticipated some such move, and had

prepared a minority report. This minority report, asking for the substitution of our plank for the innocuous land plank in the Record Platform, was signed by the Platform Committee members from New Jersey, Pennsylvania, North Carolina, Montana, North Dakota, Connecticut and Oklahoma.

It might be asked why we voted to refer the minority report to the joint Convention instead of moving to substitute. Here is the reason for our action.

Previous to the reading of the Record Platform a motion to recess at 1.30 p.m. and to reconvene with the Labor Party at 2.30 p.m. had been carried. When we started our fight it was nearly 1.30 p.m. It was about 2 o'clock when the motion to refer was put. We realized that there was not enough time to argue the question. We felt, too, that any Platform adopted in this Convention was subject to change in the joint Convention. Under the circumstances there was nothing to do but put the "48" Convention on record as favoring a consideration of the straight Single Tax plank. If we had had another hour for debate, or if the motion to merge with the Labor Party had not carried, we would surely have written our plank into the "48" Platform. The general opinion was that Single Tax could not be kept out of it.

After this fight we went over to the joint Convention mainly as observers, for it was evident from the Record Platform that the joint Convention would adopt a Socialistic programme, and we wanted nothing to do with it. Five minutes after it convened the "48-ers" were sorry for their hasty action; the Labor Party had swallowed them. While the Convention was in progress a committee was in another room trying to fix up a Platform that would meet with the requirements of Senator La Follette. The Labor Party continued with their proceedings, as begun before the appearance of the "48-ers," and carried them on in spite of the efforts of the latter to start a new Convention. Allan McCurdy pleaded in vain for fair play. Amos Pinchot, awakened from his slumbers on a chair, made a speech in which he advocated an American party instead of a "class conscious" party. Both received scant hearing. "The cat had swallowed the canary."

We watched the proceedings with amusement. In the evening we continued with the main business that had brought us to Chicago, to hold a Single Tax Party Convention. The morning papers announced the fact that we were and had always been an independent organization. Our candidates were the first to be nominated.

Our success was due to the fact that we knew what we wanted. We were the only group in that conglomeration of "48-ers" that had a set purpose.

We have won a great political and moral victory. Amos Pinchot said to us; "You people have some sense of solidarity." Indeed we have, for such is the power of a great truth.

FRANK CHODOROV.

OF course I must have the REVIEW.—MRS. CHRISTINE ROSS BARKER, Toronto, Canada.

National Convention of the Single Tax Party

THE Convention of the Single Tax Party was called to order by Chairman Macauley on Saturday morning at 9.50. He explained the purpose of our coming to Chicago and said: "Certain forward-looking groups have gathered in the city at this time, and we have an invitation to be present as delegates to the Committee of 48. None of the existing parties have the courage to grapple with the problems that confront the people. Both parties have shown their incapacity to meet them. This gives us an added responsibility.

"The Conference of the Committee of 48 will meet to discuss the advisability of creating a new party. There is already a party which has an adequate remedy for the conditions under which we labor, a party organized five years ago, and having organizations in a number of States. That party is the Single Tax Party. As for me I refuse to accept any other party. As far as this Convention is concerned I want to be known as a 'bitter ender.' There shall be, so far as I am concerned, no compromise. We have started out with the idea of a Single Tax platform and nothing else, and I am for that policy to the end of the chapter. We are for the Single Tax. That is all the platform we have and that is all we need, for that is enough to solve all the problems that must be solved."

It was now moved by Mr. Dix, of Pennsylvania, that we proceed to the appointment of Committees on Credentials, Rules and Resolutions. This motion was carried. Chairman Macauley announced the committees as follows:

NEW YORK: Frank Chodorov, on Resolutions; George Lloyd, on Rules; Morris Van Veen, on Credentials.
 PENNSYLVANIA: R. C. Macauley, on Resolutions; Harry Hetzel, on Rules; John W. Dix, on Credentials.
 NEW JERSEY: W. J. Wallace, on Resolutions; Alfred Bourgeois, on Rules; Herman G. Loew, on Credentials.
 MASSACHUSETTS: M. C. O'Neill, on Resolutions.
 OHIO: R. C. Barnum, on Resolutions; W. D. Metcalf, on Rules; George Edwards, on Credentials.
 INDIANA: J. M. Zion, on Resolutions.
 MISSOURI: W. J. Flacy, on Credentials; J. W. Steele, on Resolutions.
 WISCONSIN: M. B. Pinkerton, on Resolutions.
 NEBRASKA: James L. Wick, on Resolutions.
 IOWA: R. N. Douglass, on Resolutions.
 MINNESOTA: R. H. Kells, on Resolutions.
 MICHIGAN: J. H. Hensen, on Resolutions.
 MONTANA: Geo. T. Watts, on Resolutions.
 OKLAHOMA: J. A. Hamm, on Resolutions.

On motion of James H. Dix, of Pennsylvania, it was moved that the State committees of each State furnish a list of delegates from their States before leaving the room.

On motion of John W. Dix it was decided that a steering committee of five be appointed to carry out the wishes of the Convention in the Conference of the Committee of 48.

It was also decided that a committee of five be appointed

to visit the Labor Party for the purpose of presenting our proposition. The following named were appointed:

Messrs. Dolan, of Ohio; Geiger and Lloyd, of New York; Robinson, of Pennsylvania; and O'Neill, of Massachusetts.

The steering committee of the Single Tax Party for the Committee of 48 were appointed as follows: Messrs. Dix and Robinson, of Pennsylvania; Bourgeois, of New Jersey; Lloyd, of New York; and Edwards, of Ohio.

Meeting adjourned till 7 o'clock, p.m.

In the evening the Convention reassembled. The following named were announced as added to the Committees:

ILLINOIS: Patrick Kelleher, on Resolutions; A. S. Rosing, on Credentials.

NORTH DAKOTA: R. B. Blakemore, on Resolutions.

MICHIGAN: A. B. Graham, on Resolutions; Ray Robson, on Credentials; G. D. Paul, on Rules.

LOUISIANA: R. S. McMahon, on Resolutions.

TENNESSEE: Walter B. Lowenstein, on Resolutions.

CALIFORNIA: C. R. Colburn, on Resolutions.

CONNECTICUT: John Cairns, on Resolutions.

The Resolution Committee, it was announced, would meet Sunday at 10 o'clock.

The Chairman now addressed the Convention regarding the Conference of the Committee of 48. He said, referring to the eloquent speech of Mr. McCurdy, that in spite of his graphic picture of the evils portrayed, in spite of the fact that they had seemed on the very eve of getting together on our principles, no sooner had the spell of his oratory faded away than it began to be whispered that no actual way out had been indicated. The Committee of 48 were worried at the publicity given to the Single Tax Party.

"The government ownership plank does not satisfy the Socialists in the Committee of 48. The Single Tax plank does not satisfy the Single Taxers. By actual count there are 170 delegates to the Conference of the Forty-Eighters who are Single Taxers. There is no single issue that any other respectably sized group are in favor of. There is an opportunity for us to put the Single Tax over.

"There is but one thing that we as a Single Tax Party with a one plank platform have before us, which is to insist upon the collection of the rent of land in lieu of all taxation. There is nobody in the Convention of the Forty-Eighters who know what they want save our group, the members of the Single Tax Party."

Mr. Robinson, of Pennsylvania, announced the names of those who had been elected as members of the Platform Committee of the Forty-Eighters from the Single Tax Party, and said: "I believe that it may be possible to get into that platform a declaration that will mean something for the salvation of the world. This little group will tell the Platform Committee the message embodied in the work of our sainted leader, Henry George." Mr. Robinson closed with a burst of eloquence that stirred the

members of the Convention. He asked the spiritual help of those left in the Convention as he proceeded to the Morrison Hotel where the 48 Convention was in session. "The gospel shall be told without compromise or deviation. It is our fight and our children's fight. Mark you, it is not mere votes that we are after. We are going to make it a test hereafter for every believer in the Single Tax that he shall not vote against it on election day. We shall put this inquiry to every Single Taxer on that day, What is your best thought? And the answer will be that, like the believer in the Democratic Party, the Republican Party, or the Socialist Party, he will vote for what he wants. By some method of indirection it has been argued for many years past that we were to get what we wanted by voting for something we did not want."

A recess of ten minutes was declared to allow the Committee on Resolutions to get together, and the Convention now proceeded to the work of permanent organization. Mr. James H. Dix was elected permanent chairman.

Mr. Joseph Dana Miller was nominated for permanent Secretary, but withdrew. Mr. Riley, of New York, was nominated, but also withdrew. Mr. Wick, of Nebraska, was nominated, and on motion of Mr. Wallace, of New Jersey, was elected by acclamation.

Mr. William Dunkley, of Birmingham, England, now addressed the Convention on the movement in England, and on motion of Mr. O'Neill, of Massachusetts, a vote of thanks was given to the speaker.

Mr. Miller, of New York, proposed that we send a greeting to the loyal Single Taxers of Great Britain who had so long upheld the banner, and this motion was unanimously approved.

The Convention now adjourned till 3 o'clock Sunday.

SUNDAY SESSION, JULY 11

The delegates re-convened at 4.50, Chairman Dix presiding. The report of the Committee on Rules, read by Mr. Hetzel, of Pennsylvania, was adopted as read on motion of Mr. Warren, of Michigan. Mrs. John Dix was elected Vice-Chairman. Mr. Miller, of New York, was nominated but withdrew in favor of Mrs. Dix.

A telegram of greeting and congratulations to the Convention was read from E. J. Foord, of Wilmington, North Carolina.

Mr. Henry Hardinge, of Chicago, one of the old guard Single Taxers addressed the Convention, and told some interesting facts concerning land speculation in Chicago. He said: "If the Single Tax Party men do nothing more, the influence they have already been able to exert on the Committee of 48 has been well worth while. We must attack this question fundamentally if we are to make any progress.

"We carry our institutions in our heads. The only way to improve the character of our institutions is to improve the quality of our heads. And then we will have a different set of men in Congress, and a different set of men in our city councils. In that measure we will get the kind of

institutions we deserve, and only in that measure. Henry George in a speech delivered in this city many years ago said that men lived before there were cities, before there were means of transportation, and when their feet were the only means of locomotion—before there were any of the things that invention and material progress have brought to us. But, he added, there never was a time when men lived without land.

"Henry George was the first man in history to put economics on a sound basis, and to state the real remedy for our ills. To that we must come if our civilization is to be saved."

A letter was read from Mr. Chadwick, of the California Single Tax League. On motion of Mr. Chodorov, the Secretary was authorized to write the Secretary of the Single Tax League, of California, felicitating them on the progress they had made and urging that on the conclusion of the campaign the Single Taxers of California get together on the lines proposed by Luke North.

Mr. Cairns, of Connecticut, reported for the Committee on Resolutions, and Mr. O'Neill, of Massachusetts, Chairman of the Platform Committee, read the platform submitted, which after a few amendments, chiefly concerned with the phraseology, was adopted as presented.

Three members of the Convention were selected to represent the party before the Platform Committee of the Forty-Eighters, as follows: Messrs. Barnum, Bourgeois and Macauley.

Mr. Dolan, of Ohio, reported his reception by the Labor Convention where he had had no opportunity to be heard. The report was accepted and the Committee urged to continue its work.

It was decided on motion of Mr. Bourgeois that the Convention designate the eloquent member from Massachusetts, Mr. M. C. O'Neill, as the official speaker before the whole Convention of the Forty-Eighters.

On motion Mr. Hardinge, of Illinois, was seated as delegate.

Session adjourned to meet Monday evening.

MONDAY EVENING, JULY 12

At this session, Chairman Dix presiding, Mr. Macauley introduced an old time Single Taxer, Mr. Williams, of Iowa, member of the Executive Committee of Forty-Eight, and Mr. Wallace read the report of the Resolution Committee.

The debate on the Resolutions was interesting and was participated in by practically every member of the Convention. At this session, Mr. Connors, of Illinois, was seated as a delegate.

Chairman Dix announced that ten men of our stripe had been appointed on the Platform Committee of the Forty-Eighters, and on the sub committee of which Messrs. Loew, of New Jersey, Robinson, of Pennsylvania, and Lowenstein, of Tennessee, were members. The Chairman told of the prospects for the morrow of getting into the Committee of 48 platform a plank that would be satisfactory to us.

Mr. Willeges, of Sioux City, Iowa, addressed the Convention briefly.

TUESDAY, JULY 13TH

Mr. Foote, of Ohio, Single Tax Party candidate for Governor in that State, told the Convention how he became a Single Taxer.

It was decided by reason of the number of women delegates in the Convention that a woman member should be appointed to all committees.

Without any hope now that anything could be accomplished at the Labor Party Convention, it was decided on motion of Mr. Wallace, of New Jersey, that all Single Tax Party members now on the floor of that Convention be asked to return at once. A committee was appointed to carry out the effect of this motion.

Mr. Wick, of Nebraska, now moved that we proceed with the nomination of our presidential ticket. Mr. James W. Dix, of Pennsylvania, placed Mr. Macauley, of Pennsylvania, in nomination, and this nomination was seconded by Mr. Strong, of Ohio.

Mr. Shoup nominated Henry Ford, and this nomination was seconded by Mr. Barnum, of Ohio. Chairman Dix ruled that Mr. Ford was not a member of the Single Tax Party, whereupon Mr. Shoup nominated Mr. Charles H. Ingersoll, which nomination was seconded.

Mr. Macauley was nominated and on motion the nomination was made unanimous.

Mrs. Elizabeth Towne, of Holyoke, Mass., was nominated for Vice-President by Mrs. John Dix, and Miss Amy Mali Hicks, of New York was nominated by Mr. Leary, of Illinois. Mr. Wallace nominated Mr. Barnum, of Ohio, and this nomination was seconded by Mr. Foote, of Ohio. Mr. Barnum was nominated and on motion this nomination was also made unanimous.

A rising vote of thanks was now given to Mr. Robinson, for his services during the Convention; to Oscar Geiger, for his able presentation of the Single Tax before the 48 Convention; and to Mr. Reis, for his efficient work as Publicity Director.

It was decided that a committee be posted at the entrance of Carmen's Hall to head off any of our delegates who, uninformed of the action taken by the Single Tax Party Convention, might still be in the neighborhood of the Labor Party Convention.

The following amounts were pledged to the campaign fund: \$1,000 from E. Yancey Cohen; \$1,000 from R. C. Barnum; \$300 from R. C. Macauley; \$100 from George Lloyd; \$100. from Morris Van Veen; \$100. from Oscar Geiger. Other amounts pledged by the delegates brought the total up to quite a tidy sum for beginning the fight that is in front of us.

WEDNESDAY, JULY 14TH

Mr. Chodorov spoke on the ballot laws of the various States. He explained that in some States it is ridiculously

easy to get on the ballot while in others it is very difficult owing to the large sums of money required. The advertising value of getting on the ballot has often been stated. It is beyond estimation. He had no doubt that the Uneeda Biscuit Company would pay a million dollars to get on the ballot in New York, or even in Oklahoma.

A discussion now occurred on a slogan for the party. This matter was left to the Executive Committee. Mr. Dunkley suggested "Land and Liberty."

This last day of the Convention was devoted to matters not yet disposed of which needed to be done in order to clear up to the public the position occupied by the party, in order that no cause for misunderstanding might remain. The sense of this was embodied in a set of resolutions drawn by Mr. Reis, of Pennsylvania. This resolution was referred to a committee that they might redraft it more to the satisfaction of some of the members, and a committee consisting of Mr. Geiger, of New York, Mr. Macauley, of Pennsylvania, Mr. Miller, of New York, Mr. Barnum, of Ohio, and Mrs. John Dix, of Pennsylvania, was appointed by the chair. Mr. Reis and Miss McCaughtry were added to this committee, and after a short recess reported the resolutions but slightly altered from their original wording. These resolutions, stating our reasons for refusing to join the so-called Third Party, appear elsewhere in this issue.

A pleasing incident of the day was the leave-taking of our visitor from Birmingham, Mr. Dunkley, who had attended nearly every session of the Convention and had taken a lively interest in the proceedings. He had generously donated \$20. to the Party, and had paid the expense of photographing the Convention, promising to forward such photographs to every one present.

As he bade good-bye to the many friends he had made in the Convention he suggested the singing of a song, and the Land Song was rendered by all those present, our visitor joining in with great fervor. He and his son departed amid the expressions of well-wishes and hearty farewells from the Convention.

Oscar Geiger explained the purposes of the Single Tax Publishing Company.

The following letter from Mrs. Anna George DeMille, daughter of our sainted leader, Henry George, was read by Mr. Miller:

"It is a great regret to us that no one is to go to the National Convention of the Single Tax Party to represent the Single Taxers of California. It is our loss, but you of the Single Tax Party will know that distance matters little after all, and that we are all speeding to the same goal.

"We, in California, have our fight well focussed. It will be the hardest fight the Single Taxers have had to make in this State, for special privilege is thoroughly aroused and cognizant of our power.

"We are with you in spirit, and do you—all of you—give us the help and courage you can in the battle we are facing.

"All good wishes to you, and your fellow-workers in the cause."

Mr. McKnight read a poem of his own composition and Mr. Hansen recited some verses he had written.

Mr. Barnum expressed his confident belief that we would have the full Single Tax in twenty years.

Mr. Steele, of Missouri, said that "no matter what divides men, despite differences of religious faiths and variations of opinion regarding other matters, this faith of ours is the great truth that brings men together. We have just witnessed the touching farewells to our visitor from Birmingham. No more splendid manifestation of brotherhood has it ever been my fortune to witness." Mr. Steele closed with a fine eulogy of "Progress and Poverty."

Mr. Cairns, of Connecticut, expressed the opinion that we were moving to the time when our cause was to take on a national significance. He pleaded for a new attitude toward our opponents, an attitude of human sympathy.

Mr. Reilly, of New York, the youthful and efficient secretary of the New York Party, also spoke, and Mr. Flacy, of Missouri, said that other movements had for their purpose the doing of something for the people who took part in them. Our movement is unique in that it seeks to do something for the other fellow. Mr. Watts, of Montana, who had worked in a quiet, business-like and efficient way for the success of the Convention, said that we could go from Chicago with a feeling of deep satisfaction at the good accomplished.

Mr. Lowenstein, of Tennessee, read a letter from John B. McGauran, of Denver, explaining his regret at not being able to attend the Convention. He spoke of Judge Maguire so recently departed, and said that the latter's homely illustration known as "seeing the cat" would be used for many years by those making Single Tax arguments. Mr. Lowenstein said that our eyes were so sharp now that we could even see the kitten.

Votes of thanks were given to the Chairman and Vice-Chairman. Mr. Wick, of Nebraska, the Secretary of the Convention, said he had got more out of the movement during the last few days than he had ever expected to get. He expressed his thanks to the Convention for the enjoyment he had derived from meeting so many congenial spirits.

A few remarks from Mr. Macauley closed the Convention. "As I stand here I picture the beginnings of this great movement, and I am full of thoughts that I find too deep for speech." He spoke of the day five years ago when a half dozen men gathered in a little restaurant in Philadelphia to talk over the means by which this question of ours could be placed before the voter. "Today, five years later, we are here represented by 21 States and with a great victory to our credit. If there has been anything accomplished for the Single Tax in these five years it has been due to the earnest and courageous men in Philadelphia, and later to a group in New York, who determined that the Single Tax should be presented in a clear cut and definite issue to the voter. I do not know how I can say anything more to you save to urge you forward in this great work, and in the next eight years we can carry the nation for the Single Tax."

Thus ended this historic, epoch-making Convention. Our work was done. It was with a feeling of deep satisfaction that we saw its close. We had witnessed the destruction of the most elaborate machinery for a third party ever built in this country. For want of a definite, cohesive principle, it had been demolished from within, falling like a house of cards. The Single Tax Party remained unshaken, increasing its adherents from those victims of the upheaval of the Committee of 48 and adding 14 States to the 7 already organized to bring this question to the voters of the country.

Literally, miles of advertising for the Single Tax had appeared in the newspapers of every city, town and hamlet in the nation.

Above all, our attitude had been vindicated. We had won the respect of our opponents. We were victors in one of the great political and moral crises of the country.

To the men and women of the Convention, no Single Taxer, whatever his preferences or previous habits of thought, will grudge his tribute of respect for a great work magnificently and unselfishly achieved.

JOSEPH DANA MILLER.

Single Tax Party Platform Adopted at Chicago

WE, the Single Tax Party, in National Convention assembled, recognizing that the earth was created for all the people for all time, and that all have an equal and inalienable right to live on it and to produce from it the things that they require for their welfare and happiness;

Recognizing that all wealth, whatever its form, is produced only by labor applied to land, or to the products of land, and that the denial of the equal access to land is a denial of the right to produce and thus a denial of the right to life, liberty, and the pursuit of happiness, as proclaimed by the Declaration of Independence;

Recognizing further that, under our tax laws and our system of land tenure, a small number of the people own most of the land of our country, and exact tribute in the form of ground rent from all the rest of the people in exchange for the mere permission to work and to produce, thus not only reaping where they have not sown, but also holding idle the greater part of the earth's surface, and restricting the amount of wealth we otherwise easily could and would produce;

Recognizing further that the value of the land, as expressed in its ground rentals or in its capitalized selling price, is a community value created by the presence of the people and therefore belongs to the people and not to the individual;

We therefore DEMAND that the full rental value of the land be collected by the government instead of all taxes, and that all buildings, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes, and every product of labor be entirely exempt from taxation.

And we pledge ourselves that, if entrusted with the power to do so, we will express in law and enforce to the utmost such measures as will make effective these demands, to the end that involuntary poverty and want may be abolished and economic and civic freedom for all be assured.

Resolutions Adopted by The Single Tax Party Convention

AMERICAN voters have now before them three newspaper men as candidates for the presidency. The third contestant was projected into the arena by the nomination of Robert C. Macauley, of Pennsylvania, by the Single Tax Party last night at the Auditorium Hotel, Chicago. Mr. Macauley for years was connected with editorial staffs on the Philadelphia *North American* and the Philadelphia *Inquirer* and was formerly editor and publisher of the *Single Tax Herald*. The candidate for Vice-President is R. C. Barnum, of Cleveland, a book publisher.

The Single Tax Party nominated this ticket after conference with the Committee of 48 and the Labor Party. As soon as the ticket was placed before the public, steps were taken to place presidential electors, and congressional and senatorial candidates in the several States. A fund was immediately subscribed to by the delegates for this purpose.

The Single Tax Party adopted the following resolution to define its attitude in bolting the proposed Third Party ticket:

WHEREAS, the American political situation demands the creation of a new national political party to place before the voters the issues which the Democratic and Republican Parties criminally evade; and

WHEREAS, the Single Tax Party was requested to confer with the Committee of 48 and the American Labor Party, organizations which purport to be desirous of achieving political honesty for the nation; and

WHEREAS, the Single Tax Party had its representatives at said conference, who report that the total results were a betrayal of the interests of the Laborer, the Farmer and the general public,

Therefore BE IT RESOLVED that the Single Tax Party warns American voters against supporting any ticket fostered by the empty-phrase-sounding but privilege-protecting groups, and further calls the attention of American citizens to the Single Tax Party's belief that, metaphorically speaking, the proposed Third Party Amalgamation is merely the illegitimate child of the Socialist Party; and further

BE IT RESOLVED that the proposed candidacy of men, about whom the most charitable expression of their attitudes during the late war would be to call them "defeatists," and who, in addition, are constantly the sponsors for unscientific, paternalistic, business-restricting, labor-confusing, socialistically-tainted governmental policies,

makes these groups unworthy of the association with a political party whose ideals are American and whose basic philosophy is the protection of legitimate private property.

BE IT FURTHER RESOLVED that the Single Tax Party views with regret the position of those Single Taxers who up to this time have, from the best of motives, acted with the Committee of 48, a position the fatal mistake of which must now be obvious to them; and

BE IT FURTHER RESOLVED that we offer them the hand of fellowship in this great movement we all have at heart and extend to them the invitation to join with us in the Single Tax Party to place before the voters of this country this great issue without concealment and without qualification.

Robert C. Macauley

ROBERT C. MACAULEY, Single Tax Party candidate for President and known among his newspaper friends as "Bob" Macauley, was born in 1865 in the old sixth ward of Philadelphia. He was graduated from the Penn Grammar School, Park Avenue and Master Street, in 1879.

He was a clothing cutter till 1884, and Secretary, Local Assembly, Knights of Labor No. 1, the first to be formed in America. Robert C. Macauley's father and Mr. Stevens were among the founders of the Knights of Labor.

He was afterwards President of the Independent Clothing Cutters' Union No. 110 of the United Garment Workers, now affiliated with the A. F. of L.

He spent ten years in the insurance business, holding important positions in old-line companies.

In 1908 he entered journalism, remaining until 1920, and was associated with the Philadelphia *North American*, *Record*, and *Inquirer*. He was elected President of the Pen and Pencil Club, one of the oldest newspapermen's associations in America, and was manager of the Writers' Union affiliated with the International Typographical Union.

In 1920 he associated himself with the Winslow Taylor Co., Bankers and Brokers, Philadelphia, where he is still engaged.

In 1918 he made a lecture tour of the colleges and universities, speaking before 210 of these institutions, under the auspices of the Social Service League, of which Mary Boise Ely, E. B. Swinney, Charlotte Schetter, and Amy Mali Hicks were the active spirits. Mr. Macauley's forensic eloquence and appealing manner of presenting the question made many converts to the cause of the Single Tax.

It is characteristic of Mr. Macauley's devotion to the cause that he has never allowed any position which he held to interfere with his advocacy of the Single Tax. His earnestness so impressed the editors of the newspapers on which he was employed as a reporter that they frequently permitted him to use their columns to feature Single Tax campaigns.

He was National Chairman of the Single Tax Party, 1919-1920, and was candidate for U. S. Senator, and for Governor of Pennsylvania, in the last few campaigns. He has lived to see the Single Tax Party vote grow.

Since his nomination, Mr. Macauley has been in receipt of many flattering offers from Chatauquas and lecture bureaus. Among the magazines that have arranged for articles from Mr. Macauley are the *Independent* and other well-known periodicals.

Richard C. Barnum

RICHARD C. BARNUM, of Cleveland, Ohio, the Single Tax Party's nominee for Vice-President, was born in Texas thirty-nine years ago. He attended a county school, and spent one year at Hiram College.

Mr. Barnum came to Cleveland ten years ago, almost penniless. Today he is the head of the Barnum Publishing Co., with offices in the Kirby Building in that city. He made his fortune in the publishing business and during those ten years has employed as many as 25,000 men. He sells 1,000,000 books annually.

As indicative of his determination of character, he says in his modest way: "I succeeded, not because I had any ability. Just because I tried. I hung on after others let go."

To hang on after others let go is the secret of more than one successful business career. It is also the secret of getting at the truth, and it explains Mr. Barnum's discovery of and adherence to the Single Tax principle.

Mr. Barnum is married, and our candidate says, "Mrs. Barnum is my business partner. I intend to conduct my political campaign in the same way I handle my private business. Then whom shall I select as my campaign manager but my wife?"

Mr. Barnum is a great reader. "When I was a boy I studied the dictionary," he says. "Progress and Poverty" was among the books that fell into his hands, and since then he has been an enthusiastic advocate of the Single Tax.

It is seldom that a man of the character and ability of Richard C. Barnum is offered to the voters of the country. A successful business man who enters politics because it offers him an opportunity to give expression to a great ideal is a rarity. It is the absence of such men from our political life that has resulted in the disrepute into which American politics has fallen. Of the candidates for Vice-President presented by the various parties is there one who stands for an ideal, as does Mr. Barnum?

A List of Some of the Delegates

FOLLOWING is a partial list of the delegates to the Single Tax Party Convention who subscribed their names in the Secretary's book. A number neglected to sign. Among the names that follow are a half dozen visitors not enrolled as party delegates.

Barnum, R. C., Ohio; Bourgeois, A., New Jersey; Car-

penter, Corinne, New York; Caffall, Edward May, New Jersey; Caffall, Gertrude May, New Jersey; Cairns, John, Connecticut; Chodorov, Frank, New York; Cohen, E. Yancey, New Jersey; Conners, W. J., Illinois; Dix, Caroline R. L., Pennsylvania; Dix, James H., Pennsylvania; Dix, Jeanette R., Pennsylvania; Dix, John W., Pennsylvania; Dolan, Thomas J., Ohio; Dolan, Mrs. Thomas J., Ohio; Donaldson, Grace D., New York; Douglass, R. N., Iowa; Dunkley, P. D., England; Dunkley, W. H., England; Edwards, George, Ohio; Flacy, W. J., Missouri; Foote, E. H., Ohio; Geiger, Oscar H., New York; Gibson, S. H., New Jersey; Goldsmith, John, Pennsylvania; Hamm, Julius A., Oklahoma; Hansen, Jens P., New York; Harpham, C. F., Nebraska; Hartman, Charles H., Illinois; Haug, Geo A., Pennsylvania; Hensen, J. H., Michigan; Hetzel, Henry W., Pennsylvania; Jessen, James, Minnesota; Kavanagh, Thomas, Pennsylvania; Kelleher, Patrick, Illinois; Kells, R. H., Minnesota; Kline, W. R., Pennsylvania; Law, Alexander, New York; Leary, W. J., Illinois; Letourneau, Elmer D., Michigan; Levy, S. G., New York; Lloyd, George, New York; Loew, Herman G., New Jersey; Lowenstein, Walter B., Tennessee; Macauley, Frances, Pennsylvania; Macauley, Robert C., Pennsylvania; McCaughtry, Katherine, Ohio; McKnight, Oliver, Pennsylvania; McMahan, R. S., Louisiana; Metcalfe, Wallace T., Ohio; Miller, Joseph Dana, New York; Nolan, Alma, Montana; Nolan, J. F., Montana; O'Neill, M. C., Massachusetts; Pfrommer, Frank, Pennsylvania; Reis, Jerome C., Pennsylvania; Riley, Frederick J., New York; Robinson, James A., Pennsylvania; Robson, Ray, Michigan; Ross, W. L., California; Ryan, Lewis, Pennsylvania; Schoales, Charles, Pennsylvania; Schaeffer, Wm. J., Pennsylvania; Shoup, Samuel R., New Jersey; Shuman, Joseph, Ohio; Simms, Katherine, New York; Skeel, Emily E. F., New York; Steele, J. W., Missouri; Strong, Henry B., Ohio; Tate, W. D., Illinois; Triner, Walter J., New Jersey; VanVeen, Morris, New York; Wallace, A. G., New Jersey; Wallace, W. J., New Jersey; Warren, Francis H., Michigan; Watts, George T., Montana; Wick, James L., Nebraska.

Space Grabbing

SPACE GRABBING is a reprehensible proceeding when used for personal advertisement, but it becomes an art when the editors of papers are eagerly anxious to obtain the matter for publication. All Single Taxers should join in this work. They may obtain particulars by writing the Single Tax Review, 150 Nassau street. One Space Grabber has obtained one, two and on one occasion three columns in a weekly paper for the past three years. Three newspapers are now filling a column every week with Single Tax matter furnished by a Space Grabber. Join in this noble work and spread the Single Tax.

If you have not ordered the SINGLE TAX FIVE YEAR BOOK do so now. Only a few bound copies remain.

Convention News Notes And Personals

SHORTLY after the "48-ers" met with the Labor Party it was evident that the process had been one of absorption rather than merging. A Single Tax Party wit said to Mr. Chas. H. Ingersoll, referring to the socialistic platform that had been adopted: "Well, Mr. Ingersoll, they at least left the watch factories in private control." Mr. Ingersoll, smiling in his customary genial way, merely said: "Please don't rub it in."

ONE of the prominent figures in the Convention whose picture got in the papers was John F. White, Single Taxer of Indianapolis. The fiasco that took place almost convinced him that it was nearly time to associate himself with the Single Tax Party. He would be a tower of strength in Indiana.

HON. MARK M. FAGAN, twice mayor of Jersey City, was a delegate to the Single Tax Party Convention. Mr. Fagan is through with the old parties, and is a Single Taxer who learned his gospel at the feet of Dr. McGlynn. Long ago he said, "Whatever I am in politics and whatever I hope to be is due to the inspiration I received from the teachings of Father McGlynn."

MR. HARRY WILLOCK laughed heartily at the platform which formed the basis of agreement between the Forty-Eighters and the Labor Group. He regarded it as a good joke—and indeed it was. But on whom was the joke?

It was a welcome surprise to be able to shake hands with Chester C. Platt who was in Chicago reporting the Convention proceedings for the Wisconsin papers.

ANOTHER newspaper man, delegate to the Single Tax Party Convention, was Craig Ralston, of Madison, Wisconsin, a valued contributor to the SINGLE TAX REVIEW.

A CABLEGRAM was sent by Robert C. Macauley, Single Tax Party candidate for President, and William Dunkley to Hon. Lloyd George urging that the British government, which now has the mandate for Palestine, adopt the Single Tax for that country. Mr. Dunkley is a friend of Lloyd George, and generously paid the expenses of the cablegram.

As indicative of the influence we exercised upon the Committee of 48 it may be mentioned that the Single Tax Party men were approached by representatives from the La Follette Campaign Committee asking if in the event of inclusion of the Single Tax Party plank in their platform we would endorse the ticket. They were told quite frankly that no Single Tax Party man would vote for La Follette as the nominee for President. The representatives then went even further, saying they would include our plank and trust us to take favorable action.

WHEN Parley P. Christensen's picture appeared in the Chicago papers with the wide headlines, "A Single Taxer chosen for Chairman of the 48-ers," a Single Tax Party man showed a copy to him and asked if he intended bringing suit for libel. He looked at the newspaper caption and said, "No, that's all right—I am a Single Taxer." So many said that at the Convention. It might be well to suggest that they live up to it. It is hardly conceivable that a man who knows the Single Tax could be content to run for office on the hodge-podge platform of that party which Mr. Christensen now leads.

THIS was among the telegrams received at the Convention: "The California Single Tax League sends greeting to the National Convention of the Single Tax Party and assures you of our support of independent action if paramount issue of promoting equality of natural opportunity is not recognized and made the basic issue. Single Tax must not be confused in the platform with sentimental issues irrelevant thereto, including Irish secession and bolshevism. Nominees must have clean war record. Hearst, La Follette, Schmidt, Ryckman utterly unacceptable. (Signed) Thompson, Waterbury, Lynch."

THE address delivered by James A. Robinson before the general Convention of the "48-ers" following his departure from our own Convention (see report) was said to have been a masterly effort, and brought forth a few days later an attractive offer from the Chatauqua people for a lecture course.

WE wish we had space to describe the trip on the train to Chicago. It was a merry company. Such a meeting of congenial spirits as Geiger, Van Veen, Cohen, Fagan, O'Neill, Robinson and others had rarely been gathered together. And then when two hours after starting from New York we met the Pennsylvania delegation at Philadelphia—who can describe the meeting? And along the route, when at every station papers were procured and eagerly scanned for news of the Single Tax Party. Every paper had something featuring the Single Tax. Never in the history of the movement had it been given such wide publicity. And then the work of the Platform and Resolutions, everybody playing a part. Who would have missed it? Life was indeed worth living.

THIS telegram from John S. Codman, of Boston, was also received: "Heartily congratulate Single Tax Party on refusal to accept La Follette as nominee for President and on its opposition to paternalistic and socialistic legislation."

ONE of the striking figures among the delegates to the Single Tax Party Convention was Mrs. Roswell Skeel, Jr. She was as much at home in the "give and take" at both Conventions as in her own drawing room. She is a recent convert to the Single Tax Party.

It is of interest to note that Charles H. Ingersoll was a candidate for presidential honors before two Conventions. At the 48 Convention, of course no ballot was taken, but he would have been favored by not a few votes if that ill-fated gathering had ever taken a vote. In the Single Tax Party Convention he was the recipient of a number of votes for the highest office in the gift of the people.

THE following telegram was received at Chicago during the Convention days: "Best wishes for success at Convention. Great distance prevents attendance. Get in platform taxation of rent and the expectation of rent, which is clearer than to say taxing land values. Party method most excellent for propaganda."—Chas. Le Baron Goeller, Union, N. Y.

AMONG the interesting personalities at the Single Tax Party Convention was J. M. Zion, of Clark's Hill, Indiana, known far and wide as the "Apple King of Indiana." He made many friends and is a sterling adherent of the cause.

An Appeal to Single Taxers

WE would point out to Single Taxers of the country the opportunity that is now presented in the nominations made at Chicago. Whatever may be the theories entertained regarding the wisdom of party action, it is difficult to argue over an accomplished fact. The Single Tax Party is in the field. It is our duty, whatever our predilections, to present an unbroken front to the opponents of the Single Tax.

Our chief organizers, Messrs. Reis and Robinson, have started out for a tour of the country, the first going East, the other West. Other organizers may follow. There is need to organize every State in which it is possible to get on the ballot. Single Taxers are urged to get in touch with the National Secretary, R. C. Macauley, 1214 Spring Garden street, Phila. or New York headquarters, 32 East 13th street. Mr. Macauley will be able to give information as to the routes travelled by our organizers, and when they may be expected to arrive in certain cities. But six weeks remain in which to get on the ballot.

We have won enormous publicity. There is still possibilities of even greater. Let those who from motives of timidity have stood aside from this political fight, now take the plunge. They will enjoy it. They owe it to the memory of our great leader, whose natural inclinations were to writing and speaking—the educational field—but who did not hesitate to enter the political arena when duty seemed to call. Shall we hesitate where he did not? He gave his life to that call.

When we are through, and the November elections are over, will be time enough to argue the wisdom of independent party action. Now is not the time for our friends to look for reasons why they should not vote for the thing they want. The Rubicon is crossed.

Death of Judge James G. Maguire

THE death of Judge James G. Maguire takes from us almost the last of those associated with Mr. George in the early days of the movement in California.

Mr. Maguire was born sixty-seven years ago. His parents went to California, and settled in the town of Watsonville, where he attended school and worked as a blacksmith's helper. At night he studied law.

He took an active part even as a young man in all progressive movements. It was in keeping with the natural inclinations of the man that he was among the earliest disciples of Henry George, whose "Progress and Poverty" he read in manuscript. He was ever after a masterly exponent of the doctrines contained in that work.

During his career he was judge of the Superior Court of California, member of Congress and candidate for Governor of the State. He was recognized as one of the ablest lawyers that the State has produced.

For seven years he had been an invalid, but always, and even to the last, he was active with tongue and pen in support of the great principles he had espoused in early manhood.

The editor of the REVIEW owes this debt of gratitude to Judge Maguire. Years ago when our opinions were in a measure unformed, and when we were more or less under the influence of those false tenets so favored by certain schools of economists, we ventured to cross swords with Judge Maguire on the question of "Natural Right." With no assumption of superiority, but with clear and irrefutable illustration, and in a painstaking way, he showed the fallacy of our conclusion and led us to the position which since that time, and with more ripened judgment, we have seen no reason to retrace.

Judge Maguire was a great figure in the Single Tax movement, a great name in the history of California, and in all respects a Great American.

The True Doctrine

THE Single Tax idea is simply the idea of democracy, of liberty. It is not for the betterment of class, creed, nationality, but for the people and all the people, that we carry on, and will continue to carry on. The force which we have to combat is the force of prejudice, of custom, backed up by the force of self-interest. The exploiters of the birthright of the people have the force of custom on their side, and in all ages the prejudice of custom has been a tremendous obstacle to progress. Single Taxers believe that the foundations of democracy must be laid in a free soil. That on this base and on this base only can we build a superstructure of society that will lead to the highest ideal of liberty. And Liberty is the ideal that the Single Taxers always have in view.

—*Single Taxer*, Winnipeg, Canada.

Important Announcement

UNDER Publisher's Notes in another column we print the announcement of the change in the ownership of the REVIEW, and on the back page will be found an advertisement of the Single Tax Publishing Company which takes over the publication.

This step is the outcome of the deliberations of a group of the REVIEW's friends as to the best method of increasing its circulation and widening its field of usefulness. It has seemed desirable to them that the editor of the REVIEW should be relieved of the financial responsibility and be free to devote all his time and energy to its editorial conduct.

It has seemed to us that this plan would bring about a fuller co-operation, and enlist a greater interest in and more active support of the REVIEW, and other publications which the Single Tax movement so urgently needs, and to place the publishing activities of the movement on a business basis.

The President of the Company is Charles H. Ingersoll. He needs no introduction to the Single Tax world. In this country and abroad his name is a household word. The Directors are all well and favorably known to Single Taxers throughout the nation.

The Treasurer is Mr. Oscar H. Geiger, a well known merchant of this city, who has been active in Single Tax work for many years, a most effective speaker at outdoor meetings, and who of late has been doing a unique work in conducting classes of young men in the study of economics and civics.

The following named will constitute an Advisory Editorial Board. Some are business men of wide experience, one is himself a publisher whose name is known in a million homes. All are men in whom the Single Taxers have confidence and they will not be allowed to remain as mere figureheads, but will be constantly solicited for their advice as occasion arises.

I will continue the editorship of the REVIEW under contract with the Company, and will have associated with me on a Publishing Committee which will likewise direct supervision over the various Company publications: Frank Chodorov, George R. Macey and Miss Charlotte Schetter. Mr. Chodorov is a college man with a wide business experience; George R. Macey was one of the first publishers of Henry George's works, and is a well known veteran in the movement; Miss Schetter is an artist and a woman of literary tastes, and is favorably known for her activities in the cause in this city.

The policy of the paper will be as heretofore, save that it will treat more fully and in greater detail public questions as they arise. It will be a faithful chronicler of events in connection with the movement, to which end it will systemize its correspondence in all parts of the world. It will feature such measures of tax reform or tax abolition as convey their economic lesson.

But it will insist upon the full gospel. It will emphasize

the Single Tax as the Great Restoration—as Henry George taught it.

With the awakening thought of the people on economic lines the REVIEW has a great mission. Its circulation and influence should be extended and increased.

A circulation of twenty thousand, to be secured by the establishment of REVIEW clubs throughout the country under arrangements now being made, seems well within the range of probability. To that end readers are urged to send in their subscriptions, the price of which will remain at One Dollar a year. With its appearance as a monthly the price must be raised to Two Dollars, and readers who send in their subscriptions now will be continued at the old rate until their subscriptions expire.

I urge for the REVIEW under its change of ownership the continued support of its friends everywhere, and pledge in so far as may lie in my power to improve its editorial standard and maintain its dignity and impressiveness.

JOSEPH DANA MILLER.

The Single Tax a Social Ideal

(Mr J. R. Herrman reasons with Mr. Smith on the Single Tax and gets him to the point where he admits that the Single Tax is a social ideal—with the hint that it is an unattainable one. From this point the argument proceeds.)

THE Single Tax is a social ideal: we have at last found common ground. But we have yet to learn whether the word ideal is in conflict with the word scientific. Surely, if science does anything it unveils truth. And what is an ideal but the naked truth? An ideal cannot even be partially clothed with error, or it would not be an ideal. Perhaps brother Smith's conception of the ideal is the spring-time of mating, a dream or vision—in other words, a not yet realized fact. He fails to see that all human progress, all invention, and all concept of justice, were first born in the soul of the dreamer. The Bible is full of it. A social ideal was what John saw on the isle of Patmos, "a city of God on earth with its walls of jasper and its gates of pearl." Poets and seers have phrased the highest exaltation of man in their lofty visions of social ideals. It is the goal of the human race. And will Mr. Smith contend that a perfect state of society is unscientific?

We maintain that there is no conflict between science and truth.

Mr. Smith asks for the third time how much taxes Meier and Frank will pay, or, rather, how much they would contribute to government; since Single Tax is not a tax. We will answer it by asking another. Can Mr. Smith, or the firm above referred to, tell from one hour to another how much taxes they will pay under our present plan of plunder? Does anyone, even government, State or city, officials, who are collecting taxes and enforcing laws, know anything about the individual's liability under the multitude of methods of confiscation we now invoke under the name of taxation? One department knows little about another and no one can possibly calculate taxes on profits and profits

on taxes. They just mount and climb until we sit down on a cold stone and wonder what happened. After the speculative value has been squeezed out of land and the Single Tax fully established the change would be slight from year to year. It would vary with public improvement and enlightenment and only an infinite intelligence can forecast what it will be to a dot. One thing is certain, the public may examine the books and be certain of exactly what is paid in taxation. There can be no concealment and but few clerks will be required to do the work. The rest of the army of plunderers will find congenial, useful, jobs because society will be ideal.

We make no claim that Single Tax will eliminate human weakness, but under the social ideal the individual may be able to attain to his individual ideal if he so elects. And when we say wars will be unknown we mean after Oregon has taught the world what liberty is and the world has followed Oregon.

Mr. Smith is suddenly frightened over the small amount of taxes that would be collected under Single Tax. Why fear, brother? Rather fear big taxes than small ones. Besides, there are many people asking us what we intend to do with all the taxes we will collect. Why cross the bridge before we come to it?

I want to ask Mr. Smith a question which he has evaded from the start. Are land values public values created by the public, and if so, do not public values belong to the public? And if they do, what right has the State to tax a man's private property as long as the community has a public value which individuals are appropriating?

Until this is settled all other questions are beside the point. We may speculate until kingdom come; it will not change one iota the truth or falsity of the central, underlying, Single Tax truth.

Mr. Smith fears that no one will work under the Single Tax. Have a care, Mr. Smith. We have heard much about the necessity of increasing production. The Single Tax will cause a vast army of useless, unproductive, profiteering, aristocratic gentry of our cities, who now live by bleeding industry without compensation, to roll up their sleeves and produce. But it will also open the opportunity. Fear not. They will either work and produce or starve. But work is normal, healthy and natural. Under freedom it will cease to be irksome. Snobbery and desire for power will disappear because it will be unprofitable, and humanity will have a chance to be happy. As Mr. Smith has said: "The Single Tax is a social ideal."

Let us be very frank and earnest about this matter. We are not trifling or dreaming. We stand for a great fundamental principle of human liberty; the right of all men to the use of the earth on equal terms. We make the staggering statement that because this fundamental truth has been ignored throughout the weary struggle of humanity in its upward climb toward the truth, the ages have been strewn with countless wrecks of civilizations until faith in a merciful providence is becoming a black doubt and a nightmare. We make the statement that because the Single Tax as

advocated by Henry George and for which the people of Oregon will have the priceless opportunity to vote this Fall, has not been enacted into the constitution of society, the present so-called civilization is in ruins at our feet, and the only thing that will bring order out of chaos and turn humanity toward the rising sun of home is to put a cross in the right place on the ballot this Fall. It is not an idle dream. We are prepared to meet our opponents on the stump, in type, or anywhere, that this vital, burning truth may be seared into the very souls of men, women and children. It is not a question whether a citizen will have to pay a penny more or less in taxes, or whether or not so-called big business or little business will take on this fever or that chill. It is a question of who this earth was made for, and has an all wise Creator decreed an orderly method by which we can unfold the divine plan to perfect peace and harmony?

J. R. HERMANN.

Tax Reform in Your Town

IN many respects your town is similar to a private business corporation. For instance, your town has stockholders, a board of directors, officers and employees, and a very definite business to perform. The people who live in the town are, of course, the stockholders; the assembly or commission, its board of directors; while the employees of the town differ little from the employees of any ordinary business corporation.

Your town, however, has other features in common with a private corporation. Like any mercantile business it has need of a steady, definite income, it frequently is in need of a selling and advertising force, it must have a modern system of accounting, and it needs a satisfied clientele, or like its counterpart in private life, it will steadily drift to financial disaster and bankruptcy.

The comparison between a town and private business would be more easily understood if we could grasp the idea of a town or city in its entirety; if we could hold it out in our hand, and turn it over and examine it; if we could imagine a city or town as a definite, single, compact structure.

For example, let us build for ourselves, in miniature, on this table before our eyes, a modern town. There run the streets, some broad and clean, others narrow and ill-kept. In this corner we can pile some tumbling shacks for our dreary slums, and over there we can run a row of mansions for the well-to-do. Now let us sprinkle a few "sky-scrapers" among the cluster of ancient business houses, and scatter all the rest of our buildings, so as to leave about half of our city space vacant and unused. Now let us pick from among the cities of the world some of their distinctive features of municipal life and add them to our town. Glasgow, or Manchester, or Liverpool, will furnish a splendid street railway system. From Ulm, or Port Sunlight, we can get an idea of cozy, city-owned workingmen's cottages for some of our unused space. Baltimore, or New York, can furnish us municipal docks for the river-front,

for, of course, this town that we have set up, is on a river. The water-works system can come from Washington, or Los Angeles, the electric lighting plant from Halifax, or Rochdale, municipal gas from Cleveland, or Memphis. On the outskirts of the town we will place clean and sanitary abattoirs, as in Berlin, and through the residence sections we will scatter city markets as in Baltimore. In the business sections we will have municipal theaters as in Dresden, Stuttgart, and Glasgow, and maybe we may have a few municipal stores and meat shops as in some of the towns of Australia, or public undertakers as in Vienna. Then, as in all well-ordered towns, we will have churches, schools, libraries, asylums, hospitals, jails, alm-houses, police and fire departments, and court-houses.

Now, just before winding up our microcosm, and starting it on its career, let us look at it carefully. This city of ours is in business. It is in business of two distinct and separate kinds. First, it is in business that competes with, or that has competed with, private business. Secondly, it is in business of a kind that is, more or less, distinctly a city business. For instance, in its water-works, gas and electric plant, street railway system, public abattoir, markets, theater and stores, it is similar to any present-day private business corporation. In its activities in preserving the peace, educating the children, administering justice, caring for the poor, it is, in modern days at least, in a business generally considered as belonging to the public, to the city, as a city.

It will be, of course, but stating a truism, to say that the money necessary to maintain these public activities, must, in some way or other, come from the pockets of the people who live in the city. It is a very important question, however, to decide how this money is to be collected, and just how each individual citizen should pay. In regard to that portion of the city business that is a replica, in a way, of a private business, there is little confusion. Each individual now, as in the days of private ownership, pays for what he gets. There may, or may not, be a difference in the amount that the individual pays, but the principle which determines what the amount shall be is exactly the same. The city, like the private corporation, estimates its expenses, sinking fund, amount necessary to cover depreciation, etc., determines the gross amount of its receipts and regulates its charges accordingly. A glance at the report of the Geary street municipal railway of San Francisco will illustrate just what I mean.

Operating revenue		\$444,747.73
Operating expenses		291,431.36
		<hr/>
Net receipts		153,316.37
Miscellaneous income		1,328.64
		<hr/>
		154,654.01
Taxes	\$35,454.00	
Interest on		
funded debt	73,886.54	109,340.54
		<hr/>
Net profit		\$ 45,304.47

Operating expenses include \$80,054.50 for depreciation and accidents.

In other words, when a man rides on a municipal street car, or uses municipal gas or electricity, or visits a city theater, or buys from a town store, or rents a community house, he pays not what he is able to pay, but for what he gets, for the benefit that he receives. The "ability to pay" theory in real business life has been relegated to those dim and clogged emporiums of the departed glories of yesterday that fringe the Bowery in New York, or Halstead Street in Chicago.

However, in deciding the question as to how to raise the money necessary to pay for the city services of not a distinctly business character the "city fathers" seem totally at sea. Most of them solve the difficulty by arranging for a tax that is supposed to reach everything visible and invisible, movable and immovable. Hence we have taxes on money, stocks, bonds, jewelry, furniture, sign-boards, on every imaginable sort of business, on automobiles, carts, horses, and wagons. Most of these tax laws are so complicated, haphazard and indefinite, that to execute them with justice would tax the ingenuity of the proverbial "Philadelphia lawyer."

Why all this chaos and confusion? What, do you imagine, would be the result, if a city or town should enact a law to the effect that every person using gas or electric light should pay for it according to the size of his business, or the amount of money that he had in the bank? The mere statement of such a proposition shows its absurdity. Yet if such a plan is absurd in the one instance, why not in the other?

Maybe we can find in business life a situation that will offer a guide to the city in the affixing of charges for these indefinite services. If, for instance, we attend a theater, where practically all of the services rendered are of a kind impossible to separate into so many definite articles, and apportion to each member of the audience, or, if we rent an office in an office building, or a flat in some apartment house where much of the services rendered by the bellboy, janitor, watchman, maid, etc.—is impossible to be divided into visible, measurable quantities, and handed to each tenant, we nevertheless in each of these cases pay a definite well understood charge, a charge that has nothing to do with the financial standing of the particular individual. Rich and poor pay alike. There are, of course, differences in price, but the difference is determined by the site the payee occupies, as the site in such cases determines the benefits received. Thus the one who occupies a box at the opera pays more than the one in the balcony, for he secures the additional benefit, pleasure, and comfort of a superior location. Thus the man in an office building pays more for a room near the elevator, than for the one at the end of the hall. Municipalities when they understand the management of theaters as in Ulm, or furnish dwellings for their workers adopt this fair, just, and natural system of regulating their charges. In public and private business, therefore, these two systems of securing revenue have been

developed. Where articles, or commodities are sold, that can be measured in quantity, there is a fixed charge per unit of quantity. Where services are rendered of things that cannot be measured visibly, a charge is made according to the benefits the individual receives, which benefit can be most justly measured by the value of the site occupied by the individual who receives the benefit.

Every city, then, has a definite plan to follow. Charge each individual according to the value of the site he occupies, as this determines the value to him of the community service. In other words, let the citizen pay according to his closeness to the stage of city life. A "box seat" at the business center would be more valuable than a gallery seat back in the hills; a seat on the boulevard, the parquet in our local "Vanity Fair," would be more valuable than standing room on the outskirts. A home close to the city elevators, the street car lines, would be worth more than one at the end of the "Hall" where there has been no paving.

It is the failure of municipalities to follow this simple system that has resulted in most cities having the appearance of some town on the Western "front" that has been acting as host to a batch of Zeppelins; a row of dwellings huddled together and then acres of vacant ground; a cluster of dilapidated shacks and a towering business block. What would we think of a department store that would let out its floor space for a pittance, and then permit the holder of it to keep it empty, or gamble with it instead of using it for the service of the customers. What would we think of a theater that would sell all the tickets for a "song" to some speculator, and then compel those who attended, to pay the expenses according to the value of the clothes that they wore?

Think of the farcical results of this attempt of cities to secure their revenue by a tax on "ability to pay." The man who improves his site, who invests his money, who gives employment to labor, who is a credit to the community, is heavily taxed; the man who uses his site for the production of noxious weeds is practically untaxed. The energetic business man who invests his money in goods necessary for the comfort of the community is heavily taxed; the man, who in some tiny office gambles in stocks and bonds worth millions pays practically nothing. The result can be summed up in these few words: waste, inefficiency, perjury, and rank injustice.

Let us change this haphazard system for a plain, everyday business method. The houses are new and modern; the business section is in keeping with the demands of the town, the streets are clean, the slums are disappearing, and the "tax paying" shacks have been removed. And, better than anything else, it is a taxless city. They have no inspectors prying into the private affairs of the people. Scores of tax collectors and useless clerks have been released for more necessary work.

The city now secures its revenues in a thoroughly business-like manner. For the commodities that it sells to its people, it charges what the articles are worth. The net revenue goes to the public treasury. The rest of the money

that is needed is assessed against the citizens in proportion to the value of the sites occupied by them, this value being well known and established by the ordinary business intercourse of the community. There is now no incentive for a man to hold a site idle, for he has to pay to the city what the site is worth. There is no incentive to retain dilapidated shacks, for there is no additional fine assessed against him if he erects a better one. The result is an equitable apportionment of equitable expenses, a well-developed city, and a clean, orderly, and efficient community.

B. F. LINDAS.

This Round Lunatic Asylum

IT is easily demonstrable," said Old Man Doodle, "that the little known human race hasn't any sense—not a particle. It has been in existence for some hundreds of thousands of years, but has never applied even rudimentary intelligence to the solution of its major problems. And it follows, of course, that it hasn't any morals, for morals are, or should be, merely intelligence applied to the conditions of existence so as to get the greatest good out of them. Our so-called morals are local, conventional and arbitrary.

"If we were anything but fools we should long ago have tried to discover something about the nature of the universe we inhabit and our place in the scheme of things, but instead of that we try to do things with the unknown forces about us, and then squeal because we get hurt. We are a public nuisance.

"It should be obvious to the lowest intelligence, as I have frequently remarked before, that this universe is not the playground, battlefield or workshop of a messy lot of little two-legged insects called 'men,' but exists to express that supreme intelligence that called it into being and indubitably must and does express that. Undoubtedly we have a place in this scheme, but we have never taken the trouble to find out what it is. Our 'sciences' disgrace the word. 'Science' means exact and demonstrable knowledge and we haven't it.

"Take the very simple matter of our immediate environment and resources. Nobody has taken the trouble even to make an inventory of them. Here we are on a globe that is three-fourths water. Of the remaining one-fourth that must sustain all human life, one-half is habitable and capable of producing. The resources are abundant for the need if we use intelligence and justice in operating them, but instead of realizing that we are one race, of common origin and destiny, we set up conflicting claims to the bounties of nature and try to exterminate one another. Man is a land animal and cannot live without land any more than he can live without air or water, yet for ages we have permitted to obtain the absurd and iniquitous system of property in land, and are trying now to parcel out the other two essential elements into property holdings. It would be ridiculous if it were not so tragical. If we had any sense we would call a world congress of our most enlightened men and follow the ordinary procedure of a meeting of the directors of a business—but we are dazed by the magnitude of the task, or are afraid reason and justice would rob us of some privilege of despoiling our fellow man or something, so we muddle along in our misery as we have done for ages. The human race gives me an acute, triangular pain, and if it doesn't reform soon I'm going away and leave it flat on its silly back."

Chicago Daily News.

Some General Facts of Our Progress in Australia

WITH SPECIAL REFERENCE TO THE SINGLE TAX
FIVE YEAR BOOK

MY perusal of your very interesting YEAR BOOK convinces me that Australia is easily in the van of the Land Tax movement. You need to correct page 194. The Land Tax Act of 1877 passed by Mr. Berry's government, was thoroughly unscientific; it was based on area only, and the values for taxation purposes were fixed by the sheep carrying capacity of the land. Sir Graham Berry had (if he had any) mere glimmerings of the truth.

I append a summary of the present position.

1. (a) The State of Victoria in 1910 passed a Land Tax Act imposing a tax of $\frac{1}{2}$ d in the £ on the unimproved value of all land (with sundry exemptions for religious, charitable and other purposes) and with a general exemption up to £250. This exemption diminishes £1 for £1 as the value of the property exceeds £250, so that the exemption disappears when the unimproved value is £500. In the financial year ending June 30th, 1918, the revenue raised was £353,156. It is true the amount is insignificant, but it is 15% of the total of £2,310,723, which is all that the State raised in 1917-18 in taxation (in which I include stamp duties, licenses, etc.). Much of the State's revenue comes from the railways, which it owns and other services (57%) and from a subtraction from the Customs duties received by the Commonwealth government (13.73%).

(b) In 1914 Victoria passed an Act giving municipalities the option of imposing their local rates on the unimproved capital-value in lieu of the annual value—movables here are never taxed by local bodies. The machinery clauses were so defective that no advantage could be taken of the Act. In January of this year the requisite amendments were made and already seven or eight out of under 200 municipalities have declared their intention of rating on land values only. This is largely due to many years of earnest propaganda. There are clear indications that many more will rapidly do so—the fighting has hardly begun. The amount raised by municipalities and other local governing bodies in this State is nearly equal to that raised by the State government. But when local governing bodies put rates on land-values only, it has these advantages over land values taxation when imposed by a State government.

(1) It is good taxation *in substitution* for bad, and not in addition to it.

(2) There is no danger of exemptions or graduations, which completely ruin the efficacy of any system of land value taxation of which they form a part.

(3) It is the line of least resistance and the reformer gets the assistance of the useful or using land owner, as against the useless and non-using land owner.

Municipal taxation in Australia is mainly for road maintenance—public gardens, libraries, drainage (not sewerage), cleansing, *not* for education or police or asylums, etc. Sew-

erage and water supply are in the large cities under the control of separate boards.

2. You have omitted all reference to the land taxes on unimproved values imposed by the States of Western Australia and Tasmania which brought in, in the financial year 1917-18, £63,388 and £84,701 respectively.

I am sure you will pardon me pointing out an error on page 141 in the footnote. The City of Sydney is only a portion of Sydney, just as the City of London is only a portion of London. Sydney has somewhere about the population you mention—not the City of Sydney.

While I am writing it occurs to me, that the results of the Australian census taken as at June 30th, 1915, may be of interest. The census was of privately owned wealth only and excluded railways, water supply works, harbors and irrigation works which, in Australia, are generally government owned. The results were, in very round figures:

Improvements	£600,000,000
Land Values	£500,000,000
Movables	£500,000,000
Australian total	£1,600,000,000

As a fact the land values were slightly in excess of the value of the movables. There is also a natural tendency on the part of owners to minimize land values. The census contains some most interesting figures showing how, as a general rule in small holdings (whether rural or urban), the percentage of improvements is highest, and how the percentage of improvements gradually diminishes as the landed estate increases in value. The value of the plant and machinery of all the factories in Australia is less than 10% of the land values.

The real progress being made in Australia, unsatisfactory as its slow rate is to enthusiasts, is not sufficiently appreciated unless we take into account the difficulties overcome.

Let me give you a rough estimate of what Australia raised in land value taxation in 1917-18, when the population was approximately 5 millions.

FEDERAL LAND TAX ON LAND VALUES:

(See S. T. YEAR BOOK, p. 141; £2,123,779)

STATE TAXES ON LAND VALUES:

New South Wales	2,921
Victoria	353,156
Queensland	344,547
South Australia	165,469
West Australia	63,388
Tasmania	84,701

MUNICIPAL TAXATION:

Queensland (approximately only)	710,000
New South Wales (approximately only—but quite safe estimate)	2,100,000
South Australia (only about 12 municipalities are affected)	

£5,947,961

This represents an average of nearly £1 3 7 per head of population of 5,030,479 out of an average of £8 7 1 per head, for Federal, State and Municipal purposes. It is perfectly true that the Federal Land Tax has none or practically none of the good effects that a sound application of George's theories would have. It is a jumble of exemptions and graduations—but it is raised exclusively by a tax on pure land values.

The Queensland State Tax is the same.

The Victorian Tax I have described.

The South Australian is a flat rate of ½d up to £5,000, but above that there are sundry departures from principle. However, the tax is confined to pure land values.

The Western Australian and Tasmania taxes are both on pure land values, but their virtue is diminished by exemptions and graduations. While these exemptions and graduations necessarily involve the sacrifice of the efficacy which a scientific land tax would have had, yet it must be borne in mind that the owner of the land values pays, and the land user escapes to that extent.

I cannot for the moment give the exact figures for New Zealand, but the amount per head must be substantial.

Returning to Australia, the revenue from State Land Tax is more than 10% of the revenue of the STATES from taxation. Of the municipal taxation of Australia—*much more* than 50% is raised from land values only; but it is difficult to calculate the exact percentage.

In the State of Queensland, with a population in 1918 of 694,440, the amounts paid in taxes on land values were as follows:

Municipal Taxation	£710,000
State Land Value Tax	344,547
Federal Government's Land Value Tax	203,314
Total	£1,257,861

An average of £1 16 2 per head of population in land value taxation, where the total taxation for all purposes averages £7 19 9.

After perusing your interesting and valuable work, the SINGLE TAX YEAR BOOK, it appears to me that Australia and New Zealand are miles ahead of the rest of the world in this movement, and deserve first mention everywhere.

There is one lesson, I think, to be learned from Australian experience, and that is how much more hopeful of good results is the municipal field as compared to others. Look at the New South Wales and Queensland figures, and note that nearly half our land value taxation is raised by the municipal taxation of two States.

When the battle is in the municipal arena, the improving land owner is fighting to get the burden off his own back on to the back of the unimproving land owner. When a new State Land Tax is suggested, both the improving and the non-improving owner resist the proposed new burden on both. You don't seem to have had the same success in the States as we have had, but we are finding that the magnificent propaganda done during the last 30 years is

bearing fruit. Those unsuccessful fights of yours have, you may be certain, not been all in vain.

By some accident, I had never seen your book till a few days ago. I am immensely struck with it. Would it not be a good thing to include some of the very favorable reports of Australian and New Zealand officials on the working of the Land Value Tax in your next YEAR BOOK?

I am thinking particularly of those which Max Hirsch quoted in his "Land Values Taxation in Practice," and which are referred to on page 103 of the YEAR BOOK. They should be of world wide interest. FRANK H. G. CORNWALL.

Single Tax Periodicals in South America

BESIDES the *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, published monthly in Buenos Aires, the movement in South America possesses a fortnightly review, published by the Georgist Society of Cordoba; a weekly paper of eight pages, the *Impuesto Unico*, of Rosario; another weekly, *El Hogar*, of La Plata; and a new illustrated monthly, *La Cultura*, published in Montevideo. All of the above periodicals are devoted exclusively to the exposition of the Single Tax philosophy and fiscal policy, and the recording of local legislative initiatives and other incidents of the vigorous campaign being carried on in the Argentine and Uruguay.

La Cultura deserves special mention. The whole population of Uruguay is only about 1,500,000. And yet this monthly Single Tax magazine carries 32 pages of matter besides its finely glazed cover. Each issue thus far has an illustrated frontispiece. Other pictures are scattered through the text of the *Review*. At the same time it may be noted that the publication is well supported by advertisements.

Oregon

THE Single Tax amendment is now safely on the ballot. J. R. Hermann, to whom the chief credit is due, and who has done his work with meagre financial resources, is to be congratulated.

Mr. Hermann writes us that the Single Tax Party Convention in Chicago has been widely advertised in Oregon, and the publicity given to the Single Tax is certain to help the fight in that State.

Prof. Seligman addressed the Press Club in Portland, and Mr. Hermann at once issued a challenge to that gentleman to debate the Single Tax. On meeting Mr. Hermann, Prof. Seligman said he had debated with Henry George, but could not see his way clear to debate the question now. When reminded that it was a live question in Oregon he said he knew that. But he would not debate.

The argument for the amendment to be voted on in November has been forwarded to Salem. It makes quite a lengthy presentation and contains liberal extracts from Harry Willock's "Unused Democracy."

New South Wales

THE BASIC WAGE

IN your issue of Jan.-Feb. I gave an account of the movement in New South Wales at the end of 1919, indicated the extraordinary position brought about by the Board of Trade's sudden declaration of a basic wage of £3 17-, or 17-more than the award made by the Industrial Court, and stated that Mr. Huie, the Secretary of the Free Trade and Land Values (formerly Single Tax) League, was about to try his luck as a candidate in the forthcoming general election of the State. Since then a great deal of water has run under the bridge.

In the first place, the Legislative Council refused to pass the Bill introduced by the Holman government to enable it to get over the difficulty caused by the Board of Trade's declaration and to refer it back for the purpose of having the basic wage made to meet the normal expenses, not of a married man and two children, but of a married man and his wife, with the proviso that an extra sum should be paid by the State out of a fund provided by the employers for every child up to a certain age. With the defeat of the Bill, the Board of Trade's declaration came automatically into force, wages made a sudden upward bound; freights, fares, and prices generally at once increased to a corresponding amount, so that the worker was no better off than before, while the non-worker, and all outside the charmed circle inside which the increased wages apply, are in a far worse position than ever.

About the same time the Federal government appointed a Commission to ascertain the normal expenses of a married man and three children with the view of proclaiming a basic wage on those lines for the whole of the Commonwealth. The injustice of basing wages on the needs of a married man and three children, the same wage to be given to a single man as to a married man with a large family, was apparent, and several protests from more or less influential bodies were made. Whether they will have the least effect remains to be seen, also how long it will take the public generally to see the fallacy of basing wages on anything but the value of the services rendered and of the product out of which the services have to be paid. In the meantime the people of Australia will be studying the question in the only way in which democracies seem capable of studying anything—by the light of practical experience. Of course we Single Taxers did our best to point out that there would be no need for any arbitrary declaration of a basic wage if land values were appropriated by the people who created them instead of by the so-called owners, and that if the land were thus made easy of access to the people they could employ themselves, and the opportunities of earning a livelihood would be so increased that wages would naturally rise without any artificial declaration by a Board of Trade.

THE SINGLE TAX CAMPAIGN

During the last few months two elections have been held in New South Wales—one for the Commonwealth Parlia-

ment and the other for the State. The Single Tax League determined to take a prominent part in both these elections. We did not nominate a candidate for the first, but we concentrated our efforts on the Western Suburbs, an important electorate within a tramride of the City, and during the whole time that the elections lasted we held two or three meetings a week in the open streets at which the President (Mr. R. H. McNeice), the Secretary (Mr. Huie), and a number of others gave stirring addresses on the problem of all others with which this and every other community is faced—that of the high cost of living caused by the war.

The Secretary issued a leaflet showing why food and clothing were dear and rents were high, pointing out that the only way in which the cost of living could be reduced was by removing the taxes upon food and clothes (instead of raising them as both the National and Labor parties proposed) and by obtaining the revenue from the ground rents which had been created by the community itself and belonged therefore by right to the community. "Any man who talks about reducing the cost of living while maintaining taxes upon the necessaries of life," read the leaflet, "is an impostor," a statement with which everyone who knows anything at all about the effects of taxation will agree. The leaflet was written in short, crisp phrases, full of exact statements showing how the different items were taxed, and must have been an eye-opener to the people generally who had been led to believe that the greater the protection the greater the prosperity, and that the more we prevented the goods of other countries from coming in the more employment there would be for those who were here. It was shown that as a result of the heavy burdens already laid upon production, together with other causes, millions of acres had gone out of cultivation, mines were being closed down, and although there was plenty of gold in the country even gold mining threatened to become extinct. It was further shown that by reducing taxes on the products of labor we would enable the people to obtain goods at a much cheaper rate and lessen the cost of production, and that by obtaining the required revenue from land values we would force idle land into use, make it more easy of access, promote production, and open up avenues of employment for the thousands of idle men who are wandering about looking for work.

HOW THE MEETINGS WERE HELD

Street meetings were very popular during the campaign. Each party had its selected corner, its favorite spot, which a rival candidate sometimes appropriated if he came that way in time. In this initial campaign the League incurred very little expense. The meetings were seldom advertised and there was no rent. The orator mounted a rostrum, perhaps a block of wood to enable him to keep his head above the crowd, commenced his address, people collected, and the rest depended upon himself. One of the best speakers on Mr. Huie's behalf was the President (Mr. McNeice), a man of wide experience with all sections of the community and of great "drawing" power.

The impression made by the League during this campaign

was all the stronger from the fact that both parties in the field proposed to raise the tariff if they got into power, whereas we proposed to abolish it altogether. Both sides said that greater production was the one thing needful to lower prices and to help us pay our tremendous debt. Yet they not only proposed to increase the amount which the producer already had to pay for his machinery and for everything he required, but also to exempt the man who held £5,000 worth of land from taxation, thus bolstering up land monopoly, preventing would-be producers from gaining access to land, lessening the avenues for employment and depriving the State of the revenue which is its due. For this state of things, it was pointed out, the man in the street was responsible, since it was he who sent the men into Parliament who passed these iniquitous laws. When the man in the street wakes up and sends men into Parliament pledged to bring in real Free Trade and all round land value taxation (without exemptions and without graduations such as mar the principle here) then, but not till then, will the labor problem be solved.

EVEN THE WOMEN PROTEST

The threat to increase the tariff was eventually carried out, and so thoroughly that a storm of indignation swept over the country when it was realized that the cost of living, which was already abnormally high, was to be further increased in order to still further pamper the Australian manufacturers. Our League issued a vigorous protest against the new tariff, as also did the Women's Unimproved Land Values League. The women did so on the grounds (1) that the trend of the duties would be to induce their children to earn their living in factories, which would be detrimental to their health; (2) that the tariff encouraged centralization in Sydney rather than decentralization throughout the country; and (3) that the expenses of freight and insurance, etc., in shipping our raw materials oversea to be returned to us as manufactured goods, was protection enough without any tariff. One result of the new tariff will be to discourage trade relations with other countries, such as America and France, and even with Great Britain herself, although it is of the utmost importance for our exports of wool and wheat that foreign intercourse should be encouraged in every possible way.

THE WESTERN SUBURBS CAMPAIGN

Very shortly after the Federal campaign came the State campaign, Mr. Huie again attacking the Western Suburbs, but this time as a candidate himself. Being the first election held in Australia under Proportional Representation it was an historical event. Under the new system the Western Suburbs was a five member electorate, one of nine, fifteen of three member electorates completing the scheme. Under the old system the Secretary, as an Independent candidate, would have had no chance as against the "machine," but under the new one it is different, and his chance was considerably improved by the fact that he was admitted to be the father of Proportional Representation in New

South Wales, and to have done more than anyone else to bring it about. The campaign was fought on similar lines to the Federal one, only in this case the policy advocated differed, and was summarized in my letter published in the Jan.-Feb. issue of the SINGLE TAX REVIEW. Mr. Huie had by far the most democratic programme of any candidate in the field, although few of the electorate probably realized how tremendously democratic it was.

One very sore point in New South Wales is the heavy price which the farmers have to pay for freight. Mr. Huie showed how freights and fares could be substantially reduced by charging the interest on the capital spent in the construction of railways and tramways to land values. More than that, he showed how all national works, such as those for water conservation and irrigation, could be treated in a similar way. Hitherto, the increase in land values which these improvements necessarily bring about has gone to swell the profits of the land owner instead of into the pockets of the community as a whole.

The only sound economic way to deal with the problem, said Mr. Huie, was to put a flat rate on land values apart from improvements, which would force a lot of idle land into the market, make it easy of access, and provide a lot of much required revenue for the State. He also advocated the abolition of stamp taxes, and the payment of the cost of hospital construction and maintenance principally from the rates. The Bill for charging water and sewerage rates in Sydney to land values, which the landowners have hitherto successfully obstructed, was also strongly supported by our speakers during the campaign, and will be till it is passed into law. Mr. Huie put up a strenuous fight, but he did not get in. There were twenty other candidates for the same electorate besides himself, and when the poll was declared he was found to be about half way up. However, the campaign must have done a lot of good. A great deal of sound educational work was accomplished, and when the next election, Federal or State, comes round, Mr. Huie will have a greatly improved chance.

The result of the election was the defeat of the Nationalists, including Premier Holman himself (an exceedingly clever politician but a pronounced opponent of the Single Tax), the advent of the Progressive or Country Party with 15 seats, and the growth of the Labor Party from 27 seats to 45, or exactly half the House. Mr. Storey, the leader of the Laborites, is now the Premier, but it looks as if another election must be held before long. It was mainly owing to Proportional Representation that the Labor Party and the Progressives made such an advance, but half the electors refused to vote, and a very large proportion of those who did vote (over 25,000) were disfranchised for non-compliance with the absurd and altogether unnecessary regulation by which the principle of Proportional Representation as adopted here was marred, the elector having to vote for every candidate on the list. The League is urging the new government to rescind the obnoxious regulation, and to allow the ballot paper to be formal if the figure 1 is placed beside the name of only one candidate. At the

same time the League urges the electors to show their preferences for all the candidates on the list.

HOW AMERICA CAN HELP

We Single Taxers in New South Wales are eager to make the utmost of the unparalleled opportunity for spreading our reform which the high cost of living undoubtedly presents, but we are crippled for want of funds. We specially want to fight the new tariff which will seriously injure the intercourse of Australia with America and other countries. It is to the interest of American producers and manufacturers, as well as to that of the Australian people generally, that this policy of commercial hindrance and obstruction should be replaced by one of free intercourse between all nations.

PERCY R. MEGGY.

John Z. White's Lecture Appointments

TERRE HAUTE, IND.: Thursday noon, Sept. 2nd, Kiwanis Club.

CLEVELAND, OHIO: Thursday evening, Sept. 9th, B'Nai Brith

YOUNGSTOWN, OHIO: Friday noon, Sept. 10th, Kiwanis Club.

ROCHESTER, N. Y.: Monday noon, Sept. 13th, Kiwanis Club.

AUBURN, N. Y.: Wednesday noon, Sept. 15th, Kiwanis Club.

JAMESTOWN, N. Y.: Thursday noon, Sept. 16th, Kiwanis Club.

AUBURN, N. Y.: Friday noon, Sept. 17th, Chamber of Commerce.

NEW YORK CITY: Wednesday noon, Sept. 22nd, Kiwanis Club.

UTICA, N. Y.: Thursday noon, Sept. 23rd, Exchange Club.

BINGHAMTON, N. Y.: Friday, Sept. 24th

CLEVELAND, OHIO: Thursday noon, Oct. 7th, Electrical League.

MEDINA, OHIO: Friday noon, Oct. 8th, Kiwanis Club.

EVANSVILLE, IND.: Tuesday evening, Oct. 12th, Credit Men's Association.

TERRE HAUTE, IND.: Wednesday evening, Oct. 13th, Credit Men's Association.

GOSHEN, IND.: Wednesday noon, Oct. 20th, Kiwanis Club.

ALEXANDRIA, VA.: Monday evening, Oct. 25th, Chamber of Commerce.

PHILADELPHIA, PENNA.: Sunday P.M. and evening, Oct. 31st, Friendship League.

BOSTON, MASS.: Tuesday evening, Nov. 2nd, Caledonian Club.

NEW YORK CITY: Wednesday noon, Nov. 3rd, Kiwanis Club.

COLUMBIA, S. C.: Thursday evening, Nov. 11th, Trinity Church.

COLUMBIA, S. C.: Friday at 10.30 and Evening, Nov. 12th, University of South Carolina.

BENNETTSVILLE, S. C., Saturday, Nov. 13th, 11.30 A.M., Teachers Association.

CLIO, S. C.: Saturday, Nov. 13th, 7.30 P.M., Teachers' Association.

PITTSBURGH, PENNA., Thursday, March 3rd, Outlook Alliance (WC).

A Tale of Two Cities

A COMPARISON BETWEEN TORONTO, CANADA, AND SYDNEY, AUSTRALIA

THE taxpayers of Toronto who pay nearly three per cent. in taxes should compare their position with that of the citizens of Sydney, New South Wales, the most populous State in Australia. In that city there is no tax on the products of industry or on business. The man who puts it to its worst use is taxed as much as the man who puts it to its best use. There is no penalty for improving.

Toronto taxpayers pay nearly three per cent. taxes on the assessed value of their houses, shops, factories, and offices, and also on their business.

Sydney taxpayers pay no taxes on houses, shops, factories, workshops, offices or business.

A Toronto manufacturer puts up a factory at a cost of \$50,000 and pays a tax of \$1,500 on his improvement, besides a tax of \$750 on his business.

A Sydney manufacturer puts up a factory at the same price, and pays not one cent on the improvement or on his business.

A Toronto merchant rents a shop costing \$10,000 and pays a yearly tax of \$300, besides his business tax, which varies according to the business.

A Sydney merchant pays not one cent tax on his building or on his business.

A Toronto resident erects a house costing \$2,500 on a lot costing \$1,000. On the house he pays a tax of \$75.00, and \$30.00 on the land.

A Sydney resident pays no tax on his house, and only about \$20.00 on his land.

All municipal expenses are met in Sydney by a tax rate of two per cent., whether the land is kept vacant or used for a factory, a store, a home, an office or a workshop.

For more than sixty years the Toronto method of taxation existed in Sydney. Then a partial application of reduction of taxes on improvements was tried with such success that on April 13th, 1916, the City Council, with only two opposing, abolished the taxes on improvements.

A SINGLE TAXER believes that Henry George gave to the world the key to the solution of problems that torment and hinder us today. That being so no one who feels the power of this truth can remain an idle and disinterested spectator. The time has come for every believer to be up and doing.—*Land and Liberty* (London, England).

The Way Certain Taxes Work

SHE was a motherly-looking woman, but when she entered the street car, she slammed a parcel down upon a seat and blurted, right out:

"It's robbery and outrage! Twelve dollars for a pair of shoes that used to cost me seven!"

"It's a very simple process," said a man occupying the seat behind her, "and if madam will pardon, I will explain."

"Let us go 'way back to the beginning of our shoes—to leather. The average percentage of earnings of our 50 big tanners, in 1914, was 12.9. In 1917, this jumped to 25.7. You see, the government put a war tax on the business and the tanner added the tax to his prices—and a little bit more, too.

"In 1914, the 237 leading shoe-makers earned 15.1 per cent., but in 1917, 24.7. The government and the leather men had put on a tax. So, the shoe-maker added these taxes to his prices—and a little bit more, too.

"The wholesaler, in 1914, had to pay \$3.17 for men's shoes, which he sold for \$3.79, or 62 cents profit. He now sells for 95 cents to \$1.20 profit. The government, the leather man and the shoe-maker had put on their taxes and so the wholesaler added these taxes to his prices—and a little bit more, too.

"Your shoes, in 1914, cost the retailer, on an average, \$4.75. You paid him \$7. His profit was, therefore, \$2.25. Your shoes now cost him \$7.75 and he charges you \$12, thus taking \$4.25 profit. You see, the government, the leather man, the manufacturer and the wholesaler have put on taxes, and your retailer adds these taxes to his price—and a little bit more, too."

"Well," declared the woman, "my husband is a cigar dealer and I'll tell him all about that scheme."

"I guess he knows," smiled the man. "I just bought a 10-cent cigar at his place for 11 cents, on which he'd paid a new tax of 1-5 of a cent."

Then the conductor interrupted to collect their fares.

Los Angeles Record.

A Funny Notion.

IN an open letter to Eamonn de Valera published in the March-April issue of the SINGLE TAX REVIEW a plea for the establishment of free Ireland on a Single Tax basis is made with considerable force. Whatever may be said of the writer's contention regarding the Henry George theory it is plain that he knows something about the movement for Irish independence and the manner of its working.

A reply from the bogus President of the imaginary republic would be interesting but the opinion of genuine Irishmen (among whom de Valera is not) would be more to the point. An Irish revolution ending up with the Single Tax would look to most Irishmen like simply fighting for a change of masters. Of what advantage to throw off the English yoke and find oneself at the mercy of a tax ravenous State'?

In the back of every Irishmen's head is the ambition to own a piece of Irish soil, to cultivate it as he will, to pasture his pig upon it where he will, to reap such profit from it as he may, to know that it is his land, exclusively and irrevocably, and that neither lord nor lady can step thereon without his leave. Single Tax, on the other hand, involves a tremendous concession to the State. It turns the legal fiction of England that the sovereign is the supreme landlord into cold fact.

Tax collectors are a hated breed in Ireland at best and it is safe to say that the knottiest shillalah would greet any man demanding tithes, not upon the ostensible luxury of an extra jaunting cart or a house with two chimneys, but upon the very ground itself. Taxing the sacred soil of Erin would hardly be tolerated by a people who have sacrificed for years in the cause of "Ireland for Irishmen." However plausible might be the arguments of the Henry Georgians they would be answered in one way or another, if necessary by the irrefutable logic of brickbats or flying cabbages. Henry George himself gained honor in England which was denied to him by the land of his birth, but his disciples in an Ireland strutting in its new found freedom would tread a thorny path.*

Evening Herald, So. Manchester, Conn.

*That the Irish people would create a revolution rather than pay rent to themselves is a humorous assumption in what appears to be an otherwise seriously intended bit of editorial writing.

EDITOR SINGLE TAX REVIEW.

Mayor Hylan's Error

IN many instances, shopkeepers, who spent years to build up their business and have invested the savings of a lifetime, have had their rents advanced to such a figure that they were faced with the alternative of increasing prices to their customers or being driven out of business." It is in this curious, inverted way that Mayor Hylan, of New York, tackles the rent problem, in a letter addressed, July 25, to the Joint Legislative Committee on Housing. Of course rent is no more a factor in raising prices than is the cart a factor in pushing the horse that pulls it. Rent is a resultant of profitable prices, the value of the site as an opportunity for sharing in the profits of exchange. It is a pity Mayor Hylan has not grasped the elementary economic fact that a community is vitally interested in preventing any hold-up of site opportunities and avoiding the imposition of any handicap on the man who puts site opportunities to productive use. If the Mayor once grasped that simple fact, and then turned to look at the operation of New York City's tax system, we believe his common sense coupled with his genuine ambition to serve the people well would start him on a vigorous campaign against the vicious, unfair assessment system that favors the vacant lot and discriminates against the lot that has been built upon and put to use. The mayoralty chair is itself an opportunity for efficient public service—a fact that is too often misunderstood or forgotten by its temporary occupant.

Death of William Marion Reedy

WILLIAM MARION REEDY died in San Francisco, on July 28, following an illness contracted at the close of the Democratic Convention, which he had attended for the purpose of reporting the proceedings for his paper. He was born in 1862 in what is known as the "Kerry Patch" in St. Louis, the son of Patrick Reedy and Ann Marion Reedy. He received his early education at the Christian Brothers College in St. Louis. For a dozen years he was a writer for St. Louis papers until he became editor of the *St. Louis Mirror* in 1893 and its proprietor in 1896.

Reedy was a great writer. His style was remarkable, his versatility amazing, his industry prodigious. He was in the habit of turning out as many as 40,000 words a week on every conceivable topic. He was in addition a great reader, keeping up with current literature, and he was a critic of keen insight. His use of words was a delight to the discriminating, for he had what so few writers possess in these days of hurried composition and sloppy execution—style. His wealth of classical allusion, his facility for sudden surprises, and his extraordinary familiarity with books and famous personages, were qualities that stood out in his writings and gave them rare distinction.

As of special interest at this time we append what Reedy had to say in the *Mirror* of July 22, of the action of the Single Tax Party at Chicago:

"Meanwhile the Single Taxers in the Cave of Adullam at Chicago withdrew from the convention that was going too rapid on paternalism and formulated their platform in one plank for the untaxing of everything the result of labor and the taxing of the full economic rent out of all land value. They did right. Single Tax doesn't go at all with the kind of radicalism the Laborites set forth at Chicago, though Single Tax is the most radical and most workable reform for economic conditions ever proposed in the world."

What will become of *Reedy's Mirror* with Reedy gone is a matter of interesting conjecture. Reedy made it, it is true, but round it has grown a tradition which if properly conserved might keep it almost the power it was. If individuals could be found who have enough of Reedy's spirit it might continue its office of usefulness even without Reedy's directing genius. In these days of muddy socialistic periodicals the impetus given by Reedy to *Reedy's Mirror* might sustain it for many years to come.

THAT justice is the highest quality in the moral hierarchy I do not say; but that it is the first.—HENRY GEORGE.

LET us first ask what are the natural rights of men, and endeavor to secure them before we propose either to beg or to pillage.—HENRY GEORGE.

"In the beauty of the lillies, Christ was born across the sea,
With a glory in his bosom to transfigure you and me;
As He died to make men holy, let us *live* to make men free."

Hon. F. F. Ingram and The New Republic

HON. F. F. INGRAM of Detroit, supplementing what we had to say in our last issue regarding the attitude of the *New Republic*, *Nation*, et al., declines in the following terms to renew his subscription to the first named publication.

"This is in reply to your favor of June 8th in which you ask me to renew my subscription to *The New Republic* and in which you say: "There are those who are apprehensive, fearful of what the future holds in store. It is dark folly to imagine that America—rich, prosperous, well-fed—cannot meet and solve the problems confronting her . . . if she will."

And then you say: "Its business (*The New Republic's*) is to create conviction. . . . bring vision and light the way to sound action."

Nothing can be more noble than such devotion, but what does the reader find in *The New Republic's* columns—much valuable information and interpretation, perhaps even more valuable. It may be my stupidity, but I must confess I find but little, very little, that "lights the way to sound action" or to any action, for that matter, except what may be excited by anger, disgust or fear. Arousing such emotions without lights to show the way to sound action, is to say the least, a doubtful public service.

I think your criticism of politics and policies are in the main, justified, but there must be some guiding principle your knowledge could suggest, that if revealed so that it might be applied by the politicians or known to your readers, the acts of the former and the confidence of the latter in your editorial good faith would I am sure, be bettered. Your editorials are smart works of art. But to again quote you: "Yet what have we? Confusion on all sides, bad tempered recrimination, emotionalism rampant, profiteering, self-seeking, and that fatal pervading nonsense that 'Everything will come out all right in the wash.'"

The above is dangerous, always running as it does in *The New Republic* without remedial suggestion, based upon some fundamental principle. Some remedy in the end will be tried, even though *The New Republic* offers none. This unguided remedy may prove worse than the disease."

AMONG the interesting features of the renewed public interest in the Single Tax, following the Chicago Convention, has been the large number of cartoons featuring the Single Tax. The Chicago papers did this repeatedly. The latest is a cartoon entitled "Candidates Roost," showing a branch of a tree on which are perched birds labelled respectively Harding, G.O.P., Cox, Dem., Wm. Hayes, Farmer-Laborite, and Barnum, Single Tax, all from Ohio. This is from the *Providence News*.

I MEAN by fair distribution that condition in which each man gets exactly what he produces—no more, no less. This is all we Single Taxers ask. We do not wish any man to have a dollar more wealth than he himself has produced, or to take from any other man a dollar of the wealth that this other man has produced.—MAJ.-GEN. WM. C. GORGAS.

The Key to Vancouver's Reaction

A SMALL group of property holders in control of the municipal franchise in matters financial passed the by-law which relieved improvements from local taxation and made Vancouver famous. A few years later, when the building boom had come to a climax and war conditions increased the burden of city government, this same small group, who had fallen behind in their own tax bills, and endangered the city's credit, started in to shift local taxation back upon the men whom the promise of tax exemption on enterprise had lured to Vancouver. The trick is a very simple one, but possible only under an unfair restricted franchise system that reflects no credit upon Canadian democracy.

An editorial of *The Kitsilano Times*, of Vancouver, of June 26, 1920, puts the facts clearly and forcibly. We trust Single Taxers will give these facts the widest possible circulation. Their omission from recent ex-parte propaganda against the Single Tax is a fair gauge of the unfitness of the writers as guides of public opinion. The editorial mentioned reads as follows:

MONEY BY-LAW A COLOSSAL JOKE

The spectacle of a handful of property owners throwing a monkey wrench into the municipal machine of progress, is one for gods and men to laugh at.

Out of some 125,000 inhabitants, 3,354 property owners decide the destiny of this city by the Western Sea.

* * * * *

The need is apparent to all, that this city must, without undue delay, broaden the voting power where money by-laws are concerned.

It is the rankest kind of injustice to withhold the franchise from citizens who contribute monies to the city treasury.

Property owners are not the only ones who pay taxes. If they were, there would be some justice in their present stand.

But they are not. In absolute fact these same property owners pay but a very small percentage of the taxes. The vast bulk of the taxes are paid by the tenants. Rentals are based on taxation plus other charges.

Who ran this city in the hole to the extent of \$35,000,000? The property owners!

Who would be the sole beneficiaries of this iniquitous scheme? The property owners!

The owners say they will block the progress of the city until such a time as the non-owners pay all obligations incurred by the owners in their insane money-grabbing boom saturnalia of a few years ago.

The non-owning class have been forced to pay their just share of taxation. But the owning class have diverted these funds to their private interests, hence the \$5,000,000 unpaid taxes.

Legislation compelling owners to pay into the municipal treasury excess rentals above legitimate charges on investment, etc., would alter the situation materially.

In the meantime all those who pay direct levies should have the privilege of voting on capital expenditure.

At the same time economy should be practiced in school

affairs. Those who receive tuition beyond the legal requirements should be made to pay for it.

In the meantime the property owners say they will furnish an explanation of their action. We don't need anything of the sort. What is needed is, "Representation with Taxation."

The Churches and Social Unrest

SIMULTANEOUSLY with the announcement of a new record of net earnings of the United States Steel Corporation, of \$43,155,705 for the last quarter, the New York press publishes the Report of the Interchurch World Movement upon the steel strike of Sept. 22, 1919, to Jan. 7, 1920. The Report should be carefully read by every American who has at heart the peaceful economic evolution of this country. It is an outspoken, carefully worded, courageous document. Its revelation of the wage conditions in the steel industry and of the arbitrary, intolerant conduct of the Steel Corporation in its relation with its employees must cause grave concern to every thoughtful American citizen. One is forced to accept the conclusion of the Report:

"All the conditions that caused the steel strike continue to exist. We feel that, unless changes are made approximating to the findings here presented, further unrest is inevitable and another strike must come."

The Report does not touch upon the economic causes of the strike, but deals entirely with what may be termed the social and administrative defects and mistakes which at all times and under all circumstances will occur and cause friction and disorder. Nowhere in its Report does the Committee of the Interchurch World Movement indicate its realization of the basic economic maladjustment which vitiates the functioning of our whole industrial system. Surely at this date it is plain that the closing or obstruction of access to natural opportunities—the result of our perverse and irrational laws—forces labor and capital into an unfair, unnatural and mutually destructive conflict, while creating an unproductive, rent-exploiting class, for which in ethics and economics there is no justification whatever. The courage and honesty of the Committee, combined with its undoubted intelligence, lead us to expect interesting developments as it proceeds in its investigation of the causes of our social unrest.

I NOW expect, as I have anticipated for many years, a war with Europe which may even outlast the century—with occasional lulls; and I suppose the results must be, after a dreary chaotic interval, a discarding of the existing worn-out methods of government, and probably the establishment of society under a wholly new idea.... The leading feature of any such radical change must be a deep modification of the institution of Property—certainly in regard to land, and probably in regard to much else.

—HARRIET MARTINEAU, writing 64 years ago.

PREMIER DRURY'S bill for local option in taxation has received its third reading in the Ontario legislature.

Landlordism A Brake on Progress

THE antiquated system of land tenure has been a serious brake on the progress of British agriculture, perhaps more so than all foreign competition. A farmer could no more call his soul his own than point to his fields and say that the soil was his property.

Thousands of farms have been leased from year to year. If the tenant killed a fox that ate his fowl, or gave even a less heinous offense to the landlord, the tenant was sent off the land. The result of yearly tenancy was that a man was afraid to put full energy or fertilizers into the cultivation of the soil.

Others held farms upon a nineteen-year lease, and for this privilege they had to execute all the improvements desired by the landlord.

A tenant, at his own expense, might have to rebuild the homestead. Then it often happened that when the reconstruction was completed the agent of the landlord would come along with the remark that the value of the holding had been increased, and up would go the rent as much as ten or twenty per cent. a year.

Such incidents were frequent before the war, but since 1914 a law has been in operation to prevent a landowner from increasing the rent.

The farmers' troubles did not end with the extra tithe imposed by the squire. The local taxing authorities came, noted the fact that by the rebuilding of the homestead the value of the farm for taxation purposes had been greatly increased, and so up went the rates of taxation. The tiller was bled all 'round. No other person would put up with such treatment.—W. D. BLACK, in *Farm Journal*.

Commendations

I WOULD not be without your paper and hope that you will continue to edit it in the able manner you have while I have been a subscriber. Before taking your paper and securing the YEAR BOOK, I knew little of the Single Tax movement, but am a thorough advocate of the same now, converted absolutely.—J. A. NICHOLS, Superior, Arizona.

I FEEL like writing you a personal letter of thanks every time I get the REVIEW. I have the SINGLE TAX FIVE YEAR BOOK and no one can appreciate it more than I do.—CHAS. B. ROGERS, Fort Atkinson, Wis.

IT OCCURS to me that in view of the continued excellence of the REVIEW I should keep you better informed of what we are doing here.—J. S. CODMAN, Boston, Mass.

AM well pleased with the REVIEW.—F. J. MORELAND, Portsmouth, Ohio.

I HAVE to have the REVIEW.—F. D. WILILS, West Frankfort, Ill.

THE REVIEW is all right.—B. F. SNYDER, Hillsdale, Mich.

Socialists Champion the Single Tax in Buenos Aires

A SINGULAR situation has arisen in the City of Buenos Aires. Dr. Llambias, the out-going mayor, had declared himself a Single Taxer and presented to the City Council a budget deriving almost the whole city revenue for 1920 from a tax on ground values alone. In addition, he had ordered and completed a special valuation of landed property with the above budget in view. His successor, Dr. Cantilo, while not declaring himself to be an anti-Single Taxer, pronounces the Single Tax budget unconstitutional and presents a new budget on the old lines. In the meantime, the Finance Committee of the City Council has approved of Dr. Llambias' budget and is supported by a majority in the City Council. The budget of Dr. Cantilo is rejected, and the mayor in turn vetoes the budget of the Council. Hence a deadlock which, at the moment of writing, remains unsettled.

It is worth noting that the strong body of Socialist members of the Buenos Aires City Council are solidly for the Single Tax budget. Their leader, Dr. Dickmann, on being challenged for this apparent desertion of Marxism, replied: "This is a purely bourgeois reform, which we in this country must support, in order, later, to take up the true Socialist reform—the nationalization of the soil and of property."

We wonder if any of the Socialist leaders in the United States have the same understanding of the basic nature of the Single Tax as a prior condition of any further social reconstruction.

"Bob" Macauley

THE Pennsylvania candidate did not "go over" in either the Republican or the Democratic National Convention, but when the Single Taxers met last night in Chicago to nominate a candidate for President there was no guessing and no balance of power. They just unanimously picked Robert C. Macauley of Philadelphia, as their standard bearer.

Like the Republicans and the Democrats, the Single Tax Party has nominated a newspaper man.

"Bob" Macauley, as he is familiarly known to newspaper men and politicians in Philadelphia, was until a few months ago a reporter on the Philadelphia *Inquirer*. Macauley is speeding homeward, accompanied by his sister, who went to Chicago with him. As far as could be learned no arrangements have been made by the Single Tax leaders of the city or State to have their candidate met at the station by a band, although his old newspaper friends are ready to give him a rousing reception.

The Single Tax nominee will conduct a "front porch" campaign from his home, 1737 Berks street, according to advices received here, following the plan of Senator Harding, which Senator Penrose has disapproved. *N. Y. Times*.

NEWS NOTES AND PERSONALS

JOSIAH WEDGEWOOD has just published a work entitled "The Parliamentary History of Staffordshire."

WILLIAM A. BLACK is candidate in the Democratic primaries for the Legislature. He is making a personal campaign, visiting the machine shops, office buildings, stores and business houses.

THE California amendment is on the ballot, over 90,000 signatures to the petition having been secured. It will be a hard fight. The enemies of the measure boast that they will make it impossible to get a Single Tax amendment before the voters again, and they have signatures enough to their initiative petition to make good their boast.

J. H. REITMEIER, of Logansport, Ind., has an admirable letter in the *Pharos Tribune*.

MR. ALFRED CHANDLER, of Newark, N. J., suggests the name of Anti-Tax Party for the new political organization to put over the Single Tax. The argument accompanying the suggestion has plausibility but comes too late. For better or worse the cause and the name, Single Tax, are indissolubly united.

THE proposed Ohio amendment which provides for gradual exemption from taxation of personal property and improvements is being actively pushed. The petitioners are J. S. Maclean, J. C. Lincoln, E. W. Doty, E. F. Alexander and W. P. Hallenkamp. The Single Tax Party of Ohio will support and work for the amendment.

THE New York *Sun* says: "Just how the Single Taxers expect to prevent the real estate owners from shifting along this proposed burden, their platform fails to make clear." Will the *Sun* take it upon itself to prove that it *can* be shifted?

CORRESPONDENCE

ILLUSTRATING BY ONE VACANT LOT

EDITOR SINGLE TAX REVIEW:

On the corner of 110th street and Amsterdam avenue there is a great lot occupying a whole block front on some of the best building land in the city. This lot is vacant, idle, unused. In it is an open-air evangelist temple. From a high mast an American flag is flying in such a way that it may be seen, in all its glory, far and wide.

How symbolical is this single lot of our whole American system of land speculation, which under the glorious name of Americanism and under the protecting folds of the American emblem, is tolerated in our country. If this land were forced into use, as it would be by the Single Tax, and if all the thousands of other parcels of unused land in New York City were forced into use and improved, we could have plenty of houses and business lofts, low rents and large wages coming with a demand for labor to construct the buildings which could not be supplied by our present supply of workers.

With such conditions as these existing, we would have no need of evangelist churches and well-meaning preachers to keep men straight. With enough for everybody and no one in want, with decent and sufficient homes to house those downtrodden thousands that now wither and rot their lives away in filthy slums and dirty tenements, with enough wages within the reach of all to purchase the good things of life, we would not need these evangelist temples upon vacant, idle, unused land, and we would not need the "Billy Sundays" and the huge army of other charity people to keep men straight. With the incentive and surroundings that make it impossible for men to go straight, wiped out, the sense of decency and the good at the bottom of every man's heart will keep men straight.

New York City.

SINGLE TAXER.

STILL HAD HIS DOUBTS—MAYBE HAS CHANGED SINCE THE CONVENTION

EDITOR SINGLE TAX REVIEW:

I want to say that you put up a better reason for a Single Tax party than I had supposed possible, but was not in a position to go. I had thought that if we could get one State, like California, or Oregon, or Missouri, the rest would be easy, without the burden of a Party—we could then get anything we wanted through any party—and I feel now that the money cost of the Convention if put into any one State would give us a demonstration equalling a moving picture. If we can't get a majority in one State how can we hope for anything nationally? However, I am willing to wait, and would like to help, but am putting all I can get into California.

I want to say that the REVIEW is a surprise in every issue. No other paper that I see pretends to furnish so much really new thought or old thought in really new dress. Am afraid you won't find it so easy with a weekly, but you'll have such support as I can give.

F. K. PERRY.

Union City, Conn.

COMMENDATION FROM A HIGH SOURCE

EDITOR SINGLE TAX REVIEW:

Your Pre-Convention Number was O.K. Your letter to Amos Pinchot is fine and the "getting behind" something will sure make some of us ashamed of our timidity. You have handed out the proper stimulant at the proper time.

Manchester, Conn.

JOHN CAIRNS.

THE difference between value of land and value of improvements made upon land is in the character of the subject to which the value attaches. The land is the gift of Nature, whereas houses and other improvements are the products of industry obtained from and applied to the land. Houses and other improvements can be increased indefinitely; but we cannot increase the size of the planet or add an acre to its surface.

—*Land and Liberty* (London, England).

The Single Tax Year Book

Quinquennial

An Encyclopedia of 488 pages covering the Philosophy History and Application of the Single Tax. Price \$2.50. postpaid. Edited by JOSEPH DANA MILLER.

The Baltimore *Sun* says of this work:

"A remarkable book which gives a truly impressive outline of the remarkable progress attained by the Single Tax movement since 'Progress and Poverty' was published. . . . No man should undertake to discuss the Single Tax movement without first reading this work."

Every Single Taxer should possess the work and see that his local libraries have it. Over seven hundred public libraries have ordered the work to date.

To every purchaser of the Single Tax Five Year Book will go the REVIEW for one year.

Single Tax Review

150 Nassau Street

New York City

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PROSPECTUS

The purpose of this Company is to establish on a sound business basis an organization for the publication of periodicals, tracts, pamphlets and books needed by the Single Tax movement.

Among the things to be undertaken as soon as the stock is partly subscribed and paid for, are

1st. The issuance of the SINGLE TAX REVIEW as a monthly in its present 32 page form, and a nation-wide campaign for a circulation of twenty thousand.

2d. The issuance in conjunction therewith of a weekly propaganda organ that shall act as a "feeder" for the larger publication and shall be adapted to the needs of the prospective convert.

3d. The preparation and publication of up-to-date literature in tract and pamphlet form, which is sorely needed at the present time.

Among the possible developments that must be placed further in the future, but which will be entered upon as soon as practicable, are: the acquirement of a printing plant to lessen the cost of such publications; to print and publish the works of Henry George on the expiration of the copyright; and to undertake the printing and publication of other books of an economic character.

THE SINGLE TAX REVIEW HAS REACHED THE TWENTIETH YEAR OF ITS EXISTENCE AS A GOING CONCERN. To place it securely in the field where it may attain a national self-sustaining circulation and no longer be dependent upon a Sustention Fund, is one of the main objects to be attained. The circulation of a weekly news and propaganda organ is something also to be strongly desired now that Single Tax party activity is being actively urged in fifteen States, when various measures looking in our direction are pending in State legislatures and are being discussed in Boards of Trade and Chambers of Commerce.

The SINGLE TAX REVIEW will pass under the ownership of the Single Tax Publishing Company, but Mr. Joseph Dana Miller will continue, under contract, the editorship of the monthly REVIEW, and also of the weekly organ as soon as the latter can be financed. The REVIEW will largely extend its policy and scope in the treatment of public questions.

The Single Tax Publishing Company is capitalized at \$100,000, in shares of Ten Dollars each. The proceeds from the sale of stock will be devoted solely to publication purposes. The Directors, however, feel that if the total capitalization is subscribed for within a reasonably short time, some portion of the money received can be devoted to party organization work in keeping organizers in the field, who in turn would help the publications to increase their subscription lists.

The absence of excessive overhead charges, and extravagant salaries for editorial work, under which other publications have broken down, will accomplish the maximum results with minimum outlay. Hampered as the REVIEW has been from the start with insufficient funds, and appearing only as a bi-monthly, this publication, despite the signal ability of its editorial conduct, stood a small chance of securing a self-sustaining subscription list. Appearing as a monthly, with solicitors in 48 States, and with the funds needed to finance a publicity campaign, the success of the REVIEW, and that of the smaller weekly publication, seems assured.

We expect to sell stock chiefly to Single Taxers. If the Single Tax movement is to prosper it must be by the efforts of those from within, by the work and co-operation of those who want the Single Tax, and not by methods of indirection.

We feel that a publication center for the Single Tax movement can be made self-supporting at least, once it is fairly established. The REVIEW can be made a revenue paying proposition with a sufficiently large subscription list, and it will be our policy to undertake no publication of any kind that does not promise to be self-sustaining.

HERE AT LAST IS A CHANCE TO BUILD UP OUR OWN PUBLICATIONS, AND TO RETAIN THEM IN COMPETENT HANDS. WE URGE UPON THOSE DEVOTED SINGLE TAXERS OF MEANS WHO GIVE YEAR AFTER YEAR TO PERIODICAL ACTIVITIES THAT EITHER DIE OUT OR MUST BE RENEWED BY SUCCESSIVE CONTRIBUTIONS, THAT THEY CAN NOW, BY GIVING ONCE, ESTABLISH PERMANENTLY A CENTER FOR THE PUBLISHING ACTIVITIES THAT ARE OF PARAMOUNT INTEREST TO THE MOVEMENT.

Subscriptions for stock (shares \$10. each) should be mailed to Oscar H. Geiger, Treasurer,

SINGLE TAX PUBLISHING COMPANY

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New York City