

such an exemption as "very little of the pension tax will fall on small farmers or home owners."

The idea of raising Old Age Pensions by the taxation of land values is splendid, and might be adopted with advantage in every one of the States, but to couple it with an exemption clause is to do an immense injury to the Single Tax. Land values belong by right to the community because they are directly created solely by the presence and needs of the community, and should therefore be appropriated by the community to meet the expenses publicly incurred. There is no getting round that simple statement of fact and of inference arising from the fact. These values should be appropriated on a uniform basis, applying the principle equably to all classes alike. To apply it to those only who own a certain amount is to favor one section at the expense of another, which is unjust.

The exemption principle was established here in the early days, it has already done us an incalculable amount of harm, and we shall have the fight of our lives to get it abolished. Out of 718,569 big and little estates in the Commonwealth with a total unimproved value very much under-estimated at £455,876,104, no less than 706,387 were valued at £5,000 and under and were exempt from the Federal land tax, leaving only 12,182 estates subject to a land value tax ranging from a penny to tenpence in the £. No less than £276,000,000 worth of land value was thus exempted, leaving only £180,000,000 worth on which a graduated tax was imposed, which has brought in a paltry revenue of about £2,000,000 a year ever since.

These exemptions encouraged fraud and deceit, strengthening instead of weakening land monopoly, and creating another very large class of vested interests which will fight against our principle to the utmost of its power. I therefore strongly appeal to the Single Taxers of Colorado not to spoil their Bill by including an exemption which is bound in the long run to do the cause both there and elsewhere a tremendous amount of harm.

The Country Party here has one very important plank in its programme—the transfer of land taxation from the Commonwealth to the States. At present both Commonwealth and States tax land values in different proportions and in different ways with the result that there is endless confusion. As the Country Party is the upper dog just now, having an equal number of Cabinet Ministers in the lower House as compared with the Nationalists, it should be able to forward its views. But whatever is done there should be a uniformity in the valuation and taxation of land values throughout the Commonwealth, and above all there should be no more exemptions and graduations which have done such injury to our cause in this part of the world.

There is a great deal more I would like to say about the Single Tax in Australia, but I have probably already exceeded my space, so I will reserve it for another letter.

International Press Bureau

PERCY R. MEGGY.

Room 18, 65 Markey street
Sydney, 14-2-23.

Charles David Williams

AN APPRECIATION BY AN OLD FRIEND AND SINGLE TAXER*

THERE was very much in the life of Bishop Williams of Michigan to delight the heart of the genuine Single Taxer—the simon pure sort who has gazed at life steadily and has "seen the cat," the entire cat.

First: He was the friend and profound admirer of Henry George himself. The two met through their mutual acquaintance with Louis F. Post. It was a case of love at first sight, or rather, *insight*. There was immediate recognition of each other's intellectual capacity. There was in each the same utter sincerity and hatred of sham. Both were in passionate earnest regarding social redemption. Both were men of faith. Both were glad, fearless, great-hearted lovers of men. Williams was a joy to George, who saw in him the religious leader his soul longed for. George was as treasure trove to Williams who recognized in him a genius of political and social wisdom. From the time they met George had never a more doughty champion than the then Dean of Trinity Cathedral, Cleveland. Those were the days of calumny and abuse. George had been dubbed a "crank." Gayly his defender had replied "And a crank is a very useful tool with which to produce revolutions." It was ever a source of deep gratification to him that he had been "personally conducted" through "Progress and Poverty" by the "Prophet of San Francisco" himself. No one grieved more sincerely at the news that, in the midst of a strenuous political campaign, Henry George had been "called up higher."

Second: And naturally, Williams was a convinced, complete and unlimited Single Taxer. He was very handy with the facts and figures. He mastered Thomas G. Shearman. As a public speaker for "the Cause" he delighted in concrete illustration. But he was not a "Single Taxer for revenue only." He saw it, and he appreciated it clear through, from the economic argument, backed by the moral appeal, to the end of the last noble chapters in "Progress and Poverty" which lift the discussion into the realm of the eternal—to the very judgment seat of God. He saw it and he trusted it, not merely as the perfection of fiscal method, but in all its implications, social, moral and spiritual.

On the other hand Single Tax did a lot for him. It satisfied his intelligence, his reason and his soul. It showed him where, as a social reformer, he stood. To the charge of socialism, it furnished him a prompt and irrefutable reply. "No, I am not a Socialist, I am a *Single Taxer*." And the burden lay upon his opponents to show how a man can possibly be both at once. Which all initiates know full well cannot be done. He loved to make merry with the ponderous anathema uttered by complacent authority, against Single Tax as "a socialistic anarchistic scheme for the division of the land." His ability to "handle" this bit

*Rev. William L. Torrance, pastor of St. Andrews P. E. Church, Putnam Avenue and Fourth Street, Detroit, Mich.

of superior unintelligence furnished him as much satisfaction as it did merriment to the knowing ones in his audience. But he was not a narrow-minded Single Taxer. He saw the eternal justice of the principle of the right of all living to equitable participation in natural resources. But that was not the whole of his social philosophy. He did not forget that half a loaf is better than no bread. While justice lags let mercy be ever prompt. These also were axioms with him. So he was often the zealous and generous advocate of those "remedial measures" which certain of the elect have sometimes ridiculed as "shin plasters," but which commended themselves nevertheless to his practical common sense.

Once more, in the classical idiom of the old Cleveland *Recorder*, Williams was a "democrat with a small 'd.'" He belonged to no party and refused to be labeled either politically or ecclesiastically. He trained with the group which seemed to him most rationally minded and forward looking. If no such group was handy he trained by himself and waited for the others to catch up. Individually he was a democrat. He met every man, high or low, rich or poor, learned or unlearned, simply, on the level, as man to man. Socially he was a democrat. He not only knew no class distinctions, he was almost unaware of them. He was as lacking in class consciousness as he was in self consciousness. It was this fact which gave him his strong hold upon generous minded folk everywhere.

Finally and supremely, he was a man of God, God's man. He walked through life, as he walks beyond, in loving and intimate intercourse with the Father of Spirits. It was this which exalted his preaching to the level of prophesy. On behalf of the ancient cause of social justice and the common weal he spoke for God. He knew it and the knowledge made him both bold and humble. And sincere. For the justice and love he preached to others

"first, he practiced it himself."

Gentle and bold, courteous and free, loving and strong, his life furnishes to us Single Taxers, as to all who knew him, a shining example of the meaning and possibility of human goodness.

WILLIAM L. TORRANCE.

New York's Tax Exemption Law Valid, Appellate Court Rules.

Information has just been received that the Appellate Division of the Supreme Court of the State of New York has reversed the decision of Justice Tierney to which reference is made on another page. The decision is unanimous.

The opinion of the Appellate Court was written by Justice Victor J. Dowling, who presided at the hearing.

LORD NEWLAND owned 10 vacant acres, on which no tax was paid. He asked \$3,570 to \$12,500 an acre when Glasgow wanted his land for houses.

A Thoroughbred Bishop

THE passing of few men in public or private life today would suffice to give such a sense of personal loss among a wider variety of people, than has the passing of Charles David Williams, Bishop of Michigan. He died in the thick of his work, without a moment's warning and like a man for whom warnings were not needed; and as if death were to him another exaltation he became greater in men's eyes than he had ever been before.

Bishop Williams is rather difficult to describe as a churchman to those who did not know him, for to the public gaze he seemed so little of a churchman. But he was a churchman nevertheless, and there was nothing he advocated that was not solidly founded in Christian principle. Many were fond of referring to him as a Prophet, but there were many who knew him also as Priest and Pastor.

He was one of those men whom to see was to have the illusion that his place as Bishop must be very enjoyable, and yet nothing was farther from the truth. He had one serious drawback to comfort in the modern diocese—he was a stickler for the truth of things. He thought it was wrong for anyone to live by the blood or tears of another, and he said so. Had he been rector of a little parish of workingmen's families the truth of what he said never would have been challenged, nor would his right to say it be questioned. But being Bishop was another matter. Much as we desire to think otherwise, the poor Christians do not run the church. What is very much worse, sympathy with poor Christians is not a distinctive mark of the successful clergy—except it be a certain rhetorical sympathy. So, between the clerical pastry cooks and the well-to-do laity, this man who had hosts of friends throughout the land, had his own troubles among a wholly contemptible opposition in his own diocese.

This is written with a sense of distaste to instill, if possible, some sense of the difficulties which beset truth-telling in the clerical office, especially in those offices which are regarded as the prizes. Bishop Williams was the last man to say a word, and so far as this writer knows he never said one word on the subject, but it is rather a bitter reflection now that among those who hindered him there was scarcely one with enough sportsman's blood to give hail to one of God's thoroughbreds.

It is just as hard now to get the truth of Christ's principles into industrial and financial circles as it was when barefoot the Apostles went traveling and preaching through Caesar's realm.

Charles David Williams was but one; in his wake he leaves many, and his spirit will multiply through the years.

Dearborn Independent.

GOVERNOR DONAHEY removes a mayor for not enforcing liquor laws; but tax assessors are safe.

TROUBLE with opponents of minimum wage-rate bill at Columbus is that they have nothing better to offer.

—H. M. H.