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THE STANDARD.

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"The Standard" is an exponent of the principles and a weekly record of important facts affecting social problems and national politics. It especially advocates the following great reforms:

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EDITORIAL.

The Ballot reform league has paused in its preparation for future work to make one more effort to secure the enactment of an effective ballot reform law at this session of the legislature. The situation at Albany demanded such action. The opinion held by many that Governor Hill's constitutional objection to the provision concerning ballot clerks was well founded has made it certain that no attempt will be made to pass the Saxton bill over the veto. The result is that Mr. Saxton has introduced in the senate a new bill which most unwisely allows the alleged illiterate voter to take with him into the booth any heeler he may select to assist in preparing his ballot, while Mr. Acker has introduced in the house a measure which contains the envelope feature, and is in many other respects objectionable.

There is danger that the general feeling that some kind of bill must be passed to satisfy the popular demand may lead to the acceptance of a measure that would be worse than none, and it is this prospect that justifies the New York ballot reform league in making one more effort to secure the amendment of pending bills.

This league represents the people who want ballot reform for its own sake, and not for the purpose of putting Governor Hill "in a hole." If they can obtain a bill that provides for an official ballot printed and distributed at the public expense and delivered to the voter within the polling place on election day by sworn public officials, and if such bill shall provide that only official ballots so delivered shall be voted, in absolute privacy, and authorize nominations by petitions, the league need not, for the sake of keeping Governor Hill "in a hole," insist on overriding his objection to putting in the ballot boxes the names of persons for whom the voter does not desire to vote. If the voter receives official ballots containing the names of all persons duly nominated by convention or petition, and is required to make his choice from among them in compulsory secrecy, what does it matter whether the names he wants to vote for go into the ballot box, while the others go into a waste receptacle for destruction, or whether all of them go into a ballot box, one set only to be counted? Yet this slight concession and the abolition of the clause providing for minority representation among the ballot clerks would actually meet every constitutional objection raised by Governor Hill in his message vetoing the Saxton bill! If such a bill as that above suggested could be accepted as a substitute for the measures now pending, it would either receive the governor's signature, or he would be compelled to publicly acknowledge that his constitutional objections were insincere and that he is opposed to ballot reform because he prefers corrupt elections.

There probably are men in the ballot reform league who feel a strong desire to seize the opportunity that may be opened to us this fall to call Governor Hill and Tammany hall to account for their opposition to ballot reform, and administer to both of them the rebuke involved in the overwhelming defeat of Tammany. This prospect is alluring, but it will be vastly better and more hopeful if another final effort is made to secure a genuine

ballot reform measure. Hill now has the advantage of the general belief that one of his constitutional objections to the Saxton bill was well founded. Mr. Shearman, it seems to us, met that objection in a communication to the New York Times that we reprinted in the last issue of THE STANDARD. The question is, however, debatable, and many sincere ballot reformers believe that the objection was a sound one. Any new measure sent to the governor must omit this provision, and if any measure whatever is sent to him and signed he will be able to claim that he is not opposed to ballot reform, but merely to an unconstitutional method of accomplishing it. Some nearly, or quite, worthless bill will almost certainly be sent to him, and he will obtain from its approval just as much advantage as he would from the approval of a really effective bill. He would thus get out of "the hole" so far as it is possible for him to do so, and the cause of ballot reform would not be advanced a single step. Under such circumstances even those whose chief desire is to keep the governor "in a hole" ought to see that the Ballot reform league has offered him no facilities for escape that would not otherwise have been offered him by others, while it has prepared the way for a most effective assault upon him if he shall veto a measure in which every one of his constitutional objections—be they good or bad—has been clearly met. Such considerations, however, could not properly affect the action of the league. Its object is to secure ballot reform, and it has put itself in the attitude of a readiness to sacrifice any and every non-essential if it can secure the chief ends sought.

Governor Abbot of New Jersey, before he entered on the duties of his office, managed to screw his courage up to a point that enabled him to advocate a measure of ballot reform in which there was but one serious defect, and that defect one that he promised in advance not to insist upon. Since he entered office, however, the governor's courage seems to have oozed away, and he is becoming more and more the servile tool of the desperate politicians who have made the democratic party of New Jersey an organization for the promotion of rascality and fraud, and who are determined that no measure promising honest elections shall become a law. Governor Abbot's attitude, before his inauguration, won for him the respectful consideration of men interested in honest politics throughout the whole country, but he has forfeited such confidence by his recent course and voluntarily put himself into the "hole" in which his friend Governor Hill complains that he was put by others.

People who oppose all reforms that demand radical measures for the amelioration of the condition of the working people are apt to insist that there has been a change for the better rather than for the worse in the condition of wage earners. Writers like Mr. Edward Atkinson are largely responsible for this false impression, but there is room to fear that the people who so eagerly appeal to Mr. Atkinson's figures are animated by a desire that the theories he uses to uphold them shall be true rather than by a determination to find out what is true. We ask such people, and all

others, to read with care the article printed elsewhere on "Lowell; Then and Now." No humane person can read the stories that are given and fail to feel keen regret at the changes in condition that have taken place in the great factory towns. Let any one who has visited such a town of late years consider the probability of starting in one of them a magazine of fair literary merit supported by the contributions of the work-women.

The president of the Grant locomotive works recently told a reporter of the Chicago Tribune that his company intended to build works somewhere in the west, and it hoped to build in Chicago. "If we do not go to Chicago," he continued, "it will be because of the cupidity of a woman who does nothing for this city except pay as little tax as possible." Now, Mrs. Hettie Green, the woman referred to, is doing precisely what all the owners of vacant lots are doing; she is holding land for a rise, and she intends to squeeze out of the Grant locomotive works every dollar she can get, in payment for granting to them the privilege of carrying on business in the city of Chicago. If the system is right, why blame Mrs. Green? However, such outbreaks of feeling as that indicated by Mr. Grant's remarks show the gradual rise of a wholesome prejudice against the existing system of private ownership in land.

People are horrified over the action of the Minnesota farmers' alliance in denouncing the recent decision of the United States supreme court which sustains railway companies in their contests against state governments. It is really shocking, the goody-goodies declare, that men should speak in this disrespectful way of our highest tribunal. Perhaps this is true, but men have been doing it ever since the said highest tribunal existed. The supreme court was the bulwark of federalism throughout the whole administration of Jefferson, and for many years afterward it was as purely partisan a body as any caucus. It has never lost that taint entirely. Therefore, however dreadful it may be, it will not do to say that the Minnesota farmers have no precedent for their action.

The supplementary elections held in Providence, R. I., on Saturday last give the democrats a majority in the legislature on joint ballot, which insures the election of ex-Governor Davis, a democrat, for governor and all the democratic candidates voted for at the recent election. There was no choice by the people at the election, and, under the system prevalent in Rhode Island, Connecticut and some other states, the failure of the candidates to receive a majority of all the votes cast throws the choice into the legislature. The democratic candidates had a plurality, but this would not have insured their election had the republicans obtained a majority on joint ballot. A variety of causes appear to have affected the result in Rhode Island, but when it became evident that the political complexion of the state would depend on the results accomplished in Providence, a strenuous appeal was made to party candidates in behalf of the republican candidates. The fact that it failed may not demonstrate conclusively that the opinion of the voters on national questions has changed, but it does show that

the protective delusion is no longer strong enough to hold men in line who are dissatisfied with the local management of affairs by the republican party. It is an interesting fact that the election of the democratic governor and state officers has been brought about at an election held under the Australian system of voting, which has been so bitterly denounced by Governor Hill and his friends as a scheme for disfranchizing democrats.

The democrats of Ohio are rejoicing still over the results of the recent local elections in that state. Their party made remarkable gains in every direction, and particularly in the rural districts. Its managers and leaders express a belief that the state is now surely democratic, and they prophesy remarkable gains at the coming congressional elections. The latter hope is partly based on the expectation of a reapportionment that will not only undo the injustice wrought by the republican gerrymander, but give to the democrats an advantage as great as the republicans have enjoyed. Should the Lodge bill pass in the house of representatives this hope may not be realized, but even if the existing lines are permitted to remain there is every reason to expect that the democrats will capture several districts. Such a result would probably be assisted by the indignation likely to be excited by the passage of the Lodge bill, which takes away from the state a power that it has exercised ever since it came into existence.

Two years ago the New York Press discovered the Bowery Parrot, which had learned of an abandoned free trader the single sentence, "The tariff is a tax." The parrot has now added a new sentence to its repertoire, "The tariff on hides is a tax," and, strangely enough, this it learned from the Press.

The Cobden club, that bugbear of the protectionists, has been chiefly subject to just criticism on the ground that it is too conservative on the tariff question. Many of its publications have given rise to a feeling that its members are satisfied with the achievements of the past and disposed to shut their eyes to any facts that may indicate that mere commercial free trade will not accomplish all that its early advocates hoped for. We are glad to see evidences of a change in this respect, in a leaflet issued by the club entitled "Tithe and Rent, as They Affect the Hop Trade." This is issued to meet a tory demand for a tariff on hops, in the interests of the hop growers, and the Cobden club tells the latter that the reason the tories are trying thus to deceive them "is that their friends may get tithe from you and the landlord keep up his rent."

Hon. W. W. Rice of Massachusetts tells the Boston home market club that he believes in protection, but that he does not want too much of it. He said at the dinner of the club on April 8: "Were I in congress I would vote for free iron ore, free pig iron, free hides and free wool. But if I could not get it in the republican party I would not go into the democratic party." This is equivalent to saying that Mr. Rice would like to have about everything that could be accomplished by democratic success and would be willing to do anything to bring about such results except vote for the party that will put hides, wool and iron ore on the free list. Mr. Rice is a pretty fair type of the republican free trader, so called.

Mr. A. W. Wright, editor of the Journal of the Knights of Labor, is thus far the only prominent leader of organized labor who has commented on the proposal of a substitute for the strike and

boycott set forth in three articles by Mr. James Bartley of Amsterdam, that have been printed in THE STANDARD. Mr. Wright agrees with Mr. Bartley that a more radical reform than that suggested is necessary to give to the wage workers their just dues, but he declares that men who see this, and urge land reform, should cheerfully aid all reasonable efforts of organized workmen to protect their immediate interests under existing conditions.

We fear that a great many of the labor papers are edited on a sort of co-operative principle, which makes one idea do for the whole lot. A declaration that THE STANDARD is sneering at trades unions was started by some labor paper recently, and others have copied it without inquiry or examination and made it the text for ill-natured and false comments. THE STANDARD has never sneered at trades unions. It has declared plainly its conviction that trades unionism, of itself, can never solve the labor problem, and that those who look to it as a final solution are misleading the men who trust them. On the other hand, THE STANDARD has always insisted that under existing conditions combinations of wage workers to preserve their own rights and maintain or increase their own wages are not only necessary, but laudable. There are some very good labor papers, such as the Journal of the Knights of Labor, published in the United States, which are animated by a sincere desire to improve the condition of the laboring people, and edited by men who are capable of considering principles as well as expedients. Unhappily, however, many so-called labor papers are edited by men who could by no conceivable possibility obtain an editorial position if a paper were not maintained for that specific purpose. These people are at once ignorant, malicious and envious, and they do the cause they profess to espouse infinite harm. It is such editors that take a special delight in misrepresenting Mr. George and THE STANDARD.

THE DEATH OF MR. RANDALL.

In the death of Samuel J. Randall the people of this country have lost a man to whom they owe a debt of real gratitude for resisting the headlong and passionate legislation by which a majority in congress sought to practically overthrow the constitutional system of state government in the south. Had the legislation then urged been once applied to the southern states, there would not have remained any state in the union that could have felt sure of retaining its own autonomy, if it opposed the will of any party having an overwhelming majority in congress. Mr. Randall was a skillful parliamentarian, and a sincere opponent of extravagance and corruption. He rendered faithful services to the people and to his own party so long as opposition was the chief function of that party.

When, in course of time, the democratic party found itself charged with a duty of constructive legislation, Mr. Randall rapidly lost his place as a leader. Though nominally a democrat, he was fully in accord with the republicans on the only vital question that now divides the American people into two great parties. He was a typical Pennsylvania protectionist, and it was not in the nature of things that he should ever have become anything else. The regret with which the announcement of his death has been received is based on his past services and his personal character, and not upon the loss of a great political leader.

This accounts for the fact that most of the editorial comments on Mr. Randall's career dwell with a special emphasis on the fact that, though he was a member of congress during a period of exceptional

corruption, his reputation was never sullied by a suspicion of pecuniary dishonesty, and that he therefore died, as he lived, in comparative poverty. It is a sad commentary on public affairs that such qualities as these should be singled out for a special remark, and probably the American people could find one of the causes for the growing corruption in public affairs if they were to ask themselves why it is that every honest man who serves them all his life dies poor. Such a fact, under the circumstances, is highly creditable to Mr. Randall, but it is not so creditable to the American people.

DEPENDING ON THE SENATE.

The Philadelphia Press, in a recent article on the McKinley bill, pretends to accept seriously the claim that the bill has been framed with a view to protecting farmers, and puts forth the exploded home market, idea as though the farmer had not almost been ruined already by his dependence on that market. Does the Press imagine that since the greatest distress among farmers exists in the New England states, where both farms and buildings have actually been abandoned, it can still convince farmers that proximity to manufactories is going to help them out of the position into which the tariff legislation has put them? The farmer has been very slow to learn, but if the Press will send its correspondents into the rural communities of this state it will find that the home market dodge will no longer work here, however it may work in Pennsylvania.

The most remarkable thing, however, in the Press's article is its urgent appeal to congress to rush the McKinley bill through at once, in order that the tariff question may be settled "in such a manner that democratic victory cannot, for at least ten years, put in jeopardy the industrial and agricultural interests of the country." In the course of the article it declares that if the law is passed at this session it cannot well be changed for at least a decade, and it adds, "even should the next house be democratic and the new administration democratic, the senate will stand as it has for the last six years—a strong and effective bulwark against those who would ruin American industry and give our valuable home market to foreigners."

This passage sufficiently shows the desperate and un-republican character of the conspiracy of manufacturers, who are determined to use a purchased senate in order to continue their career of robbery, after the public judgment has pronounced against them. Such utterances cannot fail to shock every person who believes in "government of the people, by the people and for the people." If such a policy were attempted and persisted in, it might give a few more years of good stealing to the beneficiaries of protection, but it would result, in the end, not only in the abolition of the tariff, but in the abolition of the senate itself. There is a growing number of people in this country who would be delighted with such a result.

HERESY TO PROTECTIONISM.

The tendency to introduce socialistic features into legislation, apparent in many quarters, is having one excellent effect, and that is that it calls forth from the more conservative protectionist papers arguments that are equally good against the whole system of protection. The Cincinnati Commercial Gazette in a recent issue editorially declared "that all experience proves that government interference with private enterprise is prejudicial to the interests of the public." This utterance is a part of an argument against the inter-state commerce law; and the paper, after attributing to that law certain evil effects, says: "It is ever

thus that legislative interference with the natural laws of trade works to the detriment of the highest interests of the business of the country."

We differ decidedly from the Commercial-Gazette as to the impropriety of the government ownership of public highways. Whether or not the government should operate such highways is a different question, but their maintenance for use is clearly a public function, which should never be transferred to the hands of private individuals to be exercised for their own profit. After the true dividing line shall once have been drawn, however, between public rights and duties and private rights and duties, we suppose that all thoughtful and observant people will reach so clear a comprehension of the proper sphere of government that they will fully agree with our protectionist contemporary as to the evil effects of legislative interference with the laws of trade. We hope that the readers of the Commercial-Gazette will give sufficient heed to its logic to see how preposterous is the claim that it is the business of the government to legislate with a view to increasing the prices of goods to consumers, in order that favored manufacturers shall make higher profits.

A MUNICIPAL PARTY.

At a dinner of the Commonwealth club of this city on April 11, Mr. Charles W. Dayton, president of the Harlem democratic club, delivered an address on the topic "Is good municipal government possible under a political machine?" Mr. Dayton devoted considerable attention to demonstrating that good government has never been possible to New York under the Tammany machine, and frankly confessed that serious, and perhaps fatal, errors have been committed by the county democracy. He is disposed to dwell on the old prescription of activity of good men at the primaries, but he believes that any organized party that shall prove capable of securing good government to the city of New York must divorce the business of the city from state and national politics. He says, also, that it must go further, and stop the debasing assessments of candidates for public office and secure a reform in the election system, through an exclusive, official and secret ballot.

In undertaking to discuss what can be done, Mr. Dayton says that the plan of the county democracy is still open, through its public call for election district primaries, but if the people prefer, they can organize a municipal party on a similar plan. Such a party would, he thinks, necessarily have an organization that might be called a machine, but such a machine would be able to assure good government to the city of New York. Considering such a possibility, Mr. Dayton manifestly believes that this is the time for the attempt. He says:

The election of 1890 will be entirely local. It is doubtful whether there will be a state convention of either party. There are members of assembly to be chosen, but as the republicans decline to reapportion the state, I presume the legislative majority will in any event be the same next year as this (though personally I wish it might be otherwise). Hence I say, many years must elapse before an opportunity so favorable as the present will be afforded for a union of citizens, irrespective of state and national issues, in the righteous and needed cause of municipal reform.

We fear that there is little hope from the old prescription of "good men at the primaries." It is impossible to get "good men" to feel that their presence at the primaries will amount to anything. They have tried it. Furthermore they cannot be expected to stick to the business so closely as the professional politicians who make their living out of it. "Good men" of the sort appealed to have something else besides politics to attend to,

and two or three hours a day will not offset the efforts of the bosses and henchmen who give their whole time to the trade of the professional politician. Mr. Dayton proposes the true plan when he urges the formation of a municipal party. It is not desirable that this party should become permanent, but at this particular juncture in affairs the present disgust with Tammany and the indignation of the workingmen over the veto of the ballot reform bill can easily be utilized to achieve a victory that will be lasting in its results, since it will compel the next legislature, without hesitation, to pass a ballot reform bill over Governor Hill's veto. This will put an end to the assessments and to the machine monopoly of nominations, and it will then be easy for good citizens, who desire good government, to put their candidates before the people without the expenditure of time and money now necessary.

THE SPECIAL ASSESSMENT PLAN.

The letter from Mr. H. F. Ring of Houston, Texas, published in our "Single Tax News" is worthy of the careful consideration of single tax men everywhere. The law described by Mr. Ring, which levies the entire cost of drainage, sewerage and sidewalk improvements on the lots benefited, regardless of the buildings erected on such lots, is a very great step toward the establishment of the single tax, and a most useful object lesson to all who do not understand the workings of the system. No man can predict with certainty the exact manner in which the single tax will finally be established, but none of the advocates of the reform can afford to neglect any opportunity that seems to promise progress in the right direction.

This special assessment plan has the advantage of established precedent in its favor. The demand for its application toward raising the funds necessary for building a proposed drainage system for Chicago enabled the single tax men of that city to obtain a most favorable hearing, which probably would not have been accorded them had the plan they suggested been entirely novel. Chicago had fortunately had considerable experience in this system. The land surrounding its great parks had, years ago, been assessed in proportion to the benefits that it was expected the establishment of the parks would confer upon it. There had been bitter complaint and much ill feeling, but in the period that has elapsed since the parks were established, the land assessed for benefits has appreciated in value greatly beyond the valuation made by the assessors, and this has demonstrated to thinking men that there is no injustice, in the long run, in such a system. We commend Mr. Ring's plan to single tax men in all parts of the country, and have no doubt that if they will display the discretion and activity necessary to enable them to secure local influence that in many places they will be able to accomplish such a step forward as has been made in Houston.

THE REVOLT AGAINST QUAY.

The revolt of the Pennsylvania republicans against Boss Quay may result in a bolt, if Quay uses the machinery that he has constructed and the patronage that President Harrison has placed in his hands to force his candidate for governor, Delamater, on the republican convention. The recent letter of Henry C. Lee to President Harrison, denouncing Quay and Wanamaker, and the vigorous protests of Mayor Fitler, show such a prospect of trouble inside the republican ranks that democrats are beginning to entertain a hope that their candidate for governor will be elected.

This is unfortunate, as it will probably lead the democratic bosses to persevere

in their mad attempt to force some such man as Wallace on the party. No possible demoralization among the republicans would assure Wallace's election, as he is so bitterly antagonized by the people that the democratic party of Pennsylvania must win if it is to have any hope of immediate success or any expectation of continuance in power, should success crown its efforts.

There probably are a number of men who could be nominated by the democrats whose election would be sure, in case Quay insolently forces a split in his own party. There certainly is one. If the democratic party of Pennsylvania will nominate as its candidate for governor Hon. Chauncey F. Black it will surely elect him, under the circumstances suggested, and it would stand a good chance of electing him in any event. Such a nomination would prove that the party is democratic in sympathy and purpose, as well as in name, and this would bring to it large bodies of workingmen who are no longer held fast to republicanism by the tariff superstition. Unfortunately, however, there are leaders among the Pennsylvania democrats who would prefer defeat to the election of an honest and scrupulous man like Ex-Governor Black.

GENERAL PALMER ON THE TARIFF.

The plan of campaign that seems likely to be adopted by the democratic party of Illinois this fall includes the nomination of General John M. Palmer for governor. The general is a man of a great personal popularity throughout the state, and the suggestion has been made in some quarters that the party managers would attempt to avail themselves of his popularity with republicans by trying to ignore the tariff question. This was the first form of the suggestion, but it afterward took the shape of a positive declaration by a Chicago paper, that General Palmer did not sympathize with the views of the democratic party on the tariff question, and was at heart a protectionist. Such stories naturally caused disquietude among sincere tariff reformers in Illinois.

The Chicago Herald of Saturday, March 29, and the Quincy Herald of Sunday, March 30, both contained interviews with General Palmer, in which he declared emphatically his belief in tariff reform, and referred to his speeches in 1888 as an expression of his views. The Chicago Herald prints elaborate extracts from these speeches, in every one of which he referred to the tariff question, and expressed his hearty support of the Mills bill. These extracts leave no doubt that General Palmer is a full believer in the doctrine of a tariff for revenue only. In the course of one of his speeches he said:

The American laborer is not protected in the slightest degree. Why should anybody have protection in this country? Why should he take money out of his pocket to furnish somebody else an opportunity to do business?

In another instance he declared "the term protection is a delusion and a snare. A tax is a tax, whether it is direct or indirect, and the people must pay it."

These extracts are in accord with the general tenor of those printed by the Herald, and they leave no room for doubt that General Palmer is at least fully up with, and perhaps ahead of, the ordinary democratic opinion on the tariff question. It would be impossible to run him as a candidate and ignore the tariff question, and the general's declarations to the newspapers show very clearly that he has no desire that his campaign shall be conducted on any such lines. In fact there is no danger of this occurring in any political contest hereafter. If the democrats anywhere are foolish enough to imagine that they can ignore the tariff question, the republicans can be depended

upon to force it into the canvass and to prevent the success of any such trick. The tariff fight is on, and no one can escape it however great may be his desire to do so.

OUTLAWING PARTISAN QUESTIONS.

The new school of economics just instituted by the Central labor union of Indianapolis is to be conducted on a non-partisan basis. If by this the managers mean that they will exclude questions that now divide political parties, their school is likely to prove of very little use. Perhaps the strangest thing that has ever been seen in this country is the disposition of people to look on questions that have at last come before the public for some sort of solution as unfit for friendly, but earnest, discussion outside of partisan gatherings. The very purpose of our system of government is to put into the hands of our people the power to decide, by their votes, all questions of public policy. No school of economics can be instituted that does not discuss questions of public policy, and among such questions that of taxation must, for a long time, be prominent. How, then, can a school of economics be of any use to its pupils unless it considers the whole subject of taxation, including the tariff. It is of course important that men shall think right about economic questions, but it is far more important, so far as the general welfare is concerned, that they shall vote right during the next few years.

We do not know that the declared intent of the Indianapolis school excludes the tariff question from consideration, on the ground that it is a party question, but it would not be at all remarkable if such were the case. Organizations of farmers and workingmen have frequently thus limited discussion and inquiry, and now that the farmers are actually facing ruin, brought upon them by the tariff, there are farmer organizations that refuse to permit any discussion of so partisan a question at their meetings.

This disposition to outlaw practical political questions at all gatherings where men of both parties meet is doubtless due to an unconscious recognition of the fact that men are divided into parties by mere prejudice and passion instead of by conviction. Voters have ceased to look on elections as a method of settling questions about which men honestly, but patriotically, differ, but regard them rather as contests between natural enemies, in which the only duty is to fight and not to argue. This singular condition of mind was brought about by the lack, for several years, of any difference between the two great parties on a great question of principle. Such a question, however, has now come into politics, and it is high time that organizations of citizens seeking information on matters of public policy should choose the question that now divides men into parties as their chief topic for debate, and endeavor thereby to bring forth the facts and arguments that will enable them to rightly decide that issue at the polls.

"ONE TAX ENOUGH."

The opponents of the single tax have never agreed among themselves in their arguments against the system. One set insists that if the whole rental value of land is taken for public use, the sum thus raised will be so great that an era of corruption and extravagance will be inaugurated with disastrous effects to public morals. Another set of objectors insists that it is preposterous to suppose that a tax on land values will raise the amount of money necessary to the maintenance of such government as we now have. Professor Harris, Mr. Mallock and Mr. Gunton are among those raising the last named objection, and re-

cently Mr. Savage, a Unitarian preacher in Boston, has been making a similar attack based upon Mr. Gunton's guess work. If our opponents would make up their mind which line of argument they intend to pursue we could answer their objections more conveniently, but as the current just now seems to set toward the argument that the single tax will not raise sufficient revenue, we propose to thoroughly meet that objection.

About a year ago Mr. Thomas G. Shearman wrote for THE STANDARD a series of articles entitled, "One Tax Enough." They demonstrated pretty conclusively that the single tax on land values would raise a revenue more than sufficient to meet the present needs of government. They were based on official figures in England, Boston and Connecticut. Since that time Mr. Shearman has been gathering additional data, and he has now prepared a series of articles which embrace the figures formerly given, but which add many new ones from more recent statistics and bring the discussion down to date. In addition to the illustrations formerly given, Mr. Shearman has made a careful calculation, based on the United States census, which demonstrates that the single tax will easily raise sufficient revenue to meet all of the existing expenses of our national, state, local and municipal governments. This will constitute the third and final paper of the series.

We print in this issue the first paper, which presents an argument, based on the latest official figures, demonstrating that the ground rent of England will yield a public revenue more than sufficient to meet the present expenses of the English government. We need not bespeak for it careful perusal by our friends, as it is a most effective contribution to the general discussion in which they are all interested. The second paper will deal with the statistics of the city of Boston and the state of Connecticut, and the third paper with those taken from the census and applicable to the whole United States. The series will be printed in a tract entitled "One Tax Enough."

LOWELL; THEN AND NOW.

Readers of Dickens's "American Notes" will remember an appreciative chapter in that work, entitled "Lowell and Its Factory System." Dickens visited Lowell in 1842, the very year in which Sir Robert Peel's audacious tariff reform budget struck consternation into the souls of the Tories, and gave a new birth to English industries. Familiar as he says he was with the sights and scenes of factory life round about Lancashire, Dickens was first amused and then impressed with the peculiarities of the young "American Manchester." The brand-newness of the place was comical. "Nothing in the whole town looked old to me," says Dickens, "except the mud." "In one place, there was a new wooden church, which, having no steeple and being yet unpainted, looked like an enormous packet case without any direction upon it. In another, there was a large hotel, whose walls and colonnades were so crisp and thin and slight, that it had exactly the appearance of being built with cards. One would swear that every bakery, grocery and book bindery and other kind of store took its shutters down for the first time, and started in business yesterday; and when I saw a baby of some week or ten days old in a woman's arms at a street corner, I found myself unconsciously wondering where it came from: never supposing for an instant that it could have been born in such a young town as that."

But the traveler changed this tone of banter when he came to tell of the factories and their inmates. He happened to arrive at the first factory just as the dinner hour was over, and the girls were returning to their work. "These girls,"

says he, "were all well-dressed, and that phrase necessarily includes extreme cleanliness. They had serviceable bonnets, good warm cloaks and shawls. Moreover, there were places in the mill in which they could deposit these things without injury; and there were conveniences for washing. They were healthy in appearance, many of them remarkably so, and had the manners and deportment of young women: not of degraded brutes of burden."

The rooms in which they worked, he goes on to say, were as well ordered as themselves. In the windows of some there were green plants; in all there was as much fresh air, cleanliness and comfort as the nature of the occupation would possibly admit of. "If I had seen in one of those mills (but I did not) the most lisping, mincing, affected and ridiculous young creature that my imagination could suggest, I should have thought of the careless, moping, slatternly, degraded, dull reverse (I have seen that), and should have been still well pleased to look upon her. But I solemnly declare, that from all the crowd I saw in the different factories that day, I cannot recall or separate one young face that gave me a painful impression; not one young girl whom, assuming it to be a matter of necessity that she should gain her daily bread by the labor of her hands, I would have removed from those works if I had had the power."

Dickens then tells his English readers, with a tone of wonderment, of the comfortable boarding houses of Lowell, of the schools, churches, the hospital for the operatives, the savings bank, "in which, on July 1, 1841, no fewer than 978 of these girls were depositors; the amount of their joint savings being estimated at \$100,000, or twenty thousand English pounds."

But as more wonderful still, Dickens says he is now going to state three facts which will startle a large class of his readers very much. "First, there is a joint stock piano in a great many of the boarding houses. Secondly, nearly all these young ladies subscribe to circulating libraries. Thirdly, they have got up among themselves a periodical called the Lowell Offering, a repository of original offerings written exclusively by females actively employed in the mills—which is duly printed, published and sold; and whereof I brought away from Lowell four hundred good solid pages, which I have read from beginning to end."

Dickens made no mistake. To an English reader in those days all this sort of thing must truly have seemed preposterous enough.

If the reader of THE STANDARD is so disposed, he shall now be introduced to a picture of this remarkable factory life of early Lowell drawn by one of the factory girls themselves. In 1883 Harriett H. Robinson prepared for the Fourteenth annual report of the Massachusetts bureau of statistics of labor an essay entitled "Early Factory Labor in New England." This essay has been reprinted in pamphlet form, and the remainder of this article will consist mainly of extracts from its pages.

"I shall confine myself," writes Mrs. Robinson, "to a description of factory life in Lowell from 1832 to 1848, since with that phase of early factory labor in New England I am the most familiar, because I was a part of it."

"In 1832 Lowell was little more than a factory village. Five 'corporations' were started, and the cotton mills belonging to them were building. Help was in great demand, and stories were told all over the country of the new factory place and the high wages that were offered to all classes of work people; stories that reached the ears of mechanics and farmers' sons, and gave new life to lonely and dependent women in distant towns and farm houses. Into this Yankee El Dorado these needy people began to pour by the various modes of travel known to those slow old days. The stage coach and the canal boat came every day, always filled with new recruits for the army of useful people. The mechanic and ma-

chinist came, each with his home-made chest of tools and his wife and little ones. The widow came with her little flock and her scanty housekeeping goods to open a boarding house or variety store, and so provided a home for her fatherless children. Troops of young girls came from different parts of New England and from Canada, and men were employed to collect them at so much a head, and deliver them at the factories.

"Some of these were daughters of sea captains (like Lucy Larcom), of professional men or teachers whose mothers, left widows, were struggling to maintain the younger children. A few were the daughters of persons in reduced circumstances, who had left home 'on a visit' to send their wages surreptitiously in aid of the family purse. And some (like the writer) were the granddaughters of patriots who had fought at Bunker Hill and had lost the family means in the war for independence. Many farmers' daughters came to earn money to complete their wedding outfit, or buy the bride's share of housekeeping articles.

"The early mill girls were of different ages. Some (like the writer) were not over ten years of age; a few were in middle life, but the majority were between the ages of sixteen and twenty-five. The very young girls were called 'doffers.' They 'doffed,' or took off, the full bobbins from the spinning frames and replaced them with empty ones. These mites worked about fifteen minutes every hour, and the rest of the time was their own. When the overseer was kind they were allowed to read, knit, or go outside the mill yard to play. They were paid \$2 a week.

"Those of the mill girls who had homes generally worked about eight or ten months in the year; the rest of the time was spent with parents or friends. A few taught school during the summer months. Their life in the factory was made pleasant for them. In those days there was no need of advocating the doctrine of the proper relation between employer and employed. Help was too valuable to be ill-treated.

"Except in rare instances the rights of the mill girls were secure. They were subject to no extortion and if they did extra work they were always paid in full. Their own account of labor done by the piece was always accepted. They kept the figures and were paid accordingly. Though their hours of labor were long, yet they were not overworked. They were obliged to tend no more looms and frames than they could easily take care of, and they had plenty of time to sit and rest. I have known a girl to sit twenty or thirty minutes at a time. They were not driven. They took their work-a-day life easy. They were treated with consideration by their employers and there was a feeling of respectful equality between them. The most favored of the girls were sometimes invited to the houses of the dignitaries of the mills, and thus the line of social division was not rigidly maintained.

"At first the mill girls had small chance to acquire book learning. But evening schools were soon established, and they were well filled with those who desired to continue their scant education, or supplement what they had learned at the village school or academy. In 1836, or thereabouts, a law was made by several corporations which compelled every child under fourteen years of age to go to school three months in the year. And then the little doffers (and I was one of them) had another chance to nibble at the root of knowledge.

"Life in the boarding houses was very agreeable. Each house was a village or community of itself. The fifty or sixty young women from different parts of New England met and lived together. When not at work, by mutual selection, they sat in groups in their chambers, or in a corner of the large dining room, busy at some agreeable employment. They wrote letters, read, studied, or sewed, for, as a rule, they were their own seamstresses and dressmakers.

"The society of one another was of great advantage to these girls. They dis-

cussed the books they read; debated religious and social questions; compared their thoughts and experiences, and advised and helped one another. And so their mental growth went on and they soon became educated far beyond what their mothers or their grandmothers could have been. There were a few of the mill girls who came to Lowell solely on account of the social or literary advantages to be found there. The fame of the circulating libraries that were soon opened drew them and kept them there, when no other inducement would have been sufficient. The early mill girls were omnivorous readers of magazines and newspapers. In one factory boarding house, where there were eleven boarders, fifteen newspapers and periodicals were regularly received.

"By reading the weekly newspapers the girls became interested in public events. They knew all about the Mexican war, and the anti-slavery cause had its adherents among them. Lectures on the doctrine of Fourier were read or listened to, and some of them were familiar with and discussed the Brook farm experiment.

"Their desire for self-improvement had been to a certain extent gratified, and they began to feel the benefit of the educational advantages which had been opened to them. They had attended lyceum lectures, learned what they could at the evening schools, and continued their studies during their yearly vacations, or while at their work in the mill. I have known one girl to study Greek and Latin, and another algebra, while tending her work. Their labor was monotonous and done almost mechanically, but their thoughts were free, and they had ample time to digest what they learned, or think over what they had read. Some of these studious ones kept note books, with abstracts of their reading and studies, or jotted down what they were pleased to call their 'thoughts.' Many of the pieces that were printed in the Lowell Offering were thought out amid the hum of the wheels, while the skillful fingers and well trained eyes of the writers tended the loom or the frame.

"The first number of the Lowell Offering was issued in October, 1840, the last in December, 1849. There were seven volumes in all. The Offering was a small, thin magazine, with one column to the page. The price of the first number was six and a quarter cents. The Lowell Offering was welcomed with pleased surprise. It found subscribers all over the country. The North American Review indorsed it, and expressed a fair opinion of its literary merits: 'Many of the articles are such as to satisfy the reader at once, that if he has only taken up the Offering as a phenomenon, he has but to own his error and dismiss his condescension as soon as may be.' Harriet Martineau prompted a fine review of it in the London Athenaeum, and a selection from its pages was published, under her direction, called 'Mind Among the Spindles.'

Dickens, who, as we have seen, read through four hundred pages of the Offering from beginning to end, has these words to say: "Putting entirely out of sight the fact of the articles having been written by these girls after the arduous labors of the day, it will compare advantageously with a great many English annuals. It is pleasant to find that many of its tales are of the mills and of those who work in them. A strong feeling for the beauties of nature, as displayed in the solitudes the writers have left at home, breathes through its pages like wholesome village air."

Mrs. Robinson enumerates the names and noms de plume of fifty-nine contributors to this unique paper. Among them are many that have become celebrated, as, for example, Lucy Larcom, the poet; Margaret F. Foley, the sculptor; Harriet F. Curtis, novelist, and Harriet Farley.

"It will be well to mention," says Mrs. Robinson, "the after-fate of some of the early mill girls. One became an artist of note, another a poet of more than local fame, a third an inventor, a fourth one of

the foremost advocates of woman's rights, a fifth the founder of a free public library in her native town. A sixth went to Mexico as wife of a major general in the army of that republic. A few became teachers, authors and missionaries. A great many married into the trades and professions. Some went west with their husbands, took up land, and did their part toward settling that vast region. A limited number married those who were afterward doctors of divinity, major generals and members of congress. It may be said here that at one time the fame of the Lowell Offering caused the mill girls to be considered very desirable for wives; and young men came from near and far to pick and choose for themselves, and generally with good success."

But times are changed and we are changed with them. Of the decadence of Lowell, from the operatives' standpoint, let Mrs. Robinson give testimony:

"Last winter, 1881, I was invited to speak to a company of the Lowell girls and tell them something about my early life as a member of the guild. I was the more willing to do this, as I was desirous of forming some estimate with regard to the status of the successors of the early mill girls.

"About two hundred of them assembled in the pleasant parlors of the People's club and listened attentively to my story. When it was over a few of them gathered around me and asked me many questions. In turn I questioned them about their work, their hours of labor, their wages and their means of improvement. When I urged them to occupy their spare time in reading and study they seemed to understand the necessity of it, but answered sadly: 'We will try; but we work so hard, we tend so much machinery, and we are so tired.' It was plainly to be seen that these operatives did not go to their labor with the jubilant feeling that the old mill girls used to have; that their work was drudgery, done without aim and purpose; that they took no interest in it beyond the thought that it was the means of earning their daily bread. There was a tired hopelessness about them that I am sure was not often seen among the early mill girls.

"The wages of these operatives are much lower, accordingly, than of old, and though the hours of labor are less, they are obliged to do a far greater amount of work in a given time. They tend so many looms and frames that they have no time to think. They are always on the jump. They have no time to improve themselves, nor to spend in helping others. They are too weary to read good books, and too overworked to digest what they have read. The souls of these mill girls seemed starved, and looked from their hungry eyes, as if searching for mental food."

This was in 1881. What better story has 1890 to tell? E. YANCEY COHEN.

FEDERAL TAXATION.

In the current issue of the North American Review, Congressman W. C. P. Breckinridge of Kentucky writes as follows of the possibility of free trade becoming an issue in the present generation: "For this generation, so long as the constitutional mandate that direct taxes shall be apportioned among the states in proportion to population remains unchanged, the larger part of our revenues must be raised by imposts on imports."

This idea is widespread, but it is erroneous.

The constitutional mandate referred to is section 9 of article 1, which provides that "no capitation or other direct tax shall be laid, unless in proportion to the census."

It should be observed that the "direct tax" of the constitution has a more restricted meaning than the "direct tax" of political economy. When in political economy we speak of direct taxes we mean taxes that cannot be shifted, such as income taxes, land value taxes, succession taxes, and so on. The term is used in contradistinction to indirect taxes, which, in higher prices of commodities, are shifted from the person who first pays them to the consumer of the commodities on which they fall. But the term "di-

rect tax," as it is used in the constitution, does not include all taxes which, economically, are direct. It does not include a tax on pleasure carriages in the hands of the consumer (see decision of United States supreme court in *Hylton vs. United States*, 3 Dallas, 171), nor a tax on incomes (see decision of United States supreme court in *Springer vs. United States*, 102 United States, 586), though both are direct taxes according to the classification of political economy. And while there is no decision limiting the term as used in the constitution to poll taxes and land taxes, there is little room to suppose that it was intended to include anything else, and in both the cases cited above positive opinions to the effect that it does not are expressed by the judges. If this view be correct, it would be quite possible, without regard to the mandate to which Mr. Breckenridge refers, to support the federal government by a succession tax, which would not be a bad kind of tax; or by income taxes, or taxes on personal property in the hands of the consumer—both bad enough, but neither so bad as tariff taxes. With congress free to lay taxes in its discretion, and irrespective of the census, provided they be uniform and be neither poll taxes nor land taxes, why must the larger part of our revenues be raised by imposts on imports, even if we concede that the constitutional mandate as to direct taxes is an obstacle in the way of instituting poll taxes and land taxes?

But going a step farther, what obstacle does this clause put in the way of a tax on land values? Would there be any difficulty in laying taxes on this kind of property and apportioning the amount among the states according to population? As to some kinds of property it might involve great inequality. If, for example, the tax were laid on pleasure carriages, and in one state there were many such carriages in proportion to population, while in another there were only a few, the owners of these few would have to pay a very high tax for each carriage, while the owners of the many in the other state would pay a comparatively low tax for each carriage. It was this consideration that in some degree influenced the supreme court to hold that such a tax was not a direct tax within the meaning of the constitution. But no such inequality would be involved in a tax on the value of land apportioned among the states according to the census. It is chiefly population that makes land values, and if land values were taxed and the tax thus apportioned, it could not but fall with practical equality upon the citizens of the different states. A tax upon land according to its value would, for the very reason that it must be apportioned according to population, be the ideal federal tax. No other tax could be so cheaply collected; none would be so equally distributed, according to population as to the states and according to wealth as to individuals; and none would interfere so little with production and trade.

The law, which could be extremely simple, would not be without precedent. By act of congress, Chapter 75 of laws of 1798, a direct tax of \$2,000,000 was that year laid upon the United States and apportioned to the several states according to population. It was to be assessed upon dwelling houses, lands and slaves, and collected through the agency of internal revenue officers. Again, by Chapter 37 of laws of 1813, a direct tax of \$3,000,000 was laid and apportioned, to be assessed and collected "on the value of all lands, lots of ground with their improvements, dwelling houses, and slaves," to be valued "at the rate each of them is worth in money." Again, by Chapter 21 of the laws of 1816, an annual direct tax of \$6,000,000 was laid, to be apportioned, assessed, and collected in the same way; and in 1816 this was reduced to \$3,000,000. Finally, during the first year of the rebellion, by Chapter 45 of the laws of 1861, it was provided, "that a direct tax of twenty millions of dollars be and is hereby annually laid upon the United States, and the same shall be and is here-

by apportioned to the states respectively, in manner following." Each state was named and its quota specified, e. g.: "To the state of New York two million, six hundred and three thousand, nine hundred and eighteen and two-third dollars." This direct tax was to be "assessed and laid on the value of all lands and lots of ground with their improvements and dwelling houses."

These precedents extend from the foundation of the government, almost, down to our civil war. The laws were actually in operation for many years and at different periods. And no complaint has ever been made that they did not work smoothly and fairly, excepting, of course, the fraudulent claim recently put forward for the purpose of getting the federal government to unload some of its surplus among the northern states on the ground that the south paid none of the direct tax of 1861. By taking one of these tried laws for a model, and laying the tax "on the value of all lands, irrespective of improvements," instead of "on the value of all lands and lots of grounds, with their improvements," we should have a direct tax law both in the economic and the constitutional sense, and one that would impose the burden of taxation only on special privileges, while leaving production and trade, so far as the federal government was concerned, absolutely free. LOUIS F. POST.

THE COMMUNITY'S RIGHT TO LAND.

The discussion that has followed the publication of Mr. Ogden's views on the single tax seems to afford opportunity to point out the dangers of giving a false direction to single tax argument.

Mr. Thomas B. Preston, in the last STANDARD, in his review of Mr. Ogden's position, says: "The theory of Mr. George, as upheld by most single taxers, and without which, it seems to me, they would yield up a vital principle, is, that the rent of land belongs to the community because it is created by the community."

Is this the vital principle of the single tax theory?

Mr. Samuel B. Clarke of the New York bar, whose review of Henry George's ideas in the Harvard Law Review two years ago attracted wide attention, believes that the community-making of land values is not the primary point to make in attacking the claims of landlords.

In the great mass of controversial literature on the single tax that has sprung up since that time the fine, careful, distinctions of Mr. Clarke have possibly been lost sight of. It may be well to recall them. He says:

The argument for the land value tax is very apt to assume the form, and, if one may judge from current criticism, is quite generally understood to have the form, that because the value of land increases without effort on the part of the land holder as the community grows, therefore the community has earned such value, and may justly take it for common purposes. In that form the argument is fallacious beyond question. The value of land is its relation as to exchange to the other things which men desire. How can such a relation give rise to an obligation to pay money? Chattels fluctuate in value as well as the land, and for similar causes, increase being without merit as decrease is without fault on the part of their owner; and for this one need look no farther than to the daily quotations of corporate stocks, though other illustrations without number might be given. The truth is that a claim upon the value of land can be substantiated only by first successfully impeaching the title of its occupant. Grant that the land is his property, and necessarily he is entitled to it at any particular time—that is, he has a right to exchange it at that time for other things, if he will and if he can, and it is nobody's business whether he receives for it upon exchange many other things or few, much money or little.

Mr. Clarke lays particular stress upon this distinction, lest the mind be "shunted to a wrong track." That such accidents may arrive even to through intellectual express trains is shown by the discussion in which a distinguished western single tax advocate was entangled not long ago. He had declared that private ownership is wrong because the land values are created by community. To this a local newspaper, whose editor had, however, probably never read Mr. Clarke's opinion, replied by asking if the value of a cow or any other commodity is not due to com-

munity. The discussion led into a splitting of hairs that was not particularly convincing.

The position taken by Mr. Clarke is in accord with "Progress and Poverty." In the first chapter of the famous Book VII, the injustice of private property in land is discussed, and the idea analyzed by Mr. Clarke is therein elaborated.

W. E. HICKS.

MR. BARTLEY'S PROPOSAL.

Absence from home has prevented my replying to your favor of March 24 until now. I had, however, read Mr. Bartley's articles in THE STANDARD, and very gladly give you my opinion of them.

They are able, thoughtful, and suggest the best possible substitute for the strike and boycott as the offensive and defensive weapons of organized labor. To Knights of Labor the idea is not a new one, inasmuch as we have been urging the use of the label, exactly as Mr. Bartley proposes for years. Our general co-operative board has a department, of which Mr. Henry A. Beckmeyer of Newark, N. J., is the head, which is specially charged with the duty of organizing the market on the lines laid down in Mr. Bartley's excellent articles. Our success in this direction has not been as marked as we could wish, yet this reform has not moved more slowly than great reforms proverbially do.

The thanks of organized labor are due to Mr. Bartley for his articles and to THE STANDARD for the space devoted to them. While to land reform and to reforms in the methods of production and exchange we must look for the ultimate emancipation of labor, and while I would not like to see any slackening of efforts in these directions, I am sure that those who are looking, by political means, to the accomplishment of these fundamental reforms will find that time and effort given to helping organized labor to organize the market for fair goods will not be wasted. The label is labor's scientific weapon. The strike may be compared to the weapons of barbarous or half civilized tribes, nearly as dangerous to the users as to the enemy; the boycott resembles the fire arms which succeeded the bows and arrows, clubs, spears and boomerangs; while the label is the arms of speed and precision charged with smokeless powder.

If land reformers would have organized labor made capable of effective work for great and far reaching reforms they cannot do better than accept Mr. Bartley's advice. With best wishes, yours faithfully,

A. W. WRIGHT,

Editor Journal Knights of Labor, Philadelphia, April 12.

ONE TAX ENOUGH.

(First Article.)

One of the favorite arguments of wise men against the single tax is founded upon the assumption that economic rent (the annual value of land alone) is not large enough to pay even the existing taxes. This assumption was first brought forward to serve as an argument in England, with an air of triumph, which has seduced American philosophers into reliance upon the same theory. It was asserted, with the utmost confidence, that the whole rental of Great Britain would not suffice, within many millions of pounds, to pay the existing annual taxes, national and local. This assertion was supported by a bristling array of figures, not in round numbers, but with an impressive detail, implying absolute accuracy. We need not imitate this accuracy, but may concede that the average British taxes, imperial and local, for several years past (excluding, of course, postal and telegraph revenues, etc.) have amounted to about £118,000,000 sterling. Mr. Mallock ("Property and Progress," p. 214) calls the total rental of land in Great Britain and Ireland £99,000,000. If his figures were correct, it would seem clear that the single tax on rent would exhaust all the rent and still fall short of the public needs by nearly £20,000,000 per annum.

Professor William T. Harris (now United States commissioner of education) improves upon Mr. Mallock, and states the annual rent of all land in Great Britain and Ireland at £65,442,000 (Forum, July, 1887, p. 440).

Mr. George Gunton (Forum, March, 1887) presents, with "foreboding" confidence, a third and entirely different statement of British

and Irish rents, fixing them, with mathematical accuracy, at £131,468,288; being double the estimate of Professor Harris.

Spice would fail to enumerate all the professors, deoters of philosophy, editors and essayists who have followed the same line of argument in America, and have triumphantly demonstrated, to their own satisfaction, that American ground rents could never suffice to meet the necessary burdens of taxation. One example will suffice for all; and a quotation from Mr. Edward Atkinson's article in the Forum for February, 1889, will cover all that has been said by any one on that side. He says:

It is also probably an error to suppose that the present rental value of land, taken by itself, including that somewhat indefinite factor, the so-called "unearned increment," even if it could all be converted to public use in payment of taxes, would suffice to meet the necessary expenses of government even for state, city and town purposes. For several years the assessors of the city of Boston, where the present valuation of land is very high, have kept the valuation of land for the purpose of taxation separate from that of buildings and personal property. The valuation of the city for the year 1888 was \$794,000,000, on which a tax is to be assessed of \$10,000,000 for city, county and state purposes, at the rate of \$13.50 on each \$1,000 worth of property. Land and buildings are assessed nearly if not quite up to the market value. Personal property is reached by the assessors of the city of Boston in larger measure than in any other city in the country. At the average of recent years, the value of land is \$33,000,000; of buildings and improvements, \$250,000,000; of personal property, \$201,000,000. In order to raise \$10,000,000 revenue the tax upon the whole must be \$13.50 on each \$1,000. If the assessment were made upon real estate, including land and buildings, the rate would be \$17.75; or, making allowance for abatements, \$18.50. If assessed on land value only, the assessment would be a little over \$33, allowing for abatements about \$35, on each \$1,000. It is doubtful if the rental now obtained by the owners of all the land of Boston would more than meet the \$10,000,000 expenses of the state and city, omitting wholly the amount required by the nation. It must be remembered that our national taxes amount to a sum as large, if not larger, than all the state, county, city and town taxes combined.

A close examination of all figures of this kind would disclose a great undervaluation of land, arising from the uniform tendency of assessors to rate vacant land, held for speculative purposes, much lower than occupied land having precisely similar market value. But we should be so grateful to our opponents for condescending to drop into figures of any kind, as to accept Mr. Atkinson's statistics without troublesome criticism. For these figures, unjust as they are to the single tax theory, nevertheless fully suffice to crush the argument which they are brought forward to support.

Professor Harris's figures are based on the value of agricultural lands alone. Mr. Gunton omits all land values in railways, canals, mines, etc. Mr. Mallock does the same, and also gives the valuation for England and Wales alone, while reckoning the taxes for the whole United Kingdom. When railways, canals and houses are built solely in the air, these statistics may have some value; but not until then.

It is entirely forgotten by Mr. Mallock, Mr. Atkinson, Professor Harris and similar critics, that the market price of bare land is always reduced below its actual value, by the amount of taxes put upon that value; because taxes upon the value of land alone come out of ground rent and cannot be shifted upon the tenant.

The economic rent of land therefore always consists of the clear net rent or profit of the landlord, plus all taxes levied directly upon the value of the land.

But, as economic rent is usually computed upon an estimate of the market value of the land in fee simple, and as this value is based, in its turn, upon the assumption that the land, if bought at this price, will pay a net rent, clear of taxes, equal to the ordinary rate of interest upon that price, the rule may also be stated, for practical purposes, in the following form:

The economic rental value of land is equal to the ordinary rate of interest upon the market value of its perpetual title, plus all taxes levied directly upon that value.

Let us apply this fundamental economic law to some of the principal cases which have been cited as evidence that one tax will not be enough.

GREAT BRITAIN AND IRELAND.

Having quoted Mr. Mallock first, we will begin by considering the amount of revenue required to support the national and local governments of Great Britain and Ireland, and comparing this with the annual value of land. The national expenses in 1885 were about £29,000,000 sterling; but these included all postal, telegraph and similar expenses, which paid for themselves and produced a profit. The amount required to be raised by taxation was only £23,000,000. Do the reports of the most authoritative & stated

£87,344,000; but the real local taxes amounted to only £14,432,000. The total real taxes of Britain and Ireland, therefore, amounted in 1885 to less than £118,500,000 (Statesman's Year Book, 1888, p. 236).

Next, let us see what is the annual value of British and Irish land. We will take our statistics from the best possible authority; the twenty-eighth report of the commissioners of inland revenue. This report gives the following figures, except that we give round numbers, counting everything above £500 as £1,000, and everything below £500 as nothing. This makes statistics much easier to understand; and the results are practically quite as correct as if the usual interminable detail of figures were given.

For the sake of brevity, values in England, Scotland and Ireland will be called "British" values, although this is not strictly correct:

British pure land values, 1884.
Lands, returned as such . . . £65,442,000
Manors, tithes, fines, etc. . . 853,000
Fishing and shooting rights . . . 572,000
Markets and tolls . . . 607,000

£67,474,000

British mixed land values, 1884.
Houses and lots . . . £127,050,000
Canals, water works, mines, gas, iron, etc. . . 22,381,000
Railways . . . 33,050,000

£182,481,000

One half of these values as land . . . 91,241,000

Total land values . . . £158,715,000

These, however, are *net* values, that is, they represent the net annual income derived from British land, after all taxes assessed upon the land, but collected from the tenant, have been deducted from the economic rent.

The same valuable report shows what these taxes are. The tenant pays all the "inhabited house duty," all local rates (except a part, in Ireland), and, in England only, all the income tax on real estate, except on houses renting for less than £10 per annum.

The net house duty amounted to £1,855,000.

The income tax collected through occupiers in England, amounted to an average rate of 6d. on the pound, or 2½ per cent on £144,189,000, or £3,604,725. There is no reason for making any allowance for the small proportion of cases in which the landlord is himself the occupier; because his land is assessed only at the rate at which he could let it to a tenant who would have to pay the tax.

The land tax amounted to £1,045,000.

The local rates amounted to £37,846,000; of which we will assume that £846,000 were paid by landlords of very small tenements in Ireland, who are made directly responsible for rates. This will leave, as paid by tenants, about £37,000,000. Tithes, said to amount to £4,054,000, are left out of account, because, while they are generally paid by the tenant, they must be added to the taxes, if reckoned at all; and so they would be added to both sides of the account. I have, moreover, no official information as to their amount or the mode in which they are collected.

We are now prepared to calculate the amount to be added to the net rent of land on these various accounts, in order to determine the economic rent. The whole of the land tax, half the house duty, and the same proportion of income tax and local rates as the value of land has already been shown to bear to the value of all real estate (that is, 158 parts in 250, say 63 per cent), are direct taxes upon the land. Whatever is paid by tenants, therefore, must be apportioned between land and improvements, upon this basis.

BRITISH LAND TAXES, DEDUCTED IN ESTIMATE OF RENT.

	Taxes on Real Estate.	50 p.c.	Taxes on Land.
House duty . . .	£1,355,000		£927,500
Income tax . . .	3,500,000	63 p.c.	2,258,000
Land tax . . .	1,045,000	all	1,045,000
Local rates . . .	37,000,000	63 p.c.	23,310,000
Total . . .	£43,500,000		£27,550,500

If these figures are correct (and great pains have been taken to make them so) it would follow that the annual rental value of British land is as follows:

Net rental value . . . £158,715,000
Land taxes to be added . . . 27,550,000

Gross rental value £185,265,000 or \$903,386,000
Present taxes, national and provincial . . . 118,500,000 \$554,725,000

Surplus left to land owners under the single tax . . . £67,765,000 or \$328,661,000

I confess that this result startled me, and seemed at first incredible. But while criticism is invited, and this statement is not presented as final, I can at present see no miscalculation in it, except possibly one. The "lands," returned in the assessment for income tax, are mostly improved farms. Under the single tax system, these lands could be assessed only at their value, irrespective of improve-

ments. This deduction would, it may be presumed, reduce the value of cultivated lands by about one-third. The utmost allowance which could be made on this ground, however, would be £20,000,000 on the net rents and about one-eighth of the proportion of income tax and local rates charged in the above table, or £3,200,000, making £23,200,000 in all. On the other hand, overwhelming proofs have been furnished, in many investigations of the subject, that the income tax assessment grossly underestimates the value of both land and houses. Unoccupied real estate is not assessed at all; and the costly mansions and private parks and pleasure grounds of the wealthy classes are assessed at ridiculously low rates. It is impossible to tell precisely what should be added upon these grounds; but it is also impossible to justify an estimate of less than £23,000,000 upon the facts, so far as they appear. The one error, therefore, corrects the other. But, even if the full £23,000,000 were deducted, it would still remain certain that the rent of the bare land of Great Britain and Ireland is far more than sufficient to defray all the expenses of government and leave the land owners in possession of a net rent of over £60,000,000 per annum.

Or, to put the case in another form, the ground rents of Great Britain and Ireland would suffice to provide for all the present public expenses and to furnish postal and telegraph service at bare cost, with water and gas or electric lights in every town house, free of charge, while still leaving a liberal commission to landlords, as practically tax collectors for the state.

Some will prefer to see an estimate of the gross value of land in its capitalized form. This has just been provided in a table most carefully prepared by the most distinguished of English statisticians, Robert Giffen, LL.D. Upon this table, only just published, the following computations have been based:

BRITISH LAND VALUES CAPITALIZED, 1885.

1. *Pure Land Values.*
Lands . . . £1,691,313,000
Manors, tithes, etc. . . 26,310,000
Fishings, etc. . . 12,360,000
Markets & tolls . . . 11,800,000

£1,741,783,000

2. *Mixed Values.*
Houses and lots £1,926,885,000
Canals, mines, etc. . . 314,974,000
Railways . . . 931,560,000

3,173,419,000

One half land values . . . 1,576,710,000

Total . . . £3,328,493,000

The whole amount of taxes which would be shifted upon land values, under the single tax, would be £91,000,000. As the taxes which now fall upon these land values have already reduced the valuation, this amount is all which can be taken into account for this purpose. It would be less than 2½ per cent.

As Mr. Giffen's valuation is based upon an estimate that farming land yields 4 per cent upon its market price, houses over 6 per cent and other land values 5 per cent, an average of 4½ per cent will be moderate. Therefore taxes would absorb about 61 per cent of economic rent.

But, as these calculations are all based upon the income tax returns, the previous calculation, made directly from them, is by far the most useful. For, if Mr. Giffen's estimate of percentage of income is too high, his valuation of the land is, to precisely the same extent, too low.

THOMAS G. SHEARMAN.

OUR WASHINGTON LETTER.

THE SINGLE TAX IDEA AGAIN BEFORE CONGRESS—A HOT DISCUSSION AS TO HOW ZOOLOGICAL PARK IN WASHINGTON SHALL BE PAID FOR—THE HOUSE INSISTS THAT THE CITY SHALL PAY HALF THE EXPENSE, AS IT REAPS MUCH OF THE BENEFIT—THE WAY MR. BRECKINRIDGE PROPOSES TO HELP THE FARMER—THE ANTI-TRUST BILL—THE ELECTION OF UNITED STATES SENATORS DIRECTLY BY THE PEOPLE—FEDERAL ELECTION BILLS.

WASHINGTON, D. C., April 14.—The single tax idea came up again this week in the house of representatives, and though the debate was short, it took a somewhat wider range than the debate last week. The question under consideration was whether the house should or should not insist upon its amendment to the senate bill providing that half the expense of organizing, improving and maintaining Zoological park, situated in Washington, should fall upon the District of Columbia, instead of the whole burden falling upon the United States, as the senate proposed. Zoological park should not be confounded with Columbus park, over which debate arose in the house last week. The land for Zoological park was purchased by an appropriation made in the last congress. The question now was upon its improvement.

Mr. McComas of Maryland took the ground that the object of the park was not local. It

was for the shelter of animals, for the preservation of fishes and for the maintenance of specimens. He admitted that "if this was a question where the people of the District of Columbia were interested in the advancement of real estate, or interested for speculative purposes in this proposed establishment," it would be "well worthy consideration." But where was the man who could "rise up in his place and assert that the citizens of the District of Columbia had ever asked him to advance the interests of this park or have a bill passed for either of these purposes?"

Mr. Breckinridge of Kentucky said that it was a mistake to suppose that the chief motive in establishing Zoological park was to beautify the district, add to its wealth, and give a place where the people could go and enjoy themselves. "Incidentally and supplementarily this may occur. You cannot have a park of one hundred and fifty-eight acres, with animals, that will not attract public attention. They will no doubt attract public gatherings, but that is purely accidental." Its real object was to foster science, to add another branch to that great public institution—the Smithsonian. He, therefore, maintained that the United States should pay the whole expense.

Mr. Cogswell of Massachusetts wanted to know if the proposed park was not in the nature of a local improvement to the property of the district. Mr. Butterworth of Ohio answered that every building put up by the general government, whether in the District of Columbia or in the district of his honored friend of Massachusetts, was, "in a sense, local in its influence and a great advantage to the locality where the building was erected; but the people of the locality are not, therefore, taxed for its construction or maintenance." The erection of a large building in his own city, costing eight or ten millions of dollars, "was an incalculable advantage to all the property within the range of the building," yet his people were not taxed any more than his honorable friend from Massachusetts to pay for the building.

But Mr. Cogswell wanted to know if there was no distinction "between an ordinary government building and a great zoological or other park within three miles of the residence property" of Washington. Mr. Butterworth replied that he drew a distinction: One was "a scientific institution for educational purposes, the other a building in which to transact public business." Both were "equally national in character and each in the interest of the whole people of this country."

Mr. Anderson of Kansas, in order to show that the question was a local one, asked if "the city of Cincinnati or Chicago, or any of the considerable cities of the country would not contribute very liberally for the location of a national park there." Mr. Butterworth admitted that "they might," but he thought that did not affect the question "whether they ought to contribute to the establishment of such a national enterprise."

Mr. Candler of Massachusetts said that attention had been drawn to the low rate of taxation prevailing in Washington. He thought it ought to be low. "If you wish to be economical in the salaries of the employees of the government you should be careful not to enter upon the policy of extravagant expenditures that will lay heavy burdens upon them."

Mr. Hill of Illinois saw no good reason for making the people of the district bear a part of the proposed expense. This zoological park was very different from the Columbus park. The former was to belong to the United States, and was for the advancement of science, the latter "directly for the benefit of the people of the locality where Columbus park is to be inaugurated or established."

Toward the close of the debate Mr. Hopkins of Illinois got the floor, and declared that Zoological park would be not less a national park if the wealthy residents of the District of Columbia were compelled to bear their fair proportion of the expense. For it went without argument that the establishment of the park had "largely enhanced the value of property in all sections of the city of Washington." "As a matter of equity," then, "as a matter of just law," he could see no reason why the people "who have these special advantages" should not "pay correspondingly." No such advantage could be said to arise in favor of the tax payers throughout the country. Would any gentleman say that a resident of his (Mr. Hopkins's) district had the same advantages and could enjoy this park as well as a person residing in Washington city? If not, then why should congress compel outside people to pay for it? In view of this, the house of representatives should stand by its former action and should say to the district and the country that it proposes that this expense "shall be equitably

divided between those who enjoy the results as special advantages and those who can only enjoy them for a brief season while here on pleasure trips."

Despite the complication arising from the fact that Zoological park is under the supervision of Smithsonian institution, and might, therefore, in a sense, be deemed a governmental affair, when it came to a test, the house by an overwhelming vote refused to see that the people of Washington would not be greatly benefited, and it, therefore, insisted upon its amendment to the senate bill, that half the expense of the improvements should fall upon the District of Columbia, and called for a conference with the senate on the subject.

While Mr. McKinley offers his tariff bill for the double purpose of repaying political debts and deceiving the farmer, Mr. Breckinridge of Kentucky is quietly talking up the merits of his own bill entitled "A bill to provide for the industrial development of the United States and to reduce the revenue." The bill is brief, and is easily understood. It provides that any citizen of the United States who shall, within the territory thereof, manufacture or produce any article or articles of commerce, and shall sell or send the same for use in any place outside the territory of the United States, shall be entitled to receive from the collector of any port of entry where such articles may be shipped a certificate setting forth the value or values thereof, all such values to be verified and determined in a manner similar to that by which the value of imports subject to duty are now determined; and upon the production of such certificate at any port of entry such citizen shall be entitled to the admission, free of duty, of any article or articles of commerce which he may desire to use in the conduct of his business, personally or otherwise, to the extent or value set forth in such certificate. This bill has been read twice and referred to the ways and means committee. Mr. Breckinridge does not intend to offer it as a substitute for, but as a rider to, the McKinley tariff bill. He says in support of it, that it is a reversal of the rebate principle by which practically all the duty is returned to an importer when he exports certain goods. The Havermeyers, for instance, on exporting refined sugar, receive ninety per cent of the duty that was paid on the raw sugar when imported. Under the proposed bill it is the exporter who is to be favored, and western farmers may send their wheat to Liverpool and receive in return its value in English wares, which shall come through our custom house duty free. Mr. Breckinridge says the western farmer has not been slow to see this, and that there have already been many expressions of approval.

That such a bill will be passed is doubtful, but that it would really do something for the farmer and artisan and merchant, for whose benefit not only has the McKinley bill been drafted but the senate has just passed a sham anti-trust bill, goes without saying. This latter measure, after four months of pulling and hauling in that august body, comes forth to be made useful or worthless, according to the construction put upon it by the courts. It lacked the one unquestionably potent feature, introduced by Senator George of Mississippi, and afterward brought forward in various forms by Senator Gray of Delaware, arming the president with power to suspend the operation of the tariff and admit duty free articles similar to those here artificially advanced in price by means of trusts or other monopolies. But this would have been a blow at that mother of trusts, the protective tariff, and the proposition each time it showed itself was summarily knocked out. Instead of this the brilliant senator from Kansas, Mr. Ingalls, impelled to do something by the resolutions recently adopted by the Farmers' alliance of that state personally denouncing him, proposed that the range of the bill be extended so as to suppress dealings in "options" and "futures"—a clause which, it was speedily discovered, if not intended as more than a cheap piece of rhetoric, could be construed to declare illegal all labor combinations and organizations, and, indeed, further than this, make pretty much everybody criminal, even those engaged in the commonest or most trivial transactions. Obviously there was a danger in playing with lightning, and Senator Sherman introduced a clause exempting labor organizations from the operations of the bill, though Senator Edmunds protested vigorously. Senator Eustis of Louisiana showed up the political clap net of the measure by moving that the bill apply to "cotton prints, steel rails, salt, boots and shoes, lumber and lead, and anything else I can think of." This made the bill ridiculous to the most unsophisticated, and there was nothing to do but to refer it to the judiciary committee, out of

which it came in a new dress, in which, while radiant with brave words, it was calculated to be quite harmless. Indeed, if there is any potency in the bill at all, it seems more likely to be used against self-defending combinations of labor rather than against monopolies and aggregations of capital. Despairing of effecting any real benefits, such senators as Gray and George ceased opposition, and the bill passed with but one dissenting vote, that one cast by Senator Blodgett of New Jersey.

It is not strictly true, as reported, that the house judiciary committee has voted to report an amendment to the constitution providing for the election of United States senators directly by the people. A sub-committee was instructed to make such a report to the judiciary committee, but it now seems likely that nothing further will be done, in view of the proposals before congress to place the election of representatives under federal control. If senators were elected by the people instead of by the legislatures, they would come under federal control also, and the committee is not prepared for that sweeping change. Incidentally it develops that there is much strength in the idea of the popular election of senators. Senator George thinks the change must come before a great while, and he may shortly propose an amendment making the method, whether by popular vote or through the legislatures, optional with the states.

As to a federal election law, the Sherman bill, placing the whole machinery of elections in the hands of the now dominant party, seems to be just as strong as ever it was. The Lodge bill, in the house, which provides for the appointment of representatives of both the great parties as officials of election, and which introduces the Australian system of voting, it is now thought, will be ineffectual in the south, for which it is chiefly intended, on the presumption that the colored vote is now intimidated. The mass of colored voters cannot read, and, supposing they wanted to vote a republican ticket, would have to invite a republican to go into the booth with them and mark their ballot. This, it is apparent, would make them "marked men" thereafter. The Lodge bill is, for this reason, losing ground, and something "stronger" is being sought for. Of the four other bills introduced into the house, one, presented by a republican, Mr. Houk of Tennessee, is almost an exact counterpart of the Sherman bill, and is calculated to satisfy the most strenuous advocate of strong government and centralized power. In the senate there is likely to be some embarrassment over the Sherman bill when Senator Butler's amendments introducing the Australian system of voting come up. It will prove very awkward for some of the republican senators to vote against the extension of a system which, amid general approval, has been adopted as a law in their states, or at least has been advocated by their party there. But it is impossible to predict what this congress will do.

HENRY GEORGE, JR.

OUR PARIS LETTER.

TOUBEAU AND CLEMENCEAU—HOW THE SINGLE TAX CAME NEAR BEING A LIVE ISSUE IN FRENCH POLITICS—LA JUSTICE ON TOUBEAU.

PARIS, March 28.—"The land congress is over, and the little noise it has created will not make an echo that will survive one week of the exposition's tumult."

This is how a leading daily newspaper referred to the close of the land congress last June. I have thought of it since the death of M. Albert Toubreau. It needed that event to show how deeply the ideas he stood for had impressed themselves upon the Parisian mind. Lost in the exposition's tumult! Was that the fate of that gathering at the Hotel Continental? I don't believe it as I look over the tributes to M. Toubreau with which the Paris press has overflowed.

Before me lies *La Justice*, the great daily newspaper of M. Clemenceau, the leader of the French radical statesmen. In it is a reproduction of the funeral discourse pronounced over the grave of M. Toubreau by M. Wirouboff.

There was a certain poetic justice in the compliment thus paid by M. Clemenceau to M. Toubreau, as the following incident will show. It indicates how near M. Toubreau once came to making the single tax a living issue in French politics. A few years after M. Toubreau's book on the single tax was published, somewhere about 1885, M. Clemenceau was in the French cabinet. One day he called on M. Toubreau and they talked at great length about the single tax. So deep was the impression made upon M. Clemenceau that he expressed his determination to take up the doctrine as a ministerial project. But one of those quick changes in French politics came, and M. Clemenceau was swept out, never since to return.

M. Toubreau always believed and told me

so, that had fortune given Clemenceau a few more months of power, the single tax would have been discussed in the chamber of deputies backed by the radical party.

The eulogist at M. Toubreau's grave said in closing: "But the day is coming, and it is near, when the land question will become an imminent danger for all Europe, and when it will have to be settled, not by arbitrary and empirical measures which last no longer than the caprices of ignorance, but by solutions like that which the dead has left us."

La Justice, in closing the extended notice of this funeral, says: "It should be remembered that M. Toubreau was one of the leading spirits in the agrarian congress which was held in Paris last June under the presidency of Henry George, the celebrated American reformer."

CHARLES MARIE GARNIER.

RIPE FOR THE SINGLE TAX.

WHAT MR EDWARD OSGOOD BROWN LEARNED IN WINNIPEG—THEY ARE SINGLE TAXERS WITHOUT KNOWING IT.

WINNIPEG, Manitoba, April 3.—Legal business has brought me for a few days' stay to this modern and progressive city on the frontier of civilization. Everywhere, when talking with its representative citizens, men of prominence and influence, and men of humbler position, I have heard the same complaint. "The growth of Winnipeg and the development of this province," they say, "is hindered and thwarted by the fact that scores of thousands of acres of fertile and useful land immediately surrounding the city are held out of use by syndicates at Montreal and Toronto and in Scotland, who bought them as soon as it became apparent that there was to be a great city here and are holding them at prices which intending settlers will not pay, preferring to go farther away and get cheaper lands. The syndicates are in no hurry to sell, for though the growth of Winnipeg is delayed, it cannot be prevented, and hereafter they feel sure of reaping a golden harvest."

"But they may after all fail in their reckoning," my informants, with hardly an exception, go on without any prompting from me to say, "for there is practical unanimity in the province in favor of taxing this land to an extent that will compel these gentlemen to improve or sell, and this will certainly come very soon. When this is done we shall have a neighboring farming population and conditions of life will thereby be improved both for the farmers, who will not be so isolated, and for the citizens of Winnipeg, who now have to import from long distances supplies that should be furnished near at hand. Winnipeg will thereby be much improved in prosperity and as a place of residence."

I am more than surprised at the constant repetition of these ideas in but slightly varying words. They are certainly firmly fixed in the minds of the people. "Do you know," I ask my friends, "that you are advocating the most essential part of the theories of Henry George?" Some of them say "Yes;" but the greater part have but a vague idea of what the "single tax" doctrine is. But when it is explained they all declare that it is precisely the system for Manitoba to adopt. "Encourage improvements," they say, "and discourage looking up land for a rise. If you do this you will wonderfully benefit this part of the country."

From this belief I have not heard here a single dissenting voice. Wouldn't it be well for Mr. George to supplement his Australian campaign with one in the "new northwest?"

EDWARD OSGOOD BROWN.

NOTES AND QUERIES.

East Saginaw, Mich.—Coal has been discovered forty miles east of here, and land in and around that locality has consequently increased from \$50 an acre to \$1,000. I cannot say that the assessed value will climb so fast. But while the taxes on this coal land are low, will not the consumers be benefited, since the owners can afford to sell coal cheaper? Besides lower taxes, the owners of this coal will have another advantage over Ohio and Pennsylvania operators in a difference of about \$2 a ton in cost of transportation. I know that the single tax universally applied would make it impossible for one man to take all or any of what belongs to another; but would it, if locally applied in this particular case, have the same effect either wholly or in part?

J. R. GIBBONS.

You make the radical error of supposing that land value affects the price of products. Prices are determined by competition, and the minimum price of any product is the labor cost of producing it into the market from land having no value. The same quality and quantity will bring no more in the same market, no matter how high the value of the land from which it is produced. The advan-

tage which owners of valuable land have is due not to a higher price for their products, but to the fact that with the same labor they can produce a better quality or a greater quantity. The labor cost of producing a ton of coal into your market from the least desirable mine limits the price of coal produced into your market from the most desirable mine. The price of the latter cannot be more, for if it were it would be kept out of the market by the lower price of the other; and it cannot be less, for if it were it would not pay to produce the former at all, and therefore that would be kept out of your market. Now, so far as your market is concerned, the mines near to you are more desirable than the Pennsylvania and Ohio mines, and for the reason you give, namely, that the cost of transportation is less. The price of coal produced from them to your market cannot be more than the price of Pennsylvania and Ohio coal. On the other hand, the price of coal produced from your mines cannot be less than the price of Pennsylvania and Ohio coal without driving the latter out of your market.

As your mines are sufficient to supply your market, your mine owners may undersell sufficiently to drive out the Pennsylvania and Ohio coal. Inasmuch, however, as a few cents difference will be just as effectual for this purpose as a larger sum, your mine owners will not give you the benefit of more than a few cents. This benefit, and only this, you can get so long as Pennsylvania and Ohio do not care enough for your market to compete along a falling scale of prices. But let us suppose that they are as much dependent on your market as are your own mines. Then, when your miners lowered the price, Pennsylvania and Ohio would lower it still more, and the decline in price would continue until, so far as your market was concerned, the Pennsylvania and Ohio mines had no value. Since the difference in transportation is \$2 in favor of your mines, they would always have a margin of \$2 a ton over labor cost; and when the Pennsylvania and Ohio mines were selling for the bare cost of production, your mines would be making a profit of \$2 over cost of production which they would appropriate in the form of rent; that is, their land value would be \$2 a ton when the mines of their competitors had ceased to have any value. If then your miners wanted your market to themselves, they could drive their competitors out by selling for \$1.95. Pennsylvania and Ohio could not compete after that without a reduction of wages; but since wages tend to uniformity, if their wages fell the wages in Michigan would fall also, and the same difference in the value of location would continue. Can you not see from these simple principles that your mine owners will never share their advantages with your consumers to any greater extent than is necessary to keep out their competitors.

If the single tax were imposed on your mine owners it would not increase the price of producing coal from your mines. It would only reduce the difference in the advantage which your mines have over those of Pennsylvania and Ohio, a difference which according to your statement is \$2 a ton. Hence, if your land value tax did not exceed the equivalent of \$2 a ton, and were to fall, not on coal generally as a product, but on the capacity of your mines, you would still get your local coal for the same price as Pennsylvania and Ohio coal, and your local taxes on labor would be less.

If you gave your coal miners a bounty, do you suppose they would sell coal any cheaper than competition compelled them to? Of course not. But what is exemption from taxation but a bounty? How then can you expect them to sell their coal cheaper because you let them off with a low land value tax.

* * *

William Saul of Jersey City believes that one of the strongest arguments against the tariff is that which attacks its morality. Tariffs are immoral because they infringe the individual's liberty, his right to trade with whom he will. Out of 17,000,000 workers who contribute a large percentage of their earnings to maintain the tariff, less than 1,000,000 are employed in the protected industries. Land monopoly and the tariff, according to Mr. Saul's way of thinking, are the Siamese twins whose belt of unity is plunder and whose power is in the ignorant devotees to the fetish of protection.

* * *

There is a little picture taken from a comic paper and now used in advertising a certain brand of tobacco that by a change in dialogue illustrates in an amusing way the ridiculousness of those who assert that the term "land" is wholly comprised in the dirt of the earth. On the bank of a stream bordering a farm stands a tree, on the limb of which sits an Irishman fishing. A sign is nailed to the

tree reading: "No fishing on these grounds." The farmer, happening along, shouts: "Say, don't you see that sign? It says, 'No fishing on these grounds.'" The Irishman answers with a grin: "Oj, begorra. I 'om niver on your grounds—divil a fut—I 'om up a threec."

* * *

In a clever speech against subsidies, delivered by Frank H. Scott before the Sunset club of Chicago, the fallacy of the theory that we can build up a permanent and healthful merchant marine by payments to private individuals out of the public treasury is admirably set forth. Mr. Scott's remedy for depression in shipping appears in the closing words of his address:

Let the American people have free raw materials, permit them to buy where they would sell, accord the same free entry to foreign wool which we ask for the native hog, and a commerce will arise such as blessed no nation in the history of the world. We will then no longer seek to devise a means to sustain a merchant. The commerce which demands it will maintain it, and its cost will be but a small incident in the mighty volume of trade. Give us free American ships, and remove the tax from the American flag, and the American flag will float from the masthead of American ships over every water of the globe.

* * *

W. H. Van Ornum of Ravenswood, Ill., believes that men are ripe for the acceptance of an energetic single tax propaganda. He asserts, truthfully enough, that every social evil is the result of some form of monopoly, and that the single tax, as the enemy of all monopolies, should appeal to all reformers, whatever their pet remedy. But the mass of men, he thinks, do not easily grasp abstruse principles, and he believes that the single tax idea can be furthered by a judicious use of symbols. He would surround a circle, half black and half white, with a ring of solid red. The red would typify equality and fraternity, the white the purity of our methods, our fight against principles, not individuals, and the black our uncompromising hostility to every form of privilege. It should be our black flag of no quarter. He thinks that every sort of honest reformer could adopt such a symbol, and that its adoption by single tax advocates would greatly further the cause. Mr. Van Ornum modestly affirms his readiness to accept a better symbol.

* * *

The friends and opponents of the single tax are carrying on an animated discussion in the Prescott, Ont., Journal. In the issue of March 27, Mr. E. Saunders points out the fallacies of the single tax. He makes his points mainly by garbling what Mr. George has written. By a coincidence, THE STANDARD of last week—second page, second column—contains in full the paragraphs which Mr. Saunders has garbled. We respectfully call the attention of the editor of the Journal to this and to the entire article in THE STANDARD in which the matter is treated. Mr. George P. Serviss, in the same issue of the Journal, shows how the single tax would be a boon to farmers.

* * *

George Meredith expresses the "true inwardness" of most people's difficulty in appreciating the single tax. "Who is to work for us if you do away with the poor?"

* * *

Auckland, New Zealand.—(1) It is stated in "Progress and Poverty" that the single tax would be in effect putting up the land at auction to whoever would pay the highest price to the state. Now, suppose a man to own a city lot on which he has established a business; would it be fair to destroy the value of the lot by making him pay a tax of as much as some one else would give? Rivals in trade would bid up the land to drive him away. If they succeeded, who would appraise the improvements and how would the value of his good will be determined?

(2) How is a poor man to go to work for himself on the land without money or credit? Would the single tax enable the producer to obtain higher prices in the London market? If so, how, and if not, how could wages rise?

EDWIN HARRIE.

As has been frequently stated, the effect of the single tax in taking public values for public use and leaving private values to the individual would be the same as if land were put up to the highest bidder; but that is not the mode of the single tax.

Land has a value which is well known or easily ascertained. The owners of land to which this value attaches have an advantage over people whose land is of less value or who have no land at all. By taking this value for public use opportunities are equalized, and no one is punished for working, as under existing tax systems every one is. If a man owns a city lot it is unfair that his improvements should be confiscated; but it is entirely fair that he should be so taxed as to give him no advantage over his fellow citizens by virtue of his mere ownership of the land. No rival in trade could give abnormal value to the lot by bidding for it. Its value would be determined by what other lots equally useful and equally well

situated would bring. The single tax deals not with a lot here and there, but with all the land in a community. According to the value of a lot as determined by the value of other lots in the vicinity the tax would be levied, and being levied and fairly levied, the occupant would have to pay it or sell his fixed improvements to some one who would, just as he must do now when a tax is imposed which he will not pay. But inasmuch as the tax could never be more than the value of the land, no one would be compelled to sell, for the land would be worth as much to him as it would be to any one else.

(2) A poor man could go to work for himself if land were free, as it would be when the single tax had made it unprofitable to keep land out of use. But it would not be necessary. A great many men who now work as servants, but who have a little capital, would then be able to go into business for themselves. They are prevented now by the high price of land on the one hand and by the dangers of present methods of taxation on the other. When these men went into business for themselves, they would decrease competition for employment to the extent of their numbers, and they would increase the demand for workmen to the extent of the number of men they employed. The conditions of the labor market would be reversed. Instead of men seeking for masters, masters would be seeking for men. This would increase wages. Whether higher prices would obtain in the London market no one can tell, nor does it make any difference. Every one would be able to get more and better goods with less labor, and that, after all, is what is really wanted.

Providence, R. I., is much moved by the wish of a new gas company, which desires to share the privileges now possessed by two companies. The Providence Telegram opposes the application of the new company, and Henry J. Carroll writes to the paper saying that the present gas companies are paying nothing for their privileges while the new applicant is willing to be under the control of the highway commissioner.

A New Mexico correspondent of THE STANDARD writes: "I met a man from Alabama, who is on the road constantly, and has unusual advantages of information. I asked him how David B. Hill stood in the south. He replied that he stood very low, and, so far as he could learn, did not stand a ghost of a chance for the presidential nomination. On being asked as to Cleveland, he said that he was to-day the most popular man in the United States, and that his popularity was growing very rapidly."

In answer to the parable of the "belly and the other members" cited by the New York Press as an example of the unreasonableness of the outcry against protection, H. Breitenstein says in the Union Pacific Employees' Magazine:

First let us organize the commercial body as follows: With the farmer as the heart, the mechanic as the brain, the laborer as the liver, and the merchant as the lungs. The protectionist now steps in and taxes the heart from 33 to 150 per cent for supplying the necessary blood to maintain the natural functions of the other organs. What is the result? A heavy tax makes things scarce; without sufficient blood the body gets sick, but as long as there is life there is hope, hence the protectionist is ever ready to offer another stimulant in the shape of an increased tax, until the atmosphere is finally poisoned with the unnatural system. The lungs now find breathing so uncomfortable that a good physician would call it symptoms of "la grippe" of the worst kind. Would it be a wonder if even the dullest of the clothing merchant would rise and rebel to stay the final verdict—murdered by protection?

The Forum Extra for April contains Thomas G. Shearman's "The Owners of the United States" and the Rev. Dr. Howard Crosby's "The Haste to Be Rich."

Economic tract No. XXIX of the society for political education is a bibliography of works on the constitution of the United States. Mr. William E. Foster is the author of the pamphlet. The office of the society is at 330 Pearl street, this city. The object of the organization is to spread among the people sound knowledge of American public institutions and political information in general.

The Central labor union of Indianapolis has established a school of economics, which will hold a semi-monthly course of lectures and readings. The school is to be entirely free from partisan politics, and no preference will be given any established school of thought—in other words, a free platform. The New York central labor union might take a hint from this action.

The Central labor union has returned to its attack on the police, and adopted a reso-

lution asking that volunteers be called upon from among the affiliated unions to assist in shadowing every police captain in New York and his tools with a view to exposing the corrupt practices of the police. As police rascality is written all over the streets of New York it ought not to take any very hard detective work to show it up.

The Marlboro Times publishes a five column symposium in defense of the "single tax," or the proposition to raise all public revenues by a tax on ground rent. In this symposium William Lloyd Garrison defends its justice, Hamlin Garland its expediency, E. M. White its beneficial effect on wages and S. H. Howes its advantages to the farmers.

The Rev. W. D. P. Bliss has resigned the pastorate of Grace Episcopal church, Boston, and begun a series of Christian socialist services in Brunswick hall. He will help to form a brotherhood of the Christian socialists. The Episcopal ritual is used in Mr. Bliss's services, with the approval of the church authorities. The audience was curiously made up. Among those present were W. D. Howells, the novelist; Robert Treat Paine, the millionaire, and Miss Anna Whitney, the sculptress.

Professor F. W. Taussig of Harvard university addressed the Reform club on Friday night last upon "The Silver Question." Ex-Secretary Fairchild, who presided, said something on the question and there was a brief discussion, in which Thomas G. Shearman, H. de Forest Baldwin and others took part. Ex-Congressman White of Michigan was present.

THE STANDARD acknowledges the receipt from Blank of \$1 to be forwarded to William D. Clayton, needy veteran of the civil war, whose approaching eviction from his home was recently noticed in the Society Notes of this paper.

An effort is being made to have the Knights of Labor and home owners in Brooklyn join issues to have equalized the taxation on homes as against vacant lots.

RECRUIT SUBSCRIPTION BOOKS FOR "THE STANDARD."

For the convenience of persons wishing to send THE STANDARD on trial to their friends, we have prepared recruit subscription books. They are handsomely bound in heavy alligator paper, and sold at prices regulated by the number of blanks in each book.

These blanks are each an order on THE STANDARD to send the paper for four weeks to the person designated, and they save all trouble of remittance as they are paid for in advance. As soon as one of the blanks reaches our business office a postal card is sent to the person designated, informing him that at the request of the sender THE STANDARD will be sent to him for four weeks, beginning with the next issue, and that in case he does not wish to continue it it will be stopped at the end of that time. This attracts more attention to it than is given to a sample copy sent out directly from the office.

Every active worker for the single tax should have in his pocket a recruit subscription book, in order that he may be able to tear out the blanks and order the paper sent to anyone with whom he has been having an argument on the subject. If our friends will use the stubs in the books and keep a record of those to whom they order the paper sent they will be able to follow the matter up and probably make converts. The price of the books is as follows:

Five subscriptions	\$1 00
Twelve subscriptions	2 00
Thirty-five subscriptions	5 00

THE STANDARD,
No. 12 Union square, New York city.

UNTIL THE LANDLORD SHALL GO.

The Troy Standard.

As long as any man or set of men is permitted to stand between the producer and the consumer and say to the one how much he shall receive and to the other how much he shall give for food, clothing, fire, shelter—any essential of life, in fact—just so long there will remain among us, as best or worst they can, persons with "no right anywhere on earth."

YES, AND THIS TARIFF WILL GO, ALSO.

Boston Globe.

We protest, however, against any demand for legislation to fit the fancies of Mr. William Lloyd Garrison.—[Lowell Courier (high tariffite).]

That is just what the pro-slavery papers used to say before the war. All the same, the high tariff on the labor of the slave had to go.

SO IT HAS.

Tepika, Kan., Jeffersonian.

The wild eyed radicalism of November, 1890, and November, 1893, has already become staid and highly respectable conservatism.

THE FARMER IS A "CHUMP."

Rhode Island Democrat.

The farmer is the innocent with whom the protectionists sport.

SOCIETY NOTES.

Baltimore, April 14.—The wedding of S. Taggart Steele to Miss Mary Thompson, daughter of Mrs. James Thompson, took place at Grace Protestant Episcopal church this afternoon. The Rev. I. Nevitt Steele, assistant rector of Trinity church, New York, performed the ceremony. The bridesmaids were Miss Genevieve Thompson, Miss Maud Thompson, Miss Cutting of New York, Miss Bessie Shoemaker, Miss Margaret McIntosh and Miss Annie Harrison. The ushers were Messrs. Robert Leroy of New York, D. K. Este Fisher, John Glenn, jr., Charles H. Carter, Robert McLane, Lawrason Riggs. Henry Steele was best man. The church was crowded with prominent society people.—[New York Times.]

Only a woman, shrivelled and old!
The prey of the winds and the prey of the cold!

Cheeks that are shrunken,
Eyes that are sunken,
Lips that were never o'erbold.
Only a woman, forsaken and poor,
Asking an alms at the bronze church door.

Hark to the organ; roll upon roll
The waves of its music go over her soul!
Silk rustle past her
Thicker and faster—
The great bell ceases its toll.
Fain would she enter, but not for the poor
Swing the wide open the bronze church door.
—[London Christian Commonwealth.]

Beilefonte, Pa., April 14.—The wedding of Augustus G. Paine, jr., and Maud Eustis, daughter of Mr. and Mrs. George C. Potts, occurred this morning. The Rev. James O. Davis of the Episcopal church performed the ceremony. The invitations were confined to the immediate members of both families. A few very costly presents were received. Mr. and Mrs. Paine departed at half past 10 a. m. for a tour through Canada.—[New York Times.]

Only a woman. In the old days
Hope carolled to her the happiest lays;
Somebody missed her;
Somebody kissed her;
Somebody crowned her with praise;
Somebody faced up the battle of life
Strong for her sake who was mother or wife.
—[London Christian Commonwealth.]

Washington, April 14.—The marriage of Miss Eleanor West Newcomb, daughter of Professor Simon Newcomb, United States navy, to Francis A. Wilson of Boston, took place this evening in the Church of the Incarnation, the Rev. Dr. Townsend officiating. The chancel was decorated with tall vases of Easter lilies. The wedding party was preceded down the aisle by the surpliced choir, singing "The Voice that Breathed o'er Eden," followed by the ushers, Dr. Muncester, Mr. Delano Ames, Mr. R. P. B. Gelow of this city, and Mr. Borst of Baltimore. Then came Miss Josie Newcomb, sister of the bride, as maid of honor, and the two bridesmaids, Miss Mina Williams and Miss Mattie Winer. The bride entered on the arm of her father. She wore a gown of white faille made in the simplest manner, the short-sleeved corsage cut V shape back and front. The tulle veil was thrown back from the face and fastened with a cluster of lilies of the valley. The groom, attended by his best man, Mr. Hollingsworth of Boston, met the bride at the chancel rail. After a reception at Professor Newcomb's residence, Mr. and Mrs. Whitecomb left on a late train for Boston.—[New York Times.]

Somebody lies with a tress of her hair
Light on his heart, where the death-shadows are.

Somebody waits for her,
Opening the gates for her,
Giving delight for despair;
Only a woman—nevermore poor—
Dead in the snow at the bronze church door.
—[London Christian Commonwealth.]

Invitations are out in Washington in considerable numbers, none of the delegation from New York in congress being neglected, to the marriage of Miss Virginia Emeline Cooper, daughter of Mr. and Mrs. John V. Cooper, with Representative John McClure Wiley of Buffalo, which will take place at the Tabernacle in Indianapolis, Ind., the home of the bride, on Tuesday, April 15. A large number of Mr. Wiley's friends in this city will go to Indianapolis to witness the ceremony.—[New York Times.]

EFFECTS OF MONOPOLY.

MR. POWDERLY'S SPEECH ENABLES THE BOSTON GLOBE TO PARTLY "SEE THE CAT."
Boston Daily Globe.

That was a statesmanlike address of Mr. Powderly's in Faneuil hall. It contained very little theory and much fact; very few abstractions and much concrete illustration.

Mr. Powderly was formerly known as a protectionist, but we infer from his speech that he is no longer one. He introduced his remarks on protection in these words:

"I am not speaking one word of denunciation against the republican administration, but I do speak against a system that makes slaves of men."

These are not the words of a believer in the system as a real protector of labor. They are the words of one who regards it as a fraud and an enslaver of the laboring man.

But Mr. Powderly clearly saw that there are other things besides the tariff that need to be reformed. He pointed, as the Globe has done before now, to the idle coal miners of his own state and the idle farmers of the

west, each suffering for the products of the other, yet unable to make the exchange. What is the reason of this sinful waste? The tariff does indeed partially influence this situation, but its influence is comparatively remote. But the tariff is only one tool of monopoly. There are other tools. In this case, what chiefly robs both the farmer and the miner is a monopoly, the great modern highways; and another cause is the monopoly of the deposits of coal which God or nature buried in the depths of the earth, not for the use of a few coal barons only, but for the use of mankind. Mr. Powderly well asks: "Why should a few men hold that which warms the nation in their five fingers, and not be unclosed until six agents sitting in New York city shall say whether it will be 10,000,000 or 2,000,000 tons a month that shall come from the mines?"

It is not worth while to blame the men who own the mines, or the men who own the railroads, except so far as greed makes them rapacious. The larger question which Mr. Powderly evidently had in mind is whether it is a wise thing for a nation of 60,000,000 people to allow its great roads and great natural deposits of minerals to be the absolute property of a few men. We jealously guard the people's right to the streets in cities, and in these times no individual ever thinks of owning the country roads and exacting toll upon travellers. Modern industrial development has now progressed so far that the question has become a very serious one, whether the public ownership of railroads is not as important and necessary as the public ownership of common roads. And as to the mines the same question is agitating the minds of thoughtful men. Why, as Mr. Powderly asks, should a few men own all the coal that is under the earth? They have not put it there, nor bought it from anyone who did put it there. Yet they arbitrarily limit the supply of this prime necessity of life, forbid the starving miners to bring it to the surface in exchange for the grain of the west, and charge the public whatever they think the traffic will bear. The monopolist of the great modern highways, on the other hand, charges whatever he thinks the farmer and consumer can pay for transportation. The miner produces coal cheaply enough, and the farmer raises grain cheaply enough; but between these two monopolies the coal has become dear before it reaches the farmer, and the bread stuffs have become dear before they reach the miner. And this is not all. When the coal monopolist shuts down the mine for some purpose of his own, the miner, though his hands are as strong and willing as ever, is forced to be idle and wageless. Then his purchasing power is gone and the farmer loses his market.

It is much easier, however, to see the wrongs in the present constitution of society than to point out a practical way in which they may be set right without doing more injustice. It is easy to say that the government or the state should own the railroads and the mines, but how? Shall it buy them? That would entail upon the people an interest burden as great, perhaps, as they now pay for transportation and mine rent. Shall it confiscate them? That, especially in the case of railroads, would be unjust; for it is right that the owners should be compensated for the capital they have expended in construction. Shall it tax them so that a large part of their profits will go into the public treasury? That seems a little more feasible; and from Mr. Powderly's remarks on taxation we judge that to be his way.

If Mr. Powderly is still a little ahead of public opinion, it is at least moving in his direction. The man who is now gray and bald may live to see some of these great changes accomplished.

THE DANGERS WHICH THREATEN US

From Dr. Lyman Abbott's sermon in Plymouth church, January 6, 1890.

The political danger to day in America is lest this nation shall degenerate into a plutocracy, and men shall be bought and sold at the ballot boxes, and the votes shall count for money paid and not for deliberations deliberately formed—corruption, direct or indirect, through the payment of money, through the extending of favors, or through the abominable system wrought into our national fabric of holding one hundred thousand and odd offices to be fought over in every political campaign and paid down to the party that is the victorious one, no matter how it wins its victory. These are the dangers that belong to a commercial and a money making community, and they are the dangers that threaten America to-day. There is no danger from Caesarism—there is a great deal of danger from plutocracy.

The dangers threatening our industrial system are of the same sort. The gulf is growing wider and wider between the very rich, the few, and the many relatively poor. You may read side by side in the columns of the same newspaper the account of the magnificent ball, the gorgeous array, the resplendent diamonds, the costly entertainment—and the history of the poor woman, crazed with grief, found by the policeman wandering in the streets holding her dead baby to her bosom, that has died from starvation, and she herself not willing to believe it is a corpse she holds there.

IT IS THE SAME TO-DAY.

Tiberius Gracchus.

Men of Rome, you are called the lords of the world, yet have no right to a square foot of its soil! The wild beasts have their dens, but the soldiers of Italy have only water and air.

PROTECTION MAKES PATCHES.

Dayton Workman.

Two patches on the seat of the breeches is the badge of "protection to American labor."

REMEMBER THIS, PROTECTION WORKMEN.

Boston Globe.

Taxation levies upon the labor, the sub-

THE SOCIAL PROBLEM.

MR. MOULTON REPLIES.

J. Fletcher Moulton replies in the March number of the Contemporary Review to Mr. Sargent's criticism, in the same periodical, of Mr. Moulton's recent pamphlet, urging the taxation of ground rents. Mr. Sargent instanced the case of a builder who should rent of a ground landlord, build on the ground, and then sublet house and ground to a tenant. According to Mr. Sargent's view, if there came a rise in land values, the builder, under the operation of a tax on ground rents, would be subject to the tax and derive no benefit from the increased land value. Mr. Moulton replies, that whereas at first the builder's interest was worth eighteen years' purchase by the increase in land values, it becomes worth twenty-seven years' purchase. He thinks it an egregious error on Mr. Sargent's part to have taken the other view.

Mr. Moulton then answers Mr. Sargent's inquiry why a tax should not be levied on buildings as well as on lands. His answer is that such a tax would fall upon the occupier, and tend to discourage building. He insists on the fundamental distinction between ground value and the value of the building. The former is a class of local property that can and ought to be made to bear a tax. The latter may (with proper exceptions) be made the means of assessing a tax upon the occupiers who inhabit a town, but it cannot be taxed so as to make it be paid by the owners.

Mr. Moulton enunciates what he thinks to be the true and coming principle on which local rates on land should be levied—that the community ought to tax for the expenditure of each year the returns from the land in that year in the hands of those that receive them in that year, and that no regard should be paid to the nature of their interests in the past or the future or to the mode in which they become possessed of the right to receive such returns. He would not tax reversions except upon the revenues of the year, and when the reversion comes in it would be a taxed reversion.

Mr. Moulton puts to flight Mr. Sargent's notion that the middleman who rents lodgings will especially profit by the tax on land values, and says that lodgers will profit by any fall in ground rents as much as the immediate ground tenant. He denies also that capital will demand higher interest and rents will rise in consequence when land shall no longer be the highly profitable investment it now is.

Mr. Moulton finally shows, as THE STANDARD has already shown, that Mr. Sargent cites Mill in vain when he attempts to prove by that economist that a tax on ground values falls on the occupier. In fact Mill takes the exact opposite view, making, however, one important exception of doubtful soundness.

PHASES OF BRITISH POLITICS.

H. H. Champion, in the Nineteenth Century for April, discusses the labor problem in a dramatic fashion. The title of his article is "A Multitude of Counselors," and the dramatis personæ are Trevor, a former conservative emancipated by travel and study; Lord Traumer, a Gladstonian member of parliament; Lord Beaulieu, the dilettante radical heir to a dukedom, whose suburban estates will shortly be worth one hundred times as much as when he was born, who has a mission to look after London workmen and who "hates a ground landlord with more than Irish hatred;" Clifford, a Gladstonian and political economist; Mr. Barrodaile-Higgs, a great conservative linen draper with social ambitions, and Blake, a socialist. Trevor, just home from abroad, invites Lord Traumer to hear what the others have to say of the labor problem in Great Britain. It is decided not to invite O'Flaherty, whose political and social principles are, "To the victor the spoils, and the victor shall be O'Flaherty if I can fix it anyway."

The article is chiefly significant as showing how much riper social questions are in Great Britain than in the United States. Its objects seems to be to show that a British socialist may take a hard headed economic view of the social situation rather than the sentimental view usually ascribed to his party, and that socialism is the most active radical factor in English politics. Trevor reminds the company that power in Great Britain has been shifted into the hands of the most numerous, poorest and least educated citizens, and that this class must soon register its wishes in legislation. He asks Blake, "What is that will?" He asks the others what they are going to do about it.

Blake premises that nobody can really know the popular will, and begs his hearers to understand that what he says is chiefly his own private opinion. He then shocks the philanthropic assembly by affirming that

what the workingmen wants is to do less work for more money. Beaulieu insists that the poor are animated by a love of liberty, equality and fraternity. This Blake assents to with a qualification, but insists that the motive of self-interest is the real impulse in the long run. Blake then talks in cold-blooded fashion about the workingman, and draws from Mr. Barrodaile-Higgs the fact that he is at the head of a concern that has obtained a monopoly of its branch of trade by squeezing out small competitors and making combinations with large ones. Higgs laments the necessity for low wages. Against Lord Beaulieu's protest Blake insists that skilled workmen have recently become interested in the unskilled residuum merely because they perceive that the elevation of the lowest class is the only means of strengthening the trades unions of those a little above them. He shocks the professed free traders of the conference by proclaiming skilled workmen protectionists. Incidentally Mr. Higgs admits that he would like protection against the pauper labor of the continent. Mr. Blake takes some pains to show that systematic "over time" is the rule of the skilled trades, and that this in the end is a dead loss to the workingman, since it shortens his number of work hours in the year. He also argues that the success of the London bakers in bringing about shorter hours, and the success of the boss bakers in raising the price of bread, has had the exactly equivalent effect on the workingman's loaf as the imposition of a tariff on wheat. He believes workingmen would cheerfully submit to a protective tariff to raise the wages of their fellows.

When the conference breaks up Higgs says of Blake, "He's a dangerous man." Traumer, "No radical cant about that fellow." Clifford, "He is evidently not such a fool as I had thought," and the generous, sentimental Beaulieu, "He is not at all the sort of person I had expected."

WEALTHY IN THE WRONG PLACE.

The Family Herald, published in London, asks the question, "Are we wealthy?" and concludes that the true answer is "Yes; in the wrong place." The editor notes that within sound of the carriages rolling to the fashionable ball that costs £1,000 work twenty seamstresses who never had enough to eat. There is not a good horse that Mother England does not care for, and there are half a million children who can rarely satisfy their hunger, and are styed in dens where the horses would die in a week. English people did not understand the genesis of poverty until the developments of society in America showed with terrific rapidity the historical development of poverty in Britain. Poverty in England was before that a horrid mystery; but in America its development was brought out in lurid distinctness. In the old countries the men who first seized the land were able to sublet it for money or military service. Gradually manufactures came, and then great centers of population with workingmen ready to sell their labor for a bare living. Thus came about the appalling spectacle of old world slums. All this has been done in America with the rapidity of scene shifting. With this swift object lesson before them Englishmen have cried: "Back to the land; the land for the nation." They now see that the hope held out by reform bills was vain. For a time the church exercised a conservative influence; but bold doubters who had come to believe that we die like dumb brutes said: "Why not give the poor their share of this world's good things since there is nothing for them in another world?"

The editor sees a hope if only the masses will exercise their powers under existing laws. The people must resolve that they shall no longer live in slums. Professor Huxley has done much good, and he once spoke of a Jacob's ladder from the gutter to the university. The ladder, however, reaches only from tradesman's shop and the artisan's dwelling to the seats of higher learning; the gutter child cannot climb. Meanwhile Huxley has become so savagely conservative that he may next denounce Magna Charta as a mistake. Suppose an awkward leader of the people should say:

"You tell us, professor, that we are wealthy, and that it is right that some men should be gorged while we are bitten with famine. If Britain is so wealthy, how is it that eleven million acres of good agricultural land are now out of cultivation, while the people who till the land used to feed are crushed in the slums of the towns in the case of laborers, or gone beyond the sea in the case of the farmers? We want to be impartial, but we freely own that we should not like to answer that question, and we do not believe the professor could. The men who used to supply our fighting force are now becoming extinct. If they go into the towns and pick up some kind of work, then the second generation are wankings and a burden to us; while, if they go abroad, they

are still removed from the Mother of Nations, who needs her sons of the soil, even though she may feel proud of the gallant new states which they are rearing. And, while rats and mice and obscure vermin are gradually taking possession of the land on which Britons were bred, the signs of bursting wealth are thick among us. Is a nation rich that cannot afford even to keep the kind of men who once defended her? To us the gradual return of the land to its primitive wildness is more than depressing. There are districts on the borders of Hertford and Essex which might make a sentimental traveler sit down and cry. It all seems so strange; it looks so poverty stricken, so filthy, so sordid, so like the site of a slum after all the houses have been leveled for a dozen years; and this in the midst of our England! We say nothing about land laws and so forth, but we will say that those who fancy the towns can survive when the farms are deserted are much mistaken. The letters we receive from provincial tradesmen in little market towns are saddening in the extreme, for the return of the land to the wilderness stage is ruining men who were once among the very pillars of the state.

MR. FLURSCHEIM ON PROFESSOR HUXLEY.

Mr. Michael Flurscheim, a well known single taxer, briefly reviews in the April Nineteenth Century Professor Huxley's recent articles in the same publication directed against popular suffrage and the single tax. Mr. Flurscheim admits that Professor Huxley's assertion that persons are born into the world dependent upon others and of varying powers—that is that men at birth are, in one sense, neither free nor equal—but he dissents from the political consequences which Professor Huxley draws from these facts. In all history the government of the so-called intelligent few has usually been in the end a tyranny of those few over the many. The governing minority has enslaved the powerless majority and made it give up land and the best of its fruits. There is only one clear course for him who loves his brethren, and desires their real good, and that is to give them the full power over their destinies and to work with all his might that they may get sufficient instruction to use these powers. Mr. Flurscheim believes, however, that the first essential of such government by the many is the settlement of the land question as the only method of improving the people's social condition. He denies Professor Huxley's assertion that the products of land are limited. They may be in theory, but in practice they are, to all intents and purposes, unlimited. The wonders of scientific agriculture have but begun. England could raise twice as much breadstuffs as its inhabitants could consume. A country is called overpopulated when part of its people cannot find means of subsistence. They cannot find them because they cannot find employment for their labor; they cannot find such employment because there is overproduction of goods. But if there is overproduction of all the necessities of life, we cannot have a real overpopulation caused by a deficiency in the means of subsistence. No country in the world was ever really overpopulated, and no country ever will be in all eternity to come. This problem of overpopulation is one that may with safety be left to the future.

Mr. Flurscheim straightens up Professor Huxley upon the subject of minerals, wind and water power, showing him that they are not fruits of the land, but natural forces which, like others, can be made use of only by having access to land.

Mr. Flurscheim agrees with Mr. Huxley that it is not well to nurse a grudge against the grandson of the man who has done one's grandfather an injury, but if one finds that grandson bent on repeating the injury to one's self, one will certainly refrain from inviting him to dinner, and one cannot reasonably be expected to leave him in possession of whatever article of one's own he may have seized. Land is a thing of this description. One might forgive the original seizure in generations past, but one cannot be expected to rest patiently knowing that the private ownership of land gives men certain rights over the life of their fellow men. Can it be denied that the perpetrators of the Sutherland clearances were downright murderers? The man who starves in the London slum, is he not murdered by the landlord who drove him off the land? The origin of land ownership is not important. The main point is whether the present system causes the suffering which the masses endure. If the English masses become convinced that this is the case they will exercise their right of changing the present land laws even if they abolish private ownership altogether. If a new system of communal and state ownership has been found, which does away with the drawbacks of the old one without giving up its advantages, what weight will such arguments as Mr. Huxley brings forth have against the greatest reform humanity has carried through for two thousand years?

Mr. Flurscheim next turns his attention to

Mr. Huxley's article on "Natural rights and political rights." He does not enter into the metaphysics of the argument, but meets Mr. Huxley's point that if the land belongs to all mankind no one nation has a right to seize a portion for its own use. Mr. Flurscheim thinks that in the present condition of international relations such seizure is a necessity, but he looks forward to the federation of the world, when there shall be real common ownership of land property, and every state shall collect the rents in her own dominions, to account for them in the great land clearing house of humanity, so that each citizen of the world shall get his exact share of the rental value of this earth.

Mr. Flurscheim, advertising to Mr. Huxley's tiger story, reminds the professor that if he is to justify private land ownership on the ground of force, he is taking a dangerous horn of the dilemma. The landless are the majority, and they have the power to dispossess the landed minority.

Mr. Flurscheim then regrets that Mr. George is not at home to answer Professor Huxley's attack on his political economy, and replies to Mr. Huxley's argument that if natural opportunities, including minerals, belong to all mankind, the metal worked up into the chronometer belongs to all mankind and not to the chronometer maker. His answer is that the metal in the ground did belong to all mankind, and a personal right to it could only be conceded when the individual who extracted it had paid rent to mankind. In a just economic condition all humanity would assemble in the great council hall called the World's market, and there would sell the right of extracting minerals to those of its members who are willing to pay the highest price for this right. Mr. Flurscheim sees no objection to Henry George's proposition that improvements of land indistinguishable from the soil ought gradually to be blended with the title of the land, because the greater swallows the less, not the less the greater. What has become of the original English virgin soil with its immense forest trees, which has been improved away? Who would not rather have a piece of it than the best farm next to it with all its improvements, provided he could, at the same time, enjoy the benefits of all those improvements which civilization through the work of ages has wrought all round the land?

Mr. Flurscheim thinks that future students will find it hard to understand how such men as Huxley, at a time like this, could be so blind as to waste their strength on hair-splitting sophistries, when a catastrophe is preparing, the like of which the world never saw. Land nationalizers, he is convinced, present the only way out of the danger which we can walk peaceably. Socialism is the only alternative.

WHAT THE WATCHMAN SAID.

"Watchman, what of the night?"
Down from the tower there sped
His answer: "The east is red
With the blush of the morning light.
With sword and bayonet keen,
Armies have risen and gone,
But a spirit is speeding on
That only my eyes have seen."

"A spirit, radiant, bright,
Of love, with a God-like brow;
He veils his purpose now,
Till men shall read it aright.
And when they shall find the key
To his mystery, he will come,
Invisible and dumb
No more, till the end shall be."

"Alas!" I cried, in grief,
"Oh, watchman of the night!
Ever the hope burns bright,
But there cometh no relief.
The clouds are midnight black,
Yet up in the watch tower high
Prophets saw signs in the sky
Ages and ages back."

"Wait," said the calmer voice,
Down from his higher height:
"The war is long for the Right,
Despair, and your foes reject.
But the spirits of justice stand,
And when Hope's watchfires burn,
Re-armed to the fight they turn—
Hope is a sword in the hand."

"Fear not—the worst is past,
Dungeon and prison wall;
One move forward, and all
Is over and won at last.
A blow, and a cry for the right;
At the blast of the battle horn
The walls shall be overborne
That bar men out from the light."

JOSEPH DANA MILLER.

THUS IS LABOR PROTECTED.

Boston Globe.
The republican tariff bill lets diamonds in free of duty. Thus is labor protected. When a workingman presents a diamond necklace to his wife at Christmas, or a diamond bracelet to his sweetheart, he may rejoice in the knowledge that it has paid no tax to Uncle Sam. With boots and shoes, clothing and

LETTERS TO THE EDITOR.

SEPARATE REAL ESTATE ASSESSMENTS.

To the Editor of The Standard—Sir: C. J. Buell of Minneapolis, in your last issue, speaks of separate valuations of lands and buildings being made in his state. Because I think it may interest others of THE STANDARD's readers, I ask Mr. Buell here whether such separate valuations have not the effect of compelling pretty fair valuations of unimproved house lots. In Brooklyn it is entirely possible for two men to buy house lots, side by side, paying for each \$1,000; then for one to build a \$2,000 house and the other leave his lot vacant; then for the assessor to value the improved property at \$1,800 and the unimproved at \$400; while it seems that in Minneapolis the assessors in such cases could not very well do otherwise, working on the same lines as the Brooklyn assessors, than value each lot at \$400 and the one man's house at \$1,200—making \$200 less of valuation on the improver's property. Any light on this matter would be gladly received by those who, in New York state, would like to see separate valuations made. While I am writing, too, I might ask Mr. Buell whether such separate valuations and schedules as made in Minneapolis do not offer a fruitful field for effort in regard to assessments of expense for local improvements. The expense of such works as sewer and road making might, some of us here think, be more easily arranged to fall on landowners alone if a schedule of land value were attainable for use by commissioners appointed to make assessment. As a rule such improvements are now paid for, wholly or partly, by general taxes, falling upon improvements and personal property in no wise increased in value.
GEORGE WHITE.

Brooklyn, N. Y.

CHINA AND THE SINGLE TAX.

To the Editor of The Standard—Sir: "Toubeau's writings reminded me of his conversations. It was Eugene Simon who introduced him to me toward the end of 1879. Simon had spent ten years in China, and, having observed there the happy results of the raising of a single tax upon the soil, he recommended that fiscal system to the French reformers. Toubeau, who had arrived at the same conception by his own meditations, was delighted to learn that an immense empire owed its prosperity to the application of his scheme."

Now, Mr. Editor, it seems to me that the above quotation from our friend Desmoulins's communication in last week's STANDARD conveys an entirely false impression to the readers, because it lacks the qualifying clause which should make plain the fact that, if the Chinese empire has had the single tax, and "owes its prosperity as a whole to it," it has so sadly failed to do justice to the millions of its people who are generally known to be the poorest paid producers in the world. I cannot help thinking that the enemies of the single tax will take advantage of this well meant, but very incomplete, statement of our Parisian friend, and use it as argument against the single tax movement.

I have not read Mr. Eugene Simon's work entitled "The Chinese City," and I could not procure it here, nor have I access to the works which would throw light upon this question, but I hope the editor or some of the able contributors to THE STANDARD will tell us why, if China is really a single tax country, despotism still reigns supreme. The single tax, as I understand it, cannot hobnob with despotism.
PAUL GARIEPY.

20 Commerce street, Newark, N. J.

"THE PEOPLE'S INTEREST IN FRANCHISES."

To the Editor of The Standard—Sir: Mr. Cunningham's article, quoted by you, seems to set forth substantially the same conception which I have myself put forward, both orally and in writing, during the last seven years. In Mr. Thurbor's paper, Justice, and also in my "testimony" before Senator Blair's committee on education and labor (see printed report of the committee), I maintained that the principle of the single tax doctrine is really this, that any one whom the community allows and enables to exercise exclusive control of opportunities or "liberties" naturally open to all alike should compensate the excluded members of the community by a money payment—rent. I insisted that the right to "own" a piece of land was simply a special privilege of this sort—a "franchise." This word, by the way, is old low French for a liberty, or opportunity, allowed or sanctioned by law. "The people's interest in franchises" is thus the compensation or rent which the holders of these "liberties" ought to pay to the community at large. Whether the "franchise"

take the shape of "title" to a piece of land, or that of a practically exclusive legal right to carry on a business which, but for the law, all would be free to carry on, can make no difference in the principle. I am inclined, however, to share Mr. Shearman's view, that, whatever be the form of the franchise, "the people's interest" therein is probably pretty well represented by the rental value of the land whose use is involved in the enjoyment of the privilege. If street railroads, for instance, were made to pay the true rental value of each foot of their roadbed, I suppose their business would be as fairly taxed as that of the neighboring occupants of lots, under the single tax. So with gas mains, electric wires, etc. One principle applies to all: no special privilege to any, without a corresponding compensation to the rest.
CHAS. FRED. ADAMS.

Washington, D. C.

TIME TO BE PRACTICAL.

To the Editor of The Standard—Sir: As one of those who have advocated the single tax for years, and whose experience in the work of "spreading the light" has been considerable, I beg the privilege of the columns of THE STANDARD for a few remarks. In the earlier days of the movement, before the establishment of THE STANDARD, matters usually discussed by those to whom the knowledge had come through reading "Social Problems," "Progress and Poverty," etc., that there might come a time when men would as "brothers be," were always looked at in a philosophical way, more as a matter of theory than of practical, every day affairs. In my opinion this phase of the movement has passed away. Such has been the marvelous advance of public opinion that the single tax will in a few years receive attention from law makers. We are no longer classed with cranks or associated in the public mind with "long haired men and short haired women," nor do we wish to be again. What is especially obligatory on single tax men now is the preparation of plans to put our tax idea into practical shape.

A gentleman of high position in our tax department in Baltimore once told me that in his opinion our present system of taxation was an "infernal outrage," but that any attempt to improve it would probably prove more disastrous than the continuance of the present system. Of course this gentleman had not studied the single tax doctrine, or he would not have made the latter statement. He was one of the many who refuse to look into the single tax because of the common impression that to be a single taxer involved necessarily opposition to private possession of land, and some interference with the tenure of land as now constituted. We who have read THE STANDARD and thought over the question carefully know that this is not so. We know also that the power to tax is the greatest agency for the weal or woe of a people possessed by a government. All other governmental functions sink into utter insignificance alongside the power to tax. It is not too much to say that the phrases, "a just system of taxation" and "a good government," are synonyms. Professor R. T. Ely of Johns Hopkins university, with whose views on many economical questions I, as well as many other single taxers agree, says, in his "Problems of To-day" published in the Baltimore Sun and in book form: "The more one reflects upon the nature and the consequences of taxation, the more profoundly one is impressed with its far-reaching importance. Taxation may create monopolies or it may prevent them; it may diffuse wealth or it may concentrate it; it may promote liberty and equality of rights or it may tend to the establishment of tyranny and despotism; it may be used to bring about reforms in industrial society or it may be so laid as to aggravate existing grievances and foster dissension and class hate; taxation may be so contrived by the skillful hand as to give free scope to every opportunity for the creation of wealth and the advancement of all true interests of the city or it may be so shaped by ignoramuses as to place a dead weight on Baltimore in the race for municipal supremacy on the Atlantic coast."

The professor in the same article lays down a rule for taxation as follows: "Never tax anything that would be of value to your state that could and would run away or that could and would come to you."

To my mind a single tax on land values alone fulfills the requirements of this rule. Land values, like the poor, we have always with us. Riches of all kinds may "take wings and fly away," but a land value always sticks to the community that has created it. The operation of a tax on buildings, as a rule, appears rather to prevent their erection. Thus the community does not get one of the things which "would come to it." A graduated income tax is a popular "fad"

with many people, but Mark Twain long ago gave us a sketch of how an income can be raised or lowered, according to circumstances, which sketch is worth all the arguments in favor of the graduated income tax.

Another "fad" is the collateral inheritance tax, or succession taxes. In Baltimore we have what is known as an orphan's court, which levies a percentage on all estates so unfortunate as to fall into its hands. So high are these charges that many persons dispose of all property before death with no other purpose in view than to avoid the imposition of these taxes. Such a plan of avoiding a succession tax would no doubt become more popular if the taxes laid were heavier. I do not see how any law could be made that would "head off" this method of evasion of an inheritance tax.

In conclusion, I desire to state that these remarks are not purposeless, but have in view the object of drawing out friends on practical questions of taxation, and, furthermore, I would like to commend to our friends the idea advanced by my friend Mr. Ogden. I have given careful consideration to it, and the more I have thought about it, the more important it appears that we single taxers should have clear "line of demarkation" between the functions of government and the domain of private enterprise. As far as I am able to judge, the strict idea of government gives us this "line of demarkation." The edge of the public highway is the limit of constant governmental services. There are two ideas that have a strong hold on the English speaking race. They are exposed in the phrases, the "king's highway" and "every Englishman's house is his castle." The "king" of the United States is in theory the people. Let us restore the highways to the people in their entirety and at the same time let us show that the single tax will give additional security to every man in the possession of his dwelling and even to his tenure of the land.

W. N. HILL, M. D.

EVERY MAN HIS OWN ASSESSOR.

To the Editor of The Standard—Sir: While I believe in the single tax, yet for the purpose of agitation I am advocating a taxation plan, which, so far as I know, is original. The outlines of it are:

1. That the owners of all taxable property, or their accredited agents, must, under oath, place a value on their property.
2. That sworn to value must be exposed to the public view in the township or ward where property was assessed for thirty days after assessment.
3. That during that time if any person will tender to the owner in money the value that the owner placed on the property, with ten per cent additional, then the owner shall be compelled to transfer the property to the persons tendering the money. Provided that the owner may have the privilege to place his property on the tax duplicate at any other value he may choose to, and the same law hold good as in first valuation.

Troy, Ohio.

THEODORE WHEATON.

WE HAVE THE TARIFF YET.

Chicago Herald.

'Tis true we haven't Sunday clothes nor very much to eat. And corn is good for nothing now except for making heat; We haven't laid a dollar by for all our toil and sweat, But still we're very thankful that we have the tariff yet.

We'd like to buy some farm machines, but everything's so steep. Our crops would never pay for them, for all we sell is cheap. But politicians tell us that we needn't even fret; They say we're very lucky, since we have the tariff yet.

We put a mortgage on the farm that's pretty nearly due; We never can remove it and the future's awful blue; And now and then in thoughtless spells we very near forget. How thankful we should be to know we have the tariff yet.

And when election day's at hand we'll come from far and near And vote the same old ticket we have voted year by year. We realize we all are getting deeper into debt, But still we love the g. o. p.—it gives us tariff yet.

PASS A LAW TO MAKE THEM WEAR BOOTS.

Boston Globe.

The farmers who go barefooted this summer will, of course, escape the duty on hides; none the less is this evasion of a lawful tax worthy the attention of our omnipresent protectors.

IF THEY WOULD ONLY THINK.

Dakota Knights of Labor.

Farmers may for a time continue to think the single tax will damage them, but the more they think the sooner will they see their mistake.

BALLOT REFORM.

THE ESSENTIAL FEATURES OF BALLOT REFORM.

First—All ballots shall be official and shall be printed and distributed at public expense.

Second—The names of all candidates for the same office shall be printed on the same ballot.

Third—All ballots shall be delivered to the voter within the polling place on election day by sworn public officials.

Fourth—Only official ballots so delivered shall be voted. The voter shall be guaranteed absolute privacy in preparing his ballot, and the secrecy of the ballot made compulsory.

Fifth—Voters shall have the right to nominate candidates by properly certified petitions.

WHAT NEW YORK IS DOING.

THE BALLOT REFORM LEAGUE MAY ORGANIZE TO DOWN TAMMANY; BUT MEANWHILE BALLOT REFORM WILL BE URGED AT ALBANY.

Immediately after the veto of the Saxton bill by Governor Hill a general meeting of the Ballot reform league was held to consider the future course of that organization. A sub committee of one from each body represented in the league was appointed to formulate a plan of future action. This committee reported to the general committee, at a meeting held on Monday evening of this week, and its plan was adopted. The plan contemplates an organization in each assembly district, and proposes the methods of organization. The intention is to take action at the coming municipal election, but no definite determination was reached as to the exact nature of such action. The probabilities are, however, that if the present session of the legislature closes without the enactment of some effective ballot reform law, that the league will organize for an active political campaign to down Tammany on the ballot reform issue. The delegates from the various labor organizations are particularly anxious for such a movement.

Before going further in this direction, however, the general committee decided to appoint a committee of five to examine and consider pending bills, and see whether or not there still remains any chance for the enactment of a law that will receive the governor's signature and give us the immediate benefit of improved methods of election without the surrender of any of the essential features of true ballot reform. This committee consists of Wheeler H. Peckham, president of the league; Horace E. Deming, chairman of the general committee; Walter S. Logan, chairman of the executive committee; Louis F. Post and William T. Croasdale. It met immediately after the adjournment of the general committee and carefully considered the draft of a bill that will meet the constitutional objections urged by Governor Hill without surrendering the principle of the exclusively official ballot printed at the public expense and distributed within the polls by sworn officers on the day of election. After much consideration the committee unanimously approved the measure as the best attainable, and forwarded it to Mr. Saxton, with a letter expressing this opinion. The committee felt that, however it might be with others, the Ballot reform league could not afford to neglect any step whatever that held out even the faintest hope of the enactment of a reasonably effective measure instead of one of the very imperfect bills now pending in the legislature.

BALLOT REFORM IN NEW JERSEY.

MR. ALTEMUS DISAPPOINTED AND NOT HOPEFUL OF A GOOD MEASURE FOR THE PRESENT, BUT STILL FULL OF FIGHT.

J. T. Altemus of the Hudson county ballot reform league said to a representative of THE STANDARD, concerning the prospects of ballot reform in New Jersey:

It is evident, from the present outlook in New Jersey, that ballot reform is doomed for another year. The time serving legislature of the state, notwithstanding the pledges which were made by a majority of the members previous to the last fall election that they would support a genuine ballot reform bill, has seen fit to pass through the assembly an emasculated measure. During the earlier part of the session a joint committee from the house and senate was appointed to consider the ballot reform question and to frame a proper bill. At this time it was understood that the bill would be drawn upon the lines of Governor Abbott's message and that it would prove satisfactory to the ballot reformers. Public hearings were given and a great splurge was made by the members of the committee in securing information relating to the different bills that had become laws in the several states of the Union. After the public hearings, the committee went into secret session, and for weeks dilly-dallied with the framing of a bill. It was the intention, at this time, that, owing to the fact that the democrats had committed themselves to the Australian system previous to the election, to smother the measure, and to keep it in the joint committee until the legislature was about to adjourn and in this way put off all debate.

The republican members of the committee for weeks stood solid in favor of the distribution of the official ballots only within

the polling place on election day, while the democratic members contended for the distribution of official ballots previous to the election. Here was the hitch, and neither party would yield. It required a majority vote to get the bill out of committee. When I found that the intention was to smother the measure I advised one of the republican members of the committee to vote with the democrats and to bring the fight into the house.

The bill was framed by Senator Werts and at last was introduced in the assembly last week, where it passed. It provides for uniform registration throughout the state, which in itself is an excellent feature, but it also provides for the distribution of the official ballots ten days previous to the election and for the use of the official envelope, which makes it no better than the Connecticut system. Through some deal the republican members in the house voted with the democrats, and the vote stood 50 to 1. The only assemblyman who stood out against the passage of the bill was James S. Erwin of Jersey City, who kept every pledge which he made to the ballot reform association.

In the senate republicans have introduced a substitute bill which is similar to the Saxton bill. From interviews which I have had with republican senators I think that the Werts measure will be defeated and that we will have to make another fight next year for a genuine bill. To do this it will be necessary for the ballot reform associations throughout the state of New Jersey to keep up the agitation until the fall elections and to see to it that no man is elected to either the assembly or senate who violated his pledge this year, and also to throw their strength to the support of only such men whom they know they can trust. The state needs to be thoroughly organized. Ballot reform associations should be formed in every town and hamlet in the state. I shall be more than pleased if the single taxers in New Jersey will communicate with me immediately and let me know what they are willing to do in the way of helping to establish the movement on a sound footing. It may be that some deal may be made with members of the senate to pass the Werts measure. If it does pass Governor Abbett will sign it, and then the only thing for us to do is to work to secure an amendment which will eliminate the distribution of the official ballots before the election.

BALLOT REFORM OF FIRST IMPORTANCE.

Mississippi's prohibitionist leader, the Rev. J. B. Gambrell, declared in a recent interview that the great issue of the present year is ballot reform, and that if prohibition could wait ballot reform could not.

REPUBLICANS EXHORTED TO PERSIST.

The Federal club of this city has adopted a resolution expressing regret that Governor Hill has vetoed the Saxton bill, and declaring it a measure that "proposes one of the most important, beneficent and, in the broadest sense of the word, democratic reforms in American history, in that it promises to insure every legal voter one undisturbed and undetected vote, and thus break up the control of masses of votes by the corrupt and the domineering." The resolution further insists that the republican party continue to urge this reform, and expresses the opinion that sooner or later the people will bring it about.

IOWA DEMOCRATS REPUDIATE HILL.

I. Bellanger telegraphs to THE STANDARD from Des Moines that the Australian ballot bill which passed the Iowa house by a vote of 86 to 9 is an excellent measure. An amendment designed to confine the application of the law to cities and towns was withdrawn. The negative vote was republican, according to the World's dispatch, and the same authority says: "Some of the republicans attempted to criticize the Iowa democracy for not being in line with the views of Governor Hill of New York, who, they charged, had thrice vetoed a similar measure in the interest of party in his state. To these statements Mr. Holbrook replied that the democracy repudiated that act of Governor Hill."

KANSAS CITY LIKES IT.

Kansas City's municipal election, held recently under the Australian system, demonstrated the excellence of the new ballot law. According to the Kansas City Star, the election was free from the corrupt methods hitherto characteristic of local politics in that city. Says the Star: "If Mr. Dana and Governor Hill will institute inquiries in Kansas City they will find that the Australian system is a pretty good thing even from a democratic point of view."

MARYLAND'S BILL A LAW.

Governor Jackson of Maryland has signed the ballot reform bill.

MRS. CLARDY'S WORK IN TEXAS.

Mrs. Mary M. Clardy writes to say that the first meeting of the Ladies' free trade league was held in the court house in San Angelo, not in San Antonio. Mrs. Clardy is now advocating free trade in northwest Texas. All mail for her should be addressed Mrs. Mary M. Clardy, corner Cypress and Maverick streets, San Antonio, Texas.

THE FREE TRADE FIGHT.

THIS IS NOT RETRENCHMENT.

ESTIMATES MADE UNDER REPUBLICAN INSTRUCTIONS SHOW THAT THE MCKINLEY BILL WILL INCREASE THE CUSTOMS REVENUE.

According to the New York Times, the estimates of the treasury clerk detailed to compute the probable revenue from customs, should the McKinley become a law, show that it would exceed that for the year 1889 by more than \$12,000,000. These figures appear as an accompaniment to the copies of the bill prepared for the use of congressmen. They are summed up by the clerk in the following table:

Articles.	Duties in 1889.	Estimated Duties, Existing Law.	Ad Val. Equivalent Rate.
Chemicals, oils, and paints.....	\$5,409,700	\$5,329,031	36.69
Earth, earthenware & glassware	9,410,601	9,741,374	51.09
Metals and manufactures of.....	19,239,102	19,294,019	38.74
Wood and manufactures of.....	1,874,877	1,929,300	18.81
Sugar.....	54,921,410	27,545,488	69.81
Tobacco and manufactures of.....	11,194,484	19,100,411	81.50
Agricultural products & provisions	11,319,797	23,467,488	27.11
Spirits, wines & other beverages	4,174,770	8,130,198	77.33
Cotton manufactures.....	7,239,434	7,722,207	35.64
Flax, hemp and jute manufactures of	13,437,235	18,533,976	33.51
Wool and manufactures of wool	41,379,082	56,869,465	58.98
Silk & silk goods.....	17,342,571	17,830,702	49.61
Pulp, papers and books.....	1,370,104	1,627,506	19.84
Sundries.....	13,248,307	16,815,024	26.42
Total.....	\$215,473,185	\$233,667,061	46.79
Free list.....	6,038,971		
Total.....	\$221,512,156	\$233,667,061	45.08

MR. LEA TO THE PRESIDENT.

A PHILADELPHIA REPUBLICAN DENOUNCES QUAY AND PROPHESES DEMOCRATIC SUCCESS.

Henry C. Lea of Philadelphia has given President Harrison a bad quarter of an hour by writing him an open letter on the subject of Senator Quay's political iniquities. Mr. Lea calls the president's attention to the recent accusations against Mr. Quay published in the World, and to the fact that the senator has not thought it worth while to bring a libel suit. Mr. Lea cites the World's assertion that Quay's political career has been a succession of dishonest acts including the temporary abstraction from the state treasury of \$260,000 in one instance and of \$400,000 in another. Mr. Lea reminds the president that his close relations with Mr. Quay have rendered national the scandals of the latter's career in Pennsylvania.

Says Mr. Lea: "You were duly warned in advance from a friendly source of the dangers of such an alliance, yet by accepting his man, Mr. Wanamaker, as a member of your cabinet, you assumed responsibility for both of them. In pursuance of this alliance you have enlarged Mr. Quay's importance by virtually giving him control of the federal patronage in Pennsylvania, thus rendering him the dictator of the republican party in the state." Quay's boast of the president's subservience is cited, and Mr. Lea goes on to say: "Indeed, his power would seem to be as great in Washington as in this state, for the party organs now tell us that he has been endeavoring to buy off a superfluous candidate for the governorship with an assistant secretaryship of war. In thus entering into a political partnership with Mr. Quay, you must share the losses as well as the gains of the venture. It is not Pennsylvania alone, nor even the republican party only, that has a right to protest; every citizen of the land must feel humiliation at the smirch thus inflicted on the chief magistracy of the nation."

"Look back now and reflect upon your work. You have sedulously devoted yourself to the distribution of 'patronage,' you have turned out nearly 40,000 democratic office holders, and in this ignoble business you have filled vacancies thus made by giving 'recognition' to the worst element in the party. You have thus degraded it to the lowest level, till it no longer deserves or enjoys the public confidence, and its interest, as well as that of the nation, demands its purification by defeat. You have earned for it the denunciation of the Hebrew prophet: 'The heads thereof judge for reward, and the priests thereof teach for hire; and the prophets thereof divine for money; yet will they lean upon the Lord and say, Is not the Lord among us? none evil can come among us. Therefore shall Zion for your sake be plowed as a field, and Jerusalem shall become heaps.' But it needs no prophet to foretell the result."

"The elections of last November were a warning that the people would not tolerate your methods. You have refused to heed the lesson, and the election of next November will emphasize it. The narrow republican majority in the lower house will be swept away, and your path for the latter half of your administration will be a path of thorns. You have rewarded the magnificent majority of 80,000 given to you by Pennsylvania by riveting upon her the chains of Quayism. You need not wonder that disaffection is spreading rapidly throughout her borders in a manner that may render even her allegiance doubtful. The outlook for 1893 is even darker. Were the presidential election to take place to-morrow,

there could scarce be doubt of democratic success. Let me counsel you, Mr. President, as a friend, to reflect that this has been your work in one short year of misused power."

MEXICO'S TARIFFS.

THE SIGHT OF THEIR EFFECT IS A VALUABLE LESSON TO TOURISTS FROM THE UNITED STATES—THE LAND QUESTION.

The editor of the Savannah, Ill., Journal tells about the visit of sixty-four newspaper men of Illinois to Mexico. He affirms that few of the sixty-four excursionists believe that Mexico's high tariff is a good thing for Mexico. As the excursion train sped homeward the excursionists were polled as to a continuance of the present trade relations between the United States and Mexico, reciprocity between the two countries, and free trade. The vote stood, for the present tariff, 3; for reciprocity, 26; for free trade, 14. The ladies did not vote.

The writer of the article notes that Mexico has not only a foreign tariff, but also domestic tariffs, between the individual states. Land owning is profitable because there is no land tax.

Vacant houses are not assessed, and the consequence is that rents are very high. The landlord's taxes begin only when his tenements are occupied, so he only has to sit down and quietly wait for any price he chooses to ask. Within the last ten years land in the City of Mexico has advanced 600 per cent. It is evident, therefore, that with a little more diligence in imposing and collecting land taxes, and less on imports, Mexico would easily get all necessary revenue, and give her people the things they need at moderate cost.

The Mexican tariff enormously increases the price of products imported into Mexico from the United States. Nevertheless Mexican labor is ill paid. Of lead ores the correspondent says:

A profitable business has been carried on by the exportation of lead ores, or silver ores containing lead, and at Laredo large smelting works have been erected. But Secretary Windom discriminated against these ores, and the effect is that the business has stopped. The smelters in our country are mad because their business has been taken from them, and for a like reason the Mexicans are feeling sore. But while the latter will probably recover their business by building their own smelters, our own people will be the losers, because the Colorado miners, for whose benefit the law was enforced, have not in their ores the necessary lime needed for smelting. They are therefore shipping thousands of tons of lime rock and bone dust to throw into their smelters, and this doesn't pay. Instead of opening up new lead mines, as was thought would be the case, that has not come yet, and the Colorado mines are carrying less than one-quarter of the capacity of their smelters.

THE TARIFF ON HIDES IS A TAX.

"Don't touch free hides," cries the New York Press to Mr. McKinley's majority. The Press reminds its republican friends that it has already shown that the protective principle does not demand a duty on hides, because such duty would not appreciably increase the production of American hides so as to cheapen them to the consumer, while to insist upon the duty will endanger the bill. Says the Press: "The bill must be passed, but it won't be passed if it antagonizes so many republican members as the ten from Massachusetts, let alone thirteen others who sit in the house as representatives of the New England states. The success of the bill and the fulfillment of the republican pledge of tariff revision demands that this clause be stricken out and kept out."

RHODE ISLAND DEMOCRATIC.

Rhode Island will have a democratic governor. The result of the by-elections for members of the legislature in Providence on Saturday gives the democrats a majority of seven in the joint legislative convention, or grand committee, as it is called in Rhode Island, which body elects state officers when candidates fail to receive a majority of the popular vote. At the election some weeks ago the democratic state ticket received a plurality, but not a majority, of the popular vote. Ex-Governor Davis, who will be elected governor, is a strong Cleveland man. The election was held under the Australian system.

MR. GARLAND TALKS IN BOSTON.

Hamlin Garland addressed the pupils of the school of oratory at Boston yesterday on "Henry George and the single tax." The address was made by request.

A PROTEST FROM CIGARMAKERS.

The legislative committee of the Brooklyn central labor union, upon a report made by Cigarmakers' union No. 132, has resolved to send a communication to congress protesting against the McKinley tariff bill, now before the committee of ways and means, and denouncing the measure on the ground that if it became a law it would wipe out the cigar industry of the country.

CANADA TARIFF MAD.

New Brunswick is vigorously protesting against the proposed increase of the Canadian tariff. The St. John Globe condemns a tax of 100 per cent on salt meats. The Toronto Mail notes that the effect of the tax of three cents per pound on strawberries and three cents per pound on the package in which they are

imported, will amount practically to a tax of six cents a pound on the fruit itself.

IOWA FARMERS DISSATISFIED.

According to a dispatch to the Herald from Des Moines the dissatisfaction of Iowa farmers with the tariff policy of the republican party is spreading. The farmers with unsalable corn in their granaries are saying that the democratic party is not so black as it is painted, and thousands of these men will be found in the democratic ranks in 1892.

The St. Louis Globe-Democrat, hitherto a hide-bound protectionist paper, has heard something drop. In a recent issue the Globe-Democrat published letters from 2,000 farmers who declared against the high tariff. Since that time the Globe Democrat has declared that a "failure to enact a needed and sensible measure of tariff reform this session would be disastrous to the republicans in the congressional elections next November."

PERSONAL.

At the recent meeting of the Methodist clergymen of Chicago, Rev. C. H. Zimmerman read an interesting paper on the religious, social and political questions of the day. The reverend gentleman argued from the standpoint of the laboring man, and while he was in sympathy with Henry George's doctrines, he was not willing to accept them without certain modifications in regard to the taxation of farm property. He confessed himself a socialist to the degree that he would like to see the railroads, canals, telegraph, telephone, and all similar public conveniences owned by and under the direct control of the government, so that the monopolistic element of these conveniences would be eliminated, and every man would be on an equal basis with his fellows, so far as personal merit and adaptation would permit. Mr. Zimmerman spoke at some length on the question of the ante-bellum tariffs levied for war purposes as affecting the laborer of to-day, when the tax was not necessary. He pointed out the evils of monopoly and its effects of gradually changing the existing government into a plutocracy, which he claimed it virtually was now. He defended the assertion by pointing out the great millionaires of congress and the methods used by them to place themselves there. In speaking of the causes of strikes the speaker said the time had come when the working masses realized that they were receiving altogether too small a portion of the profits of their own labor, and were consequently enriching corporations and wealthy men.

John J. Mullen of No. 440 West Forty-seventh street, this city, an ex-soldier who followed Whistler, Custer and Terry over the great plains of the west, is organizing a colony to go to Idaho or Wyoming, and there settle. He says that homesteads can be secured in locations that in the near future will be close to railroads and population. Those interested can get details by calling or addressing as above.

W. C. Webber of Sharon, Mass., has a letter in the Sharon Advocate in favor of the single tax. Incidentally he pitches into Andrew Carnegie for errors of statement in his "Triumphant Democracy."

J. S. Watters, the well known worker in the single tax cause, organizer and ex-president of the New Orleans single tax society, this day becomes a benedict. To him and his bride THE STANDARD offers its sincere congratulations.

One of the first subscribers to THE STANDARD, Mr. Hermann Ernst, died suddenly last Saturday at his late residence, 1193 Franklin avenue, Morrisania, New York city, of cancer of the stomach. The movement loses in Mr. Ernst a warm friend and an earnest worker.

John I. Houston, the eminent carpet manufacturer of Massachusetts, is, the Boston Globe says, protesting violently against an increased tariff tax on carpet wools. He has always been an extreme high protectionist, but says an increased tax will close up half the carpet factories of this country. He has now got a sickening dose of his own medicine, and doesn't like it.

NOT SO DESERVING A CASE.

Pack. "Ah, my friend," said the congressman, as he emerged from the committee room and grasped his constituent warmly by the hand, "you are come to put in your claim to the protection to which every honest industry is entitled. You've come just in time. Step in here and tell these gentlemen what you are manufacturing, and what duty you want to protect you against the pauper labor of Europe."

"Well," returned his constituent, hesitatingly, "I'm just exactly that; I came to see you about old Jones, who used to run the woolen mill in your district. He went bankrupt last year because the business doesn't pay any longer, and as I had to go to Washington he asked me to get your signature to his application to get into the poor house. The postmaster says they are crowded now, and he won't take anybody in who hasn't got good backing."

SINGLE TAX NEWS.

SINGLE TAX PLATFORM.

The single tax contemplates the abolition of all taxes upon labor or the products of labor—that is to say, the abolition of all taxes save one tax levied on the value of land, irrespective of improvements.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government; the revenue being divided between local governments, state governments and the general government, as the revenue from direct taxes is now divided between the local and state governments, or a direct assessment being made by the general government upon the states and paid by them from revenues collected in this manner.

The single tax is not a tax on land, and therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or in rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the single tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The single tax, in short, would call upon men to contribute to the public revenues not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The single tax, therefore, would—

1. Take the weight of taxation off of the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.

2. Dispense with a multiplicity of taxes and a horde of taxgatherers, simplify government and greatly reduce its cost.

3. Do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with greater ease and certainty than any other.

4. Give us with all the world as perfect freedom of trade as now exists between the states of our Union, thus enabling our people to share through free exchanges in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies, and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalties now levied on any one who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth. It would leave every one free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

5. It would, on the other hand, by taking for public uses that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make overproduction impossible until all human wants are satisfied, render labor saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

The ethical principles on which the single tax is based are:

1. Each man is entitled to all that his labor produces. Therefore no tax should be levied on the products of labor.

2. All men are equally entitled to what God has created and to what is gained by the general growth and improvement of the community of which they are a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attaches to and should be taken for the use of the community.

THE PETITION.

SINGLE TAX ENROLMENT COMMITTEE,
36 CLINTON PLACE,
NEW YORK, April 15, 1900.

The single tax enrolment committee is circulating a petition asking the United States house of representatives to appoint a special committee to make inquiry into and report upon the expediency of raising all public revenues by a single tax upon the value of land, irrespective of improvements, to the exclusion of all other taxes, whether in the form of tariffs upon imports, taxes upon internal productions or otherwise. It will send blank petitions on application to any address, and single tax men are urged to obtain petitions and obtain signatures as a most convenient and effective way of starting the discussion.

Subscriptions toward the expenses of this committee's work for the ten days ending April 15 are as follows:

Thos. W. P. Borland (add.), Saginaw	\$0 60
G. A. Macfarlane, Jasper, Ala.	1 20
Judge C. J. L. Cunningham, Jasper	1 20
H. F. Ring, Houston, Tex.	24 00
James Shanley, Elizabeth, N. J.	5 00
	\$32 00

Subscriptions previously acknowledged in THE STANDARD . . . \$3,299 70

Total . . . \$3,331 70

Cash contributions for the same period are as follows:

David Wasserzug, Baltimore, Md.	1 00
L. Diamant, San Francisco, Cal.	2 00
John B. Stevens, Middle Branch, Neb.	25
Henry C. C. Schakel, Indianapolis	1 00
S. E. Ford, Morristown, N. J.	80
John S. Cogan, New Brighton, S. I.	1 00
C. V. Harbottle, Pulaski, N. Y.	50
"Single Tax," Toledo, Ore.	1 36
C. F. Becket, Omaha, Neb.	1 00
Wm. Kennedy, Fort Edward, N. Y.	25
J. F. Keating, Fort Edward, N. Y.	25
Frank S. Craft, Fort Edward, N. Y.	1 00
J. L. Barker, Santa Barbara, Cal.	1 00
W. W. Kile, Dayton, Ohio	1 00
Joseph Connor, Pottstown, Pa.	50
D. L. Haws, Pottstown, Pa.	25
Robert Kepner, Pottstown, Pa.	25
	\$13 41

Contributions previously acknowledged . . . 705 90

Total . . . \$719 31

The enrolment now stands as follows:

Reported last week . . . 78 599

Signatures received since last report . . . 553

Total . . . 79,152

Our weekly budget of news will be found as usual in "The Roll of States" below.

G. ST. J. LEAVENS, Sec.

THE ROLL OF STATES.

NEW YORK CITY.

W. J. GORSUCH TELLS THE MANHATTAN SINGLE TAX CLUB HOW THE SINGLE TAX IS GETTING ALONG IN BRIDGEPORT, CONN.

As usual, the promised lecturer failed to appear at the rooms of the Manhattan single tax club last Thursday evening; even Professor Brizzi was late. These two disappointments may account for one of the most enjoyable evenings ever spent in the rooms of the club, by the members and their friends.

At half-past 8 o'clock Mr. Wolf took the chair, and the "smoke talk" began. The professor played an overture. Morris Van Veen rendered a ballad and William McCabe read the story of "Sergeant Miller." During these proceedings W. J. Gorsuch, Louis F. Post and Mr. Kingsley entered the rooms. Mr. Gorsuch has been a resident of Bridgeport, Conn., for a year past, and the members of the Manhattan club were glad to see him among them, even as a visitor. He was called on for a "talk," and made one of the most interesting addresses ever delivered by him in this city, showing what can be done by men determined to make the truth known.

When Mr. Gorsuch first went to Bridgeport what little there had ever been of the single tax in that town was dead and buried. So he wrote to the enrolment committee and got the names of those in Bridgeport who had signed the petition. He visited each one of the signers, found the professed single tax men, and urged upon them the necessity of organizing a club. They were apathetic; they told Mr. Gorsuch that the thing had been tried, but so great was the opposition manifested that it had been given up in despair.

"Well," Mr. Gorsuch said, "this made me mad; and when I found they would not take a hand in the matter I told them I would go it alone. So I notified them that a single tax meeting would be held in Bridgeport if I could get a hall. I succeeded in getting Grand Army hall, and announced, by circular, a meeting. The evening came, and when I stepped on the platform there were not over twenty people before me. I delivered my address, and at its close felt that my effort had failed.

"But it seemed I was mistaken. Among the audience were several members of the Bridgeport scientific society, who, a day or two after the lecture, called on me and said they had been much interested in what I had said about the single tax, and they asked me to lecture again on the subject. I told them I found that the expense attending a lecture was greater than I could again afford, but that if they could arrange the matter without expense to me, I would be glad to talk to them. When they called again they said they would arrange for a hall, and they did so. The next evening I lectured, and the result was that the 'sociological' section of the Bridgeport scientific society had to hire another hall.

port scientific society could be organized our meetings could be held at the expense of that society. Well, we organized that section, and held our second meeting in their handsome hall, where I again addressed them—this time a fine audience—on the single tax. At the close of the meeting I was surrounded by many who warmly thanked me for my lecture; and this time I thought the effort to start a discussion on taxation was a success.

"And so it was; but there had been people listening to me who saw danger to them in the cause I advocated. They were the 'solid men'—large property owners—men who were the mainstay of the scientific society. They had no objection to helping along the scientific society as long as that society continued itself to the harmless pursuit of science; but if they allowed their platform to be used by men whose object was the destruction of society, they, the 'solid men,' would withdraw their aid. The result was that the 'sociological' section of the Bridgeport scientific society had to hire another hall.

"The opposition of the 'solid men' has strengthened our section. Every Sunday afternoon we meet, have large audiences, and the people manifest great interest. The business men are becoming interested. Pertinent questions have been put to them, and in searching for answers a flood of light has broken in on them. For instance, they are now asking why it is they are fully taxed on their goods while the great millionaire property owners of Bridgeport are taxed as low as, in some cases, twelve per cent of the value of their holdings.

"The grand list shows that the great property owner of Bridgeport is P. T. Barnum, circus owner and believer in pushing the protective-taxation policy to its utmost. His property is estimated at not less than \$4,500,000; yet he is taxed on \$600,000 only, or less than fourteen per cent. This one case is but an illustration of hundreds over which the business men of Bridgeport are thinking. They have reached the point where they declare themselves in favor of the abolition of the personal property tax, thereby putting taxes on land and improvements. Now, this is not all we single tax men want, but I believe we should work with them to secure their desire, for, as Mr. George has said, though it be a timid and halting step, still it is a step in the right direction; and having gained that point, it will be easy for us to make a combination in other directions—probably among the farmers—to have the tax taken from improvements.

"The ministers are becoming interested. One of the most prominent of them told me the other day that he had asked the trustees of his church to allow it to be used next fall for lectures on the social problem. Another minister has told me he will do the same. Meantime the people are thinking. When their thoughts have crystallized there will be a change that will be of good to mankind."

At the conclusion of his address Mr. Gorsuch was long and warmly applauded.

Louis F. Post made a brief speech; and the remainder of the evening was pleasantly spent in listening to songs, stories and instrumental music by Messrs. Simon, Steers, Van Veen, Wolf, Brunswick and Professor Brizzi.

The club has taken a lease, for two years, of No. 73 Lexington avenue, and will take possession May 1.

To-morrow (Thursday) evening is lecture night. Previous to the lecture there will be a musical entertainment.

The first of two editions of the illustrated tract published by the Manhattan single tax club, heretofore mentioned in THE STANDARD, having been nearly exhausted, a new and larger edition will soon be issued which will contain the telling poem which appeared originally in the Kingman, Kan., Democrat, and copied in a recent STANDARD. The price of this new tract in any quantity will be \$2 per 1,000, which will include postage or prepaid expressage.

James R. Small, Annexed District.—We are getting along nicely; have now twenty members. We want to hold meetings every Tuesday evening, if we can get the speakers.

BROOKLYN.

A. J. WOLF'S LECTURE—THE BROOKLYN CLUB TO TAKE NEW QUARTERS.—CELEBRATING JEFFERSON'S NATAL DAY.

Mr. A. J. Wolf, vice-president of the Manhattan single tax club, was the speaker last Sunday evening. The address which partook largely of personal reminiscences, and the various methods that in his experience were the most efficacious in arousing an interest in the single tax, evoked an animated discussion, both among the members and also the visiting delegation from the Manhattan club, several of whose members were present. After alluding to the persecution that his race had been subjected to for centuries he closed with an earnest exhortation to be careful of too much hair-splitting on points not directly in the line of present action, a continuation of which was almost certain to be disastrous to any organization engaged in such a task as was that of single tax men.

The committee on new quarters, which was selected some weeks ago, have met with considerable success in securing a hall, and they are now in the process of organizing the club.

When they imagined they had made all the necessary arrangements for new quarters the landlords have either raised the price upon them, or the present tenant has decided to remain, or another applicant has stepped in and offered more. However, the committee have reason to believe that they will secure very desirable quarters in a few days, which they expect to have ready for the club's occupancy May 1. The Sunday evening lectures will probably be discontinued until after May 1.

The Brooklyn club celebrated the anniversary of the birth of Jefferson by a public meeting at the Art gallery, Montague street, last Monday evening. The chairman of the meeting was Frederick W. Hinrichs, president of the Young men's democratic club.

Mr. Hinrichs's remarks were confined mainly to illustrating the great difference between the standard prevailing in public life during Jefferson's time and that now existing.

The Rev. H. Price Collier of this city then delivered a masterly, though critical address upon the life, habits, ambitions and services of Thomas Jefferson. Tracing his career from early childhood, he showed how Jefferson's democracy was not the result of early association, but was the well-grounded judgment of one whose whole life was a rebuke to shams, frauds and special privileges. Born and reared among the hard riding, hard-drinking squires of Virginia, who aped all that was vicious in the English ruling classes, from which they sprang, it was all the more truly noble for Jefferson, all through his public life, to have championed the cause of the common people.

Although he (the speaker) was a republican, he could not fail to do honor to one who was the founder of real democracy. He declared that Jefferson was in no sense an orator; that it was as a finished man of letters, as the author of the ablest of state papers, he achieved his fame and wielded an influence over the people of his time greater and probably more complete than any other man in American history.

The speaker deplored the fact that to-day such men as Jefferson were almost impossible. To him the free and open manner in which Jefferson discussed all public questions was especially commendable—in great contrast to the closed-mouthed manner in which so-called statesmen now conduct themselves. The very impetuosity of Jefferson was to be applauded. So far from practicing secrecy, it was the bounden duty of every public man to freely state his views; the public had a right to know just what were the opinions from day to day of those who aspired to serve them.

The one act of Jefferson's life that, in the speaker's opinion, was the source of greatest personal pride, was the founding of the University of Virginia, the first university established in America.

The last speaker was Thomas G. Shearman, who showed the line that separated the two schools of thought represented by Jefferson and Hamilton respectively. The Hamiltonian principle was founded upon the idea that the people could not be trusted to govern, that a strong government, a government by a class, was necessary; while that of Jefferson had its foundation in the belief that, no matter what their mistakes might be, the people were capable of governing themselves, and in the long run would govern, far better than would the most select, best picked of any favored class. Personally the speaker believed that deplorable as was the present government of New York city, it was better than would be government by its best citizens alone.

NEW YORK STATE.

Harry D. Gawne, Rochester.—At the meeting of our union, April 6, Mr. Hume H. Cale, editor of the Evening Times, read a most interesting paper entitled "The god of gold." Taking the first conception of the mind in the worship of God, the paper went on to show that instead of bowing the knee to the nobler conceptions of Jehovah and Christ, the people had more or less insensibly come to worship the god of gold. The speaker instanced the absorption of land by the few as against the interest of the many, and closed with a plea for a return to the religion of the "fatherhood of God and the brotherhood of man." There was a large attendance and the paper made a favorable impression.

MASSACHUSETTS.

THE BOSTON GLOBE APPROVES A SINGLE TAX MAN'S QUESTIONS—A LETTER IN FAVOR OF THE SINGLE TAX CARRIES OFF THE FIRST PRIZE.

S. T. Boston.—John R. Roche's signed editorial in the Boston Globe of April 6, on "Un-used land in Massachusetts"—mentioned in last week's STANDARD—has attracted considerable interest to the subject. On the Tuesday following the publication of Mr. Roche's article the Globe spoke, concerning it, as follows:

If the city must have increased revenues, would it not be well to consider the plan advocated by Mr. John R. Roche in a signed editorial in the Sunday Globe? It would apparently provide larger revenues without raising the tax or debt limit, and without working up the valuations of improved property. It would have certain positive advantages.

vantages, also, in the way of improving and developing the city. The plan requires no new legislation. It merely asks that assessors shall obey the law as it stands and return to the original and constitutional custom of assessing all property at the same ratio to its market value. At present some kinds of property are unduly favored; and they are just those kinds that are of the smallest public benefit, i. e., valuable vacant land. The city government has at hand a good illustration of the way unused land is assessed at far below its real value in the tract recently purchased for park purposes in Brighton. Although it is understood to be fully worth the price paid for it (\$30,000), this land has been assessed at \$7,200, or less than a quarter of the purchase price.

No one unacquainted with the facts would surmise that so large a proportion of the city's area as five-sevenths is unused land, yet such is claimed to be the truth. There is no reason why this class of property should not be assessed as near the full value of it as other property. Such a reform in assessment would not only add to the city's revenue without raising the tax rate, but would probably give an impetus to industry by making it for the interest of holders of unused lots to build upon or otherwise improve them. Boom New England! Boom Boston!

Willard W. Gray, Lynn.—The first of last month a public spirited citizen offered two prizes for the best newspaper articles on "A New Lynn," or how to increase the wealth and population and rebuild the burnt district in the shortest time, \$50 to first and \$25 to second, to be decided by popular vote. I regarded this as my opportunity to sow a little seed, and availed myself of it, and, much to my surprise, I captured the first prize, winning by 130 votes. My argument was on the single tax line.

We single taxers hereabouts regard this much in the light of a triumph of our principles, and are consequently somewhat elated. It demonstrates that the public mind is capable of discerning truth, even if it is not ready to admit all we claim.

The article received a second publication, and consequently a more extended reading.

INDIANA.

A PROMINENT MINISTER WHO WILL FOLLOW WHITHER THE TRUTH LEADS.

L. P. Custer, Indianapolis, April 4.—THE STANDARD of some weeks ago spoke of an article I had written to the Sentinel of this city, criticizing a sermon of Dr. Joseph S. Jencks, rector of St. Paul's Episcopal church at this point. About a month after that article appeared I received a friendly letter from the reverend gentleman that is worthy of reproduction in your columns, if for no other reason because he is one of the leading pastors of the city.

I am positive I violate no confidence by giving the letter out for publication, because nothing is said that would infer that the gentleman desired to remain behind the scenes.

It will be noticed that I have held the letter some time, but its strength and goodness is as apparent as ever:

INDIANAPOLIS, Ind., Jan. 2, 1890.

My Dear Sir: I have had it in my mind for a month past to thank you for your exceedingly kind notice of a late sermon of mine concerning a subject upon which we are evidently both interested. For, "*Homo sum, et nihil humani a me alienum puto.*" I am thoroughly in sympathy with any movement of our times which has for its object the melioration of the condition of the "under dog in the fight." And I am under solemn pledges to myself to follow the truth wherever she may lead me; and against all the musty traditions of a dead, and ought to be, but is not, buried past. Hence, I appreciate most fully your expressions of appreciation I have referred to; and have the pleasure of assuring you, (with the compliments of the season), of that personal consideration we are prone to feel toward those who agree with us. I remain sincerely yours,

JOS. S. JENCKES.

L. P. Custer, Esq., Indianapolis.

As a supplement to the above letter I must speak of and quote from another letter I received, this time from a distance—New York city—and which demonstrates what letter writing will do for the cause, of which I have heretofore spoken.

Two years ago last fall at the polls of my precinct, during the election of that year for mayor, Mr. R. R. Parker, then a business man in this city, was ticket holder for the republicans, and I heard him remark to a gentleman that there was going to be, some time in the near future, a reform movement sweep the country that would be of vast benefit to the people, or words in effect. The next day, taking these words as my cue, I wrote him a letter explaining the single tax doctrine as fully as possible in a letter, and asked him to read THE STANDARD I sent him. He answered my letter saying he had no reference to our movement in his conversation, and said he was not interested in the question, but would read the paper. This is the last I heard from him except to receive some printed matter dealing with temperance and like questions, until I received the letter I now quote from, dated New York, February 22, 1890. He opens it by saying he saw my name in THE STANDARD, and continues:

My purpose in writing you is this: In the fall of '88, when I was living in Indianapolis, I received some communications from a gentleman whose name I cannot recall upon the subject of the Henry George reform. Just then I was very busy traveling, and had also taken the notion from political papers that the movement was rather fanatical, and I did not pay much attention to the subject. But since coming to New York and seeing

with my own eyes the terrible inroads of poverty on our boasted progress, I have given the subject more attention, and am now reading all I can upon it and urging others to read. Now, I only would like to know, if possible, who that gentleman was. He was then, as I remember, in the Western union telegraph office, and I would like to send him a message of thanks for drawing my attention to this great reform, and to assure him that his effort was not thrown away.

The more I read of the single tax the more I am convinced that it is strongly founded on a deep, underlying principle, and that it is perhaps the most important and practical reform of the day.

Let the friends of the movement pick out some one who they know to be a humane, conscientious citizen and write him a long letter, appealing to him or her to consider the principle in his question, and sooner or later good will come from it. I have accomplished much by this method and am still at it. I have a prominent young attorney in Owen county on "my string" now. I sent him two STANDARDS to-day and am going to write him later. I am going to make a single taxer of him, and a good one he will be, too, for he is popular.

Our club is still at work. The professed friends, hereabouts, do not come out as well as we would like. Brace up brothers and come and see us. We live at 12 Mansur block and keep open house Sunday and Tuesday evenings. Our transparency hangs out and guides the seeker after knowledge where to come.

Judge Fellowes has been with us for some time and has done a power of good, especially among labor organizations. He leaves soon, going west.

Brother Hudson is secretary of the Indiana tariff reform league, and on one of his official visits to the northern part of the state—Huntington—found a K. of L. assembly of 112 members, 84 of whom are professed single taxers. There are several others in the place outside of the organization named, one a prominent attorney.

ILLINOIS.

A REPUBLICAN PAPER ADVISES ITS PARTY TO FAVOR TAX REFORM—THE WISDOM OF ACTING WITH OTHER PARTIES TO BRING OUR PRINCIPLES TO THE FRONT.

S. T., Bloomington.—The Leader, a republican paper, calls attention to that part of Governor Oglesby's last message to the legislature, in which he laid particular stress on the need of tax reform. The Leader says that the legislature did not act on the governor's suggestion, and so all the evils which he deplored continue to prevail with intensifying hurtfulness to the common weal. But it says the republican party, if it wants to win this fall, must take up the matter. "If," says the Leader, "the republicans refuse to make it the issue, the democrats will seize it, and all the advantage of it will accrue to General Palmer, who will find that local tax reform strikes nearer to the popular heart than tariff reform, and who will not neglect to make the most of so good a battle-cry." Mark you, a republican paper says that if the republican party wants to win it must take up the question of tax reform. The world do move, for a fact.

C. F. Perry, Quincy.—On the 4th inst., Hon. W. H. Collins, one of our prominent citizens, addressed our club on "The fallacies of the single tax." Mr. Collins is a good speaker, and in his ninety minutes' address we were well entertained with his demolition of the single tax idea of Quessay and Turgot. True, he mentioned Henry George, and no doubt thought he was demolishing his idea, too; but Mr. Collins evidently has not examined Mr. George's works, but, I infer, has obtained his opinion of Mr. George from what Messrs. Huxley, White, et al., have said. At least he makes the same mistakes. It is just possible that did Mr. Collins clearly understand the single tax, he would advocate it, unless he found it incompatible with his disbelief in the "French theory," as he terms it, of the natural rights of man as set forth in the Declaration of Independence.

Among the "fallacies" he exposed was the idea advocated (?) by Henry George of the state's taking formal possession of and renting out all land at auction. On the tariff he is with his party, as, referring to free trade and laborers, etc., he said: "But with the tariff abolished they (the workers) would sell in competition with cheap labor. The result," he pathetically added, "would be ruin." After the address the real single tax was explained in brief to the audience, and most of the "fallacies" of the address pointed out. The address will help us here.

F. W. Meadows, Chicago.—The wisdom of the policy of active participation in local political contests is well illustrated by recent events in the township of Cicero, adjacent to the city of Chicago. It contains several flourishing suburban towns, chief of which are Austin and Oak Park. A year ago the few single tax men in these towns decided to join the local political clubs and strive to push their ideas to the front. They have secured the adoption, by the Austin democratic club, of a radical plank in their platform relative to taxation and some equally radical declarations by the Oak Park tariff reform club.

The town has for some time been controlled by a ring which has distributed franchises in the usual reckless way, levied unfair assess-

ments and walked in the devious ways of other similar combinations. Several times the citizens have attempted to secure a change of administration, but without success. This spring, aided by the single tax men, the reformers adopted a platform which declared in favor of a more equitable system of taxation, higher valuation of vacant land, and against the giving away of public franchises.

So well did they maintain their cause that the republican convention was forced to put in nomination a different set of men, on a platform even more radical than their opponents, so that however the election results the effect can but be beneficial. In addition it has afforded the single tax men an excellent opportunity to advocate their theories, which they have not been slow to improve, notably Messrs. H. W. McFarlane in Austin and J. T. Ripley in Oak Park, to whom more than any single tax men the credit is due for the work done.

An incident of the campaign will show that "a rose by any other name does smell as sweet." A speaker who is not known as a single tax man, but who by absorption or otherwise has become imbued with the idea, was making a strong argument in favor of shifting part of the burden of taxation to unimproved property, when a listener remarked to a friend: "Isn't that the Henry George idea?" "I don't know whether it is or not," was the reply, "but I do know it is good common sense."

MISSOURI.

NEWS FROM ST. LOUIS—A REPUBLICAN PAPER ON LAND GRABBING.

Percy Pepon, St. Louis.—At its business meeting Monday night the single tax league voted in favor of holding the conference in Chicago after Mr. George's return.

The single tax league decided to celebrate Jefferson's birthday on Monday, the 14th, instead of Sunday. At this writing the indications are that our celebration will be the most important one in the city.

E. F. Fellowes, whose speeches did the single tax league and the cause a great deal of good last fall, passed through the city last Sunday and called at the league's headquarters. He expects to spend the summer in Nebraska, where he will help our friends during the campaign.

Discussions of the single tax and questions bearing on the single tax are the rule in all debating societies, etc., here, and single tax men from the league are always participants. The amount of good that can be done in this way is wonderful.

S. T., Springfield.—The Republican is beginning to see something that resembles our "cat." Here is an editorial item from a late issue:

The great rush of people to the Indian reservation just opened to settlement in South Dakota is another illustration of the anxiety of American citizens to secure homes before all the lands are monopolized by the syndicates and corporations. It is said that the great bulk of the lands in the United States is owned to-day by about 250,000 persons, and that if the nation of progress in the direction of monopoly and the ruinous rates of interests continue, the whole property of the country will be owned by 50,000 men in twenty years. The prospect is grave enough to stir the landless multitude to even greater exertions than have been witnessed in Oklahoma and South Dakota. The owners of the land will be in the near future the lords of the country, dominating its affairs with despotic sway. It is time for the people and for the government to consider how a more equitable division can be secured. Attention to the matter now may avoid serious trouble in the future.

MICHIGAN.

ENCOURAGING NEWS FROM ADRIAN—SAGINAW AND STURGIS NOT DOING SO WELL—AN ASSESSOR WHO TAXES LAND VALUES, AND WHO GETS ELECTED YEAR AFTER YEAR.

L. W. Huck, Adrian.—The outlook here is very cheering. The returns of the spring elections show a decided breaking away from the republican ranks throughout the state. This county and Hillsdale, adjoining, elect democratic boards of supervisors for the first time since the war. Fifty-one lodges of Patrons of Industry in this county, with a membership of over 5,000, are making a straight march against trusts, monopolies and a protective tariff.

In this city the churches have taken up the fight. Last Sunday two of our most prominent ministers spoke right out in meeting on the labor question, and announced that more would follow.

Our small band of single taxers are in the midst of the fray.

W. P. Borland, Saginaw.—They are a pretty hard lot around here; but I have at last got them to talking, and that is considerable. The petition goes slowly, but I hope for larger returns later on.

Thomas Harding, Sturgis.—Our club has ceased holding meetings for the present, but hopes to awaken interest in its affairs again soon.

L. W. Mead, Leetsville.—I am a believer in taxing land values, instead of the improvements that each individual has made for his own comfort. For five elections in

this (Cold Springs) township I have stood as a candidate for assessor, declaring my platform to be as stated above. Now, while I have had, since my first term, all the wild land and pine land speculators against me, the producing farmers have stuck by me, because they have benefited by my methods. In the last four years I have made a change in this township and in the county in which this township is situated, that has shifted thousands of dollars of state, county and township taxes from the settlers. I was told by one of my neighbors the other day that one farmer in this township said to him that I had saved him about \$90 in taxes in the past four years. I think that is rather a large estimate; but supposing he has been exempted one-half of that amount in four years, what would it amount to if the taxes he has paid on what he has bought had been shifted in the same way? I believe that if all the taxes necessary to run this government were raised by a direct tax, the working farmers in the United States would save one-half of the tax that they now pay.

There has been an organization started in our district school house, and I expect to tell the farmers in this county something about the land tax. I am not much of a talker, but I can get some of the farmers to talking and thinking, and I can show every farmer in this county how his taxes have been reduced by taxing wild land and pine land for what it was worth, or somewhere near its true cash value.

MINNESOTA.

WHAT TWO SINGLE TAX MEN WOULD DO IF THEY WERE MAYOR.

S. T., St. Paul.—The News is printing letters from our citizens saying what they would do if they were the mayor of St. Paul. Of course, the ubiquitous single tax man is there in the person of Charles H. Kohlman, who says he would formulate a scheme for the city to acquire the ownership of and conduct the street car system of the city. Edward Herrmann, another single tax man, would make his incumbency of the mayoralty office celebrated by a recommendation to abolish all taxes on personal property.

A. C. Carpenter, Farmington.—I am doing what I can in the way of distributing tracts and personal talk.

LOUISIANA.

THANKING EX-CHAIRMAN WATTERS FOR THE GOOD WORK HE HAS DONE—AN ADDRESS BY A MINISTER.

George W. Roberts, New Orleans.—At a meeting of the Louisiana single tax club, held March 27, 1890, it was unanimously resolved:

That the Louisiana single tax club extend their cordial and heartfelt thanks to our organizer and first president, J. S. Watters, for the ever courteous and exemplary manner in which he has presided over our meetings and the efficient services he has rendered in the propaganda of an unmistakable remedy (the single tax) for the many ailments of our present social conditions; and as a testimonial of our appreciation of the noble qualities of our retiring president, we desire to express to him the same kindly, sincere and fraternal feelings that animate him in his efforts to alleviate the sufferings of his fellow man—due to "man's inhumanity to man"—and hope that in the future he and his may be blessed with peace, happiness and plenty.

It was further "resolved that the above testimonial be printed and put in an appropriate frame and presented to J. S. Watters as a souvenir."

James Middleton, New Orleans.—The Rev. F. D. Van Valkenburgh delivered an eloquent address to an enthusiastic meeting of the single tax club at 205 Canal street, Thursday evening, April 11. The theme was the principles and aims of the single tax movement. His fundamental thoughts were: God reigns; truth is mighty and shall prevail; "the eternal years of God are hers;" that the world moves, and that truths which now stand out clear in the firmament of thought for the first time, have always existed. He held that the single tax was but the exemplification of truth and that when it shall have been carried out many of the evils which now afflict society will disappear as mist before the rising sun. The club adopted the following resolution: "That the next meeting of the single tax club, Thursday evening, April 17, be made a memorial meeting in honor of the birth of the greatest exponent of democracy the world has ever seen, Thomas Jefferson, born April 13, 1743. Mr. H. Reggio was invited to deliver the address."

TEXAS.

AN INTERESTING LETTER FROM H. F. RING—WHAT TEXAS SINGLE TAX MEN SHOULD DO.

H. F. Ring, Houston.—The work in Texas is going steadily on, although not much is being said about it. Texas is so overwhelmingly democratic that little interest is taken here in the tariff question, hence we do not have the opportunity for getting the public ear enjoyed by our friends at the north, and it seems to be more difficult to sustain interest in the single tax discussion here than there. We have no cause for discouragement, however. Our friends are daily becoming more numerous and influential. The press of the state treats the single tax idea with respect

and gladly received communications on the subject. The Texas tax reform association has done a great work, for which its members may well pride themselves. It has distributed tens of thousands of tracts and advertised the single tax doctrine from one end of the state to the other. In carrying on this work it has raised in the last two years upwards of twenty-five hundred dollars.

Here in the city of Houston practical legislative results have been secured largely by the efforts of single tax men. By an amendment to the city charter, which I had the pleasure of drawing up, and which was passed by the last legislature at the instance of a citizen's committee sent from this city to Austin, it is provided that the entire cost of all drainage, sewerage and sidewalk improvements shall be borne by the lots benefited, regardless of buildings or improvements; also the same as to the cost of grading and paving streets, except as to the portion of the street intersections within extensions of the curb walls. Under this amendment the city has built and has under contract over \$200,000 worth of sewerage improvements, a drainage conduit, the contract price of which is about \$40,000; also over \$200,000 of street paving and probably \$25,000 of sidewalk work, while at the last meeting of our city council a resolution was passed unanimously providing for the re-grading of nearly one-third of the streets and the construction of some sixty miles of curb walls and gutters wholly at the expense of abutting property.

Our city council also passed, almost unanimously, some months since an ordinance providing for the assessment of improvements separately from the land. The blank rolls and stationery of the city assessor's office have already been printed in compliance with this ordinance, and the assessment rolls for the present year will be made up on them. As the legal adviser of the city, I had the pleasure of drafting this ordinance also. While it would not be accurate to say that these results have come about wholly through the efforts of single tax men, it is, nevertheless, true that the single tax idea in the air here has disarmed opposition to them.

When we find the right kind of a man to lead in a fight for office, and feel that the proper time had come, we will organize a city campaign on as nearly a clean cut single tax platform as the present constitution of the state will admit of. The proper course, in my opinion, would be to attempt to secure the nomination by the democratic party of a mayor and set of aldermen on the one issue of assessing land at its highest value and improvements and personal property at as low a valuation as a liberal constitution in our favor of present laws will permit.

Such a campaign, if made under reasonable promises of success, would do more in six weeks to educate a community in regard to the merits of the single tax than years of abstract discussion. Such contests should be made within, and not outside of, the democratic party. I believe we can accomplish practical results more speedily as consistent members of that party than as political pariahs scorned by both parties. The republican and democratic parties are fast becoming respectively the conservative and liberal parties of this country, and we should be here, as single tax men are in England, with the radical wing of the liberal party; we should be the radicals of the democratic party, and the most active and loyal workers in that party.

R. B. Hollingsworth, Shiner.—We have no organization here, but I find very little difficulty in getting signatures to our petition.

SOUTH DAKOTA.

THE CHARACTER OF THE MEN WHO ARE SIGNING THE PETITION.

W. E. Brokaw, Watertown.—I have sent sixty-eight signatures to the enrolment committee, which I picked up at odd moments, with very little effort. No. 1 is the manager of the Journal. No. 2 was just elected alderman and is deeply interested in the single tax; favors it. No. 3 is roadmaster on one of the railroads. No. 4 is the Episcopal minister. No. 5 is a republican G. A. R. man and holds office by appointment. No. 6 is a real estate dealer. Nos. 7, 8 and 9 are lawyers. No. 10 is clerk of both the county and circuit courts, secretary of the tariff reform club and a prominent and honest labor leader; he is a free trader and favors the single tax. No. 11 is a republican tariff reform farmer. No. 12 is a lawyer and republican county judge. No. 13 is a relative of the great inventor, Thos. Edison. No. 14 is a railroad station agent and a prohibition tariff reformer. No. 15 is president of the Dakota loan and trust company and ex-register of the land office; quite a tariff reformer. No. 16 is our newly elected mayor; a lawyer and tariff reform republican. No. 17 is a protectionist republican lawyer. Many of the others are business men.

The interest in the single tax is growing and I am disposing of books and tracts right along. Many of the democrats are reading my department of the Journal carefully. Letters from various parts of the state indicate a general awakening on the whole tax question, and the G. O. P. machine men are getting scared, and they may. They have fooled the farmers of this state, I trust, for the last time. The governor came here

and cracked the party whip in the city election, but the straight republican candidate for mayor was defeated.

PENNSYLVANIA.

Robert Miller, Philadelphia.—In coming in contact with the public in regard to the single tax question, I find that ninety per cent of the people have either never heard of such a thing, or else know nothing regarding it; and, what I would not have expected to find, is that employers are generally more accessible to reason in the matter than are workmen, save in the case of such being fairly intelligent and untrammelled by any influence arising from any political or religious connections. Yet it appears to me that a social and industrial condition of society is approaching us, if not already upon us, which will compel, and is even compelling, many to think of the present unnatural conditions of society, and that the truth connected with the single tax has only to be fairly inculcated to be generally adopted.

KANSAS.

T. Sherk, Fredonia.—In this state, it seems to me, the tariff has gone to smash. Nearly all the farmers about here are joining the alliance, and openly say that they want out and out free trade. The difficulty, however, is they do not want to join the democratic party. It is hard for them to give up their lifelong affiliations and prejudices. But they do not believe in protection. And, further, the leaders here all believe in the single tax; but they think that must come after our monetary system is reformed. I never saw such a state of affairs as exists here. Scores of old time partisans are now radical reformers. I go out speaking about once a week, and find the most radical utterances received with warmth. Go on with the good work. Better days will surely come.

MONTANA.

W. W. Harnden, Radersburg.—Among the last batch of signatures which I have sent to the enrolment committee are high protectionists, tariff reformers and free traders. We have a few single tax men here; but there are many who are reading George's books, so it is reasonable to expect that our numbers will increase.

CALIFORNIA.

E. C. Phelps, Colton.—The times are propitious. Men sign the petition who would not six months ago.

WALES.

THE AGITATION FOR LAND RESTORATION BEARING FRUIT.

London Democrat.—The agitation for land restoration, which has been so vigorously prosecuted in South Wales during the past few months, is already bearing fruit in the increased attention paid to the subject by liberal organizations. At the annual meeting of the North Monmouthshire liberal association, recently held under the presidency of Mr. T. P. Price, M. P., a resolution in favor of the taxation of land values and mining royalties was proposed by Mr. P. Wilson Rafter, Pontypool, and seconded by Mr. Edwards, Llanfoist, both of whom declared themselves advocates of the single tax. The resolution was supported by several other delegates, and adopted with the utmost enthusiasm. The programme adopted by the conference was, in other respects, an advanced one, and included demands for district and parish councils, disestablishment and the nationalization of tithes, an eight hours bill for miners and the legislative regulation of the hours of labor in all other employments involving danger to life and limb.

The South Wales liberal federation have also held their annual meetings lately, and have given the first place among "radical reforms" to the taxation of royalties and land values. The meetings have also been noteworthy for the unanimity with which home rule for Wales was demanded, and the growing spirit of Welsh nationality which was evoked. At a great public meeting held in the Park hall, Cardiff, Mr. Albert Spicer (liberal candidate for Newport) made a trenchant attack on the land purchase proposals of the government, and appealed to the liberals of Wales to do their utmost to oppose them. The speech was loudly applauded, and it was evident that many of the delegates favored the common sense proposal that the settlement of the Irish land question should be left to an Irish parliament.

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CATARRH.

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Sufferers from Catarrhal troubles should carefully read the above.—[Adv.

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SINGLE TAX ORGANIZATIONS.

(Secretaries of clubs are requested to send any corrections in the list below, and all newly formed organizations are asked to report promptly, either to the Enrollment committee or The Standard.)

ARKANSAS.

LITTLE ROCK.—Little Rock single tax club. Every alternate Thursday evening, 717 Main st. Pres., Sol F. Clark; sec., O. D. Hemming, 1910 Main st.

CALIFORNIA.

SAN FRANCISCO.—California single tax society. Every Sunday evening, St. George's hall, 909 1/2 Market st. Library and reading room open from 9 a. m. to 10 p. m., 841 Market st. Pres., H. L. Pearce; sec., G. A. Hubbell; fin. sec., John A. Maynard. Address of all officers, 841 Market st.

SACRAMENTO.—Single tax club of Sacramento. Every Friday evening, Dr. Reed's office, 6th and K sts. Pres., Dr. Thos. B. Reed; sec., C. W. Farnsworth, 1406 4th st.

OAKLAND.—Single tax club No. 1 meets every Friday evening at St. Andrews hall, 1056 1/2 Broadway. Pres., A. J. Gregg; sec., E. Haddins.

LOS ANGELES.—Los Angeles single tax club. Pres., L. J. Harrell; sec., Clarence A. Miller.

SAN DIEGO.—San Diego single tax county committee. Every Monday evening, 139 10th st. Chairman, Geo. B. Whaley. Novelette book stand, 439 Fifth st.

BLACK DIAMOND.—Contra Costa county single tax committee. Jeff. A. Bailey, sec.

COLORADO.

STATE.—Colorado State single tax association, room 14, Byers block, 15th and Champa sts. Pres., A. W. Elder; sec., H. C. Niles; treas., Geo. Champion.

DENVER.—Denver single tax association. Every Thursday evening, room 14, Byers block, 15th and Champa sts. Free reading room open every day, 9 a. m. to 9 p. m. Pres., G. H. Phelps; sec., F. H. Monroe, 2351 Marion st.

PUEBLO.—Commonwealth single tax club. First and Fourth Thursdays at office of D. B. V. Reeve, Union av. Pres., D. B. V. Reeve; sec., J. W. Brentlinger, Pueblo Smelting and Refining Co.

GRAND JUNCTION.—Mesa county single tax and ballot reform club. Pres., James W. Bucklin; sec., Geo. Smith.

CANYON CITY.—Single tax committee; sec., Dr. Frank P. Blake.

CONNECTICUT.

NEW HAVEN.—Tax reform club. Every Friday evening, room 11, 102 Orange st. Pres., Willard D. Warren; sec., Alfred Smith, 105 Day st.

MERIDEN.—Meriden single tax club. 3 p. m. every Sunday, Circle hall. Pres., Wm. Hawthorne; sec., Wm. Willis, P. O. box 1342.

DAKOTA.

STATE.—South Dakota single tax association. Pres., Judge Levi McGee of Rapid City; sec., W. E. Brokaw, box A, Watertown.

RAPID CITY.—Black Hills single tax league. Last Saturday in each month, Library hall. Pres., Judge Levi McGee; sec., Francis H. Clark.

MADISON.—Lake county single tax club. Chairman, Prof. E. H. Evanson.

DISTRICT OF COLUMBIA.

WASHINGTON.—Washington single tax league; always open; regular meeting Friday evening, 609 F street, N. W. Pres., Paul T. Bowen; sec., Wm. Geddes, M. D., 1719 G st., N. W.

FLORIDA.

PENSACOLA.—Pensacola single tax club No. 1. Tuesday evenings, K. of L. hall, corner of Zaragoza and Palafox sts. Pres., J. Dennis Wolfe; sec., James McHugh.

TAMPA.—Thomas G. Shearman single tax league. First Monday in each month, business meeting; Sundays, public speaking. Pres., C. E. Ainsworth; sec., John H. McCormick.

GEORGIA.

ATLANTA, Ga.—Atlanta single tax club No. 1. Pres., J. M. Beath; sec., J. Henley Smith, 67 Whitehall st.

AUGUSTA.—Augusta single tax club. Every Friday evening, Hussar hall. Pres., Ed. Flury; sec., George Haines, care of Loflin & Meyer.

ILLINOIS.

CHICAGO.—Chicago single tax club No. 1. Every Thursday evening, club room 4, Grand Pacific hotel. Pres., Warren Worth Bailey; sec., F. W. Irwin, 217 La Salle st., room 835.

SPRINGFIELD.—Sangamon single tax club. Pres., Joseph Farris; sec., James H. McCrea, 623 Black ave.

JACKSONVILLE.—Morgan county single tax club. Pres., Col. Wm. Camm of Murrayville; sec., Chas. W. Alexander of Jacksonville.

Sparta.—Single tax committee. Sec., Wm R. Bailey.

QUINCY.—Gem City single tax club. Every Friday evening, Opera house building. Pres., C. F. Perry; cor. sec., Duke Schroer, 327 E. 3d.

INDIANA.

STATE.—Indiana single tax league. Pres., Henry Rawie, Anderson; vice-pres., L. P. Custer, Indianapolis; sec., Thos. J. Hudson, 155 Elm st., Indianapolis. State executive committee, Henry Rawie, Anderson; S. W. Williams, Vincennes; L. O. Bishop, Clinton; Dr. C. A. Kersey, Richmond; Chas. G. Bennett, Evansville; Wm. Henry, Connersville; W. E. McDermut, Ft. Wayne; T. J. Harrison, J. F. White, L. P. Custer, Indianapolis.

CLINTON.—Single tax club; Sunday afternoon, 3 o'clock, Argus office. Pres., W. V. Wells; sec., L. O. Bishop.

FORT WAYNE.—Single tax club. Pres., W. E. McDermut; vice pres., J. M. Schwerzen; sec., Henry Cohen.

INDIANAPOLIS.—Indianapolis single tax league. Every Tuesday evening, 8 p. m., Mansur hall, n. e. cor. Washington and Alabama sts. Pres., Dr. Brown; sec., L. P. Custer.

EVANSVILLE.—Single tax association. Pres., Edwin Walker; sec., Charles G. Bennett.

RICHMOND.—Single tax club. Pres., C. B. Schneider, 106 South Third st.; sec., M. Richie, 923 South A st.

IOWA.

BURLINGTON.—Burlington single tax club. First and third Wednesday of each month, 315 Jefferson st. Pres., Richard Spencer; sec., Wilbur Monahan, 900 Hedge ave.

DES MOINES.—Single tax club. Pres., H. B. Allison, box 4; sec., J. Ballance.

CORVALLIS.—Council Bluffs single tax

club; second and fourth Sunday of each month, 430 p. m.; 724 Sixth st. Pres., Chas. Stevenson; sec., L. Kinnahan, 336 W Broadway.

ALLERTON.—Tax reform club. Every Thursday evening, Vest's hall. Pres., A. J. Morgan; sec., D. D. Shirley.

MARSHALLTOWN.—Single tax committee. Pres., James Skegg; sec., Haus Erickson.

MASON CITY.—Single tax committee; 1st and 3d evenings of each month at Dr. Osborne's office. Pres., J. A. Scranton; sec., J. S. Mott.

KANSAS.

ABILENE.—Single tax club. Pres., C. W. Brooks; vice-pres., H. Charters; sec., A. L. Russel.

GROVE HILL.—Grove Hill single tax club. Thursday evenings, Grove Hill school house, Lincoln township, Dickinson county. Pres., E. Z. Butcher; sec., Andrew Reddick.

LOUISIANA.

NEW ORLEANS.—Louisiana single tax club. Meets every Thursday night at 8 p. m. at 205 Canal st. Pres., Jas. Middleton; sec., G. W. Roberts, 326 Thalia st.

MAINE.

AUBURN.—Auburn single tax club. Saturday evenings, room 3, Phoenix block, Main st.; reading room open every evening. Pres., Thos. Marsden; sec., W. E. Jackson, 122 7th st.

LEWISTON.—Single tax committee. Every Wednesday evening, 79 Summer st. Chairman, F. D. Lyford; sec., Joseph Walsh, 79 Summer st.

MARYLAND.

BALTIMORE.—Single tax league of Maryland. Every Monday, at 8 p. m., in hall 506 E. Baltimore st. Pres., Wm. J. Ogden, 5 N. Carey st.; sec., John Salmon, 415 N. Eutaw st.; cor. sec., Dr. Wm. N. Hill, 1438 Baltimore st.

Baltimore single tax society. Every Sunday evening, 8 p. m., at Industrial hall, 316 W. Lombard st. Pres., J. G. Schonfarber; W. H. Kelly.

Single tax association of East Baltimore. Pres., J. M. Ralph; sec., Chas. H. Williams, 312 Myrtle av.

MASSACHUSETTS.

BOSTON.—Boston single tax league, Wells's memorial hall. Pres., Hamlin Garland, 12 Moreland st.; sec., Edwin M. White, 27 Pemberton square.

Neponset single tax league. Every Thursday evening, 389 1/2 Neponset ave., Boston. Sec., Q. A. Lothrop, 43 Walnut st.

Dorchester single tax club. Every other Wednesday evening, Field's building, Field's Corner. Rooms open every day from 10 a. m. to 10 p. m. Pres., Ed Frost; sec., John Adams, Field's building.

Roxbury single tax club. Pres., Frank W. Mendum; sec., Henry C. Romaine, 250 Ruggles st.

STONEHAM.—Stoneham single tax league. Pres., Dr. W. Symington Brown, Stoneham.

LYNN.—Lynn single tax league. Pres., C. H. Libbey st., 331 Washington st.; sec., John McCarthy, 140 Tunson st.

WORCESTER.—Tenth district single tax league of Worcester. Meetings first Thursday of each month, class room, Y. M. C. A. building, 20 Pearl st. Pres., Thomas J. Hastings; sec., Edwin K. Page, Lake View, Worcester.

LAWRENCE.—Lawrence single tax club. Every Thursday evening, Col. J. P. Sweeney's office. Pres., Col. John P. Sweeney; sec., John J. Donovan, city clerk's office.

HYDE PARK.—Single tax club. Sec., F. S. Childs, 40 Charles st.

ORANGE.—Single tax league of Orange. First Wednesday of each month, pres. and secretary's residence. Pres., H. W. Hammond; sec., Charles G. Kidder.

NEWBURYPORT.—Merrimac assembly. Saturday evenings, 48 State st. Pres., Dennis F. Murphy; sec., W. R. Whitmore, 236 Merrimac st.

MALDEN.—Single tax club. Meetings fortnightly at Deliberative hall, Pleasant st. Pres., Geo. W. Cox, Glenwood st.; sec., Edwin T. Clark, 100 Tremont st.

MICHIGAN.

STURGIS.—Sturgis club of investigation. Pres., Rufus Spaulding; sec., Thomas Harding.

SAGINAW.—Single tax club, rooms 413 Genesee av., East Saginaw. Pres., Edward L. Weggenier; sec., Jas. Duffy, 803 State st.

MINNESOTA.

MINNEAPOLIS.—Minneapolis single tax league. Every Tuesday evening at the West hotel. Pres., C. J. Buell, 402 W. Franklin av.; sec., J. A. Sawyer, 309 Lumber exchange.

South Minneapolis single tax club. Wednesday evenings, at 1809 E. Lake st. Pres., A. M. Goodrich; sec., P. F. Hamersley.

ST. PAUL.—Pres., H. C. McCartney; sec., R. C. Morgan, Northern Pacific railroad office.

MISSOURI.

ST. LOUIS.—St. Louis single tax league. s. e. cor. 8th and Olive, meets every Tuesday evening. Rooms open every evening. Pres., H. H. Hoffman; sec., J. W. Steele, 2738 Gamble street.

"Benton School of Social Science." Saturday, 8 p. m., 6839 Waldemar ave., St. Louis. Pres., Dr. Henry S. Chase; sec., Wm. C. Little.

LA DUE.—The Reform club of La Due. Pres., W. Stephens; sec., Jas. Wilson.

KANSAS CITY.—Kansas City single tax club. Lectures Thursday evenings at 8 o'clock and Sunday afternoon at 3. Headquarters, cor. 15th st. and Grand av.; open every week day until 10 o'clock p. m.; the public cordially invited. Pres., H. S. Julian; sec., J. C. Williams, N. Y. Life building.

HERMANN.—Single tax committee. Pres., R. H. Hasenritter; sec., Dr. H. A. Hibbard.

HIGH GATE.—Single tax league. Meetings on alternate Thursdays at the house of W. M. Kinhead. Pres., Wm. Kinhead; sec., J. W. Swaw.

OAK HILL.—Single tax league. Pres., F. Debolt; sec., J. W. Miller.

RED BIRD.—Single tax league. Pres., J. S. Cahill; sec., J. Krewson, Red Bird, Mo.

NEBRASKA.

OMAHA.—Omaha single tax club. Sunday afternoon, Gate City hall, cor. 13th and Douglas sts. Pres., Rufus S. Parker; sec., Cyrus F. Beckett, 411 N. 23d st.

WYOMING.—Henry George single tax club. Pres., H. C. Jaynes; sec., J. A. Hamm.

NEW JERSEY.

JERSEY CITY.—Standard single tax club. Meets every other Thursday evening at the National assembly rooms, 642 Newark av.

Pres., John W. Jakeway; sec., Joseph Dana Miller, 267 Grove st.

NEWARK.—Newark single tax club. Pres., Herbert Boggs, 82 Broad st.; sec., M. G. Gaffney, 43 Warren place.

PATERSON.—Passaic Co. single tax club. Pres., E. W. Nellis; sec., John A. Craig, 192 Hamburg ave. Meetings every Monday evening at 109 Market street.

S. ORANGE.—S. Orange single tax club. Pres., E. H. Wallace; sec., Henry Haase.

VINELAND.—Vineland single tax and ballot reform club. Pres., Rev. Adolph Roeder; sec., Wm. P. Nichols, box 924.

JANVIER.—Janvier single tax and ballot reform club. Alternate Thursday evenings, Janvier hall. Pres., W. J. Rice; sec., Sydney R. Walsh.

CAMDEN.—Camden single tax club. Pres., Louis M. Randall; sec., Wm. M. Callingham.

WASHINGTON.—Washington land and tax club. Pres., John Morrison; sec., W. H. Christine.

RAYONNE.—Single tax committee. Chairman, Wm. R. DuBois.

PASSAIC.—Single tax committee of Passaic. Pres., Oscar D. Wood.

NEW YORK.

NEW YORK.—Manhattan single tax club. Business meeting, first Thursday of each month, at 8 p. m.; other Thursdays, social and propaganda. Club rooms, 36 Clinton pl.; open every day from 6 p. m. to 12 p. m. Pres., Louis F. Post; sec., A. J. Steers.

Harlem single tax club, room 3, 247 West 125th st. Business meeting every Tuesday, 8.30 p. m. Whist and social evening every Thursday. Pres., Eugene G. Muret; sec., Chas. H. Mitchell.

North New York single tax club. Every Tuesday at 8 p. m., at 2340 3d ave. Pres., James R. Small; sec., Thomas F. Foy.

BROOKLYN.—Brooklyn single tax club. Club house, 56 Livingston st. Open every evening. Discussions Wednesday evenings. Business meetings Friday evenings. Lectures Sunday evenings. Pres., Peter Aitken; cor. sec., Robert Baker, 834 Greene av.

The Eastern District single tax club. Each Tuesday evening at 8 o'clock, W. C. T. W. hall, cor. S. Third st. and Bedford av. Pres., John Britton; sec., Joseph McGuinness, 215 Ross st.

Eighteenth ward single tax club. Meets every Tuesday evening, 8 p. m., at 253 Evergreen av.

BUFFALO.—Tax reform club. Every Wednesday evening, Central labor union hall. Pres., S. C. Rogers; sec., H. B. Buddenburgh, box 190.

ROCHESTER.—Rochester single tax union. Wednesday, 8 p. m.; Sunday, 3 p. m.; 80 Reynolds Arcade. Pres., J. M. Campbell; sec., D. Waters, 80 Reynolds arcade.

ALBANY.—Single tax club. Meetings every Thursday, 7.30 p. m. Pres., J. C. Roshirt; sec., George Noyes, 368 First st.

SYRACUSE.—Syracuse single tax club. 113 Walton street. Pres., F. A. Paul; sec., H. R. Perry, 149 South Clinton st.

POUGHKEEPSIE.—Single tax club. Every Thursday evening, 8 p. m., 226 Union st. Pres., W. C. Albro; sec., F. S. Arnold.

AUBURN.—Single tax club. Mondays, 7.30 p. m., College hall. Pres., Dan. Peacock; sec., H. W. Benedict, 6 Morris st.

ELLENVILLE.—Single tax club of Ellenville. First and third Monday of each month, Canal st., over E. Bevier's drug store. Pres., Wm. Lambert; sec., Benj. Hull.

FLUSHING.—Single tax club. Pres., D. C. Beard; sec., Fred Sheffield.

NEW BRIGHTON.—S. J.—Richmond county single tax club. Every Monday evening, Parabol hall, New Brighton. Pres., J. S. Coagan; sec., A. B. Stoddard, W. New Brighton.

NORTHPORT.—Single tax committee. Sec., J. K. Rudyard.

OWEGO.—Single tax club. Pres., Michael J. Murray; sec., J. M. Wilson, 204 Front st.

TROY.—Single tax club. Meetings weekly at 576 River st. Pres., Henry Sterling; sec., B. B. Martis, 576 River st.

COHOES.—Single tax committee. Pres., P. C. Dandurant; sec., J. S. Crane 123 Ontario st.

GLOVESVILLE.—Single tax committee. Chairman, A. F. Slade; sec., Dr. Wm. C. Wood, 30 S. Main st.

JAMESTOWN.—Single tax club of Jamestown. Last Saturday evening of each month. Pres., Adam Stormer; sec., F. G. Anderson, 300 Barrett st.

YONKERS.—The Jefferson club, 13 N Broad way. Always open. Business meeting every Tuesday evening at 7.45. Pres., Fielding Gower; sec., Wm. Young.

OHIO.

STATE.—Ohio single tax league. State executive board: Pres., W. F. Bien, 1638 Wilson av., Cleveland; vice-pres., J. G. Galloway, 263 Samuel st., Dayton; treas., Wm. Radcliffe, Youngstown; sec., Edw. L. Hyneman, room 3, 348 1/2 S. High st., Columbus.

CLEVELAND.—Cleveland single tax club. Every Wednesday evening, 8 p. m., 144 Ontario st., room 16. Pres., Tom L. Johnson; sec., C. H. Nau, room 25, Standard block.

CINCINNATI.—Cincinnati single tax club. Every Sunday afternoon. Club room, Bradford's block, n. w. cor. 6th and Vine sts. Pres., James Semple, 478 Central av.; sec., Alfred H. Henderson, 23 Clark st.

COLUMBUS.—Central single tax club. Sec., Edw. L. Hyneman, 348 1/2 S. High st.

Columbus single tax club. Meets Sunday at 3.30 p. m. Pres., H. S. Swank, 51 Clinton building; sec., E. Hallinger.

Tiffin.—Single tax committee. Sec., Dr. H. F. Barnes.

HAMILTON.—Hamilton single tax club. Every Saturday evening at 314 High st. Pres., Howard Rich; sec., Ambrose Strang, 742 E. Dayton st.

GALION.—Galion single tax club. Every Monday evening, residence of P. J. Snay, 103 S. Union st. Pres., P. J. Snay; sec., Maud E. Snay.

DAYTON.—Free land club. Pres., John Birch; sec., W. W. Kile, 103 E. 5th st.

AKRON.—Akron single tax club. Pres., Jno. McBride; sec., Sam Rodgers.

MIAMI.—Land and labor association of Miami. Pres., C. F. Beall; sec., J. T. Beall.

MANASSA.—Manassas single tax club. Pres., Dr. T. J. Bristor; sec., W. J. Huggins, 66 W. 1st st.

TOLEDO.—Single tax club No. 1 meets at 112 Summit st. every Sunday at 10 a. m. Pres., A. R. Wynn; sec., J. P. Travers.

YOUNGSTOWN.—Every Thursday evening, Ivorites hall. Pres., Billy Radcliffe; sec., A. C. Hughes, 6 S. Market st.

ZANESVILLE.—Central single tax club. Pres., W. H. Loughhead; sec., Wm. Quigley.

OREGON.

PORTLAND.—Portland ballot reform and single tax club. 2d and 4th Thursdays of each month, Grand Army hall. Pres., R. H. Thompson; sec., S. B. Riggan, 48 Stark st.

PENNSYLVANIA.

PHILADELPHIA.—Single tax society of Philadelphia. Every Thursday, 8 p. m., 904 Walnut st. Cor. sec., A. H. Stephenson, 214 Chestnut st.

Southwark tax reform club. Meets every Saturday evening at 8 p. m., at Wright's hall, Passyunk av. and Moore st. Pres., John Cosgrove; sec., H. Valet, 512 Queen st.

Kensington single tax club. Every Tuesday evening, 8 p. m., 2021 Frankford ave., Philadelphia. Pres., James Wright; sec., Jno. Moore, 2188 E. Huntingdon st.

PITTSBURG.—Pittsburg single tax club. 1st, 3d and 5th Sundays at 2.30 p. m., 102 Fourth av. Pres., Edmund Yardley; sec., Mark F. Roberts, 140 24th st., S. S.

BRADFORD.—Single tax club, St. James place. Open every evening. Meetings Wednesday evening and Sunday afternoon at 3 p. m. Pres., Phil. D. Tanguay; sec., J. C. De Forist.

READING.—Reading single tax society Monday evenings, 403 1/2 Penn st. Pres., C. S. Prizer; cor. sec., Grant Nagle, 208 S. Third st.

ERIE.—Erie tax reform league. Pres., W. G. McKean; sec., J. L. Babcock.

EDWARDSVILLE.—Jefferson ballot reform and single tax club. First Friday of each month. Pres., J. J. Smythe, M. D.; sec., J. P. Hammond.

LEBANON.—Lebanon single tax and land club. Pres., Adam Behny; sec., J. G. Zimmerman, 111 N. Fourteenth st.

SCRANTON.—Henry George single tax club. 1st and 3d Friday evenings of each month, Noake's hall, cor. Franklin ave. and Spruce st. Pres., Duncan Wright; sec., Arthur McGee, 914 Capouse ave.

SHENANDOAH.—Single tax club. Sundays, 3 p. m., 415 W. Coal st. Pres., Morris Marsh; sec., Thomas G. Potts.

UPPER MERION.—Single tax committee. Pres., J. R. Carr; sec., George McGee.

JOHNSTOWN, Pa.—Henry George club. Meets every Monday evening for public discussion. Pres., A. J. Moxham; sec., Richard Eyre.

POTTSTOWN.—Single tax club. Meetings 1st and 3d Friday evenings each month in Weitzel's hall. Pres., D. L. Haws; sec., H

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