

William Lloyd

THE
**SINGLE TAX
REVIEW**

A Record of the Progress of Single
Tax and Tax Reform Through-
out the World



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FROM THE SECRETARY OF THE FAIRHOPE CORPORATION.

Editor *Single Tax Review* :

The benefits of the Single Tax on so small a scale (less than five hundred people on less than three square miles of land, all poor) are necessarily very limited. Under present laws the Single Tax can be only partially applied, even on this small scale. We can refund direct taxes levied by the country and state upon our colonists, but we can not guard them from the incidence of indirect taxation: We can check speculation in land belonging to the corporation, but we can not guard our colonists from the effects of land speculation elsewhere, nor prevent its being reflected in the rise of speculative values here. Our taking them in the rent, instead of letting the tenant keep them, does not change their speculative character.

Some months ago in a lawsuit over a tract of land in this county, the testimony of witnesses as to its value varied so that one of the lawyers explained it, as nearly as I recall his words : "This land has two values; it is worth two or three dollars an acre for use, but it is worth twenty-five dollars an acre for selling to the frozen Yankees." Why is it worth \$25 an acre? Because there are "frozen Yankees" who have acquired some wealth where land is more valuable. They come ignorant of the real value of land here, and judging by values where they have lived, the price seems moderate. So they are able (some of them) and willing to pay it. So people come here with wealth acquired where land is more valuable, to whom from ten to thirty dollars is a moderate rent for land on which to build cottages for winter resorts. Summer resorters pay the State of Michigan \$100 a year for the sites of cottages on land that formerly belonged to Fort Mackinac and was given by the United States' government to the State when the fort was abandoned. It is true that rich resorters employ a number of men in building their cottages, and after they are built, spend a little of their income here, affording opportunities for a few persons to earn something by catering to their wants. But the increase in rent is greater than the increase in industrial opportunities. Our people have to pay it, not because they are so much better off, but because they have to compete with the beneficiaries of the unearned increment from other and more valuable land.

So much of the value of the land is speculative, even here, where it is not left in an individuals' pocket but taken for the public; and while we can show some benefit even from so imperfect an application of the Single Tax on so small a scale, it is not reasonable to expect it to display within these bounds the benefits that would result from its wider and more perfect application.

All visitors to Fairhope do not agree in

the results of their observations. Mrs. Ella Wheeler Wilcox came here with extravagant expectations, picturing an earthly paradise in her imagination, supposing that we were applying the Single Tax more perfectly than we can do it, and that it was producing greater results than can be attained by its limited application here. She had been traveling, had not received the *Courier* for several weeks and knew nothing of what was taking place until she came, and then she heard just enough to give her an impression about as much worse than the reality as her previous imagination had been better than the reality. She was cruelly disappointed, and said she would never again write about Fairhope. There was not time to dispel the unfavorable illusions which had displaced the previous too favorable illusions. She expressed regret at not being able to stay longer, and hoped to visit us again some day. But meanwhile I suppose she will keep her resolution to write no more about Fairhope.

It should be borne in mind that there is good ground for honest differences of opinion. Among our critics are Edward Quincy Norton and others, to whom gross injustice would be done by suspecting them of unworthy motives. There are honest differences in regard to the value of our land, to the wisdom of our policy in the use of the rents, and as to various details of administration.

Fairhope is growing, but not so rapidly as it was last winter, when the trouble came. Some projects for building were abandoned, but all that were begun have been completed, and some houses have been built since. There are not yet as many summer resorters as there were at this time last year, and I have heard it attributed to Fairhope's damaged reputation. The supply of houses appears to have caught up with the demand for the present.

REV. GEO. W. WOOD, Sec.
Fairhope, Ala.

FROM DANIEL KIEFER.

Editor *Single Tax Review* :

I had not gotten to your last issue, when one of our Single Taxers to whom I had given a copy, and who had read it, remarked, "It looks as though Miller is getting ready to get after Fairhope."

Since reading it, I can hardly see how in future issues of the *REVIEW*, you could do the colony any greater harm than it is plain you tried to do it in this issue; for he is dull who does not see in your claim of giving both sides a hearing, a mere pretense of fairness.

The Fairhope colonists have done better practical work in behalf of Single Tax than all Single Taxers outside of the colony put together. It is bad enough that a crowd of self-seekers, chronic breeders of

trouble, and non-single taxers are aiming to destroy the value of the colony as an object lesson, without the extension of aid and encouragement to their designs on the part of a supposed organ of the movement.

I will not believe that any of your choice for a committee of investigation, Messrs. Maguire, Seabury, Baker or Purdy, will aid you further in your evident design to co-operate with the other "knockers," any more than I am willing to aid in disseminating any more of such printed matter, and so I will ask you to take my name from your list of subscribers.

DANIEL KIEFER.

Cincinnati, Ohio.

FROM F. F. INGRAM.

Editor *Single Tax Review* :

I was very sorry to see your columns open to the in some cases quite intemperate attacks on the Fairhope Colony. *Single Tax REVIEW*'s excuse for existence, as I understand it, is to review quarterly the progress of the principles of the Single Tax and give its advocates an opportunity for exchange of ideas regarding propaganda. We are all glad some one is brave enough to attempt that work. I do not believe your readers are encouraged or edified by exploiting and encouraging trouble at Fairhope.

After personally visiting the Colony and talking with both sides, I believe those excellent, capable, patient and industrious persons there who are attempting to make "good theories work" are quite capable of handling their own affairs without outside interference. Outsiders in any event even if they had the power will not be qualified to settle Fairhope matters, though you devote all your space to advertising their critics.

FREDERICK F. INGRAM.

Detroit, Mich.

FROM J. J. PASTORIZA.

Editor *Single Tax Review* :

I have nothing to say in regard to Fairhope for publication. I am inclined to think the discussion has not advanced the Single Tax cause. No one can get an intelligent idea of the conditions there by reading a few articles by different men. I have been to Fairhope, and I feel it is far ahead of other Southern cities of the same size, and I believe its progress is due entirely to a small part of Single Tax which it has enjoyed. The managers may have made mistakes, in fact I think they have, but who lives without making mistakes?

Such discussion must cause people to hesitate about investigating the Single Tax because they see so called Single Taxers wrangling among themselves as to what the principal of the Single Tax is. If Single

Taxers cannot agree upon a plan of management for a Single Tax colony, they will argue that the Single Tax would not accomplish the great good which we claim for it.

J. J. PASTORIZA.

Houston, Texas.

FROM A. G. CHAPMAN.

Editor *Single Tax Review* :

The articles on Fairhope have interested me. I wish to give a hearty second to your suggestion regarding the appointment of an investigating committee. Of course, as a matter of practical fact their private affairs are no particular concern of mine, but I happen to be one of those who were coming to believe that there lay the most promising field for what little help I can give to the cause of TAX REFORM. I haven't lost faith in the town or in its future though I have been disappointed in some of the mistakes of administration.

A. G. CHAPMAN.

Lincoln, Neb.

SO DO WE ALL OF US.

Editor *Single Tax Review* :

I decided, when the idea of a colony was first mooted, the possible outcome, hampered as such an undertaking must be by existing general laws. The only really fair trial of the Single Tax can be where it becomes a governmental measure as in New Zealand. But as Fairhope made the heroic venture I ardently wish and trust to see it succeed.

FRANCES M. MILNE.

San Luis Obispo, Cal.

"STOP MY SUBSCRIPTION."

Editor *Single Tax Review* :

You may stop my subscription. The *REVIEW* has evidently outlived its usefulness when it presumes to call Fairhope "a semi-socialistic colony."

S. DANZIGER.

Phila., Pa.

A REPLY TO OUR CRITICS.

When the *REVIEW* admitted to its columns the communications of those who see defects in the Fairhope plan and errors in the administration of those responsible for its management, we carefully counted the cost. For a belief in the Single Tax may exist without that broad toleration which such conviction is sometimes thoughtlessly held to include. But while we anticipated

that such free expression of opinion would be resented in certain quarters, we confess to have been very disagreeably surprised that such resentment should emanate from some of the gentlemen whose communications are printed in this issue.

There is no firmer friend of the movement than Mr. Daniel Kiefer. He has proved his devotion to the cause by long and self-sacrificing service. Our surprise, therefore, is increased by his statement that Fairhope is doing more for the Single Tax than all outside Fairhope combined, which surely requires qualification. It will be observed that Mr. Kiefer has nothing to contribute to the discussion in the way of argument, and this is what is really desired. His opinion about the propriety of a Single Tax organ discussing Single Tax colonies will surely not be endorsed by any large number of our readers. We are sorry to lose Mr. Kiefer as a subscriber, but if the price of his remaining on the list of our friends is suppression and silence we must perforce part with him, not however without regret that so good a friend of the cause should take this view of the matter.

Mr. Danziger's communication should also be noted. The REVIEW in calling Fairhope a semi-socialistic colony may have outlived its career of usefulness, as Mr. Danziger is pleased to note, but the gentleman has not even begun to live *his* who is unable to perceive that the steamer Fairhope is that part of the colony plan which is socialistic, thus justifying the application of the term "semi-socialistic" to the colony as a whole. And it is precisely at this point where confusion has arisen between public and private functions, (let us say in passing), that the colony administration seems to have broken down. This phase of the question will be adverted to later.

Mr. Ryan, of Philadelphia, also desires to have his name stricken from the subscription roll of the REVIEW, and this closes the list of those whose conception of the real office of a Single Tax organ is the muzzling not only of its editor, but of the multitude of equally unselfish workers with themselves who desire to be heard in criticism of what is so largely professedly a Single Tax experiment, but confessedly (owing to causes, some of which cannot be removed), only a very partial application of the principle.

Whatever may be said of the judgment and good taste of these gentlemen, they are clearly within their rights. They have a right to object to discussion and they have a right also to refuse further support to the REVIEW. But a letter of Mr. Liddell printed in the Fairhope *Courier* in which he says that outsiders who venture to criticise Fairhope should be told to go to h—, comes under another category. And we confess to some surprise that Mr. Gaston should have so far violated his usually excellent judgment as an editor to give it place. Mr. Liddell's contribution to the discussion is

not important, save as an illustration of how the Single Tax sometimes fails to broaden and enlighten, or even to inculcate a decent respect for the tenets of common courtesy.

We are glad to print Mr. Ingram's communication. It is true that some of the criticisms of Fairhope have been regretably personal, but scarcely intemperate. Certainly that term will not apply to anything that either Mr. Norton or Mr. Parker has written. On the other hand little attempt has been made to meet and answer the critics of Fairhope in anything like a temperate spirit.

It is to be noted that it is not from those most familiar with the situation that the angry rejoinders to the REVIEW editorials have come. We call special attention to the communication of Mr. Wood, the secretary of the Fairhope corporation. In a brief space he has conveyed the knowledge of actual conditions, and has shown us as frankly as we could wish that there are real grounds for differences of opinion. He has made it clear that such application of the Single Tax as the colony has made possible is so slight an approach to the principle that its publicity as a Single Tax experiment, when the limitations are not also clearly set forth—above all, the notion that Fairhope is sacrosanct—involves no little danger to the movement. It is this consideration that is the crux of the question, and no mistaken partizanship should permit us to ignore it. Comparing even in its most favorable aspects the real significance and importance of this little colony with the world wide movement for the recovery of man's rights to the land, the heat of some of our correspondents becomes a little ludicrous.

Let us say further in answer to our good friend Mr. Ingram and also to the concluding part of Mr. Nelson's admirable summary of the whole matter, that the semblance of "personalities" is unavoidable in this discussion. And to this there can be no real objection if we do not cease to remember that both sides have the real good of the cause at heart, and are equally sincere and earnest. Only by the freest discussion can conflicting views be reconciled and the truth set before us. We say the semblance of "personalities" is unavoidable. This is because we are confronted with a problem the discussion of which cannot center alone in the principles involved. There is a very small group of governors at Fairhope on which the equitable administration of Single Tax principles, so far as is possible under present laws, chiefly devolves. If this board of governors make mistakes, even the kindest criticism must take on the appearance of "personalities." This is a responsibility which they have incurred, and they ought not to shrink from it. They deliberately assumed it when they chose the form of government for Fairhope.

The governors of Fairhope, who are not

all the people of the colony, but the council responsible for its government, to which the term autocratical is therefore to be applied, though in no evil sense, are, we believe, earnest and sincere men. But their position is not that of incorporators of a land company in which "outsiders" have no interest, though some of the more injudicious friends of Fairhope have affected to regard the criticism of non-members as an impertinence. If Fairhope is only and solely a land company, as some have termed it, then it rests on the same foundation as any other land company organized for the profit of projectors and investors, and is immune from criticism from outsiders. But "by the same token" it cannot then solicit financial aid from those not members of the corporation, nor appeal to Single Taxers for moral support. It is for this reason that our suggestion of a committee to investigate and report is not, in the elegant phraseology of some of our critics, an impertinent "butting in," but is a measure in the interests of the movement and particularly of Fairhope itself. And that such suggestion was made in any unfriendly spirit is too preposterous an accusation to merit even a respectful denial. We are glad to see that Messrs. Gaston and Belangee accept the suggestion of such a committee in the spirit in which it was made, while at the same time notifying the Single Tax world that they would feel themselves under no obligation to adopt any recommendations that might be made by such committee, in which position they are undoubtedly within their rights.

Under the plan adopted for the government of Fairhope the success of the colony could not be cited as furnishing a complete demonstration of the success of the Single Tax. Such success would be rather in the nature of partial triumph for some of the principal features and for those who compose the small group of administrators. In like manner the failure of the colony could not be cited as a failure of the Single Tax to work out in practice, though such failure would be so represented by the interested organs that help to mould public opinion.

The Single Tax contemplates a system "broad based upon the people's will," arising out of an intelligent apprehension of much if not all that it includes. A belief in the Single Tax without an accompanying fundamental faith in democracy is likely to lead its believers far astray. In this connection it may be well to recall an incident which occurred many years ago at one of the meetings where Henry George spoke. Mr. George had been telling what the Single Tax would accomplish when a questioner in the back of the hall rose and said: "Mr. George, do you believe that the Single Tax is a cure for all social and economic ills?" Manifestly the question concealed a sneer. Mr. George paused a moment with that impressiveness which char-

acterized him when he felt the importance of a question. Then that great clear voice—the one great voice of a generation—rang out defiantly: "No"—and then a pause, and then in fuller and more resonant note: "But Freedom is."

Ay, indeed, Freedom is. And the Single Tax is important because it makes for fuller freedom. Outside of the domain of freedom its application is unthinkable. So, too, would be its practice without its spirit. If the plan of Fairhope contravenes essential democracy, then such application of the Single Tax as rules in that colony is not the Single Tax as Mr. George taught it. And this is just as true whether or not the adoption of an undemocratic system is made necessary in the effort to retain this partial application of the Single Tax, or whether or not a more democratic system would entail its utter abandonment. Therefore, Mr. Gaston is wrong when in a recent issue of the *Courier* he says:

"On the question of its so-called 'autocratic' government enough has, it seems to us, already been said. It does not, at any rate, affect the Single Tax features of the colony."

Indeed it does affect them, and vitally. Some of our Philadelphia friends who are fond of squaring even unrelated propositions with the "Single Tax philosophy," who are, *par excellence*, the individualists of the movement, are thick and thin defenders of Fairhope, and are angered at the REVIEW for its determination to discuss freely every question which is of supreme importance to the cause. Is their individualistic philosophy of so tenuous a nature that it yields to the first real test of facts?

We have said that the socialistic features of Fairhope are the chief points in which the colony management appears to have broken down. It is no part of municipal functional activity to run steamboats. If Fairhope had contented itself in seeing that its wharf was in public hands and under public management it would have done all that is required of a city or township. Public rights would have been amply protected by leaving to competitive enterprise the transportation of passengers and goods across Mobile Bay. More than the ownership and control of its wharf should not have been attempted, and it is not to be wondered at that no marked success has been met with in this departure into the domain of socialism.

We wish well to Fairhope. There is much that is admirable in its conception and organization. Yet it must not be forgotten that the path of such experiments is strewn with disasters. Is it indeed written that nothing shall succeed apart from the great stream of human progress? That no man or collection of men can withdraw from their fellows and by themselves demonstrate any great theory of human life and conduct? The Fourierite communities failed, alike with Thoreau and his colony of

one. These have passed with the early Christian communisms, the monastic communities, individualistic and socialistic colonies alike.

Fairhope is different of course, and to this difference is due the measure of success it has attained. It is seeking to demonstrate to the world the practicability of the Single Tax, and it makes its appeal to the spirit of democracy ignored by the world outside and largely by such colony experiments as have preceded it. But it must not itself violate the fundamental law to which it appeals. Its limitations imposed by the laws of Alabama of themselves rob it of the possibility of making anything like a full and complete demonstration of the Single Tax. It ought not further to circumscribe its value as a partial demonstration by such regulations as cast discredit upon its democracy and cause dissatisfaction that will render impossible the harmonious working of all the elements that compose the colony. It seems to us that the government of Fairhope is the business of all the people of Fairhope. It is impossible for us to imagine how men who have learned their democracy from Henry George should be able to take any other view of it. Democracy is the only working principle we know of. A demonstration of the Single Tax under any other form of government, we fear, must be too faulty and incomplete to be of any great value.

We prefer not to allude here to any of the charges of mistakes in administration, to the Fairhope steamer, to the wharf, and to other matters touched upon by our correspondents. But we want to point out that these evidences of dissatisfaction are really vital to the success of the colony. In the plan of government adopted for Fairhope the burden of justification is upon those who have rejected the democratic form of government for the autocratic. We insist therefore that these matters are properly subjects for criticism by Fairhoppers not members of the corporation without subjecting the critics to unfair imputations as to motives, and by "outsiders"—Single Taxers to whom Fairhope is appealing for moral and material support.

Of course, it remains to be said that the justification for Fairhope's form of government is that it is necessary to the preservation of the Single Tax that the colony be administered by members of the corporation. We are by no means certain that this is so. Surely there is a method by which the claims of democracy and those of the equal rights to land may be reconciled. There must be some legal pathway out of the dilemma. Surely the laws of Alabama provide for some legal form of trusteeship which offers a solution of the difficulty. Just as the members of the Fairhope corporation have shown a disposition to concede a voice to the tenants in the disbursements of rentals—a voice denied hitherto but recently accorded them, which denial it

is necessary to say, was not essential to the preservation of the Single Tax features of the Colony, so the Fairhope Industrial Association may see its way to further concessions to the spirit of democracy without endangering the Single Tax features of the colony.—THE EDITOR.

News—Foreign.

GREAT BRITAIN.

PROGRESS IN THE HOUSE OF COMMONS—TRIES FEAR THE MOVEMENT FOR THE RATING OF LAND VALUES—THE ROCK ON WHICH THE GOVERNMENT WILL SPLIT.

The most noteworthy feature of the movement in Great Britain is the rapid progress of the conversion of the House of Commons to the taxation of land values for municipal purposes. The House of Commons is, and has been for many years, overwhelmingly Tory. Even now, when a long succession of Liberal victories at bye-elections has bitten deeply into the government majority, the government commands on party questions a majority—at least on paper—of somewhere about 90.

Three years ago, in 1902, Mr. Trevelyan's bill for the Assessment and Rating of Land Values was defeated on its second reading by a majority of 71 votes. The majority against Dr. Macnamara's bill of 1903 fell to 13. In 1904 the second reading of Mr. Trevelyan's bill was carried by 67 votes, but the members of the government were warned beforehand that official opposition to the bill would probably entail their defeat, so they contented themselves with putting up one of their number to make a bitter attack upon the bill, and then "left it to the judgment of the House." The result was that 36 conservative members, who would probably otherwise have abstained from voting, recorded their votes in favor of the bill. But the government, although unable to deny the bill a second reading, were strong enough to prevent its going to a committee. It was killed by a skilful use of Parliamentary methods of delay.

This year—on April 14th—the bill, again in charge of Mr. Trevelyan, once more occupied the attention of the House. The circumstances were by no means favorable, as a large number of Liberal members were absent in the north of England, where the great annual conference of the national Liberal Federation was being held. Yet the bill once more passed its second reading, and by an increased majority of 90. Once more the government attacked the bill unsparingly; once more they failed to show the courage of their convictions by declining to make it a "party question," and once more they are using every possible device to rob the friends of the bill of the fruits of their victory.

On May 19th, the Scotch Bill for the