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JOHN BULL.

The talk of Britain being carried under by her great debt when the war is over makes world bankers smile who are familiar with her prodigious resources. At the end of the Civil War this country owed upwards of three thousand million dollars. Uncle Sam had no gold in his exchequer. The universal conundrum was, how will he pay? John Bull's existing war indebtedness is no greater, proportionately speaking, than that of the United States half a century ago. When peace eventuates he will fairly eat up his interest charges, as one banker put it, what with his tremendous revenue from taxes and the output of over a hundred millions of gold every year from the Rand and the vast income from investments in his colonies. In other words, Britain will do exactly what the United States did after she ran up her debt of over three thousand million dollars in maintaining the Union — she will adjust herself to circumstances without trouble. — Boston News Bureau.

A newly revised and complete list of Canadian prohibited exports has just been prepared and can be had on application to the Department of Customs, Ottawa.

Princeton University Press, Princeton, N. J., has just published "The Single Tax Movement in the United States," by Arthur Nicholas Young, Ph.D., instructor in Economics and Social Institutions in Princeton University (\$1.50), 340 pages.

The French Physiocrats, the first real "school" of Economists, had as their cardinal doctrine the impot unique, a single tax upon land, which was proposed to supplant the complex and burdensome taxes of the ancient regime. Without knowing anything of them or their doctrine Henry George reached the same conclusion, except that while they believed not more than a third of the product net of agriculture should be taken, George proposed the state should absorb by taxation the entire rental value of land. Each plan was intended to bring about the "natural order."

"Henry George unquestionably is to be ranked as one of the boldest and freshest thinkers on economic problems. He worked out a compact and unified theory of the distribution of wealth, making it his own by right of synthesis and emphasis."

"It was not 'Progress and Poverty' alone, however, but Progress and Poverty coupled with the energy and personality of its author, that gave rise to the single tax movement. No book sent forth unaided could have motivated such an intense movement for social reform."

The influence upon Henry George of the agitation over land laws of California (Spanish and Mexican grants) is traced.

As usual it was difficult to get a publisher, so an author's edition of five hundred copies was issued. George's old partner in San Francisco, W. M. Hinton, had faith enough in him to make the plates. George set the first sticks of type and in the fall of 1879 "Progress and Poverty" appeared in San Francisco. The opinions of reviewers were divided, but on the whole favorable. His brilliant style and "sincere sympathy with humanity, its tenderness, its passionate desire for better things" are generally recognized in these reviews.

George came to New York in 1880, and three months after publication, Appleton and Company suggested a cheaper paper-cover edition. In January, 1881, every copy of the first edition and the 1,000 of the cheap edition were gone and orders came piling in from every quarter. Most of the reviews recognized that here was a book out of the ordinary. George's connection with labor politics and his nomination by 30,000 voters for the mayoralty of New York is then traced. His vote 68,110 against Theodore Roosevelt's 60,435 and Hewitt's 90,552 was a great surprise.

The term "single tax" was originated in 1887. This phrase, incidentally a literal translation of the phrase, "impot unique" of the Physiocrats, occurs in the movement) appeared in George's weekly, refers to "the effect of substituting for the manifold taxes now imposed a single tax on the value of land."

An article "The Single Tax" (written by Thomas G. Sherman, the able New York lawyer who for years, until his death in 1900, took an active part in the movement) appeared in George's weekly "The Standard," and thereafter the name "single tax" became the commonly used designation of the movement.

The Socialists had accepted George's leadership in the mayoralty campaign because they believed it to be a movement of labor against capital—"not on account of his single tax theory, but in spite of it." In 1887 they began to contest the leadership with Henry George and according to him "made the most persistent efforts to force socialistic doctrines upon us." They insisted "that the burning social question is not a land tax, but the abolition of all private property in instruments of production." The break came at Syracuse, at the convention of the Labor Party. The contesting socialist delegates were refused seats and later resolved "that we denounce his (Henry George), pandering to the hatred and prejudice of the capitalistic class in attempting to cast odium upon that earnest body of wage workers and advanced thinkers, who for fifty years have fought the battles of humanity and progress on two continents."

Out of the united labor party have come into American politics the two leading rival programmes of social reform, socialism and the single tax.

The author points out that single taxers have worked earnestly and persistently for the reduction of the tariff, and that few single taxers are Republicans, although the Progressive Party includes

a number, and Roosevelt in the Century Magazine, October, 1913, declared for municipal self-government in taxation and the heavier taxation of the unearned increase in the value of land. They have generally been hostile to the income tax because it is based upon the ability rather than the benefit theory of taxation — as "taking from the individual in proportion to what he has irrespective of how he gets it, not in proportion to what service he receives from government or what privilege he may enjoy."

In 1897 George although in poor health again entered the mayoralty campaign of New York City. He spoke at five meetings on many days. He justified his presence in the campaign as a reformer in addition to Low, who was so well qualified for executive work. "He is a Republican and is fighting the machine, which is all very good as far as it goes. But he is an aristocratic reformer; I am a democratic reformer. He would help the people, I would help the people to help themselves." Five days before the election he died of apoplexy. A hundred thousand persons passed beside his bier and as many more were prevented by the crowd.

The steps leading up to the partial exemption of buildings from taxation (Single Tax limited) in Pittsburgh, Scranton and Houston, Texas, are described as is also the single tax colony Fairhope, Alabama.

"The practice of separately assessing land and improvement, which most students of taxation hold conduces to greater accuracy and fairness than the practice of making a single lump-sum valuation, has claimed the active support of single taxers" who favor the New York system, of placing in separate columns the value of land plus improvements, since they believe that to state separately the value of improvements introduces a tendency to over-value them.

The author thinks "Progress and Poverty" is much more truly the Bible of single tax than is Marx's "Capital of Socialism" and that George's work has suffered comparatively little from onslaughts of "Higher criticism" within the ranks of the faithful.

Many references are made to the exemption from taxation of personal property and improvements in Saskatchewan, Alberta, and British Columbia.

In the concluding survey the author states "His (George's) writings have enjoyed a circulation wider than those of any other writer upon economic subjects." Equally striking has been the realization of George's faith that his writings would make converts. They have gained an unusual following." He then quotes President Benjamin Ide Wheeler, of California University: "From the teachings of Henry George there flows a stream of idealism that seldom has been equalled. Whenever you find single taxers you will find men and women who are interested in what is going on in the world for reasons other than personal reward. They are earnestly seeking the good for its own sake, and for what they believe to be the good of the country."

The author thinks "Land owners to-day may in some localities be worried over the prospect of heavier land taxes, but they manifest little uneasiness over the firmness with which private property in land is established. Results have not come, indeed, as many single taxers have expected them to come," but opponents would not now deny that the movement has been a force of very great importance in stimulating public interest in economic problems and in moulding opinion regarding questions of fiscal and social reform.

But the United States, the birth place of the single tax movement, does not stand first in achievements. A single taxer recounting the accomplishments of the movement would point to Western Canada; to England, to Germany, to the Scandinavian Countries, Spain and parts of South America.

It is estimated there are between 25,000 and 50,000 single taxers in the United States, but the author thinks the number do not indicate the strength of the movement. He quotes Professor Alvin S. Johnson, an opponent of the Single Tax: "The single taxers . . . are as a rule members of our dominant middle class. Moreover, their strength is especially great in the wing on the middle class which is active in moulding opinion, the 'intellectuals,' to borrow an excellent descriptive term from Russian politics. Among the single taxers are to be found writers and educators, members of the legal and medical professions, social workers and ministers of the Gospel. It is this fact of an exceptionally influential personnel that chiefly lends political importance to the movement."

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