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What Is the Single Tax?

By LOUIS F. POST



**INTERNATIONAL UNION FOR
LAND VALUE TAXATION AND
FREE TRADE**

**MONTHLY ORGAN
"LAND & LIBERTY," 3d.**

**11, TOTHILL STREET,
LONDON, S.W.1,
ENGLAND.**

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PUBLISHERS' PREFACE

This book is one of a series of Outlines of Social Philosophies published by the Vanguard Press. In publishing these outlines the Press has offered to each definitely crystallized social movement the privilege of telling its own story and presenting as cogently as possible the arguments which support its social philosophy. Each group arranged to have the material prepared in the way that seemed most suitable to it. All of the outlines follow the same plan, so that the student of social philosophy will find it possible to make exact comparisons between any one and the others. The Robert Schalkenbach Foundation assumed responsibility for all arrangements covering this book. As it is now published it has the approval of representative Single Tax groups in the United States, particularly the following:

**Henry George Foundation
Manhattan Single Tax Club
Manufacturers and Merchants Federal Tax
League
New York State Tax Reform Club
Robert Schalkenbach Foundation
Single Tax Publishing Company
Mrs. Anna George de Mille (for Henry George's
family)**

18 FEB 1928

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SPONSORS' FOREWORD

THIS volume has been prepared in response to the invitation of the Vanguard Press which has made the novel and generous offer of a free forum in which the authorized representatives of various radical reform proposals may present to the public their respective claims without restriction.

Highly appreciating the rostrum thus offered, a committee of New York disciples of Henry George decided unanimously that the man to write the book which should define and advocate the Single Tax was Louis F. Post, the personal friend and counsellor of Mr. George and for thirty-odd years a tireless protagonist of his doctrine.

With the hope of spreading enlightenment among the host of men and women who are conscious of the blighting injustice of current tax systems and who are groping for the better way, this book is urged upon their careful attention.

Readers not already familiar with Mr. Post's qualifications for this task will be especially interested in the following appreciative sketch from the pen of a long time friend.

A NOTE ABOUT THE AUTHOR

Louis F. Post, journalist, lawyer, publicist, author of many books, high-minded and efficient public servant in an important and responsible post at Washington during the two administrations of Woodrow Wilson, for more than half his life the able and convincing expositor of Henry George's economic philosophy, undertakes in this book, what he has often before undertaken, in various literary forms, a systematic interpretation of the Single Tax, setting forth in moderate compass a comprehensive answer to the question, "What Is the Single Tax?"

When I first made acquaintance with Mr. Post, more than thirty-five years ago, he was already an earnest propagandist of the Georgian economic philosophy, and a warm and trusted friend of the philosopher. He had been admitted to the bar of New York in 1870, almost twenty years before our acquaintance began, and twenty-one years after his birth near Vienna in Warren County, New Jersey. Six years before his admission to the bar he had become a printer's apprentice in the office of the *Gazette*, at Hackettstown, New Jersey. He practiced law for nearly twenty years, for a time in partnership with that active and useful Single Taxer, the late Charles Frederick Adams. During

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part of the time as a practicing lawyer in New York he was an Assistant United States Attorney. He is still a member of the New York bar, as of the bar of the District of Columbia, where he has lived since he became First Assistant Secretary of Labor under William B. Wilson.

In the eighties of the last century, Mr. Post was an editor of Henry George's weekly organ in New York, *The Standard*, along with that human volcano, William T. Croasdale, whose early death is mourned by all who knew and loved the man for his rich gifts of mind and character. With the suspension of *The Standard*, Mr. Post became one of the editors of the *Cleveland Recorder*. From 1898 to 1913, he and his wife, Alice Thacher Post, were editors of *The Public*, published at Chicago, a weekly organ of sound politics and sound political and social science, into which he constantly put the best of himself, and in so doing did manful service for many good causes. He gave up his chair at the office of *The Public* to become Assistant Secretary of Labor in the first administration of Woodrow Wilson.

In this new and unaccustomed work Mr. Post speedily showed his versatile ability, as he also showed his tenderly conscientious regard for justice in the administration of laws, some of them severe in their workings, and made more severe by the zeal beyond measure of other persons connected with the administration. Mr. Post's determination not to be driven to the wholesale deportation of inno-

cent aliens when the world-war madness seized many in authority led at length to an attempt to remove him from office under impeachment proceedings. He met this utterly unjust attack with a courage, skill, tact and eloquence that resulted in the utter defeat of those who would have added him to the long list of victims demanded by the public madness of the time.

Busy as Mr. Post has always been in his various occupations, he has always found time to take an active part in the Single Tax movement in all its stages, to lecture in many parts of the country upon topics related to Henry George's social and economic doctrines, and to write a number of books upon kindred questions. Among the books of which he is author are *Ethics of Democracy*, *Social Service*, and *Land Value Taxation*. In all these volumes, as in everything that Mr. Post has written or said upon public questions, he has shown himself a clear reasoner, a convincing propagandist of principles and ideas, a man whose intellectual conclusions are at one with a fervent belief in their moral implications. It is this union of close reasoning and deep moral conviction that makes him impressively convincing as speaker and writer.

It is these qualities as writer and speaker, debater and propagandist, that have made Mr. Post highly effective, especially with intelligent audiences, and that have enabled him to meet with calmness and courtesy, and with convincing argument the heckling of those in opposition. He never

stooped to bitter assault in answer to his hecklers, however rude, nor did he seek to deceive by specious sophistry. His performance on such occasions illustrated the truth of Shakespeare's great saying, "Thrice is he armed that hath his quarrel just." In urging the great truths of Henry George's philosophy, he put on "the whole armor of God," the defense of him who is conscious of being right, and thus has been enabled to win many battles, notably that with those who would have driven him from public office by impeachment.

In this new volume, written in propagation of the high and vivid cause, Mr. Post illustrates the qualities of logical presentation, moderation in the discussion of political, social and economic proposals to which he cannot assent, a courteous and large-minded readiness to concede the sincerity of those who make such proposals. "What Is the Single Tax?" should prove an effective exposition of natural taxation. Certainly no living man is better fitted than Mr. Post, by experience, by thorough understanding of the subject, and by literary ability, to make the authoritative presentation of the great reform, to which many able and earnest men have devoted themselves, from his friend Henry George's time to this, and the benefits of which each day is now bringing nearer to general acceptance.

It gives me great pleasure to preface this work with this far from adequate biographical sketch of the author's career, and I feel that I do myself

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honor in whatever of honor my words may confer upon him. What I have written by way of eulogy is, I believe, precisely such a testimonial as many another man who knows Mr. Post would gladly have supplied, and many who know him far better than I would have felt it a privilege to do what I have attempted to do in this slight sketch of his many and useful activities. What I have written is a labor of love, a record of the impression made upon me by years of a highly valued friendship.

EDWARD N. VALLANDIGHAM.

Chestnut Hill, Massachusetts.

September, 1926.

APPENDIX I

BIBLIOGRAPHY

Progress and Poverty: An Inquiry into the Cause of Industrial Depressions and of Increase of Want with Increase of Wealth. The Remedy. By Henry George. This book, the first full exposition of the Single Tax, from its underlying moral and economic principle of equal rights to the use of the earth to a simple and practicable method of realization without disturbing private possession of land, namely, by abolishing all taxes on industry and concentrating taxation upon land values, was first published in 1879. It has been frequently republished in many countries and in many languages. An abridged edition, authorized by Anna George de Mille (daughter of Henry George), is published by the Vanguard Press, of New York City. The full text forms two volumes of The Memorial Edition of the Writings of Henry George, published by Doubleday & McClure Company of New York, and one volume of The Complete Works of Henry George, published by Doubleday, Page & Company, of New York. As this book has been frequently and extensively quoted in the preceding pages no further description is offered here.

Social Problems, by Henry George, consists of a series of essays, most of which were first published serially in Frank Leslie's Illustrated Newspaper in 1883. It is accessible as a separate volume, and also as one of the volumes in The Memorial Edition, and in The Complete Works published by Doubleday, Page & Company. One of its most important statements, in view of the careless criticism that "the Single Tax may be a good thing but it will not cure all the defects of our social order," is the following, already

quoted in our text but repeated here for emphasis: "I do not say that in the recognition of the equal and unalienable right of each human being to the natural elements from which life must be supported and wants satisfied, lies the solution of all social problems. I fully recognize the fact that even after we do this, much will remain to do. We might recognize the equal right to land, and yet tyranny and spoliation be continued. But whatever else we do, so long as we fail to recognize the equal right to the elements of nature, nothing will avail to remedy that unnatural inequality in the distribution of wealth which is fraught with so much evil and danger."

Protection or Free Trade, by Henry George, deals at length with the subject described in its title, leading on to the conclusion that "the mere substitution of a revenue tax for a protective tariff" is "only a somewhat milder restriction on trade than a protective tariff;" that "free trade in its true meaning requires not merely the abolition of protection but the sweeping away of all tariffs, the abolition of all restrictions (save those imposed for the interest of public health and morals) on the bringing of things into a country or the carrying of things out of a country."

Henry George's other books, all of which are expository from various angles of the Single Tax principle, as published in *The Memorial Edition* and *The Complete Works*, include: *The Land Question*, *The Reduction to Iniquity* (a reply to the Duke of Argyll), *The Condition of Labor* (an open letter to Pope Leo XIII), *A Perplexed Philosopher* (an examination of Herbert Spencer's various utterances on the Land Question), and *The Science of Political Economy* (unfinished).

The Life of Henry George, by Henry George, Jr. New York: Doubleday, Page & Company.

The Menace of Privilege, by Henry George, Jr. New York: The Macmillan Company, 1905. An exposition of the

reign of privilege as manifested at the beginning of the present century, its causes and its cure.

Natural Taxation, by Thomas G. Shearman. New York: Doubleday & McClure Company, 1898. An exposition of the natural laws of taxation, by the test of which the crookedness of existing fiscal systems is exposed. On the testimony of actual experience the author shows the unfairness of taxes on personal property and buildings, and the fairness of taxes on the values of real estate exclusive of improvements.

The A B C of Taxation, by C. B. Fillebrown. New York: Doubleday, Page & Company, 1909. This book by a Boston business man proves by statistics that under the existing fiscal system investments in land wholly escape taxation. It demonstrates the Single Tax contention that taxes on land values cannot be shifted; and while advocating private property in land, proves the justice and wisdom of taxing the varying values of such property to the exclusion of other taxes.

Democracy versus Socialism, by Max Hirsch. (Second edition.) Leeds and London: Storey Evans & Co., Ltd., 1924. The original leader of the Single Tax movement in Australia here presents a careful analysis of the economics of socialism in contrast with the science of economics, concluding with an exposition of the Single Tax.

Land Values Taxation in Practice, by Max Hirsch, 1910.

The Taxation of Land Values, by Louis F. Post (published in earlier editions as *Outlines of Louis F. Post's Lectures*, and as *The Single Tax*). Fifth edition, Indianapolis: The Bobbs-Merrill Company, 1915.

Precursors of Henry George: Ogilvie, Spence, Paine, Dove, Winstanley. By Morrison Davidson. London: Francis Riddell Henderson, 26 Paternoster Square, E. C., 1899.

The Digger Movement in the Days of the Commonwealth, as revealed in the writings of Gerrard Winstanley, the Digger. By Lewis H. Berens. London: Simpkin, Mar-

shall, Hamilton, Kent & Co., Ltd., 1906. History of a democratic movement religiously inspired in the middle of the seventeenth century, which declared that the earth was made for all and not for the lords of manors alone. Though not a Single Tax book this volume throws much historical light upon the question of land ownership.

Land-Value Policy, by James Dundas White. London: Published by the United Committee for the Taxation of Land Values, 11, Tothill Street, S. W. 1, 1924.

The Land Tax in China, by Han Liang Huang, Ph.D. New York: Columbia University, Longmans, Green & Co., Agents, 1918. This is not a Single Tax book but it has supplementary value. Its full and intelligent account and discussion of Chinese experience for four thousand years with crude methods of taxing land, and its conclusion in favor of taxation of land values, make it both useful and interesting in connection with Single Tax study.

A Plain Talk on Taxation, by James R. Brown. New York: Manhattan Single Tax Club, 226 West 47th St.

The Story of My Dictatorship, by Lewis H. Berens and Ignatius Singer.

A New Robinson Crusoe, by Gilson Gardner. New York: Harcourt, Brace and Howe, 1920.

Principles of City Land Values, by Richard M. Hurd. Published by The Record and Guide, New York, 1903. The views of a conservative expert in real estate. Not a Single Tax book, but extremely useful in considering the merits of the Single Tax with reference to city real estate.

The Science and Practice of Urban Land Valuation: An Exposition of the Somers Unit System, by Walter William Pollock and Karl W. H. Scholz, Ph.D. Philadelphia: The Manufacturers' Appraisal Company, 4021 Walnut St., 1926. Not a Single Tax book but a scientific guide for the measurement of land values.

False Education in our Colleges and Universities, by Emil Oliver Jorgensen. Published by the Manufacturers and

- Merchants Federal Tax League, 1346 Altgeld Street, Chicago, 1925.
- My Story*, by Tom L. Johnson. Edited by Elizabeth J. Hauser. New York: B. W. Huebsch, 1911.
- Joseph Fels: His Life-Work*, by Mary Fels. New York: B. W. Huebsch, 1916.
- Single Tax Year Book: The History, Principles and Application of the Single Tax Philosophy*. Joseph Dana Miller, Editor. Single Tax Review Publishing Company, Sun Building, New York City, 1917. An exhaustive collection and explanation of important data.
- The Taxation of Land Value*, by Yetta Scheftel. Boston and New York: Houghton Mifflin Company, 1916. A comprehensive and minute inquiry into the principles and practice of the taxation of land values both as a fiscal and as a social reform. Awarded the first prize of 1915 in the economic contest established by Hart, Schaffner and Marx.
- The Single Tax Movement in the United States*, by Arthur Nichols Young, of Princeton University. Princeton University Press, Princeton, N. J., 1916. Though not sympathetic, this is a full, faithful, and scholarly history down to 1916.

APPENDIX II

BIOGRAPHICAL INDEX

- CHARLES FREDERICK ADAMS**—New York lawyer and public speaker; was prominent in the Single Tax movement from 1882. Deceased.
- ANTONIO ALBENDIN**—leader of the Single Tax movement in Spain.
- WARREN WORTH BAILEY**—editor of *The Johnstown (Pa.) Democrat*; Congressman from Pa. 1913-1917.
- ROBERT BAKER**—of Brooklyn, member of Congress 1903-1905; active in progressive democratic work looking to the Single Tax.
- JAMES H. BARRY**—editor of *The (San Francisco) Star*, long a leading advocate of the Single Tax.
- DAN BEARD**—artist; founder Boy Scouts of America; author of *Moonblight*, a Single Tax romance.
- JOHN W. BENGOUGH**—Canadian cartoonist whose art was devoted to Free Trade and the Single Tax. Deceased.
- ROBERT BRAUN**—of Budapest, translator of *Progress and Poverty* into Hungarian.
- EDWARD OSGOOD BROWN**—leading lawyer of Illinois and Justice of the Appellate Court in Chicago. Deceased.
- HARRY GUNNISON BROWN**—professor of economics at the University of Missouri.
- JAMES R. BROWN**—president and manager Manhattan Single Tax Club; national advocate of the Single Tax, especially in business and agricultural circles.
- JAMES W. BUCKLIN**—lawyer of Grand Junction, Colo.; State Senator; pioneer in Single Tax work in the State. Deceased.
- SAMUEL L. CLEMENS (MARK TWAIN)**—said of a book based on Single Tax principles, "I believe its gospel."

- EDMUND VANCE COOKE**—of Cleveland, poet and lecturer.
- STOUGHTON COOLEY**—author and journalist; an editor of *The Public* 1913-1919; editor *Tax Facts* of Los Angeles since 1923.
- WILLIAM T. CROASDALE**—editor Henry George's *Standard* 1890-1891; originator of the definition, "A Single Taxer is one who does something for the Single Tax," hence the phrase, "A Croasdale Single Taxer." Deceased.
- ERNEST H. CROSBY**—poet and publicist. Deceased.
- A. W. F. DAMASCHKE**—president League of German Land Reformers.
- GEORGES DARIEN**—a French leader of the movement and editor of *L'Impôt Unique*. Deceased.
- ANNA GEORGE DE MILLE**—youngest daughter of Henry George, and editor of the abridged edition of *Progress and Poverty*.
- JOHN DEWEY**—professor of philosophy at Columbia University, publicly endorses the Single Tax.
- JAMES H. DILLARD**—president Jeanes and Slater foundations for Negro education.
- W. A. DOUGLASS**—of Toronto, pioneer leader in the Single Tax movement in Canada.
- GEORGE H. DUNCAN**—national lecturer under auspices of the Henry George Lecture Association.
- JOSEPH FELS**—international leader and financial organizer of the Single Tax. Died in 1914.
- MARY FELS**—wife of Joseph Fels who upon his death succeeded her husband in his Single Tax work.
- GEORGE FOWLDS**—of New Zealand, merchant; former member of the New Zealand parliament, and a member of the cabinet as minister of education; a long time leader of the Single Tax movement in New Zealand.
- HAMLIN GARLAND**—novelist; author *Jason Edwards*, early Single Tax fiction.
- WILLIAM LLOYD GARRISON**, son of "The Liberator"—a strong advocate of the philosophy of Henry George. Deceased.

LUCIUS F. C. GARVIN—Governor of Rhode Island and leader of the Single Tax movement in that State. Deceased.

E. B. GASTON—founder of Fairhope, the Single Tax settlement in Alabama.

HENRY GEORGE—born in 1839 at Philadelphia; while still a youth followed the sea; settled in San Francisco, working at the printer's trade and becoming an editor of local distinction. Wrote *Progress and Poverty* there, and upon publication by the house of Appleton of the second edition, moved to New York City. Here in 1886 he was Labor candidate for mayor, polling 68,110 votes to 60,435 for Theodore Roosevelt and 90,552 for Abram S. Hewitt. Was founder of *The Standard*, of New York City, and its editor from 1887 to 1890. In 1897 he accepted a candidacy for mayor of Greater New York, offered by a spontaneous uprising against Tammany Hall. Within three or four days of the election he suddenly died. His funeral evoked a spontaneous and pathetic demonstration by huge masses of the people. In the course of his campaign he had aroused great enthusiasm, and at the last had thrilled a labor audience by his response when the chairman introduced him as "a friend of labor." His response was, "I am not for labor; I am for men."

HENRY GEORGE, JR.—eldest son of Henry George, became the substitute candidate for mayor of New York in 1897 upon his father's death. He was his father's biographer, his work in that particular constituting the last volume in the collection of his father's works which he edited and which the Doubleday and McClure Company published in 1898, and the last two volumes in *The Complete Works of Henry George* published by Doubleday, Page and Company. He worked assiduously in aid of the Single Tax cause from boyhood until his death in 1916. Part of this work was done in Congress from 1911 until 1915, he having been elected to that body in 1910 from a New York City district and re-elected in 1912.

- RICHARD F. GEORGE**—second son of Henry George; a sculptor distinguished in the Single Tax movement for his portrait bust of his father. Deceased.
- WILLIAM C. GORGAS**—Surgeon-General U. S. A.; an advocate of the Single Tax as a prophylactic against poverty and disease. Deceased.
- MARGARET A. HALEY**—leader of the widely known Teachers' Federation of Chicago, and strenuous advocate of the application of the annual values of the public school lands to public school purposes.
- BOLTON HALL**—New York City, lawyer; president American Single Tax League 1907; author of economic fables and other Single Tax literature.
- GEORGE P. HAMPTON**—edited *The Single Taxer* (earlier *The Single Tax Courier*, later *The Single Tax Review*, now *Land and Freedom*); subsequently a promoter of Single Tax principles in farm organizations. Deceased.
- JOHAN HANSSON**—Swedish translator of George's Reply to the Pope and writer of Single Tax literature.
- CHARLES O'CONNOR HENNESSY**—President of the Franklin Society; as State Senator a leader in legislative work for the Single Tax in New Jersey; president Third International Single Tax Conference, held at Copenhagen, Denmark, in 1926.
- DR. MANUEL HERRERA Y REISSIG**—of Argentina; author of *The Land Tax*, in Spanish, a work which has made a profound impression in South America and Spain.
- MAX HIRSCH**—leader of the Single Tax movement in Australia; author of *Democracy versus Socialism*. Deceased.
- FREDERIC C. HOWE**—associate of Mayor Tom L. Johnson of Cleveland, Ohio, in civic affairs in the direction of the Single Tax; Commissioner of Immigration at Ellis Island, N. Y., 1914-1919; author of *The Confessions of a Reformer*.
- A. G. HUIE**—of Sydney, New South Wales; a leader in bring-

ing about the measure of the Single Tax now operative in that city.

LEWIS JEROME JOHNSON—professor of civil engineering at Harvard and the Massachusetts Institute of Technology; president of the National Single Tax League 1918-1920.

TOM L. JOHNSON—a member of Congress from Cleveland, Ohio, from 1891 to 1895; Mayor of Cleveland for three terms, from 1901 to 1907. Throughout his mayoralty service, as well as before and after, he persistently aimed at promoting Single Tax advances in local government. In some degree he succeeded in the face of tremendous opposition from privileged interests. He died in 1911.

EDWARD KEATING—journalist; member of Congress from Colorado 1913-1919; editor of Labor, official railroad labor organ.

DANIEL KIEFER—a national leader in the Single Tax movement from 1908. Deceased.

JACOB E. LANGE—educator; president Henry George League of Denmark.

AUGUST LEWIS—a liberal financial promoter of the Single Tax movement. Deceased.

FREDERICK C. LEUBUSCHER—New York, lawyer; verbatim reporter of Henry George's speeches in the mayoralty campaign of 1886; efficiently active in the Single Tax movement ever since.

CARL LINDHAGEN—Mayor of Stockholm and member of the Swedish parliament where he has labored incessantly for the enactment of Single Tax legislation.

W. E. MACKLIN—a Disciples medical missionary in China who has supervised condensed translations into Chinese of Progress and Poverty, Spencer's Social Statics, and Dove's Theory of Human Progression.

JAMES G. MAGUIRE—a friend and adviser of Henry George during the writing of Progress and Poverty; member of the San Francisco judiciary; as a member of Congress in 1894 introduced a Single Tax measure which received his own

- vote and the votes of Jerry Simpson of Kansas, Tom L. Johnson of Ohio, John DeWitt Warner of New York (all Single Taxers), and of Harter of Ohio and Tracey of New York; original narrator of the story from which comes the Single Tax question, "Do you see the cat?" Deceased.
- EDWIN MARKHAM**—poet and lecturer.
- DR. EDWARD MCGLYNN**—a Roman Catholic priest of New York City; an advocate of public schools for secular education. He became an early and active convert to the principles expounded by Henry George. For participating as a public speaker in behalf of Henry George in the New York mayoralty campaign of 1886 he was expelled from the priesthood, but was afterwards restored unconditionally. In the interval he became president of the Anti-Poverty Society and its principal orator. Deceased.
- JOSEPH DANA MILLER**—editor of the *Single Tax Review* from 1897 until its change of name in 1924 to *Land and Freedom*, of which he remains the editor.
- FREDERICK H. MONROE**—president the Henry George Lecture Association with headquarters at Chicago.
- JOHN MOODY**—financial analyst; founder of *Moody's Manual*.
- J. J. PASTORIZA**—as finance and tax commissioner of Houston, Texas, he introduced the "Houston Plan of Taxation," a limited application of the Single Tax. Deceased.
- JOHN PAUL**—Secretary of the United Committee for the Taxation of Land Values, of Great Britain, and editor of *Land and Liberty*, the Single Tax organ of Great Britain; headquarters at 11, Tothill Street, London S. W. 1, England.
- GEORGE FOSTER PEABODY**—banker, publicist and philanthropist.
- LOUIS F. POST**—chairman of the first national Single Tax Conference, held in New York City in 1890; also of the second, held in Chicago in 1893; associate editor of *The Standard* 1887-1891, and its editor 1891-1892; transcontinental lecturer on the Single Tax 1893-1895; editor of

The Public of Chicago 1898-1913; Assistant Secretary of Labor of the U. S. 1913-1921.

LAWSON PURDY—secretary New York Tax Reform Association 1896-1906, during which period the Association secured the enactment of a law for the separate valuation of land and improvements; president Department Taxes and Assessments, New York, 1906-1917, in which office he made these separate valuations.

HERBERT QUICK—journalist, and author of popular books, in many of which favorable illustrations of the Single Tax principle appear, notably in his *Good Ship Earth*, and his autobiography, *One Man's Life*. Deceased.

JACKSON H. RALSTON—international lawyer; originator of the Hyattsville (Md.) taxation experiment, and largely instrumental in obtaining the local option tax law in Maryland.

WILLIAM MARION REEDY—founder and editor of *Reedy's Mirror of St. Louis*. Deceased.

HENRY F. RING—lawyer of Houston, Texas; an early leader of the Single Tax movement in his State; author of *The Case Plainly Stated*. Deceased.

E. P. RIPLEY—of Chicago; chairman of the first International Single Tax Conference, held in the city of Chicago in 1893. Deceased.

A. H. ROEBUCK—member Toronto bar; leading Single Tax organizer there.

FREDERICK W. ROMAN—educator and university lecturer.

CHARLES T. ROOT—president of the Robert Schalkenbach Foundation.

ROBERT SCHALKENBACH—active in the Single Tax movement from the first Henry George mayoralty campaign until his death in 1924; devisee of the fund for establishing the Robert Schalkenbach Foundation for promotion of the Single Tax and Free Trade as Henry George taught them.

GEORGE A. SCHILLING—Secretary State Board Labor Commissioners of Illinois 1893-1897, compiling its Eighth

- Biennial Report, on taxation, and its Ninth Biennial Report, on franchises and public utilities; member, and part of the time president, of the Board of Local Improvements of Chicago 1903-1907 and 1911-1915.
- DR. L. W. SCHRAMEIER**—as Land Commissioner of the German Colony of Kiauchau in China, established in the Colony the principle of taking the "unearned increment" of land values for the community. Deceased.
- THOMAS G. SHEARMAN**—a leading member of the New York City bar; author of *Natural Taxation*, and an associate of Henry George in the promotion of Single Tax education on fiscal lines. Deceased.
- JERRY SIMPSON**—Congressman from Kansas when Judge Maguire and Tom L. Johnson were also members; supported Judge Maguire's Single Tax measure. Deceased.
- LINCOLN STEFFENS**—journalist and author; analyst of causes of municipal corruption in America.
- LEO TOLSTOY**—Russian author and humanist; advocated the Single Tax in his novel *Resurrection*, and in a pamphlet *The Great Iniquity*. Deceased.
- WILLIAM S. U'REN**—leader in Oregon movements for local applications of the Single Tax under initiative and referendum laws.
- DR. FELIX VITALE**—of Uruguay; author of important presentations of Henry George's philosophy in Spanish.
- LOUIS WALLIS**—national lecturer under auspices of The Joseph Fels Commission.
- FISKE WARREN**—founder of single-taxing communities, known as enclaves, in Massachusetts, in Maine, and in the Republic of Andorra.
- COLONEL JOSIAH C. WEDGWOOD**—Single Tax leader in the British Parliament.
- JOHN Z. WHITE**—for more than twenty years a transcontinental lecturer in promotion of the Single Tax under auspices of the Henry George Lecture Association.
- CHARLES D. WILLIAMS**—Protestant Episcopal Bishop of

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Michigan; distinguished advocate of The Single Tax principle as an expression of righteousness in civil life. Deceased.

H. MARTIN WILLIAMS—a Single Tax leader in Missouri and Illinois; later reading clerk of the House of Representatives at Washington. Deceased.

APPENDIX III

INDEX TO QUOTATIONS IN TEXT

References to George's Works are according to paging of The Memorial Edition of the Writings of Henry George, New York: Doubleday & McClure Company, 1898; and of The Complete Works of Henry George, New York: Doubleday, Page & Company, 1904; and of the paper editions of Doubleday, Page & Company, all which editions have identical paging.

Quotations cited in this book may be found as follows:

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- 3 "that all taxation"—Progress and Poverty, p. 421.
- 3 "the cause"—Progress and Poverty, title-page.
- 3 "The effect"—Progress and Poverty, p. 424.
- 3 "The advantages"—Progress and Poverty, p. 431.
- 13 "Let me not"—Social Problems, p. 201.
- 19 "Waiving all"—Progress and Poverty, p. 315.
- 22 "A change"—Science and Practice of Urban Land Valuation (Pollock and Scholz), p. 15.
- 26 "The term"—Protection or Free Trade (footnote), p. 302.
- 28 "the substitution"—Progress and Poverty, p. 317.
- 29 "the conception"—Democracy vs. Socialism (Hirsch), p. 53.
- 30 "The ideal"—Progress and Poverty, p. 319.
- 31 "The incentives"—Progress and Poverty, p. 503.
- 31 "each advance"—Progress and Poverty, p. 504.
- 32 "Her progress"—Progress and Poverty, p. 504.
- 39 "Unrestricted"—Land Nationalization (Alfred Russel Wallace), chapter viii.

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- 40 "The complete"—Progress and Poverty, p. 397.
 41 "Since land"—Science and Practice of Urban Land Valuation (Pollock and Scholz), p. 234.
 42 "It is absolutely"—Protection or Free Trade, p. 279.
 44 "As we have"—Progress and Poverty, p. 404.
 48 "Here, let us"—Progress and Poverty, p. 233.
 61 "the most"—Democracy vs. Socialism (Hirsch), p. 52.
 61 "If true"—Democracy vs. Socialism (Hirsch), p. 53.
 65 "The rent"—Democracy vs. Socialism (Hirsch), p. 127.
 76 "We shall"—Progress and Poverty, p. 542.
 89 "To remove"—Progress and Poverty, p. 468 .
 94 "Is it true"—National Taxation (Shearman), p. 1.
 97 "Land value"—A B C of Taxation (Fillebrown), p. 10.
 97 "Take the"—Single Tax Year Book (Miller), p. 426.
 99 "merely to"—Progress and Poverty, p. 404.
 100 "The advocates"—Protection or Free Trade, p. 319.
 101 "No one"—Single Tax Year Book, p. 425.
 103 "the land"—Land and Liberty, Sept., 1926, p. 189.
 108 "is a mere"—Protection or Free Trade, p. 319.
 109 "The entire"—Land and Freedom, July-August, 1926, p. 121.
 110 "continuous garden"—Land and Freedom, July-August, 1926, p. 107.
 113 "the earth"—Psalm 115: 16.
 114 "assert the"—Progress and Poverty, p. 403.
 114 "raise wages"—Progress and Poverty, p. 403.
 114 "to abolish"—Progress and Poverty, p. 404.
 117 "is a mere"—Protection or Free Trade, p. 319.
 118 "What change"—Progress and Poverty, p. 540.
 122 "all that"—Progress and Poverty, p. 542.

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