

of the marsh," responded the Wild Goose. "Exactly, and who should justly pay the tax?" "Those who enjoy the privilege, of course," answered the Wild Goose. "And do you think," pursued the Heron, "that it would be fair and just to tax also those who are not enjoying the privilege?" "No, certainly not," replied the Goose. "Then that settles the question so far as right and justice is concerned," concluded the Heron. Whereupon the Wild Goose, looking somewhat wiser, was about to retire from the court when the Heron detained him by adding: "No, it would not be fair to tax those who were not enjoying the privilege which is the single subject of taxation—if there were any such. But there are no such Birds, Mr. Wild Goose. There are no Waterfowl who do not use the marsh in some way and to some degree, either as feeding ground or sites for their nests. As for those who build in the reeds, I think you will discover if you investigate that those reeds grow in the water. You are as far off as those who seem to think that men can live without in some way using land, notwithstanding that man is well known to be a land-animal."

WHAT THE SINGLE TAX IS NOT.*

(For the Review.)

By PETER AITKEN.

What the Single Tax is has been so often and so ably presented that in seeking to avoid repetition and the multitude of words which is said to darken counsel, I have thought it might be possible to throw some new light on the subject by discussing it from what may be called the negative point of view. Of course the number of things the Single Tax is not is even greater than those it is, and the question may therefore be said to open a subject too wide for profitable discussion, but if we confine ourselves to some of the things the Single Tax is often erroneously supposed to be by apparently intelligent people we shall perhaps not wander very far afield.

The writer of the opening article in this series commenced his admirable essay with the statement that the Single Tax is a name, and I wish to supplement this information with the observation that it is not a good name. That the name is not euphonious is I suppose of little consequence, especially in a utilitarian community like our own, but—and this is surely a serious fault—its sense to the uninitiated hearer is as repellent as its sound. To the average mind a tax signifies a burden and a burden usually so unjust and oppressive that its evasion is considered quite excusable if not positively virtuous. And when we think of the extravagance and corruption of even the best government yet enjoyed by man it is not surprising that the only popular tax yet

* In next issue W. J. Ogden of Baltimore, Md., provides the fifth article of this series.

discovered is an indirect tax, of which the real victim is unconscious and which another is supposed to pay.

But it will be said that our plea is for a Single Tax and in view of the multitude of such burdens now pressing upon the community, the proposition to reduce their number to one should be only second in attractiveness to one to abolish them all. This would be true if it were at once apparent that the single tax proposed, would be as much less burdensome than the present variety of taxes as the numerical reduction would imply. When it appears, however, that the "singleness" refers to the object of taxation and that the chief or at least the most conscious sufferers from present methods—viz: the owners of real estate—will have to bear the whole burden now distributed among the various classes of the community, the proposition even from the fiscal side, seems to the average mind not only unattractive but unjust.

If our intention had been to commend the reform to a body of students of taxation, the name chosen would not have been so injurious, for to one who knows the favoritism, intricacy and costliness incident to our present system, the simplicity and economy attending a single ad valorem tax on land must be at once apparent. Moreover, a student being accustomed to dispassionate study is less affected by first impressions.

But it is the man in the street and even the comparatively illiterate laboring man to whom we make our appeal, and with such the favorable introduction of an attractive name is more than half the battle.

This class of men at first take little or no interest in the matter of taxes not being themselves conscious of paying any, and consequently a reform which from its name deals entirely with the subject of taxation does not appeal to them. When we meet one of exceptional intelligence, however, capable of grasping the fact that he really pays his share of the expenses of government and explain that we propose to take all the tax off buildings he is at once hugely indignant. "What!" he cries, "take all the tax off the big office building and dump it on the lot that the poor working man is holding until he gets ready to build a modest home, do you call that helping the poor man?" Thus we have a double barrier of ignorance and fancied self-interest to overcome at the outset, in the minds of the class to which we make our chief appeal and with whom the first impression is of most consequence.

And thus we may see that for propaganda purposes the name "Single Tax" is worse than useless, in fact is a serious handicap to our movement, and an earnest effort should be made to find and adopt even at this late day a name that will call attention to our end, which as I have before pointed out is much more desirable than our means. I will not presume to say what that name should be, but almost any name, it seems to me, would be better than the one we have. Even the "Prosperity" movement would be truer and better in every way.

If we must call it a tax movement why not call it "Anti-Tax" which it really is. For except in the method of its collection the taking of ground rent for public purposes is not a tax at all. A tax as has been said is a burden and

this is the opposite of a burden. Even the land which is supposed to bear it will be made by its operation cheaper and progressively easier of access and acquirement by every man who desires its use.

And this brings me to another popular error in regard to our movement for which we ourselves are largely responsible. The Single Tax is not as was recently stated in a Sunday newspaper by one who should and probably does know better "Public Ownership of Land."* For practical purposes it is the very reverse of this because, as has been already stated, its purpose is to encourage and extend the private ownership of land by making it easier of acquirement. The writer above mentioned pointed out that social and industrial progress depends largely upon private ownership of land, for man will not improve what he does not own. This is a fundamental truth of the highest importance and one moreover which the average man readily grasps. And with this truth we have not been sufficiently careful to keep our reform in alignment. To be sure we have been careful to explain that assured private possession is a sufficient inducement to improvement and that no existing title to land need be in anyway disturbed, but this has always seemed to me to impress our hearers as half paradox and half apology when contrasted with the emphatic announcement that "*we must make land common property.*" It cannot be denied that properly understood this latter statement has a moral and religious significance which is profoundly inspiring, but it is I fear, one of those pearls which are too precious to be cast before our selfish average humanity and which generally only serve as this has so often served to give an opportunity for the enemy to speak reproachfully, and incite their unfortunate victims to turn and rend us. Of course if the utterance were necessary and unavoidable any unfortunate consequences might be accepted with patience if not equanimity, but in the same breath we go on to state as the cause of all the trouble, not that land is privately owned, but that land is *monopolized*. It is true this is followed by the assertion that such monopoly can only be prevented by destroying individual ownership in land, but for this assertion I can see no more logical basis than for the corresponding assertion of the socialist in regard to the monopoly of production and exchange which we find so absurd and misleading.

The reform which we call the Single Tax is not, so to speak, an indivisible reform or one which requires complete enactment to be of any value though by our choice of title we seem to say so. If it were so it would of course be thereby taken out of the political arena from its very nature, for communities do not take such enormous strides all at once without violence, and politics is not revolution. But to my mind the chief merit of our plan has always lain in its capacity for progressive and painless substitution for present methods. Each step however small not only should improve the conditions but also make the next step easier. This would seem to be the ideal political reform. Why then is the Single Tax as such, not only making no headway in politics, at least in America, but steadily degenerating—or let me say ascending into the "dim intense inane" of the purely educational movement, while in the countries

* *N. Y. American*, Sunday, July 26.

where we see the reform making real headway its political leaders expressly disclaim any connection with the "educational" element? Is this due to the inherent character of the proposition or to our methods of presenting it? I think to the latter entirely, and while there is probably little practical value in the suggestion now sometimes advanced that in our political efforts the name Single Tax should be suppressed, I expect when under the new impulse of Direct Legislation the reform becomes a real political issue, to find politicians who will see its vote-getting possibilities presenting it to their constituents under new names and in more popular phrases. Until then I suppose we must content ourselves with the proud feeling of superiority which ever pervades the breast of the true educator.

THE RIGHT TO WORK.*

Translated from the "DIARIO de la MARINA. "

(For the Review)

By THEODORE SIDDALL.

In the conflict which the present economic organization of society maintains between capitalists and laborers, extraordinary episodes are often produced which, with the compelling force of facts, defy the most subtle aphorisms of doctrine, of the schools and of political and philosophical systems.

Italy has just been the scene of an instructive incident, the ultimate result of which has been, by a strange contradiction of the powers of state, a strike-order given by public authority.

As stated in the *Temps*, the affair occurred about in this way: In the village of Cerato, province of Bari, several groups of peasants, exasperated and starving by the lack of work, united one morning, and, armed with hoes, sickles and other farming tools, invaded the vast estates of Dominico Capasse, a rich land-owner of the neighborhood.

Having entered, instead of falling, as one might expect, upon the granaries, and pillaging them, to satisfy their hunger, the invaders organized peacefully in crews, and with complete order all fell to work. The land-owner called

*The paper from which this is taken is a Spanish daily printed in Manila. There are five or six dailies printed in Spanish in that city and the *Diario de la Marina* is the most important. There is no Single Tax agitation in our far away island possessions, but articles like this appear every once in a while which show that the light is breaking even in the darkest places.

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