

to pay at least as much wages as could be washed from the sea sand, or else lose their help. Labor conditions had been reversed."

Such was the solution in miniature of the problem which is at the bottom of all social disorders. The resources of the sea shore are of course easily exhausted, but if all land everywhere were thrown open to those who are both able and anxious to work it, there would no longer be a labor problem. This question cannot be settled till it is settled right. The attempt to remedy matters by the application of palliative measures must be given up and the cause of the evils removed before a cure can be expected. The wide discussion that is going on to-day regarding the evils of trusts and monopolies is sufficient indication of the recognition of the necessity of a cure. The mere attempt to attack the problem is in itself, however, a good sign. As the impetus imparted to a falling body, united with the constant force of gravity acting on it, results in a perpetually accelerating motion, so the advances already made in social progress, when joined to the constantly increasing intelligence of the masses due to past progress, will make for accelerating improvement in the future.

THE ETHICS OF TAXATION.

(*For The Review.*)

By ALEX. W. JOHNSTON, M. A.

When King Charles II agreed to relinquish his rights as Grand Seigneur over the lands held on feudal tenure in England, he afforded the representatives of the people an opportunity to acquit themselves as honest men, patriotic citizens, and trustworthy legislators. The choice placed before them was whether the annual sum of £300,000, the price of the commutation, should be raised by means of a tax on the land released, or by customs and excise duties. By the commutation the holders of these lands were relieved from their feudal obligations, and they should therefore have borne the cost. But by coercing some of its members and bribing others they induced the House of Commons to enact, by a majority of two votes, that the money should be raised by means of Customs and Excise duties, the imposition of which compelled the people, who in no way benefited by the change, to pay the debt of the landholders, who received all the benefit from it.

The fundamental misconception which rendered this crime possible was the assumption that taxation is not governed by moral principles, or, in other words, that legislators have a perfect right to act as they please, to do anything they have the power to do, to tax or refrain from taxing, to impose, increase, reduce, or abolish taxes without any other sanction than that of their own will.

Following the bad example thus set them, modern legislators act upon the same false assumption, and the people who pay taxes, and might therefore reas-

onably be expected to have other views, advocate their favorite tax or exemption as if they too had a perfect right to choose their taxes, without reference to any standard of right or justice. Herein, however, it is proposed to demonstrate that taxation is not an arbitrary matter, subject to the will of any person or persons whatever, but is in all cases settled and determined by moral principles which cannot be controverted, which cannot be disregarded or disobeyed with impunity.

In the first place, the legislator's right to impose a tax is merely a legal right created and conferred by human law or custom, and may be varied or destroyed by changing the law or custom. Human law, however, is secondary and subordinate to natural law which is everywhere absolute, equal, inerrant and unchangeable, and confers upon every person natural rights the due observance of which is indispensably necessary to the welfare and existence of the human race. Failure to assert and exercise natural rights is disobedience to natural law and entails suffering commensurate with the extent of that disobedience, wherefore, whenever human law disregards natural law, whenever legal rights oppose natural rights, the people must necessarily suffer, as when a legal right prevents them from obtaining food sufficient to sustain their life, health and strength, as natural law commands them, and as they therefore have a perfect natural right to do.

Among the natural rights conferred equally upon all men by natural law is the right of private property, that is, the right of every person to possess the produce of his own labor. Man must labor to produce the food ordained by nature for his subsistence; but if he has no right to possess and use it, others may seize and devour it, leaving the producer to starve. The denial of the right of private property amounts to a denial of the right of any person to obey natural law, and thus destroys all natural rights and makes the existence of the human race dependent upon the existence of some person legally authorized to sanction it, which is absurd.

The moral law, which is the highest branch of natural law, recognizes the natural right of private property and forbids as theft any violation of it. The command, "Thou shalt not steal," is wholly superfluous and meaningless if no man can possess anything that may be stolen from him. The command is therefore based upon the natural right to possess private property which may be stolen by force or fraud, or by legal process involving both force and fraud. The command is absolute, making no exception in favor either of legislators or of professional thieves, and it cannot be overridden or annulled by any legal fiction or quibble, however cunningly devised. Legislators therefore have no more right to confer upon themselves a legal right to steal under cover of their own legal enactments, than the professional thief has in opposition to them; theft of any kind is forbidden, whether the plunder is to be expended for the benefit of the general public or for that of the private thief. So much being clear, it follows that taxes which with legal sanction take private property from those to whom it belongs are instruments of robbery in opposition to natural law and natural right, and legislators who enact the law by which such taxes are imposed, violate the higher law and are guilty of theft.

Here it may be objected that the people who are deprived of their property by taxation, by submitting and paying the taxes, have tacitly consented to be robbed and have condoned any wrong thereby done to them. But the consent of the people cannot be gathered from their submission because they are not able to offer any effectual resistance to the organized power of the State, and they are generally ignorant of the fact that they are being robbed by the taxes imposed upon them. In any case, their submission can neither free them from the penalty incurred by permitting themselves to be robbed, nor exonerate the legislators who rob them, because the first duty of both legislators and people is to obey the law of God by refraining from committing theft and by refusing to submit to it. The violation of this law carries with it a commensurate penalty, some idea of the magnitude and severity of which may be gained by considering the sorrows and sufferings already inflicted upon the world by disobedience to natural law.

The obvious conclusion from these premises is that the taxation of private property is unjustifiable, and therefore that the choice of legislators in selecting a tax is limited by considerations of morality and justice. The contention, that taxation is not an arbitrary matter, is therefore fully established, and the duty of legislators to respect private property is made perfectly clear. And this leads up to the corollary that since private property is not to be touched, public revenue must be drawn solely from public property.

By the operation of natural laws which no man can either hinder or prevent, a fund is created and becomes apparent in the continually increasing value of land. This fund results from the presence and needs of population; it is not produced by labor, and no man has any right to claim it as his own. Clearly therefore no right of private property can attach to this fund, and the State may claim it and take it as public property without violating the moral law or infringing upon any natural right. Not only so, but the State is morally bound to take the whole of this fund and to use it for public purposes, because, if any be left, landholders will divert it into their own pockets as they have hitherto done, and will thus set up a claim founded upon robbery by means of rent. On the grounds of morality and justice the State must remove all temptation to act in this way, by annexing as revenue the annual rental value of land.

From the foregoing it is evident that the right to tax, the basis of taxation, and the amount of revenue to be raised are all fixed and determined by natural law, and legislators are relieved of the trouble and anxiety of making laws except as to the disposal of the funds thus provided for them. *The right to tax* and the *basis of taxation* are fixed by the natural growth of a public fund which may be drawn upon without injury to any man; and *the amount of revenue* to be raised is determined by the amount of this fund, namely, the annual rental value of land exclusive of improvements effected by labor.

These things all fit together so perfectly, and their natural relation to each other is so clearly apparent, that legislators must long ago have stumbled upon them. But their attention has been diverted and their time wasted in

the search for taxes that might be imposed without affecting the vested interest which has treated the rental values of land, as private property. That fraud has now been exposed; the people have learned that the annual rental value of land is created by them and belongs to them in their corporate capacity, and they are determined that the legislators who represent them shall take possession of it and thus relieve them from all other taxation. By giving an immediate legal sanction to this popular desire legislators will rectify the two most terrible wrongs, and remove the two most woful curses of humanity, namely, robbery by means of taxation and robbery by means of rent, for these are the cause of almost all the evils which afflict mankind.

SYDNEY, Aus.

DR. HORACE FLETCHER'S NEW PANACEA FOR POVERTY.

(For the Review.)

By EDMUND CORKILL.

This latest cure for social ills looms up as a plan to reduce living expenses by thoroughly masticating food so that it may be more easily assimilated and at the same time reduced in quantity with advantage to nutrition and the pocket of the consumer. As a constituent of this remedy the Dr. has included a little mental science which he assures us will materially assist in the cure. How all this operates will appear as we proceed. Those who, like the writer, have read Dr. Fletcher's book "The A. B. Z. of our own Nutrition," will know that it is an interesting and instructive work, very necessary in these days of rush and hurry, when the lunch counter takes the place of the dinner table, and the feverish anxiety to get rich quickly leaves men little time to pay due regard to the laws of nutrition. As the writer was interested in this book he was pleased to be introduced to the author at his apartments in the Phipps Model Tenements, 31st St., New York, and gladly accepted an invitation to one of the genial Doctor's talks on Nutrition, and to take part in a practical lesson in food mastication. The reader may probably recall an amusing test often used to provoke mirth at evening parties in which a number of gentlemen competed in the somewhat difficult game of chewing and swallowing a dry soda cracker—the one who got rid of it in the shortest time being the winner. The Doctor's lesson was similar to this with the important difference that the object was reversed, the one who made the half cracker last the longest being the winner—so to speak. The writer not being an expert at the game was simply not in it, and very soon had nothing to do but to watch the doctor and his pupils, with bowed heads and solemn faces, quietly—as it were—chewing their cud just as naturally as the cows do.

So much for the lesson, which was followed by a brief address in which Dr. Fletcher gave a revelation of the occult possibilities of his theory of nutri-