

Now, a fundamental law or principle governing simple or primitive conditions, must of necessity be equally valid under any complications that may subsequently arise. If we conceive that the force of gravitation is, according to the well-known formula, acting constantly upon a heap of unrelated pieces of metal, then it must continue to act upon all of them just as rigidly and impartially when they are re-shaped, polished, and adjusted to each other in relationships that make a printing machine. And under the most complicated conditions society may have attained to, as in the simplest and most primitive form, it will, we believe, be found on examination that the only way of distributing public burdens that is both just and expedient is to ask each citizen, "What is the present value of the limited earth-space which you occupy or monopolize to the exclusion of the remainder of your fellow-creatures?" and to take that declared value as the measuring-stick by which to determine his proper contribution to the communal purse.

It has at all events now become evident that the Income standard of taxation, whether applied directly, or indirectly, as our past systems have been, is sufficiently discredited by the quagmires of dissatisfaction into which it has led us. But what should we have expected? It was conceived in error and shapen in envy. It wrongs the man whose income represents his true value to society, and it equally wrongs the liver on "findings" by making that kind of living respectable. It saps the incentives to industry at their very source, and engenders an unnatural antagonism between a citizen and his governors that must be destructive to the kind of patriotism we covet for The United States. Our sincerest hope is that like the wage-fund theory, the "ability to pay" standard of taxation will in a few years be found among those curiosities of human error that make up the interest of the Sociologist's Museum.

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## ECHOES FROM THE NATIONAL CAPITAL.

*(For the Review.)*

BY BENJ. F. LINDAS

A SINGLE TAXER HONORED.

It should be a source of considerable gratification to the Single Taxers of the country to know that Congressman Warren Worth Bailey, of Pennsylvania, the brilliant editor of the *Johnstown Democrat*, has been appointed chairman of the sub-committee on Taxation and Assessment for the District of Columbia. This is one of the most important committees in Washington having charge of the local affairs, and gives Mr. Bailey a splendid opportunity to suggest to Congress some very necessary changes in the chaotic tax laws of the District. That Mr. Bailey intends to take full advantage of this opportunity is evident from the fact that he has already introduced a bill

providing for Single Tax in Washington; the tax on improvements to be reduced gradually and increased on land values, and the taxes on personal property, business and industry to be completely done away with.

In addition to this tax bill, Mr. Bailey has introduced a bill providing for self government in the City of Washington. "A city in bondage," says Mr. Bailey, "can never be self-respecting. It is my theory that every community is entitled to look out for its own business and its own fortunes. A self-governed Washington could hardly be worse than the Washington which must hang on the skirts of Congress and look to strangers for favors."

The city of Washington is to be congratulated upon having such a progressive, enlightened and fearless little "d" democrat on the committee that must look out for its welfare.

#### PERSONAL PROPERTY TAX.

Those communities, whose lawmakers in their zeal for safeguarding the rights of the people have made imaginary and fruitless attacks upon hoarded wealth by cumbering the statute books with a hodge-podge of tax laws that tax everything movable and immovable, seen and unseen, should pause for a moment and casually analyze the showing made by the District of Columbia in the Income Tax returns.

Washington does not tax intangible personal property. The surrounding States do. The result is that Washington, with a population of some three hundred thousand, mostly government clerks, has four thousand eight hundred and eighty, (4880) individuals who pay income taxes; a number larger than thirty-two out of the forty-eight States of the Union, and representing a yearly income of forty-five million dollars.

Probably some wise lawmakers may, after considering these facts, discover that the result of taxing personal property is simply to drive the valuable personal property to some locality where the tax is not assessed.

#### SIDELIGHTS ON THE LAND TAX

On Dec. 12th, last, a letter was received from "The Society to Lower Rents and Reduce Taxes on Homes," of New York City, by Senator Fletcher of Florida, chairman of the United States Commission on co-operative land mortgage banks. The letter is a strong plea for the transferring of taxes from labor to land values as the only means of helping tenants and small farm owners. It points out that values of farms are increasing at an enormous rate and that reducing interest rates on land mortgages, under the present tax methods, will simply increase the selling price of land, and help neither the tenant, nor the small farm owner, nor the man who is trying to secure a farm. The letter created a considerable stir in the capital. One of the daily papers contained a column article commenting on the letter, giving it in full, and designating it as a most remarkable communication.

## SECRETARY WILSON'S REPORT.

During the month of December, Secretary of Labor Wilson issued a report that inferentially confirms the truth of the assertions of Single Taxers, that the withholding of lands from use is the primary cause of unemployment. The proposal, contained in his annual report, is to convert the public domain into homesteads for the unemployed, and to have the government finance the embryo farmers. The secretary would not only convert the present farming lands held by the government to this use, but he would have the government recover some of the lands that it formerly owned and that might be utilized for this purpose. The loans to be used in the purchase of implements and equipment, are to be safe-guarded only by the ability, opportunity and character of the Borrower.

The report, if carried out, will, undoubtedly, prove of immense benefit to the entire country. The only hope is that at some future time the department of labor will suggest that all unused land be used as homesteads for the unemployed, whether publicly or privately owned, the suggestion to be made feasible by a land value tax heavy enough to loosen the hold of the speculators who gamble in the natural resources of the nation while thousands of homeless men tramp the streets in idleness.

## THE WALSH REPORT.

On December 14th, while our patriotic lawmakers were discussing in quivering undertones the imaginary dangers from mythical mobs of hyphenated Americans thirsting for gore, and considering the advisability of spending billions of dollars to bristle the borders with monster guns and dot the country with armed camps, the Committee on Industrial Relations, headed by Frank P. Walsh, issued a statement demanding to know whether the Report of the Commission, the only report telling the truth about the industrial conditions in the country, shall be thrown away in order that Congress may order one additional twelve-inch gun. The statement declares that special privilege and industrial tyranny are seeking to prevent its publication, and adds, "Labor's representatives will insist that national preparedness demands industrial justice and the peace that will come only with justice."

## PAN-AMERICAN CONGRESS.

During the last week in December and the first week in January the representatives of all the republics on the western hemisphere gathered in Washington to discuss questions of mutual interest. It was a very distinguished assembly and numerous papers were read and a great variety of subjects considered. It is to be regretted, however, that the proceedings of the Congress that received the most publicity and attention were those in which military preparedness and alliances against imaginary foreign aggression was the chief topic. Preparedness from dangers from without received

exaggerated attention and almost completely overshadowed the more important question of preparedness from within, the necessity for which appeared now and then like a gleam through a fog, in the remarks of the more far-sighted who seemed to scent the real dangers.

Said Charles E. Bassett, of the Dept. of Agriculture, "Co-operation among farmers' organizations has in most cases not been voluntary, but has been forced upon them. During the early stages of farming in the U. S. the low value of the virgin soils was such that individual effort was remunerative even when the products were marketed at a low value. The rise in land values and competition in marketing now make co-operation necessary in order that equitable profits may be returned to the grower."

Raphael Zon, of the United States Forestry Service, made an exhaustive address upon the natural resources of South America, especially in reference to her wonderful forests, and declared that the whole future of that vast country depended upon the proper conservation of her natural resources.

Henry S. Graves, chief forester, Department of Agriculture, then delivered an address in which he arraigned the U. S. for its carelessness in conserving the natural resources of its people. Mr. Graves said in part:

"Probably one hundred million acres of private timber lands are not protected. To bring all forests under efficient administration requires extending federal and state activities in preventing fires and in purchasing larger areas of forest land, or in exercising some control over these lands.

"A good example of the efficient administration of forest lands is shown in the Philippine Islands. Four-fifths of the forest land is owned publicly and Congress has provided that no forest land shall be relinquished. Constant pressure from interested sources always is at work to break up the public forests and this fact must be born in mind when the question of Philippine autonomy is before Congress. Unless the Island resources are safe-guarded the Filipino, when he gains his independence, will have few resources on which to be independent."

A resolution was passed by the Congress providing for an examination into the tax laws of the different nations, but it is almost too much to expect any radical suggestions from representatives of republics that permit individuals to own millions of acres of the land of the country, as is true in practically every nation of the Western world.

#### DISTRICT OF COLUMBIA—FISCAL RELATIONS.

The Single Taxers in Washington can find considerable gratification in the report made by the Joint Investigating Committee of the Senate and the House, to investigate the fiscal relations between the District of Columbia and the National government. In its report filed a few days ago it advocates the abolition of the "half and half" arrangement, and recommends that the city of Washington, like every other city, pay a fair tax, and that Congress

pay whatever other sums may be needed, having in view not only the moral and physical advancement of the city, but also its permanent beauty and grandeur as a municipal expression of the nation's home.

It was not expected that anything would be done in reference to the tax laws, as this question was really outside the scope of the inquiry, but the removal of the "Sacred Half-and-Half" that has been the stumbling block for any questions of either tax reform or the securing of self-government in the District, must be viewed as a distinct and positive victory.

While the committee as a whole made little reference in its report to the question of taxation, one of the best known and most influential of its members, issued an individual report. The individual is Senator Works, of California. During the hearings he had mentioned that he was not at that time a believer in Single Tax, but judging from his report his conversion must be almost complete.

A portion of the report is as follows:

"But aside from this I am satisfied that real estate is appraised far beyond its real value because land values in the District are enormously inflated by speculation. This, however, cannot be charged up against the government. It is the result of inordinate greed on the part of some people, for which innocent property owners, especially the small home owners, are suffering the penalty. The Single Tax theory was very thoroughly and ably presented at the hearings. It has much to commend it.

"Indeed I think it would be a good system to adopt in the District. It would simplify conditions very much, and on the whole, if rightly and fairly adjusted, would be more just and equitable than the system that now prevails. It is a question that should receive careful consideration at the appropriate time."

If the Single Taxers of the District have done nothing else but secure the sympathy and co-operation of the distinguished Senator from California, they may feel well repaid for the time and trouble that they took to present their views.

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### GOLDEN MAXIMS.

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While the possession of land is necessary to him who labors, labor is not necessary to him who owns the land which another possesses.

When our civilization makes it easy to live we will find it is easy to live right.

The lunatic asylum is about the only place where one is expected to act as he pleases.

I don't blame anybody for anything, but I suspect them of a good many things.—JAMES BELLANGEE.