

Pawtucket, Lonsdale, Woonsocket and the farming sections of the State be treated on the same principle? So far as its shell-fish grounds are concerned Rhode Island is a Single Tax State: why should not its other grounds be dealt with on the same principle? And if this principle is good in Rhode Island why would it not be good for the other states and the country as a whole? Rhode Island has set an example for herself in her relations to the other lands of the State as well as the lands of the famous Providence River Oyster and not only for herself but the world.

EDITORIAL NOTE—A melancholy interest attaches to this article. Mr. Hardon died recently in Pomona, California, active in Single Tax work to the very last. We have other articles from him which will in all likelihood be published in future issues of the REVIEW.

THE LANDLORD

(*For the Review*)

By BENJ. F. LINDAS

The summer home of Rufus Page lay in a wooded valley about twenty miles from the city. The house stood well back from the dusty road that tunneled through a double line of huge, scarred sycamores. Across the road from the house the close-clipped sod of a treeless pasture stretched over a rounded knoll. From the rear could be seen the outline of wooded mountains tumbling into the purple haze. The house itself was a remodeled southern mansion with great white pillars that rose from the ground to support the roof that projected to meet them.

It was Sunday morning in late spring and scarcely a sound disturbed the soothing quietness. A slight breeze tempered with a touch of approaching summer's warmth quivered the aspens that leaned over the house. Now and then would be heard the far-away bark of the barnyard dog.

To the left of the wide hall, as you entered from the low front porch, was a large room that Page had fitted for his library. He was sitting there now near the table in the center narrowly eyeing a tall well-dressed young man who was standing near the window. Rufus Page was an old man; probably past seventy, with a round bald head, round fat body, and two thin legs, so thin in fact that at first glance it gave one the impression of a body and head stuck in a chair. His narrow eyes had been pried apart by a fat nose and his hard, rough voice was a fitting accompaniment for his irascible temper. Sitting across the table from Page was his only daughter, a slight, rather pretty girl, but with a suspicious flush about her cheek bones.

"Well, Donald," came the rough voice of Page, "what is it?"

"I hardly know how to begin," answered the young man, "whenever I am out here in your beautiful, quiet home, and stroll along the shaded walks, it seems as though the realities of yesterday that had been weighing

so heavily on my mind must have been only disordered dreams after all. But I must tell you. I know you'll think that I am ungrateful. I know that I can never bring you to see things from my point of view—well; to make matters short, I want to resign my position. The books are all in shape; leases, contracts listed,—”

“Why, Donald, why?”

“I simply must, that's all.”

“But why? Don't I pay enough? Got a better place? Why?”

“Well, I can't be true to myself and stay where I am. I would be a living lie. I did not think this way always. I do now. I can't help it. I'm sorry if it embarrasses you.”

Old Page sat with his elbows on the sides of the chair, tapping his fingers together nervously. Donald glanced toward the girl who coughed behind her hand and turned to look at her father.

“Donald,” came the rough voice again, “when I think I've been mistreated I've got to tell it. You're unfair to me. I made you what you are. I took you off the streets and put you in my office. I taught you and helped you and advised you; then I put you in full charge of the family estate. I opened my home to you. I let you fall in love with Bessie. I made you what you are.”

“You did, Mr. Page, you did. I'm grateful for what you have done. But I can't stay in a business that seems to me now to be fostering and abetting and extending an institution that is undermining the morals and the civilization of the world.”

“You fool,” shouted Page in a rage, “You poor, deluded fool. What's the matter? Turned Socialist, or Anarchist, or just gone plumb crazy?”

“Let me say a word more,” answered Donald, ignoring the question. “A year ago I was walking through that weltering hive on the south side. I passed one of your tenements. Then, for the first time, the question was suggested to me, why was it that men like you and I, and women, some as fair as Bessie, have to squirm over each other from the cradle to the grave in these filthy hovels? I couldn't answer the question, and I couldn't forget it. I began to go back to that section again and again. It had a fascination for me. I saw—how I wish I could forget it—I saw children starving. I saw the love of youth crushed by some unseen thing that seemed trampling these people into the mire. One day I had a young couple evicted from your house on Hastings Street. I saw the miserable, tattered furniture piled on the curb. I saw the girl-wife holding an infant under her shawl, staring reproachfully at her big, bewildered husband. I know how they ended. I know how they always end. The man a ragged drunkard, the girl on the street. What was wrong? I wanted to do something. Who was to blame?”

“Who to blame,” broke in Page, “who but themselves. The lazy

theiving loafers. They would rather drink than work. They beat me out of my rent whenever they can. They want someone to keep them. They don't want to work. They deserve what they get, every one of them."

"I can't believe that," answered Donald, quietly, "I've seen too much. I've had them come in the office, just from the farm, bubbling with energy, full of the zest of living, eyes bright with expectation. I've seen them in a few years battered hulks, drifting here and there and everywhere."

"Well," growled the old man, "and what are you going to do about it? What has that to do with you and me? What has that got to do with your staying where you are?"

"Because," answered the young man, "I've found the truth. I know the cause. And now that I am sure of it, I can't stay. It's not your fault that things are as they are. But those floods of people that we have poured into the vats of tenements, until they seem about to overflow through the holes in the wall, they are there because you and I and countless others have legally robbed them of their place on the earth. Because we have refused them an equal chance, and denied them the opportunity to earn a living. It's true, because I've seen the system at work. I know that you bought thousands of acres of timber lands—for your heirs—and refuse entrance to any living soul. I know of the contracts that I've made for magnificent buildings to be built on your ground by others who had to pay you enormous rentals for the privilege, and who had to agree that the buildings were to be yours after a term of years. I know that your last year's increase in rentals bankrupted two struggling firms and threw hundreds of men out of work. I know a syndicate of splendid men who would have started a factory on your land near the junction, but they would not agree to turn over all the profits to you. I know that you own most of Page County and take half of everything that grows for the privilege of allowing others to work the farms. I know that just below here we turned a whole village adrift—squatters you called them—because the modest cottages interfered with your view, and little Jennie, the blacksmith's daughter, the one who cried so piteously when she had to leave, I've seen her in the shadows plying her trade. I've seen these things. They're wrong. I know that they are wrong, and I cannot take blood-money any longer. I want to tell others what I know. I want—"

"I know what you want," cried Page, "You want some one to keep you, too. You're getting lazy. I've been too good to you. You're a miserable upstart. You're jealous, jealous of my property, and because you haven't the skill to acquire some of your own, haven't the intelligence to become successful. You want to take what's mine, mine."

"Yours? Where did you get it? I don't want to be disrespectful, but I am going to tell you something that you very well know. All this property of yours, these blocks of houses and acres and acres of land—how did your family get them? Your grandfather got them for nothing, got most

of them by fraud. I've heard you call him an ignorant, avaricious miser. But he held what he got, your father held what he got, and you have followed in their footsteps. The people had to have land and soon gold began to flow into the family coffers; gold that had been coaxed from your land by honest, hard-working men and women. Then more people came and the golden stream got larger and gets larger day by day. You, you do nothing; you never did do anything. You have traveled to every country on the globe; you can satisfy every whim. You call all this you have, yours. Did you make it? Did you use it? Then why is it yours? It is yours because the poor ignorant fools are dazzled by your title deeds, because—."

"Get out! Leave my house! No, don't dare talk to my daughter. Bessie, that man is a stranger to you."

"Bessie," said Donald, ignoring the old man, "Forgive me, Bessie. I had to do it. I had to be true to myself. I can't ask you to come with me now. I can't ask you to leave all this luxury to endure with me the misery that I have seen. Some day all this wealth will be yours. Use it the best you can. Good-bye."

"Wait," said Bessie, as she smothered a cough. "I've something to say. Father, what Donald says is true. I also know it to be true. It was I who started him to think about the misery in our social life. I asked him if he thought that God knew what man was doing to his brothers in these terrible cities. I asked him who owned the miserable hovel where my settlement work had taken me. I told him that it was wrong and inhuman to permit such dens to exist. He wouldn't tell me the owner's name; then I knew that it was you, father. I thought in those days that we could do some good with our social settlement, but it was like trying to sweep back the tide of the ocean with a broom. The task was endless. The human stream that poured in on us was inexhaustible. Then I became weak and ill. My cheeks got pale and I knew the tell-tale cough. They have taken me everywhere, trying to coax the old springtime back into my soul. But it's too late. I can feel myself slipping away. We can't escape the wrong either, you see. We can't shut our eyes and imagine all's right with the world. We can't hide ourselves out here among the trees and hills; the curse of those wretched souls follows us relentlessly. So, Donald, I too must say, good-bye. I'd go with you willingly if I had my old self back again. I'm sick of all this insipid luxury and ease. Oh, if I could only take my place in the world and feel that I was really doing something. But, Donald, I'll think of you always. In my dreams I'll be by your side; every day I'll send my weak spirit to strengthen yours with whispers of hope and love. I'll pray for you always, always."

She turned her face, wet with tears, and disappeared down the hall.

"Get out," snarled Page, "I'll have an accountant at your books in the morning."

Donald took his hat and walked slowly out the door and toward the road. The sun was high in the heavens and birds were beginning to call to their mates in the trees. The bells on the cows were jangling in the pasture. The aspens rustled ceaselessly.

CONGRESSMAN BAILEY'S BILL.

(For the Review)

By LUCIUS F. C. GARVIN

On January 22, 1917, Congressman Warren Worth Bailey introduced a bill which was referred to the Committee on Ways and Means. It was entitled "A Bill to provide increased revenue by a direct tax on the value of land in the United States, and for other purposes." It proposed to raise annually \$200,000,000 and, conforming to the Federal Constitution, the tax was apportioned to the States and Territories and District of Columbia in proportion to population.

When the bill becomes a law, therefore, the owners of land in the several States will pay into the National treasury every year a sum totaling about \$2 per capita of their present populations. The exact amount assessed upon the land values of each State, as given in Mr. Bailey's bill, appears in the table below.

It has been held that the apportionment of a land value tax according to population would be very unjust, falling with especial severity upon the Southern States, and lightly upon New York and other wealthy States. A doubt about this inference arises from the fact that the assessed valuation of property varies greatly in the different States. Thus, according to the United States census, in 1912, the "Assessed Valuation of Real Property and Improvements subject to ad valorem Taxation" in Ohio amounted to \$4,335,665,521, while that of Illinois totaled only \$1,648,500,546. Light is thrown on this extraordinary discrepancy by the added statement that the "average tax rate per \$100 of assessed valuation" in Ohio was \$1.18, but in Illinois was \$3.62. In Iowa, North Dakota, Idaho and New Mexico the rate exceeds 4 per cent., indicating a low valuation of taxable property. A landed proprietor in Virginia asserts that land values in that State are assessed at a small percentage of the actual selling price, a statement probably true of other States, particularly in the South.

Since land values are created by the presence of the population, are in fact, as Bengough terms them, "people values," may not the number of people living in each State be a fair measure of the value of its land? Those agricultural States, which seemingly would suffer under a Federal tax apportioned according to population, may not be much discriminated against by such apportionment.