

on taxes. They just mount and climb until we sit down on a cold stone and wonder what happened. After the speculative value has been squeezed out of land and the Single Tax fully established the change would be slight from year to year. It would vary with public improvement and enlightenment and only an infinite intelligence can forecast what it will be to a dot. One thing is certain, the public may examine the books and be certain of exactly what is paid in taxation. There can be no concealment and but few clerks will be required to do the work. The rest of the army of plunderers will find congenial, useful, jobs because society will be ideal.

We make no claim that Single Tax will eliminate human weakness, but under the social ideal the individual may be able to attain to his individual ideal if he so elects. And when we say wars will be unknown we mean after Oregon has taught the world what liberty is and the world has followed Oregon.

Mr. Smith is suddenly frightened over the small amount of taxes that would be collected under Single Tax. Why fear, brother? Rather fear big taxes than small ones. Besides, there are many people asking us what we intend to do with all the taxes we will collect. Why cross the bridge before we come to it?

I want to ask Mr. Smith a question which he has evaded from the start. Are land values public values created by the public, and if so, do not public values belong to the public? And if they do, what right has the State to tax a man's private property as long as the community has a public value which individuals are appropriating?

Until this is settled all other questions are beside the point. We may speculate until kingdom come; it will not change one iota the truth or falsity of the central, underlying, Single Tax truth.

Mr. Smith fears that no one will work under the Single Tax. Have a care, Mr. Smith. We have heard much about the necessity of increasing production. The Single Tax will cause a vast army of useless, unproductive, profiteering, aristocratic gentry of our cities, who now live by bleeding industry without compensation, to roll up their sleeves and produce. But it will also open the opportunity. Fear not. They will either work and produce or starve. But work is normal, healthy and natural. Under freedom it will cease to be irksome. Snobbery and desire for power will disappear because it will be unprofitable, and humanity will have a chance to be happy. As Mr. Smith has said: "The Single Tax is a social ideal."

Let us be very frank and earnest about this matter. We are not trifling or dreaming. We stand for a great fundamental principle of human liberty; the right of all men to the use of the earth on equal terms. We make the staggering statement that because this fundamental truth has been ignored throughout the weary struggle of humanity in its upward climb toward the truth, the ages have been strewn with countless wrecks of civilizations until faith in a merciful providence is becoming a black doubt and a nightmare. We make the statement that because the Single Tax as

advocated by Henry George and for which the people of Oregon will have the priceless opportunity to vote this Fall, has not been enacted into the constitution of society, the present so-called civilization is in ruins at our feet, and the only thing that will bring order out of chaos and turn humanity toward the rising sun of home is to put a cross in the right place on the ballot this Fall. It is not an idle dream. We are prepared to meet our opponents on the stump, in type, or anywhere, that this vital, burning truth may be seared into the very souls of men, women and children. It is not a question whether a citizen will have to pay a penny more or less in taxes, or whether or not so-called big business or little business will take on this fever or that chill. It is a question of who this earth was made for, and has an all wise Creator decreed an orderly method by which we can unfold the divine plan to perfect peace and harmony?

J. R. HERMANN.

Tax Reform in Your Town

IN many respects your town is similar to a private business corporation. For instance, your town has stockholders, a board of directors, officers and employees, and a very definite business to perform. The people who live in the town are, of course, the stockholders; the assembly or commission, its board of directors; while the employees of the town differ little from the employees of any ordinary business corporation.

Your town, however, has other features in common with a private corporation. Like any mercantile business it has need of a steady, definite income, it frequently is in need of a selling and advertising force, it must have a modern system of accounting, and it needs a satisfied clientele, or like its counterpart in private life, it will steadily drift to financial disaster and bankruptcy.

The comparison between a town and private business would be more easily understood if we could grasp the idea of a town or city in its entirety; if we could hold it out in our hand, and turn it over and examine it; if we could imagine a city or town as a definite, single, compact structure.

For example, let us build for ourselves, in miniature, on this table before our eyes, a modern town. There run the streets, some broad and clean, others narrow and ill-kept. In this corner we can pile some tumbling shacks for our dreary slums, and over there we can run a row of mansions for the well-to-do. Now let us sprinkle a few "sky-scrapers" among the cluster of ancient business houses, and scatter all the rest of our buildings, so as to leave about half of our city space vacant and unused. Now let us pick from among the cities of the world some of their distinctive features of municipal life and add them to our town. Glasgow, or Manchester, or Liverpool, will furnish a splendid street railway system. From Ulm, or Port Sunlight, we can get an idea of cozy, city-owned workingmen's cottages for some of our unused space. Baltimore, or New York, can furnish us municipal docks for the river-front,

for, of course, this town that we have set up, is on a river. The water-works system can come from Washington, or Los Angeles, the electric lighting plant from Halifax, or Rochdale, municipal gas from Cleveland, or Memphis. On the outskirts of the town we will place clean and sanitary abattoirs, as in Berlin, and through the residence sections we will scatter city markets as in Baltimore. In the business sections we will have municipal theaters as in Dresden, Stuttgart, and Glasgow, and maybe we may have a few municipal stores and meat shops as in some of the towns of Australia, or public undertakers as in Vienna. Then, as in all well-ordered towns, we will have churches, schools, libraries, asylums, hospitals, jails, alm-houses, police and fire departments, and court-houses.

Now, just before winding up our microcosm, and starting it on its career, let us look at it carefully. This city of ours is in business. It is in business of two distinct and separate kinds. First, it is in business that competes with, or that has competed with, private business. Secondly, it is in business of a kind that is, more or less, distinctly a city business. For instance, in its water-works, gas and electric plant, street railway system, public abattoir, markets, theater and stores, it is similar to any present-day private business corporation. In its activities in preserving the peace, educating the children, administering justice, caring for the poor, it is, in modern days at least, in a business generally considered as belonging to the public, to the city, as a city.

It will be, of course, but stating a truism, to say that the money necessary to maintain these public activities, must, in some way or other, come from the pockets of the people who live in the city. It is a very important question, however, to decide how this money is to be collected, and just how each individual citizen should pay. In regard to that portion of the city business that is a replica, in a way, of a private business, there is little confusion. Each individual now, as in the days of private ownership, pays for what he gets. There may, or may not, be a difference in the amount that the individual pays, but the principle which determines what the amount shall be is exactly the same. The city, like the private corporation, estimates its expenses, sinking fund, amount necessary to cover depreciation, etc., determines the gross amount of its receipts and regulates its charges accordingly. A glance at the report of the Geary street municipal railway of San Francisco will illustrate just what I mean.

Operating revenue		\$444,747.73
Operating expenses		291,431.36
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Net receipts		153,316.37
Miscellaneous income		1,328.64
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		154,654.01
Taxes	\$35,454.00	
Interest on		
funded debt	73,886.54	109,340.54
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Net profit		\$ 45,304.47

Operating expenses include \$80,054.50 for depreciation and accidents.

In other words, when a man rides on a municipal street car, or uses municipal gas or electricity, or visits a city theater, or buys from a town store, or rents a community house, he pays not what he is able to pay, but for what he gets, for the benefit that he receives. The "ability to pay" theory in real business life has been relegated to those dim and clogged emporiums of the departed glories of yesterday that fringe the Bowery in New York, or Halstead Street in Chicago.

However, in deciding the question as to how to raise the money necessary to pay for the city services of not a distinctly business character the "city fathers" seem totally at sea. Most of them solve the difficulty by arranging for a tax that is supposed to reach everything visible and invisible, movable and immovable. Hence we have taxes on money, stocks, bonds, jewelry, furniture, sign-boards, on every imaginable sort of business, on automobiles, carts, horses, and wagons. Most of these tax laws are so complicated, haphazard and indefinite, that to execute them with justice would tax the ingenuity of the proverbial "Philadelphia lawyer."

Why all this chaos and confusion? What, do you imagine, would be the result, if a city or town should enact a law to the effect that every person using gas or electric light should pay for it according to the size of his business, or the amount of money that he had in the bank? The mere statement of such a proposition shows its absurdity. Yet if such a plan is absurd in the one instance, why not in the other?

Maybe we can find in business life a situation that will offer a guide to the city in the affixing of charges for these indefinite services. If, for instance, we attend a theater, where practically all of the services rendered are of a kind impossible to separate into so many definite articles, and apportion to each member of the audience, or, if we rent an office in an office building, or a flat in some apartment house where much of the services rendered by the bellboy, janitor, watchman, maid, etc.—is impossible to be divided into visible, measurable quantities, and handed to each tenant, we nevertheless in each of these cases pay a definite well understood charge, a charge that has nothing to do with the financial standing of the particular individual. Rich and poor pay alike. There are, of course, differences in price, but the difference is determined by the site the payee occupies, as the site in such cases determines the benefits received. Thus the one who occupies a box at the opera pays more than the one in the balcony, for he secures the additional benefit, pleasure, and comfort of a superior location. Thus the man in an office building pays more for a room near the elevator, than for the one at the end of the hall. Municipalities when they understand the management of theaters as in Ulm, or furnish dwellings for their workers adopt this fair, just, and natural system of regulating their charges. In public and private business, therefore, these two systems of securing revenue have been

developed. Where articles, or commodities are sold, that can be measured in quantity, there is a fixed charge per unit of quantity. Where services are rendered of things that cannot be measured visibly, a charge is made according to the benefits the individual receives, which benefit can be most justly measured by the value of the site occupied by the individual who receives the benefit.

Every city, then, has a definite plan to follow. Charge each individual according to the value of the site he occupies, as this determines the value to him of the community service. In other words, let the citizen pay according to his closeness to the stage of city life. A "box seat" at the business center would be more valuable than a gallery seat back in the hills; a seat on the boulevard, the parquet in our local "Vanity Fair," would be more valuable than standing room on the outskirts. A home close to the city elevators, the street car lines, would be worth more than one at the end of the "Hall" where there has been no paving.

It is the failure of municipalities to follow this simple system that has resulted in most cities having the appearance of some town on the Western "front" that has been acting as host to a batch of Zeppelins; a row of dwellings huddled together and then acres of vacant ground; a cluster of dilapidated shacks and a towering business block. What would we think of a department store that would let out its floor space for a pittance, and then permit the holder of it to keep it empty, or gamble with it instead of using it for the service of the customers. What would we think of a theater that would sell all the tickets for a "song" to some speculator, and then compel those who attended, to pay the expenses according to the value of the clothes that they wore?

Think of the farcical results of this attempt of cities to secure their revenue by a tax on "ability to pay." The man who improves his site, who invests his money, who gives employment to labor, who is a credit to the community, is heavily taxed; the man who uses his site for the production of noxious weeds is practically untaxed. The energetic business man who invests his money in goods necessary for the comfort of the community is heavily taxed; the man, who in some tiny office gambles in stocks and bonds worth millions pays practically nothing. The result can be summed up in these few words: waste, inefficiency, perjury, and rank injustice.

Let us change this haphazard system for a plain, everyday business method. The houses are new and modern; the business section is in keeping with the demands of the town, the streets are clean, the slums are disappearing, and the "tax paying" shacks have been removed. And, better than anything else, it is a taxless city. They have no inspectors prying into the private affairs of the people. Scores of tax collectors and useless clerks have been released for more necessary work.

The city now secures its revenues in a thoroughly business-like manner. For the commodities that it sells to its people, it charges what the articles are worth. The net revenue goes to the public treasury. The rest of the money

that is needed is assessed against the citizens in proportion to the value of the sites occupied by them, this value being well known and established by the ordinary business intercourse of the community. There is now no incentive for a man to hold a site idle, for he has to pay to the city what the site is worth. There is no incentive to retain dilapidated shacks, for there is no additional fine assessed against him if he erects a better one. The result is an equitable apportionment of equitable expenses, a well-developed city, and a clean, orderly, and efficient community.

B. F. LINDAS.

This Round Lunatic Asylum

IT is easily demonstrable," said Old Man Doodle, "that the little known human race hasn't any sense—not a particle. It has been in existence for some hundreds of thousands of years, but has never applied even rudimentary intelligence to the solution of its major problems. And it follows, of course, that it hasn't any morals, for morals are, or should be, merely intelligence applied to the conditions of existence so as to get the greatest good out of them. Our so-called morals are local, conventional and arbitrary.

"If we were anything but fools we should long ago have tried to discover something about the nature of the universe we inhabit and our place in the scheme of things, but instead of that we try to do things with the unknown forces about us, and then squeal because we get hurt. We are a public nuisance.

"It should be obvious to the lowest intelligence, as I have frequently remarked before, that this universe is not the playground, battlefield or workshop of a messy lot of little two-legged insects called 'men,' but exists to express that supreme intelligence that called it into being and indubitably must and does express that. Undoubtedly we have a place in this scheme, but we have never taken the trouble to find out what it is. Our 'sciences' disgrace the word. 'Science' means exact and demonstrable knowledge and we haven't it.

"Take the very simple matter of our immediate environment and resources. Nobody has taken the trouble even to make an inventory of them. Here we are on a globe that is three-fourths water. Of the remaining one-fourth that must sustain all human life, one-half is habitable and capable of producing. The resources are abundant for the need if we use intelligence and justice in operating them, but instead of realizing that we are one race, of common origin and destiny, we set up conflicting claims to the bounties of nature and try to exterminate one another. Man is a land animal and cannot live without land any more than he can live without air or water, yet for ages we have permitted to obtain the absurd and iniquitous system of property in land, and are trying now to parcel out the other two essential elements into property holdings. It would be ridiculous if it were not so tragical. If we had any sense we would call a world congress of our most enlightened men and follow the ordinary procedure of a meeting of the directors of a business—but we are dazed by the magnitude of the task, or are afraid reason and justice would rob us of some privilege of despoiling our fellow man or something, so we muddle along in our misery as we have done for ages. The human race gives me an acute, triangular pain, and if it doesn't reform soon I'm going away and leave it flat on its silly back."

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