

## SMITH WASN'T REALLY CRAZY.

BY JOHN F. BAKER.\*

*(Expressly for the Review.)*

All the way from Southern Manitoba a report had reached his old friends in the Western Reserve that their late neighbor, Smith, had gone crazy.

They had known him from youth up and were greatly surprised. Never had he taken up with any new fangled ideas or bothered his head about the condition of labor, the currency question or any other "unsettling subjects," but had steadily cast his habitual ballot for the candidates of the Grand Old Party. He had been born to that way of voting and slept soundly under a sense of tariff protection.

True, it had been quite a surprise to his old neighbors when he returned from a visit to his brother-in-law in Minnesota and advertised his small farm for sale, and even more when he actually sold out, and they learned that he had bought land in Manitoba.

Smith explained that he wanted to secure land for his boys and that in buying in Manitoba he was doing the best he could for them, and that lots of western farmers were settling across the international boundary. So with his wife and boys he left the old Ohio home early last spring.

Then after some months, came the disquieting rumor about his mental condition. His old neighbors could not credit it.

But when young Johnson, who represents the Buckeye Binder Co. up in the Candian Northwest, came home for his holidays, he explained the whole matter.

It appears that Smith had bought a square mile of railway land near the Souris, in a district where for some years every free-grant homestead had been occupied and where good roads, schools, churches and other conveniences of civilization were already fairly well provided. Meanwhile his brother-in-law with his boys, having less capital, homesteaded several half sections farther west.

Right next to Smith's land on every side were good improved farms; in fact unimproved land was the exception in that neighborhood, while within a few miles were the railway and grain elevators at the market town.

Before buying Smith had made what he considered sufficient inquiry into the economic conditions of the country of his adoption and found some things cheaper, while others were dearer than at his old home, and as this was explained to him as being the effects of the tariff he was not disposed to be too critical. Had he not always upheld tariff taxation?

Even when the township assessor left him his first year's assessment papers he considered the taxation very reasonable indeed. But when later he made inquiry of his new neighbors and discovered that their taxes were no higher than his own he felt himself unjustly treated. Not that his own taxes were too high, but, for their fully equipped farms, their taxes, he maintained should be higher.

It was right here Smith had his first misgivings. Was he to be taxed for a bare mile of land just the same as others who had every improvement, houses, barns, stabling, fences, livestock, implements etc., etc.? That was not the way they did in Ohio and he would not stand it!

When it was explained to him that all farm improvements were, by law, exempt from taxes in that country it did not mend matters; he said that was the grievance exactly; and when it was further spoken of as a partial application of the single tax idea the climax was reached. Had he not read in the Cleveland "Plaindealer" about Henry George's plan to put all taxes on the land and

\* In Manitoba all improvements in or on land used for farming purposes are exempt from taxation.—The Editor.

crush farmers, letting the wealthy bondholders go scot-free? And here he was, nicely trapped, living in a community of farmers so deluded they actually did not know what an oppression had been put upon them.

At first he thought of selling out and going back to Ohio, but he liked the rich broad acres he had bought. Even now they were worth more than he had paid for them, while land was still in brisk demand and values advancing.

So he determined to stay and fight it out, and then an idea struck him, an idea that made him wonder at himself for its very audacity.

As has frequently been noted, men, who in the East were mere floaters on the current of public opinion, develop an unwonted energy when exposed to the invigorating atmosphere of the West, and are often a surprise to themselves and to their friends.

So, the elections for the Manitoba legislature being imminent, and finding himself encouraged by some local land speculators to whom this law was as repugnant as was the preaching of Paul to the shrine-makers of Ephesus, Smith determined to announce himself a candidate, and then, when the public should learn from him the way they do in Ohio, his fellow farmers could not all be so blinded as his immediate neighbors seemed to be, and he would teach them a better way.

So Smith's election card appeared in next week's issue of the "Advance" announcing his platform. He got a lot of handbills printed stating his grievance as he saw it and advocating the good old methods of taxation, such as are practised, not only in his native state and in all the other states of the Union as well, but also, he was assured in the older provinces of the Dominion of Canada. This, he held, was such an overwhelming body of opinion against the principle of the Manitoba law that it must convince all who considered it.

But with the great majority of those to whom he appealed, taxation of improvements was a dead issue, dead and friendless as chattel slavery and many another historic abuse. And so it is not surprising that in next week's paper a farmer correspondent facetiously suggested that Smith should be examined for lunacy by the medical board to determine if it were safe to have him at large.

Johnny Johnson's explanation was a great relief to Smith's old friends, but it led to much discussion and difference of opinion among them.

And a good many of these concluded that a law taxing land value only and exempting improvements was all right in a new country, while others argued that it would be a good law to have in force right here and now in the Western Reserve.

But Smith wasn't really crazy.

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## HOW I BECAME A SINGLE TAXER.

BY REV. SAMUEL W. SAMPLE.\*

Strange as the statement may seem to some, my first steps toward the single tax were guided by Horace Greeley. In the year 1886, while a student in the Divinity School at Meadville, Pa., I found, in the library of said school, a copy of Greeley's "Hints Toward Reform." The book instructed me much, inspired me more. One of the principles it advocated was man's right to living-

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Mr. Sample was ordained to the Christian ministry in 1875, at Greenville, Ohio, by a