

to riot and not to join insurrections. He generally has a real cause of complaint; or if he has not a real cause of complaint, kindness and fairness and reasonable treatment, nine times out of ten will persuade him that he has no just cause to riot and complain. If the money spent on standing armies for the purposes of putting down American riots and insurrections were spent providing for free justice in the courts, for keeping all the boys and girls in the country in schools until they are eighteen—paying their parents if need be—and for providing free arbitration boards, city, state and federal, there might not be such need of a standing army to shoot Americans. Perhaps this is a dream; but some day it will come true, and we line up with the dreamers.

### The Death Penalty.

(Phoenix) Arizona Gazette, December 5.—No power on earth can make it right for one man to take another's life. . . . The Gazette is glad that Arizona has a chief executive who is opposed to the legalized taking of human life. . . . Governor Hunt must obey the command of God, and not the will of a minority of the voters as expressed at the last general election. The Gazette prays that Governor Hunt will not allow those men to go to the scaffold. . . . "Thou shalt not kill."

### A Worthy, Precedent Set.

The Intermountain Catholic (Salt Lake City), Dec. 5.—When the United States flag was hauled down at Vera Cruz, Mexico, the other day, there was furnished to the world proof that government by the people has a nobler and more altruistic character than when managed by royal masters. The United States went into Mexico with the professed assurance to the world that it cherished no resentment towards the individual citizen, nor was her ulterior motive conquest or acquisition of territory. . . . This altruistic profession has been lived up to. No material advantage has accrued on account of her expedition; but one beyond all material measure has come of it. It constitutes a precedent and is an example which other nations may follow. It confirms her high position in the world's mind. The public opinion of America will be the tribunal at which peoples the world over, struggling for the blessings of equal justice and liberty, will seek to justify their cause. The prestige gained is worth the money spent. If our belligerent brethren across the border will only get together now and establish peace, our sacrifice will be doubly crowned.

## RELATED THINGS

### CONTRIBUTIONS AND REPRINT

#### THE FOREST FIRE.

For The Public.

On, on, dread Flood of Devastation! Sweep  
All living things before thee; wrap in flame  
The crackling, crashing forest; lay hot claim  
On cot and clearing; through the grasses creep

Like angered reptile, hissing; wind-lashed, leap  
From blazing hill to flame-swept waters; frame  
The very heavens in red, for naught may tame  
Thy fury till, too long unmoved, they weep.

Though naught but desolation mark thy train,  
Rage on, red King of Ruin!—not for long  
Shall thy dire victory remain complete;  
With dauntless courage man shall claim again  
The ashen waste, and fruitfulness shall throng  
Up from the soil in gardens green and sweet.

CHARLES H. WINKE.

## FROM ONE OF THOSE LITTLE ONES.

For The Public.

Dear St. Nicholas:

Please tell Dasher and Dancer and Prancer and Vixen and Cupid and Comet and Dunder and Blitzen that they needn't bother stoppin' at our chimney this year.

There ain't no Christmas.

Daddy's gone to the war.

CHRISTINE BARKER.

## NEW YORK AND LONDON LAND VALUE.

The annual report for 1914 of the Commissioners of Taxes and Assessments of the City of New York shows that the total taxable value of property as on the first of January, 1914, was \$8,390,155,472. The sum was made up as follows:

Ordinary land value*	\$4,602,852,107
Improvements (buildings, etc.)*	2,855,932,518
Special franchises*	404,420,311
Real estate of corporations*	186,654,976
Personal property†	340,295,560

\$8,390,155,472

Special franchises consist of rails, pipes, wires and the like situated in streets, waterways and public places, together with the privilege of building, maintaining and operating the public service performed by the aid of such improvements. The special franchise, therefore, includes both the tangible property in streets and public places of the character described and the value of the privilege of operating it.

Real estate of corporations consists of all improvements in streets, waterways and public places other than special franchises, also of all rights of way of public service corporations which extend through more than one block. The Deputy Tax Commissioners are required to report the value of land of the rights of way of public service corporations computed in harmony with the value of adjacent land. The deputy in charge of

\*Report, pp. 20-21. †Ibid., p. 78.

the assessments of this property uses the values so reported to him and adds the value of the improvements whatever they may be.

The taxes on property are imposed by the boroughs constituting the city, and there is in addition a small tax imposed by the State of New York. The rate of tax is as follows: In Manhattan 1.78 per cent, The Bronx 1.77 per cent, Brooklyn 1.84 per cent, Queens 1.80 per cent and Richmond 1.90 per cent, including in each case the New York State tax of 0.058 per cent. The total taxation imposed (on real and personal estate) was \$150,503,898, which is \$27.48 per head of the population. The taxation on fixed property (real estate—which is land and its improvements) alone amounted to \$144,420,586, which is \$26.38 per head of the population.

In New York City the proportion which land value bears to the total value of land and improvements varies considerably. In "Section 3" of Manhattan, which includes the great business center, the proportion of land value is as high as 70.3 per cent, notwithstanding the gigantic and valuable skyscrapers for which the neighborhood is so notable. In "Section 13" of Brooklyn the proportion is as low as 41.1 per cent. The average for the whole city is 61.7 per cent. (See pp. 24-89 of the Report.)

Land value per head of population also varies considerably. The ordinary or selling value of land (apart from franchises, etc.) varies from \$1,258 per head in Manhattan to \$413 in Richmond. The average for the whole city is \$840. With the growth of population the land value has increased in sympathy, but the land value per head has declined, having been \$915 in 1911, \$898 in 1912 and \$871 in 1913. This decrease is not explained by increased taxation since taxation has remained almost stationary.

In the subsequent calculations the New York figures are expressed in English money, at 4.8 dollars to the £. The average proportion of land value to total value (61.7 per cent) is used for arriving at the land value of real estate belonging to corporations, of special franchises and of properties exempt from taxation. The last mentioned include the sewerage system, municipal and government institutions, libraries, churches, hospitals, cemeteries, etc. Similar properties in London are assessed and are included in the annual rateable value, some are actually rated; and in the case of government properties the local rating authorities receive a subsidy as compensation for the exemption of such properties from rates.

As ordinary land value means the selling value of land as diminished by the taxation imposed, it is necessary to add the capitalized value of the taxation in order to arrive at the value the land would have if free from taxation. For this purpose it is assumed that the real estate taxation falls on land value in proportion to the relation

which land value bears to total value, which, as already explained, is 61.7 per cent for New York.

The value attaching to special franchises and to the real estate of corporations consists largely in what the Commissioners call privilege and rights of way. It is doubtful if improvements in these cases make up anything like so high a proportion of total value as they do in the case of ordinary fixed property, and there will be no exaggeration in placing the land value at only 61.7 per cent, the average proportion for the other classes of property. The total figure of land value in New York will then work out at £1,647,050,000, as follows:

Ordinary land value (being selling value)	£958,927,000
Land value of real estate belonging to corporations .....	23,993,000
Land value of special franchises.....	51,984,000
Land value of real estate exempt from taxation* .....	240,870,000
Capitalized value of the proportion of taxation falling on land values at twenty years' purchase, or 5 per cent.	371,276,000
	<hr/>
	£1,647,050,000
Land value per head of population (5,476,996) .....	£300
Land value per acre (201,446 acres).....	£8,176
Population per acre.....	27
Total annual value at 5 per cent.....	£82,352,000

**The Landowners' Share.**

Incidentally an estimate may be made of the land value which is taken annually from New York by private interests. For this purpose we should deduct from the total the value of land exempt from taxation (£240,870,000) and the value of the taxes on land values (£371,276,000), leaving £1,034,904,000. At 5 per cent this is £51,745,000, which sum represents the net annual untaxed rent taken from the population. It amounts to £9 8s., or \$43.12 per head. On the other hand, the annual rent taken in taxation is only £18,564,000, which is £3 8s., or \$16.32 per head. Thus the municipal and State levy on land values is £3 8s. per head every year and in addition the land owners take in rent £9 8s. per head.

**New York and London.**

Principally on account of its much larger area (201,446 acres) New York City is not a criterion for London (74,816 acres). The population per acre in Greater New York is 27; in London it is 60.4. A more trustworthy comparison is afforded by the Boroughs of Brooklyn and Manhattan taken together, as the following statistics show:

**MANHATTAN AND BROOKLYN.**

Population .....	4,393,773
Area, acres .....	63,718
Population per acre.....	69
Taxation imposed on fixed property (land and improvements) .....	£26,325,000
Per head .....	£5 19s.
Per acre .....	£413

\*Report, p. 83.

## LONDON (COUNTY COUNCIL AREA).

Population (1912)* .....	4,519,754
Area, acres† .....	74,816
Population per acre.....	60.4
Local taxation on fixed property, including recoverable arrears (1911-12)†.....	£15,961,000
Estimate of budget taxation on fixed property in London§.....	9,430,000
<b>Total property taxation.....</b>	<b>£25,391,000</b>
Per head .....	£5 12s.
Per acre .....	£339

Calculating for Manhattan and Brooklyn, as has been done for New York as a whole, the statistics of land values are:

## MANHATTAN AND BROOKLYN LAND VALUE.

Total land value, including the land value of franchises, exempt property, etc., and the proportion of the taxation falling on land values.....	£1,420,099,000
Per head .....	323
Per acre .....	22,287
(Note.—The land value proportion in Manhattan is 66.2 per cent., in Brooklyn 49.9 per cent.)	
Ordinary land value, being the taxed selling value of land, and not including the land value of franchises of corporation or of exempt properties..	824,127,000
Per head .....	188
Per acre .....	12,934

From these figures the following alternative estimates of the value of London land are submitted:

## LONDON (COUNTY COUNCIL AREA) LAND VALUE,

## I.

- (a) Total land value of London at £323 per head, corrected by the less density of population in London, as compared with Manhattan and Brooklyn, in the proportion of 60.4 to 69.....
- (b) Total land value of London at £22,287 per acre, subject to the same correction .....
- Annual value of (a) at 4 per cent..
- Annual value of (b) at 4 per cent..

## II.

- (c) Ordinary or selling value (as diminished by taxation) of London land, at £188 per head, excluding the land value attaching to special and exempted properties and corrected as before by the less density of population in London.....
- (d) Ordinary or selling value of London land at £12,934 per acre, corrected as before .....
- Annual value of (c) at 4 per cent..
- Annual value of (d) at 4 per cent..

\*London Statistics, 1912-13, p. 54. †Ibid., p. 47. ‡Ibid., pp. 626-7. §Ibid., p. 558.

The extent to which rates and taxes on property ultimately fall on land values is a much disputed question. Some say all such taxes are a charge upon land, and if their contention is admitted, then the gross taxable and rateable value of land should include the whole amount of taxation now levied. This was £25,391,000 in London in 1911-12, and if added to the above figures (c) and (d) the annual values would be £55,144,000 and £61,293,000 respectively. On the other hand, if the taxes fall on land value only in proportion to the part of the total value represented by land, the result would be correspondingly less. Put the land value proportion at only 50 per cent (it is 61.7 per cent in Greater New York) and the gross annual value of London land on the basis of the (c) and (d) figures would lie between £42,448,500 and £48,597,500. It must be noted, however, that the figures (c) and (d) specifically omit the land or communal value attaching to tramways, sewers, gas mains, public institutions and to properties exempt from taxation. These are all included in the present "rateable value" of London. Accordingly the former of the two alternative calculations embodying the figures (a) and (b) is more trustworthy, and it places the gross annual value of the land of London at between £51,109,000 and £58,384,000.

## The "Rateable Value" Fallacy.

The calculation of both the capital and the annual value of London land is submitted with all respect to those statisticians who have attempted to show the inadequacy of land values to meet national and local revenues. The Council of the Surveyors' Institution, speaking with professional authority, have estimated the land value of the whole United Kingdom at £3,000,000,000, which, to say the least of it, seems quite absurd since the value of New York land, ascertained by a duly constituted assessing department, is at least £1,647,050,000. Other statisticians, belittling proposals for the taxation of land values, have declared that £100,000,000 is the outside limit of the annual value of the land of the whole United Kingdom. They are usually very emphatic in their convictions, and we can only invite them to show in what respect our calculation of the value of London land alone at somewhere between £42,448,500 and £58,384,000, after making generous allowances, is faulty or unreliable.

We have always protested against land value estimates derived from the figures of present rateable value, and we shall not be dismayed if it is pointed out that the total gross rateable value of London (land and buildings included) is only £54,949,000 and net rateable value £45,022,000,\* which is less than the value we attribute to the land alone. Present assessments under the Brit-

\*London Statistics 1912-13, p. 667.

ish system are slipshod and unjust, and only approximate to the real annual value in the case of small properties and of the dwellings of the poor.

As to the value of London land and the futility of making calculations based on "rateable value," we have independent testimony from the ex-Lord Mayor, Sir Vezey Strong, who, speaking at a meeting of the City Corporation on June 12, 1913, said: "Even on the assumption that the new proposals (the taxation of land values) were entirely in substitution for present charges, an imposition of, say, 3d. in the £ would be equal to something like £1,250,000 added to its (the city of London) annual burdens." We do not know whether Sir Vezey Strong was speaking of local burdens or of local and national burdens combined, but as the purely local annual burden by way of rates on the city of London is £1,866,834,† it follows that 3d. in the £ would, according to Sir Vezey Strong, raise at least £3,116,834, and accordingly the capital land value (apart from improvements) must at least be £249,347,000 corresponding to an annual land value of £9,973,900. In his declaration Sir Vezey Strong has only proved how extremely unsatisfactory our present assessments are, for the net rateable value of the city of London (land and improvements included) is only £5,759,323.\*

A. W. MADSEN.

### TRUE LIBERTY.

Charles Mackay.

We want no flag, no flaunting rag,  
For Liberty to fight;  
We want no blaze of murderous guns,  
To struggle for the right.  
Our spears and swords are printed words,  
The mind our battle plain;  
We've won such victories before,  
And so we shall again.

We love no triumphs sprung of force—  
They stain her brightest cause;  
'Tis not in blood that Liberty  
Prescribes her civil laws.  
She writes them on the people's heart,  
In language clear and plain;  
True thoughts have moved the world before,  
And so they shall again.

We yield no more to earnest love  
Of freedom's cause sublime;  
We join the cry "Fraternity!"  
We keep the march of Time.  
And yet we grasp not pike or spear  
Our victories to obtain;  
We've won without their aid before,  
And so we shall again.

We want no aid of barricade  
To show a front to wrong;

†Ibid., pp. 626-7.

\*London Statistics 1912-13, p. 667.

We have a citadel in truth,  
More durable and strong,  
Calm words, great thought, unflinching faith,  
Have never striven in vain;  
They've won our battles many a time,  
And so they shall again.

Peace, progress, knowledge, brotherhood—  
The ignorant may sneer,  
The bad deny; but we rely  
To see their triumph near.  
No widows' groans shall load our cause,  
No blood of brethren stain;  
We've won without such aid before,  
And so we shall again.

## BOOKS

### ANCIENT AND MODERN SOCIALISM.

**A History of Socialism.\*** By Thomas Kirkup. Fifth edition, revised and largely rewritten by Edward R. Pease, Adam and Charles Black, Soho Square, London. 1913. American agents, The Macmillan Company, New York. Price, \$1.50 net.

That Socialism is a cosmopolitan movement, not of German origin, is a fact that some need to learn in order to overcome a bias based on erroneous notions. Mr. Kirkup's history does not go further back than the nineteenth century and shows that Socialist movements in France and England ante-dated Karl Marx by many years. But these movements of Robert Owen, Count Henri de Saint-Simon and Louis Blanc left no permanent results. The two former depended more on the help of aristocratic elements than on the working class to put their ideas into effect, while Louis Blanc seems to have suffered from the unfair experiments with national workshops made by his opponents to discredit him.

German Socialism first became prominent about the middle of the century through the activity of Ferdinand La Salle. Karl Marx appears on the scene about the same time, but in spite of his German nativity his writings can not be fairly attributed to observation of German conditions alone. There are chapters giving satisfactory histories of the International, of the Social Democracy of Germany, of the movement in England and in Russia, and brief accounts of the movement in other countries, including the United States.

In the chapter on the English school of Socialism appears a regrettable error. After mentioning in a friendly way the work of Henry George and crediting him, rather than Marx, with the awakening to action of English leaders, Mr. Kirkup states that to George's advocacy of taking by the community of the rent of land, "his

\*See Public of July 31, 1908.