

their best. It may thus remedy the plethora of middlemen.

E. N. VALLANDIGHAM.

SINGLETAX AND THE RICH.

Waban, Mass., December 3.

In view of the claim sometimes made that the Singletax is a scheme for enabling the very wealthy to escape taxation, the following figures may be of interest. The names of the largest taxpayers in Boston (excepting corporations) for the year 1913 were published in all the Boston newspapers. Mr. Jonas M. Miles, a member of the Executive Committee of the Massachusetts Singletax League, computed what the tax of each of these individuals would have been if Boston had raised the same amount of total revenue by a tax on land values only, exempting buildings, personal property and polls. The actual tax rate was \$17.20 a thousand. The equivalent rate on land values only would be \$37.10.

Name.	Actual tax.	Single tax.
George R. White.....	\$ 79,687.60	\$133,856.80
Eugene N. Foss.....	41,997.24	44,976.33
Isabel Anderson.....	38,720.64	60,766.09
Abraham Shuman.....	30,904.96	51,810.15
Fannie E. Morrison.....	29,771.48	49,621.25
Eben D. Jordan.....	28,450.52	26,830.72
Lotta M. Crabtree.....	25,782.80	44,282.56
Frederick Ayer.....	24,645.88	44,627.59
George A. Gardner.....	23,895.96	13,645.38
George N. Black.....	21,343.48	37,830.87
Martha C. Codman.....	18,746.28	37,367.12

Total\$363,946.84 \$545,614.86

The increase is \$181,668.02, or nearly 50 per cent. It will be noted that only two, Mr. Jordan and Mr. Gardner, would have had their taxes reduced. Of these, Mr. Jordan had to pay taxes of over \$6,000.00 on the Boston Opera House Building, which, like any other improvement, would be exempt under the Singletax. Incidentally, the opera in Boston has not been and was not expected to be financially profitable.

The real point in the above table is, of course, not the fact that these particular individuals would have paid more taxes, but—

1. That the increased taxes shown would have forced into efficient use much valuable vacant and under-improved land.

2. That the corresponding reduction in taxes on houses, stores, factories, machinery and merchandise would have tended to keep down the cost of living for the average citizen of Boston, whether home owner, apartment renter or slum dweller.

3. That the push of increased taxes on vacant land and the pull of lower taxes on trade and industry would have combined to increase the number of jobs for workers and to make business better.

CHARLES H. PORTER.

I have made it my chief care neither to ridicule nor to deplore, nor to execrate, but to understand the actions of mankind.—Spinoza.

In the long run men hit only what they aim at. Therefore, though they should fall immediately, they had better aim at something high.—Thoreau.

NEWS NARRATIVE

The figures in brackets at the ends of paragraphs refer to volumes and pages of The Public for earlier information on the same subject.

Week ending Tuesday, December 8, 1914.

The President's Message.

The final session of the 63d Congress began on December 7. The President's message was not delivered until the following day. After referring to the European situation the President called attention to the fact that one result of the war was the cutting off from Central and South American people of the source from which they had obtained most of their imported supplies. The United States is ready to supply these wants but lacks a merchant marine. The President then said:

To speak plainly, we have grossly erred in the way in which we have stunted and hindered the development of our merchant marine. And now, when we need ships, we have not got them. We have year after year debated, without end or conclusion, the best policy to pursue with regard to the use of the ores and forests and water powers of our national domain in the rich states of the west, when we should have acted; and they are still locked up. The key is still turned upon them, the door shut fast at which thousands of vigorous men, full of initiative, knock clamorously for admittance. The water power of our navigable streams outside the national domain also, even in the eastern states, where we have worked and planned for generations, is still not used as it might be, because we will and we won't; because the laws we have made do not intelligently balance encouragement against restraint. We withhold by regulation.

I have come to ask you to remedy and correct these mistakes and omissions.

After urging that the Senate pass promptly the two conservation bills that have already passed the House and also the Philippine bill the President said in regard to the merchant marine:

How are we to carry our goods to the empty markets of which I have spoken if we have not the ships? . . . And how are we to get the ships if we wait for the trade to develop without them? To correct the many mistakes by which we have discouraged and all but destroyed the merchant marine of the country, to retrace the steps by which we have, it seems almost deliberately, withdrawn our flag from the seas, except where, here and there, a ship of war is bidden carry it or some wandering yacht displays it, would take a long time and involve many detailed items of legislation, and the trade which we ought immediately to handle would disappear or find other channels while we debated the items. . . . Therefore, I propose another way of providing the means of transportation, which must precede, not tardily follow, the development of our trade with our neigh-