

say it is almost impossible to get work, even for a day or so, much less a steady job. That they are telling the truth, every one who wants work knows and none who employ workmen will dare deny. Opportunities for work are scarce. If positive general proof were needed, we have it in the most convincing form. Wages have not risen. There can be no better proof. If there were any marked increase in the demand for workers, there would be an upward tendency in wages. Notwithstanding all the exclamations about our magnificent prosperity, there is no prosperity for the great masses of the people.

Nevertheless, there is a species of prosperity. Back of all the smoke there is indeed some fire. At last we have learned what the prosperity touters mean by prosperity. They mean that a few men, men who are little or nothing but industrial parasites, whose fortunes represent so much wealth extorted from its earners—they mean that these men are enormously prosperous. "It is raining gold in Wall street!" shouted one of the newspaper touters last week. "Stocks are towering!" "On every hand can be heard stories of millions made!" are exclamations that may be distinguished above the din. One man in New York who pawned his wife's jewelry a year ago, is now worth \$5,000,000. Another rose from comparative poverty to affluence in a few weeks. Corporation stocks have increased in value by the millions and tens of millions, sugar trust stock being well up in the list. Roswell P. Flower is richer within a few weeks by \$10,000,000, and James R. Keene by \$5,000,000; while John D. Rockefeller adds \$30,000,000 to his hoard, and the Vanderbilts, another Rockefeller, Russell Sage, one of the Goulds, and some of the smaller fry count their gains at from \$200,000 to \$20,000,000 apiece. The premiums on original subscriptions to some of the trusts are at 79 for steel and wire, 62 for biscuit, 80 for glucose, 37 for Federal steel, 35½ for tin plate, and 19

for carbon. And this is what the touters call prosperity! Prosperity it is, to be sure; but for whom, and at whose expense? Not for the workers, but for the few who know how to plunder them. Not at the expense of the labor of those who gain, but at the expense of the labor of those who must ultimately lose.

We say this in no reckless spirit. It is the sober truth. Aside from all the evidences on every hand of pinching poverty, which so plainly deny the presence of general prosperity, there is proof of general poverty in the very fact of these increased fortunes. What do the fortunes mean? If Roswell P. Flower has made \$10,000,000 does it mean that he has added \$10,000,000 to the world's wealth? He would not claim it. It means that he owns corporation stock which draws an increase of income in labor products sufficient to capitalize into \$10,000,000. Flower's increased power, that is to say, of annually extorting wealth from its producers, is worth \$10,000,000. It doesn't mean even that so much more wealth is or is to be produced; but only that he commands the power of taking that much more from current production, whether current production grow or not. It may mean, and probably does mean, that by so much as his fortune has increased, the earnings of unknown millions are diminished. It certainly means that their earnings are not increased. And to that they themselves can testify. Yet this is the magnificent prosperity we hear so much about!

Premier Reid, of New South Wales, did not wholly succeed, it appears, in reversing his free trade policy in order to make up a deficit, a subject to which we referred editorially in our issue of December 24. The New South Wales parliament resisted him, and to a degree held him in check. The tariff of 6 cents on tea, which he proposed, was reduced to 2 cents; his proposed rice tariff of nearly \$15 a ton, was rejected; and he found it necessary to abandon his proposition

to put a tariff upon coffee, cocoa, and chicory. The Melbourne Beacon speaks of "the refusal of so large a number of his followers, democratic free traders and labor members, to endorse his proposals in their entirety," as "a summary lesson to the refractory premier, and an indication of how deep is the hold of the free trade policy he has done so much to extend in New South Wales."

For lightning change artists, your real estate tax payer is without a superior. When questions of disbursing public revenue are up, he is in a front pew, insisting upon having pretty much everything to say, and even blandly proposing to shut off "non-taxpayers" from having any say at all. His argument then, is that as he alone pays real estate taxes he alone should determine their expenditure. But when it is proposed to increase the burden of taxes, presto! and no longer a tax payer, he pleads with tears in his eyes that this thing be not done, because the increased tax would be added to the rent of his tenants. Now, if the increased tax would be added to rents, then present real estate taxes must also be an addition to rent, and it is the tenant and not the owner who pays it. Upon that theory, to adopt the favorite argument of real estate men, all of them ought to be disfranchised and questions of the disbursement of real estate taxes be left to their tenants.

The simple fact is, that one part of a tenant's rent, that which he pays for house accommodations as distinguished from site, does include taxes. If taxes on houses were abolished, his rent would be by that much reduced; if increased, his rent would be by that much rise. As to taxes on houses, then, the occupants are the real tax payers. But not so with sites. If taxes on sites were increased, there would be no increase of rent; if they were completely abolished, there would be no decrease of rent. Taxes on sites, therefore, are a burden not upon tenants, but upon owners. But as the value of sites is produced by the

community and not by the owners, it is only just that the owners should bear that burden. Their income from that source is by right, to the last mill, a common income. A tax on sites is really no tax at all; it exacts nothing that any individual can say he has earned.

We are led to the foregoing observations by noting a wrangle over taxation now in progress in Greater New York. Once more owners of real estate there complain that they are paying a larger proportion of taxation than the owners of personal property; and astute legislators are setting legislative traps for personal property owners. But among all the legislation proposed, only one bill proposes anything practical. It was introduced by Assemblyman Brennan, of Brooklyn, and would allow counties and municipalities to tax real estate values alone, or land values alone, or the values of real estate and personal property together, in their discretion. Under such a law every municipality would have it in its own power to settle tax wrangles, and settle them equitably. By taxing land values alone, it would lay no burden upon tenants, nor upon owners of personalty, and it would take nothing from real estate owners that justly belongs to them. At the same time it would prosper, because men and capital would flow into a community where public revenues were derived exclusively from the differing values which the community as a whole gives to the various sites within its borders, and no man was periodically fined for doing business.

A useful contribution to the handy reference literature of taxation has been made by Geo. J. Bryan in the January number of Frank Vierth's "Why," published at Cedar Rapids, Iowa. Mr. Bryan has in this contribution collected the more important facts regarding the practical effect of advances in tax law in New Zealand, New South Wales, South Australia, Queensland, Manitoba, British Columbia, the Northwest Territories of

Canada, Ontario, Great Britain and the United States. Practical men interested in subjects of taxation will find in Mr. Bryan's article a great amount of information which is not elsewhere so easy of access. Among other interesting and instructive facts it shows that in New Zealand, between March, 1897, and October, 1898, majorities—and in some instances, large majorities—were polled in 16 municipalities in favor of exempting land improvements from local taxation and casting the burden upon the value of the land itself. A tendency toward this mode of taxation is also shown to exist not only in other Australasian colonies, but also in Great Britain and parts of Canada.

The protection spirit is at work in the Chicago school board; which is proposing to compel public school teachers to live within the city limits and to exclude married women from the ranks of teachers. There may possibly be involved in the latter proposition genuine public considerations. It may be that a married woman is for that reason less satisfactory as a school teacher than an unmarried one. If so, married women should be excluded. The first consideration should be the efficiency of the schools. But we don't believe that married women are on that account poorer teachers than single women. The presumption is the other way. Moreover, the motive for excluding them, like that for requiring all teachers to live within the city limits, has nothing to do with school efficiency. It is purely a matter of home industry, of protection, of patronage. Teachers are regarded as pensioners, who ought not to draw the pension when they have a husband to support them, nor to spend it beyond the limits of the city from whose treasury it comes. Such is the view of the teacher's function that everywhere inspires such restrictions as those we have noted. It is a false view, radically false. A good teacher leaves in the community where she works greater value in the teaching

she gives than she takes from its treasury. And when in exchange for her teaching she draws her pay, it is her own, to spend wherever she pleases and as she pleases; and whether she be married or single does not upon that score in the slightest degree concern her employers. She is no more a pensioner than is a foreign merchant who draws Chicago money in exchange for the goods he sends there.

Ex-Gov. Altgeld well describes the obligations and duty of a party man to his party. The ex-governor is an independent democratic candidate for mayor of Chicago. His reasons have been already dwelt upon in these columns. Briefly they may be summed up to be the necessity, as he sees it, of defeating Mayor Harrison for reelection, so as to prevent a deal between the city under Harrison, with the street railroad interests, for an improper extension of franchises, and at the same time to defeat the combination between Harrison in Illinois and Croker in New York, to control the next democratic national convention, in the interest of eastern monopolists. For taking this stand Altgeld has been questioned by his own party friends in the state; and one of them, Senator Shumway, has addressed him an open letter on the subject. Altgeld replying, gives his reasons specifically. In addition to the reasons already mentioned, he shows the necessity of independent action, explaining that Harrison, through his control of the city departments, has the primaries of the party completely in his hands, so that a genuine expression of party sentiment cannot be obtained there. Then comes the ex-governor's description of what constitutes party fealty. "To bolt a party," he says, "is to disagree with its declared principles; but a man who is ready to sacrifice everything he has to prevent the principles of the party from being betrayed, is not a bolter. To worship a corrupt political organization as a fetish, and blindly follow it when it is moving toward destruction, is unworthy of a free citizen; and