

THE STANDARD

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THE STANDARD advocates the abolition of all taxes upon industry and the products of industry, and the taking, by taxation upon land values irrespective of improvements, of the annual rental value of all those various forms of natural opportunities embraced under the general term, Land.

We hold that to tax labor or its products is to discourage industry.

We hold that to tax land values to their full amount will render it impossible for any man to exact from others a price for the privilege of using those bounties of nature in which all living men have an equal right of use; that it will compel every individual controlling natural opportunities to either utilize them by the employment of labor, or abandon them to others; that it will thus provide opportunities of work for all men, and secure to each the full reward of his labor; and that as a result involuntary poverty will be abolished, and the greed, intemperance and vice that spring from poverty and the dread of poverty will be swept away.

Allen W. Thurman, who is, I believe, a son of ex-Senator Thurman, writes from Columbus:

As I understand your proposition, it is this: That the full rental value of the naked land shall be taken in the shape of taxes. If the above is correct, how do you propose to ascertain this value; and if you take it all, what will be the result? Take for example the Equitable insurance company property. How would you ascertain its full rental value, and if you take it all, what will be the result? I do not ask these questions in any captious spirit, for I have been for a long time interested in the subject, and it is my earnest desire to arrive at a true solution of the problem.

I do not know what the difficulty in Mr. Thurman's mind is; but as difficulties in connection with this matter do seem to arise in many minds, it may be worth while to answer somewhat fully.

Our theoretical proposition is that the full annual value of the naked land should be taken in taxes. But the immediate proposition, in support of which Mr. Shearman and myself appeared in Columbus before the legislative committee, is that by the abolition of taxes at present levied on improvements and personal property, a larger proportion of land values should so be taken.

I make this distinction, not only because there is a difference as to ultimate aim between those who are working together to abolish existing taxes in favor of the single tax, but because it is probable to the failure to keep in mind the distinction between the immediate and the ultimate that much of the difficulty as to what we propose is due. What would be the best method of assessing the tax at the beginning, would not be possible if the idea of taking the full value of land for public purposes were carried to the point of theoretical perfection. And hearing us say, when we are thinking or speaking of the immediate, that we propose to tax land values just as now, by assessing the selling value, many persons, thinking of our ultimate aim, imagine that we contradict ourselves, and propose to tax land values while we propose to destroy land values.

There are, in the first place, two kinds of land values—real or present values, and speculative or prospective values. Real values are, again, of two kinds—annual or rental values, and selling or capitalized values. The basis of all land values is the rental value—that is to say, the premium, generally estimated annually, that under fair and ordinary conditions a tenant would give for the privilege of using land. Land has no value until, in present, or in prospect, some one is willing to give a premium or rent for its use.

Where there is no expectation of change in it, the actual rental value, minus taxes or other charges on ownership, gives, when capitalized at the current rate of interest, the selling value. But where the expectation of future increase in rental value is strong, and speculation in land is rife, as it is in the United States, this expectation becomes an important element, and sometimes the only element in selling value. Very much of the land of this country is thus to-day held at prices not warranted by its present rental value, but based solely on prospective rental value.

This being the case, our present method of assessing land for taxation, viz.: by its selling, rather than by its rental value, is the truest and best. We would not wish to change it so long as speculative land values remained. For our main purpose is to prevent the holding idle of land in expectation of future increase in its value. And taxing land on its actual selling value would much more effectually tend to prevent this than would taxing land on its rental value. Were we to attempt to tax rental value we could only tax actual rental value, there being no practical way of getting at prospective rental value except by the estimate which shows itself in selling value. Thus there is not only no reason why we should not in the beginnings of the single tax continue the present method of assessing land by its selling value, but it is the only method which would enable us to accomplish our purpose. And the same reasons which would make it advisable thus to begin, would make it advisable thus to continue, so long as sufficient selling value remained to give a means of estimating value.

The effect of a tax on the value of land is, of course, to diminish selling value; and since, where it falls on speculative values, it calls on the owner to pay in the present on what he only expects to get in the future, its effect is still more powerful to diminish speculative value and to make it difficult to hold land idle in the expectation of profit. As soon, therefore, as the tax on land values began to get at all heavy, and there arose an expectation of future increase in the tax, speculative values would rapidly disappear. Land that having no present rental value, but sought for and held in expectation of a rental value, come with future increase of population, would become valueless, while those holding land having some actual rental value, but held at a disproportionately high selling value because of expectation of future increase, would make haste to sell, to rent or to put it to use. Thus would our great object—that of throwing open unused natural opportunities to the employment of labor—begin to be accomplished with the very beginning of the tax; in fact, would begin with the very expectancy of the tax.

Selling values based on actual rental values would not so rapidly diminish, but they would of course decline with every increase of the tax, and to some extent with the expectancy. Yet so long as the tax did not take the whole rental value, some selling value would remain. And so long as this remained fairly tangible it would be enough to enable the assessment of land values. But except in so far as they had been increased by the monopolization caused by speculation,

rental values would not diminish with the decline in selling values. Land would still be as valuable to the user, and a tenant would be willing to pay as much for it if a large proportion of what he paid as rent were taken from the owner in taxation as if only a small proportion or none at all were so taken.

As annual or rental values would thus remain, while selling or capitalized values would diminish, all we would have to do when the increase in the tax brought it so near the point of ideal perfection—that of taking the whole annual value—as to destroy selling value, would be to change the assessment from selling values as now, to rental values. And as land speculation would by that time be gone, there would be no more difficulty in assessing rental values then, as a basis for taxation, than there is now in assessing selling values. Whether it would ever be possible, or wise if it were possible, to reach such theoretical perfection that land would have no selling value, is a matter that at present and for a long while to come can have no practical interest. It is sufficient to show that even if the selling value of land were to absolutely disappear, it would still be easy to assess it by rental or annual value.

This is shown not only by the obvious fact that the selling value of land is always based on an estimate of its rental value, but by the further fact that rental value is often now estimated directly in fixing the payment due from the owner of improvements to the owner of land. Many of the building leases now made require periodical re-estimates of the rental value of the land, and in Chicago and some other cities, public land is let in the same way. The fine building of the First national bank of Chicago is, for instance, built on land belonging to the city, the rent of which, by the terms of the lease, is to be re-fixed every ten years. It would manifestly be as practicable to estimate the rental value every year, as every ten years; and in the case of every lot in Chicago, as in the case of this one lot.

To answer Mr. Thurman's questions specifically. We do not propose to take the full rental value of land at once, and it is doubtful if we can ever succeed in taking absolutely all, or should desire to. So long as selling value remains we propose to ascertain taxable rate by selling value as now. When it becomes necessary to estimate rental value we propose to do so by such machinery as we now employ to ascertain selling value for purposes of taxation.

The result of taking the whole rental value would be that land would have no value to the mere owner, but would be as valuable to the user as now; that no one would have to pay more in purchase money to obtain a piece of land in the center of population than on the outskirts, but that the difference would be in the annual payment that the community would require from him. Mere ownership, separate from use, or at least from improvement, would disappear, and the holders of land would become in fact, if not in form, tenants of the community on substantially the same terms as the First national bank of Chicago is now the tenant of the city of Chicago.

No one wishing to engage in a productive enterprise would then have to draw on his capital for the purchase of land,

If the land was in use he would have to pay for the existing improvements, and perhaps such premium as might at times be needed to induce the existing user to move. Where it was not in use he could, under proper regulations, take so much of it as he was prepared to use without having anything whatever to pay for the privilege until the land should acquire a rental value.

The selling value of the Equitable company's lot is to-day fixed by its rental value, minus present taxes on land values, and plus the value of the expected increase in rental value. As the system we propose went into operation and one tax after another was abolished in favor of the single tax, the selling value would decrease with the increased tax and increase with the greater growth of the city and the increased prosperity of the whole country. Eliminating this tendency to increase, let us say that the rental value of the lot is now \$100,000 and its selling value \$2,000,000. If under our system the annual tax on the land were increased to \$50,000, the selling value would fall to \$1,000,000, making the rate of tax five per cent. If the tax were increased to \$80,000, the selling value would fall to \$400,000, requiring a tax of twenty per cent. If the tax were increased to \$99,000, the selling value would fall to \$20,000, and the tax on selling value which would give that would be 495 per cent.

It may seem startling and preposterous in anything but a protective tariff bill, to talk about taxes of 495 per cent. But it must be remembered that the real thing from which revenue is drawn is the rental value; that in taxing selling value at this rate we would be using it only as a measure of rental or use value, and that the land owner who had to pay a tax of 495 per cent on the selling value of a piece of land would still be left in the receipt of a sum that properly belongs to the whole community—in the case of the Equitable company, under the supposition I have made, amounting to \$1,000 a year.

Should we go further than this point it would ere long be necessary to assess taxes on rental rather than on selling value; in fact, it might be expedient to do so before we got that far. But there would be no difficulty about this, as speculative value would then have disappeared.

Besides the almost incalculable increase in the general wealth and prosperity to which this system would lead, it is worth noting how easy it would make public improvements. Real estate could be taken for such purposes at slight cost beyond the buildings and betterments. If by reason of a public improvement the value of a particular piece of land decreased, the owner would lose little or nothing, as his tax would proportionally diminish. If it increased, he would gain little or nothing, as his tax would proportionally increase. There would be no such difficulty in making public improvements as now, and no such pulling and hauling to locate them, not where they would best serve the public convenience, but where they would best serve private interests. And Mr. Thurman being a lawyer will also note what a good saving in litigation would also ensue.

Another difficulty which may suggest itself is how are improvements, such as draining, grading, etc., whose value is generally merged in the value of land, to be separated from the naked value of land in the assessment of taxation. Where this could not otherwise be done, the best way would probably be to permit a deduction for a certain time of the then value of such improvements.

One of the most significant evidences of the rapidity with which the single tax idea is gaining in Minnesota is that an anti-single-tax petition is being circulated there and extensively signed. This is its form:

We, the undersigned, your petitioners, believing that the adoption of the "single land tax theory" (as advocated by C. J. Buell and others whose names appear on a petition to be presented to your honorable body) would be very injurious to the state of Minnesota, unjust to all real estate owners in the state, and will in the end greatly injure the laboring people of the commonwealth, we therefore request your honorable body to lay the "single tax" petition on the table indefinitely, and in its stead to adopt some rational method whereby the existing laws on taxation shall be effectually and equitably enforced. Your petitioners believe that all kinds of property both real and personal should be assessed at its actual cash value and that a reasonable amount should be exempt from taxation. For the special benefit of poor people, upon whom the burden of taxation falls with the greatest severity, we recommend that three hundred dollars (\$300) be exempt on the personal property of every individual who is the recognized head of a family and that seven hundred dollars (\$700) be exempt on the building improvements of any lot or parcel of ground upon which the bona fide owner resides as a homestead. We also believe that all mortgaged debts should be deducted from the assessed value of the property upon which it is secured and that the mortgage itself should become liable for its proportion of the taxes.

The remarkable thing is that this exemption of \$900 which the anti-single tax men of Minnesota propose is just fifty per cent more than the exemption which the single tax men of Ontario are petitioning for as the thin end of the single tax wedge. This is a curious illustration of the fact that the agitation of a truth always compels its opponents to adopt at least some part of it.

The Ohio constitution contains the following section:

Laws shall be passed, taxing by a uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property, according to its true value in money. Buying grounds, public school houses, houses used exclusively for public worship, institutions of purely public charity, public property used exclusively for any public purpose, and personal property to an amount not exceeding in value two hundred dollars for each individual, may, by general laws, be exempted from taxation; and the value of all property so exempted shall, from time to time, be ascertained and published, as may be directed by law.

The joint committees on tax revision and constitutional amendments have reported an amendment, to be submitted in November, striking out the first clause of this section and substituting in its place the following:

The general assembly shall provide for the raising of revenue for the support of the state and local governments.

They allow the rest, "but buying grounds," etc., stand. This is, to say the least, clumsy, but there seems to be no doubt that the proposed amendment, which it is said is sure to pass both houses, will give the legislature power to tax and exempt what it sees fit to. This is all our Ohio friends ask just now.

In the debate in the senate some objection was made to giving the legislature this unrestricted power; but Mr. Huffman, Mr. Townsend and others declared that testimony from all parts of the state showed that the people were in favor of giving the legislature unrestricted power. Mr. Massie of Ross, who favored the amendment, said:

The present laws take from the poor, and the rich escape. The mechanics are taxed, but the millionaires escape with almost no taxation. The legislature is abundantly able

to take care of this matter, if given unrestricted power. It is surprising how many followers Henry George and his utterly impracticable ideas have. And this shows that the people are getting desperate and may do something rash unless they are given a chance to have better laws enacted.

I went to Providence last Friday to make an argument in favor of the single tax before the Judiciary Committee of the senate.

Rhode Island recently adopted a constitutional amendment prohibiting the manufacture or sale of intoxicating liquor, and the barroom of the Narragansett House, where I stopped, is a very large and handsome one, ornamented with a number of fine paintings by a local artist, and having every appearance of prosperity. Other barrooms of all sorts are said to be as plenty as before the amendment was adopted. The result seems to be, so far as state and city are concerned, free trade in rum. If they could only get rid of United States taxes, Rhode Island might test the plan advocated by Adam Smith and Thomas Briggs, of letting liquor and the sale of liquor go free in the interests of temperance.

The plain, wooden capitol, over a century old, is good enough if not big enough for the capitol of any state in the Union, and in the beauty of adaptability is far superior to the barbaric monstrosity at Albany—a monument of public plunder.

The petition presented to the legislature by our Rhode Island friends and on which the hearing was held, asks the exemption of all improvements and personal property from taxation beyond the amount of \$134, which is required by the constitution as an essential for voting. The committee gave us two hours, and the senate chamber was filled. Mr. Robert Grieve, on the part of the single tax committee, took charge of the proceedings, making a neat opening address. Edward Barker of Pawtucket followed, urging the proposition as a long step in the only possible solution of the labor question. Louis Kranz and David Harrower made brief but strong addresses, and Dr. L. F. C. Garvin read a most interesting paper, in which he treated the statistics of Rhode Island after the same fashion that Thomas G. Shearman treated the statistics of Ohio in the hearing before the joint committee of that state.

Dr. Garvin showed that the tax on personal property now borne by the poor agricultural counties is really larger in proportion than those of the rich towns and cities, and that the exemption of personal property and improvements from taxation would really be to the relief of the farmers. Not contented with showing this from the statistics of Rhode Island, he also proved the same thing from the statistics of Massachusetts, showing that in Boston the proportion of land values to the total assessment was forty-three per cent, while in the rest of the state it was only thirty-three per cent. I also made an argument before the committee, and lectured in the evening in Infantry hall. The Providence papers make good reports, and I have no doubt that much to awaken thought was done. Another hearing is to be held by the committee in a couple of weeks, when Dr. Barker and other Providence men will appear.

The Harlem democratic club gave a banquet in honor of the memory of Samuel J. Tilden on Saturday night, at which Charles A. Dana and Henry Watterson told how the action of others lost him the presidency, and William O. McDowell, in Jersey City, declared that Mr. Tilden himself always blamed Abram S. Hewitt. This is humbug. Tilden could have prevented the electoral commission by one word. He really lost the presidency by

his own crooked disposition. And it is a good thing that he did so. His last public act showed him, instead of a real democrat, to be the worst kind of a protectionist.

To-morrow (Wednesday) Thomas G. Shearman and myself speak in the hall of the Pennsylvania legislature at Harrisburg. The tariff reform convention begins in Chicago on Tuesday, February 18. A number of us are going in a special car which leaves the Grand Central depot, New York, at six o'clock on Sunday evening, and there will be room for others. On Friday, 22d, I shall lecture for the Boston typographical union in Tremont temple, and on March 2, I expect to sail for England, to speak during three months. I regret to be obliged to refuse so many invitations from our friends; but I will try to speak at as many places as is possible when I return.

HENRY GEORGE.

A RECEPTION IN PHILADELPHIA.

Single Tax Men Give a Dinner to A. H. Stephenson on His Return From Europe.

PHILADELPHIA, Pa.—The Henry George club of Philadelphia gave a dinner and reception at Sydnor's cafe last Saturday to A. H. Stephenson on his return from Europe, nearly all the leading single tax men of the city being present.

In the absence of W. J. Atkinson, who is now in the west, the address of welcome was made by L. L. Shoemaker, a prominent builder of West Philadelphia. Mr. Stephenson's response was replete with information concerning the spread of our movement in Great Britain. Through personal observation he was enabled to thoroughly endorse the glowing reports that Henry George and others gave of the promising aspect of the cause there. His description of the daily tariff discussion on board the ocean steamer and the discomfiture of his protectionist fellow passengers by the free trade single tax arguments of himself and wife gave delight to the members and brought forth much applause.

Barrister Henry J. McIntyre, in response to the toast "The Brotherhood of Man" eloquently pleaded for the true religious consideration of our movement. "Ballot Reform" received its eulogium from A. N. Chandler, the first president and one of the founders of the club. "The true Democracy" by W. H. Shrader, was the genuine free trade, free land, free men doctrine. The toast to "The Discontented" by H. V. Hetzel was warmly applauded. Our single tax missionary, J. C. Frost, rehearsed "Our work throughout the state," which he so ably conducted. "Free competition" gave Richard Chambers an opportunity to show the fallacies at the bottom of the present taught absurd system of political economy. J. F. Halbach, attorney at law and president editor of Justice, responded to the toast, "Justice for everybody." Isaac Feinberg, in his tribute to "Truth and Art," made a polished address. A rising toast to Henry George was fittingly responded to by W. H. Johnson, the master of ceremonies for the evening. A toast to the members unavoidably absent was followed by social intercourse, interspersed with recitations by various members.

A resolution was unanimously adopted thanking the Public Ledger of this city for its editorial objection to the tax upon personal property and capital engaged in productive enterprise.

After extending congratulations to the single tax men the world over for the gratifying evidences of the spread of the movement, and pledging renewed efforts in the cause, the meeting adjourned. H. V. H.

A Club in Springfield, Ill.

SPRINGFIELD, Ill., Feb. 4.—A few friends of the single tax system met here last evening for the purpose of forming a single tax club. An organization was effected to be known as "The Sangamon single tax club," with the following officers elected for this term: Joseph Ferris, president; Charles Fultz, vice-president; James H. McCrea, secretary, 632 Black avenue; Henry Walker, treasurer. The Sangamon single tax club will meet at Woodman's hall, corner Sixth street and Commercial alley, third floor, on the first Monday evening of each month at 7:30 p.m. An invitation is extended to the public to attend. JAMES H. MCCREA, Secretary.

The Texas Tax Reform Association.

Report No. 4 of the Texas tax reform association states that arrangements have been made by which Rev. S. G. Mullins of Corsicana will hereafter devote his whole time for the coming year to single tax propaganda. He proposes to travel from one neighborhood to another, organize tax reform clubs and deliver tax reform addresses, distributing tax reform literature and taking subscriptions to THE STANDARD and tax reform papers. He will also personally solicit signatures to the

petition to the present legislature and to the succeeding one. He will send in weekly statements, showing the progress of his work, and such facts in connection with it as will be of general interest. His reports will be the interesting feature of the monthly bulletin which it is proposed to issue in lieu of the Texas Tax Reformer. These bulletins will be mailed to all active members of this association each month.

An appeal is made for subscriptions to the "Spread the light" fund, and it is hoped that all friends in Texas will respond.

Keep It Before the People.

ALBANY, N. Y.—Brothers Robert Baker, J. J. Mahoney and myself, appointed ourselves a committee of three and took a sleighride last Thursday evening out into the suburbs and surrounding country. Brother Baker furnished horse and cutter, Brother Mahoney a lantern, and myself a pot of black paint and a brush, and we advertised the best patent medicine in the world—viz: the single tax—on fence boards, etc.

We painted in large letters so that people could read while riding past, the following:

The single tax will raise wages and improve business.

The single tax is the only just tax.

The single tax will do it.

The single tax will kill land speculation.

What is the single tax?

Etc., etc.

Brother Baker has some small slips printed like the following:

Don't destroy this paper. After reading, please hand to some friend.

He pastes about two of these in his STANDARDS before he gives them away.

We go on another advertising tour some night next week, and intend to keep it going till we have every outlet and inlet to the city placarded with our gospel of justice; and in the spring when the weather gets warmer we will walk out along the railroads—"monopoly thoroughfares"—and paint fences, rocks, etc., so it will be almost impossible to enter or leave this venerable city without seeing something about the single tax. I offer these suggestions, hoping that other single tax clubs throughout the country will go and do likewise if they see fit. FRANK C. STEVENS.

After the Speculators Get Their Fingers Burned We'll Go Ahead.

OLYMPIA, Wash. Ter.—We are moving very slowly here. As one reason, I can name the fact that as western Washington is receiving a large immigration, and every man that has a lot thinks he is or ought to be a real estate broker, this little town is experiencing a boom at present and many otherwise good and industrious mechanics are standing round the curbstone selling and buying real estate. Under such circumstances we can make no headway; they are too excited. When the thing cools off, and some of them have their fingers burned, then we will again be able to talk reason to them. O. F.

Our Friends in Ohio Pushing the Australian Ballot Bill.

The executive committee of the single tax league of Ohio appointed C. A. Potwin of Zanesville a special committee to revise the Massachusetts law relating to electoral reform. He obtained copies of both it and the New York bill, and in conjunction with Senator Taylor of Cleveland and H. M. Hyndman, secretary of the league, prepared the bill which was introduced Thursday, January 31, in the senate, it being senate bill No. 406. The prospects are quite good for its passage this session. The single tax men all over the state have prepared general petitions and also resolutions from representative bodies supporting the bill.

The Single Tax Orchestra.

James Beggs, leader of the single tax orchestra reports that among several members who have recently joined the orchestra are T. V. Short the great Australian cornet soloist and A. J. Gore, trombone virtuoso.

Mr. Pentecost on Convict Labor.

Twentieth Century.

A foolish but natural demand of labor is that state convicts must live in idleness, because if they work they injuriously compete with laborers not in prison, and thus reduce the price of labor. Under this system it is easy to understand why this should seem to be a rational war measure. But any sensible person should be able to see the radical wrongness of a system which partly justifies the idea that it pays economically to maintain thousands of men in idleness. Laboring men argue that as wealth is now distributed the support of these idle prisoners falls more heavily upon the rich than the poor, and there is some force in the argument. But all taxes, after all, are paid by labor, and it must be economic folly to think that anybody can be permanently benefited by supporting thousands of non-producers, rich or poor, virtuous or criminal. The outcome of this policy might consistently be that none but heads of families should be allowed to labor, in order that their wages may be higher. We should then have every fifth inhabitant supporting four others among the poor and all the rich non-producers besides. Why cannot laboring men see that the initial difficulty is not that there are too many laborers, but that by reason of so much land being held unused there are too few opportunities to labor?

THE ENROLLMENT.

TWO THOUSAND NAMES ADDED DURING THE LAST WEEK.

Contributions Received—Proposed Work—
Extracts from Letters.SINGLE TAX ENROLLMENT COMMITTEE, }
NEW YORK, Feb. 12, 1889. }

The work of this committee has made fairly satisfactory progress during the week ending to-day. Names continue to come in, but there is some evidence that the first set of workers on whom we have depended have, in many cases, obtained all the signatures possible in their own immediate localities. In other cases they have not had the success achieved by those who have understood best how to go about the work. The committee has furnished to THE STANDARD for the past few weeks numerous extracts from letters. There has been so much unanimity of sentiment amongst its correspondents in regard to the opportunities offered by the petition for spreading our doctrine that that fact may be accepted as settled, and the committee does not feel it wise to tax the space of THE STANDARD with any other extracts from letters, except those giving evidence of new progress, or furnishing news items concerning the formation of single tax organizations. The total number of signatures now enrolled is as follows:

Reported last week 23,758
Received during week ending Feb. 12. 2,004

Total 25,762

The statement in the last number of THE STANDARD concerning contributions has had the effect of stirring up a number of our friends to assist the committee in the work now before it. It is exceedingly important that the popular subscriptions for this specific object shall reach a total larger than is necessary to merely cover the distribution of tracts, for it is the desire of the committee not only to continue to distribute this same set of tracts amongst all new signers, but also, in the course of a few weeks, to send copies of THE STANDARD over the whole list. If the liberality of our friends will enable us to meet this and other special demands for advancing the cause, contributions pledged to meet the regular and ordinary expenses of the work will be ample for that purpose. Contributions thus far are as follows:

CONTRIBUTIONS FROM FEB. 4 TO FEB. 12.

John Molloy, Philadelphia, Pa.	\$1 00
Robert J. Boyd, Washington, D. C.	1 00
Israel F. Alger, Fitchburg, Mass.	1 00
(additional)	1 00
Anon, Cleveland, Ohio	1 00
James Ryan, Oswego, N. Y.	50
B. Canty, Valley Falls, R. I. (add.)	1 00
J. W. Ettel, St. Michaels, Austria	2 00
Thos. P. Craig, Aspen, Col. (add.)	1 00
D. R. Miller, Los Angeles, Cal.	5 00
J. R. Carret, Boston, Mass. (add.)	7 30
Wilbur Mosena, Burlington, Iowa	1 00
D. Stuart, Oakland, Cal.	1 00
O. & L. O. MacDaniel, N. Y. (add.)	6 25
Geo. P. Urner, Melville, Montana	1 00
J. E. Young, Bayonne, N. J.	1 00
Wm. Brown, Philadelphia, Pa.	1 00
G. A. Hollis, New York	1 85
J. Brosius, Carbonate, Dak. (add.)	1 00
Mark W. Cross, Boston, Mass.	25 00
S. B. Clarke, New York	25 00
C. P. Cooper, Brooklyn, N. Y. (add.)	5 00
W. Westwood, New York	5 00
J. W. Neely, Reno, Pa. (add.)	1 00
A. P. Brown, Jersey City, N. J.	25 00
W. B. Estell, Fort Lee, N. J.	1 40
Sundry subscriptions in postage stamps	1 50

\$123 80

Previously acknowledged in STANDARD 1,687 77

Total \$1,811 57

Our friends are again reminded that the actual expense for tracts and postage for the 90,000 packages shortly to be mailed is \$600 and that added to this is the cost of blanks, circulars, folding, addressing, etc., making in all about \$800. These blanks are now on the press and the enrollment is practically complete to-day. The work of addressing is now in hand and the tracts will go out as rapidly as they can be folded and mailed. Contributions next week ought to at least meet the cost of postage, \$300, and leave something over toward paying for the tracts.

WILLIAM T. CROASDALE, Chairman,
721 Broadway.

Robert Cumming, Sparta, Ill.—Were I in some mining town where I have lived before, I could obtain hundreds of signatures. Here I am stranger, having been in Sparta only a month, but I had no sooner started in this reform work than the way seemed to open before me, and I am kindly invited by good fellows where I shall be listened to on the subject of tax reform. I shall, no doubt,

shortly receive the co-operation of earnest men in the work of obtaining signatures to our petition. The tendency of it is, as the committee wisely foresaw, to incline people our way. Let no one be backward in taking hold of the petition and pushing the work toward its final achievement. All the literature bearing on tax reform that you can send me I will gladly place where it will do the most good. I have prevailed on the keeper of a news stand to put THE STANDARD on sale, and I am in hopes that its circulation in Sparta will grow. The number of men one meets who know something, or think they know something, of the single tax theory is very large, and the number who view it favorably impresses one with the idea that the doctrine is fairly in the air.

Robert Marsden, Gouldsville, Vt.—This little village has done pretty well. We have obtained over fifty signers.

Thomas Gummel, Osceola Mills, Pa.—I did not think it was so easy to get names until I tried. Now is the time of the township elections, and almost every one is talking about taxes; and, their interest being aroused, they want the single tax question investigated.

Daniel Goodloe, Washington, D. C.—The single tax association here is conducted by some very intelligent men, several of whom are good speakers. Washington, or the District of Columbia, is peculiarly well suited to begin the experiment of single tax, since there is no constitutional impediment in the way.

S. Byron Welcome, Los Angeles, Cal.—We want to see two million names roll in upon congress so as to command the respect of that body. It is a good idea to get women interested by soliciting their signatures.

F. D. Lyford, Lewiston, Me.—Our cause gains slowly hereabouts, but it gains.

Israel F. Alger, Fitchburg, Mass.—The ball is now well in motion, and let us keep it rolling until all the world is with us in our great reform. Inclosed find \$1.

James F. Sweeney, Audenried, Pa.—Not all signers are single tax men, but many of them are tired of the humbug of protection and welcome a change. Further discussion on the free trade basis will kill the delusion of protection to labor in this region.

William Jackson, Middleport, N. Y.—I send you about forty signatures, which is pretty good for this place. We polled 400 votes at the last election and gave Cleveland eighteen majority. Four years ago Blaine had three majority. Free trade did it.

Robert Baker, Albany, N. Y.—This makes 1,230 names that I have sent in. If we could only arouse the single tax men to deluge their respective newspapers with letters we could soon force the majority of the papers of the country to discuss the question. Bitter opposition is better than indifference. I am doing what I can in this line.

Joseph Griggs, Virginia City, Nev.—This is a small place, with a floating population, and some who sign would not dare to use any efforts to get signers, as their bosses would turn them out and the babies would want.

Isaac Feinberg, Philadelphia, Pa.—Things are beginning to move in this slow old state. We are circulating a petition to the legislature and signatures are pouring in. I am now engaged in classifying the names and find that we have considerable strength in some localities. In Johnstown, for instance, the interest aroused by the circulation of the petition is so great that the Daily Tribune of that city devoted a couple of columns to the single tax question, showing how it would affect that city and making comparison, lot by lot, between the existing system and that proposed. This again increased the interest in the movement and we have had to send speakers there. As soon as our names are all in we intend to urge the formation of local single tax clubs, and finally form a state organization. It makes the heart beat a little to find that the pressure we have exerted against the accumulated mass of wrong is beginning to tell and that the load is slowly beginning to move. Some day we will give a long pull, a strong pull and a pull altogether, and overthrow the whole mass of noxious class legislation.

R. Burgher, Pittsburg, Pa.—I am very busy starting up for myself in the manufacturing business, but I know so many persons anxious to sign that I want to give them the chance.

D. Skidmore, Brooklyn, N. Y.—Send a million names to congress and it will do more good than the capture of any one state.

W. C. Leavens, Pasadena, Cal.—I am glad to learn through THE STANDARD that the petition is assuming such large proportions. Its presentation must widen the discussion and hasten the day of liberty.

E. F. Meyer, St. Louis, Mo.—I am sixty-five years old and have determined to live and see the single tax in full operation.

James Hill, Paterson, N. J.—Many of the signers would have scouted the idea of putting their names to such a petition six months ago.

Fred Lades, New York.—I never hoped much for this generation, but I see that there is a chance now. Whenever the land question is settled it will not be hard to do the rest.

Charles H. Kohlman, St. Paul, Minn.—The addresses of Mr. George has given the movement a great impetus in this section. A single

tax league starting out with fifty members has been formed in this city.

James D. Lawless, Winchester, Ill.—I was converted to the single tax doctrine by Colonel William Camm of Murrayville, and one year ago I stood absolutely alone in this community. Now there are about one dozen single tax advocates here.

Joseph Repetti, Vineland, N. J.—A correspondent of THE STANDARD says that the people in the back part of this state are not prepared to grasp the advantages of the single tax at present. I went among the settlers who live in the woods and found them all ready to take up the question, and since I explained it to them they want to see it put into practice. This state has so many natural opportunities that those who would aid in getting a victory for the single tax would be remunerated, as they could come into the state and profit by it.

Dr. William Gaddis, secretary single tax league, Washington, D. C.—Many of these signers are people who have not given our ideas much thought, but I think that they will all be found doing good service in the near future when we get the work in this city into the condition that we desire. We are gaining ground every day, and most members of our league feel encouraged at the prospect.

William Day, Pottersville, Mo.—I never talk the single tax to either republican or democrats in this tax ridden community without making them admit the truth of our doctrines. It has only to be understood to be adopted by all honest men. If this is a good year for farming I shall send in a good many subscribers to THE STANDARD. I am arranging to form a club and shall fill it with the necessary reading matter. I am ten miles from a money order post office or I should send for literature at once.

J. I. Comstock, Santa Monica, Cal.—Send more blanks; we have got the land question boiling here.

W. R. Hall, Manistee, Mich.—We are holding meetings for the discussion of the single tax every week in the Knights of Labor hall. These are open meetings and I think they are doing as much in starting the men to think as could be done by a single tax club. What we need is a speaker of national reputation who will bring out the class that we have thus far failed to interest. We have meetings of from fifty to seventy-five, and much interest is displayed in the discussion.

J. P. Schotan, Astoria, Ore.—I return the fourteen blanks, all signed. Four signers are ladies, two lawyers (one city council man, the other a city attorney), two merchants, one capitalist, one barber, one wood chopper, three carpenters. Politically there are four republicans, five democrats and five single tax men.

William P. Miller, Abbeville, La.—I find that the single tax idea takes very readily in the country districts, and can imagine no reason why they are behind the people of the large centers of population in this matter except that in agricultural districts, as was shown by the last election, they have never had the subject presented to them from any other than the protection standpoint. All with whom I talk seem to have arrived at the conclusion that some other and more just system of taxation must be adopted.

H. M. Scott, Mansfield, Ohio.—I intend to call on all single tax men in this city to aid all they can financially, as it is evident that your work involves very considerable expense.

Charles Matalene, Brooklyn, N. Y.—I have followed with great interest the discussion of the plan of unbarring our felines in Mosquitodome. I was disposed at first to indorse the idea, but I am inclined, on second thought, to allow the said felines to roam over the whole country for a while, and leave them to select their first resting place.

C. S. Hopkins, Syracuse, N. Y.—I have just returned from a trip along the Atlantic coast to a point one hundred miles below Jacksonville, Fla. I made many converts and observed a great deal that will interest our people, which I will put on paper. I expect to address the Onondaga county farmers' club on Saturday, February 2, upon the subject of taxation.

John Nemeth, Hazelton, Pa.—I am not the first person to translate single tax articles into the Slav tongue, but I am happy to be able to show to Slavs and Hungarians that there is a way of governing this country under which they will be enabled to make more than 80 cents a day.

John M. Conaty, Providence, R. I.—It is fun to get signatures. Please send me two or three hundred blanks. I can get them all signed. Some men to whom I present them say, "I do not know anything about that." I reply, "Then I will tell you." When they hear what it is many sign and ask for blanks to obtain the signatures of others.

A. H. Sanborn, San Francisco, Cal.—The single tax cause is growing here every day.

Thos. S. Burgess, Newark, N. J.—This lot of blanks is signed principally by small property owners. They seem glad of the opportunity to sign.

T. G. Osterholm, Chicago, Ill.—I find no difficulty in getting petitions signed.

Sol. F. Clark, Little Rock, Ark.—Here in Arkansas the affection of the masses for the democratic party is awakening, though the ab-

horrence of the republican party is not growing less. I have always been a democrat, but it is my judgment that the democratic party has elected its last president. It will dominate this state, however, so long as 45,000 negroes vote against it. The whites will stick to it, not because of their opposition to the principles and measures of the republican party, but for protection against negro rule. In the nation at large, however, the democratic party was beaten because it planted itself upon the same platform as the republican party. It sought in every way to conciliate the money power which naturally belonged to the republicans. The people want a party founded upon the rights of man against despotism of concentrated wealth. The coming issue is the people's rights as against monopolies. The democratic party refuses to advocate any change except tariff, and in that the change is only a pretense. The single tax will go far to do away with many of the evils complained of; but how about the currency laws and the corporation laws?

Algernon Hilton, Alexandria, La.—I am now in the fix Judge Maguire spoke of. After taking about a year to see the cat, I am now vexed that I cannot induce others to see it as plainly as I do. I was a land reformer before the war, but I then thought it best to limit the number of acres a person could possess. I now see that the single tax will fix all that naturally. How I wish for an orator to come here and wake up this people.

J. S. Watson, Emporia, Kansas.—It is no trouble to get men to sign the petition. Nearly every one says, "I would like to see the question investigated." But very few of them are educated up to a full understanding of it. I have been taking THE STANDARD for the last six months, and have seen the speech of Mr. Shearman before the Ohio legislative committee. It is this speech that "has almost persuaded me" that you are right. I find the more I read and investigate the single tax question the more I am convinced that it is the correct thing.

W. H. Loughhead, Zanesville, Ohio.—The single tax men are waking up. We have rooms secured and will formally organize next week.

T. B. Moore, Fasset, Bradford County, Pa.—There is beginning to be a little single tax sentiment in the air here. The people see that something is wrong and are inquiring how to remedy it.

Geo. H. Congar, Rochester, New York.—This morning I met Mr. Averil of this city and one of the hardest workers in the cause. He says there is no doubt that Mr. George's last talk in Rochester did a greater work than was at first apparent, and that now plenty are asking him about the single tax.

Thomas P. Turner, Healdsburg, Cal.—The people here are apathetic concerning all reforms. Now that I am seventy years old I cannot take the active interest I did in earlier life. I have been an absolute free trade advocate for more than half a century and was among the first of the farmers in England to support the repeal of the corn laws and am still working with my pen in urging the adoption of the single tax in Great Britain. However, I shall continue to keep up the agitation here, believing that justice and right will sooner or later prevail.

THE PETITION.

The petition referred to above is as follows:

To the Honorable the House of Representatives of the United States: The undersigned respectfully prays for the appointment by your honorable body of a special committee for the purpose of making a full inquiry into, and report upon, the expediency of raising all public revenues by a single tax upon the value of land, irrespective of improvements, to the exclusion of all other taxes, whether in the form of tariffs upon imports, taxes upon internal productions, or otherwise.

Now is the Time to Act.

BRENTWOOD, N. J.—The great tie-up on the surface roads which on Wednesday ended in a victory for the companies, should, if nothing else will, teach the people that so long as private corporations have the management of that which should be in the hands of the government and operated by it for the public good, there will always be strikes, lockouts, and enforced idleness. Any one with horse sense cannot but see that whatever laws there may now be in force, or yet to be made governing the working of railroads on a private basis are demagogic and can easily be evaded.

Have the companies won a victory, one that will be a lasting one, one that shall not be interrupted any more? They have not.

No, the rush of the unemployed will for a time drown the voice of the oppressed, but only for a while, and then it will burst forth anew—the same scenes, the same grievances, and a repetition of the same sufferings.

THOMAS E. BOLAND.

To Louisville Readers.

LOUISVILLE, Ky.—The single tax league of this city meets every Friday night at Exchange hall, southeast corner First and Market streets. The first Friday night in each month is devoted to routine business, and the other three to debates, lectures, readings, etc. The officers now are: Ben C. A. Whiles, president; Joseph Landolt, secretary and treasurer.

ISAAC D. SPARKS,
709 East Market Street.

PROFESSOR FOLWELL'S REPLY.

He Answers Henry George's Recent Speech in Minneapolis.

St. Paul and Minneapolis Pioneer-Press.

Dr. Folwell blossomed out last night in a new role, and made a "decided" hit. In fact, he hit so hard that Henry George looked very sick when he had finished. It should not be understood, however, that this was a knock-down-and-drag-out of the Washington rink sort. Mr. George's body was at a safe distance, and the doctor's hits were metaphorical, not physical.

The announcement that Dr. Folwell would reply to Henry George attracted a fair sized audience to the Hennepin avenue theater. The audience was made up of university people and business men. The friends of the single tax were there in limited numbers, most of them up stairs. Brother Buell was there loaded for bear. The bear was there. Governor Pillsbury presided and introduced the speaker. Upon the platform were such familiar faces as those of Judge Hicks, Judge Shaw, George A. Brackett, President Northrop, Captain Cross, Judge Mahoney, Judge Fish, A. B. Nettleton, Douglas Volk, Professor Peebles, Rev. L. G. Powers, Rev. A. J. Graham, A. C. Haugan.

After music by a male quartet, Dr. Folwell came to the front amid applause and proceeded to "do" Mr. George. The doctor never pretended to be an orator. He has made many public addresses, but they have been of the academic order—straight argument, without resort to the arts and artifices of rhetoric and oratory. Last night he let loose a little from his old moorings. His lecture was gracefully and forcefully written and effectively delivered, and the audience was not only instructed but pleased. There were frequent sallies of wit which evoked laughter and well rounded periods that called out applause. The doctor spoke for about an hour and a quarter and commanded close attention throughout. The following is a comprehensive synopsis of his argument:

Can the single tax be put into operation? I answer no, for three reasons. It insists on the abolition of all other kinds of taxation and then does away with the tariff, the internal revenue, the liquor license and the tax on franchises. All the present methods of collecting revenue, national, state and local, would have to be abandoned before the single tax could go into effect. Can we suppose that the whole sixty millions of us could be converted to the gospel of the single tax at once? I think it ought to take about two generations to make the change of system. It is demanded specifically that the tariff must go to make room for the single tax. There can be no room for an income tax under the single tax regime. There is, too, the idea of "no taxation, no representation." Violation of this immemorial tradition cost one of the Stuart kings his crown, and we see further effects of it at Lexington and Concord, at Bunker hill and Yorktown. It was in obedience to this universal conviction that the framers of the national constitution provided that direct taxes and representation shall be apportioned according to population, and not according to property or values of any kind. This doctrine is in every one of our state constitutions. The government of the United States, 100 years ago, was changed from a confederate union chiefly because the states would not collect and pay over the taxes imposed by congress. If the single tax scheme is worked at all, it must be engineered by the general government, and the states and all municipalities through the states will enjoy only such revenues as congress shall see fit to apportion and pay over. For these reasons I submit that the single tax has no claim to consideration as a practicable working plan in this country in our day.

These dreamers who advocate the single tax on land values assume a state of continuous and universal peace, and the history of this nation does not warrant any such expectations. Must an invaded nation lay down its arms at the moment its revenue from the single tax shall have been exhausted? If that were the doctrine of the world, one nation not so scrupulous as the rest about collecting taxes from chattels and persons would soon dictate conditions of existence to all the others. The single tax endangers, if not denies, the right and power of nations to maintain their existence. There have been times in the history of the country when the rental value of land would not have paid the salaries of the town clerks, for example, 1781, 1814, 1837. In some portions of the country the income from the single tax would be sometimes a minor quantity. These enthusiasts make no allowance for the disasters which in every generation wreck cities, dismantle provinces, and even involve continental areas in loss and ruin.

The devotees of the one tax assume that land is the only thing which rises in value as population and wealth increases. But there are more things than land which derive value from civilization and numbers; Mr. George's speech, for instance. He got, let us presume, \$100 for that performance, and carried the same away with him. Now what gave that speech its cash value? Would the Comanches or Patagonians or the natives on the bank of the Niger have paid in their currency to hear it? To analyze the conditions which give value to such things as Mr. George's oration, we must consider that Mr. George enjoys a monopoly of a certain kind of reasoning which I trust may remain his exclusive property.

I dissent from the single tax theorists that all land belongs to everybody. Then the Sioux should be camping on this land to-night, and the broken remnants of the Iroquois, the Ottawas and the Hurons should be marching to occupy their ancient hunting grounds on the Mohawk and the Delaware. If we admit that the territory of a state belongs to the state, that statement does not import that private individuals may not own

land. The doctrine that the land of the world belongs to God's children is a harmless truism. What is it good for in actual life and politics? Nothing. It is a vague sentiment. As a working rule it would be, in lawyer's phrase, "void for uncertainty." Only a limping, one-sided idea of property can sustain such a vagary. Another error of the dreamers, of concern particularly to economists, they confuse utility with value, and get themselves into such a tangle with values, speculative values and what not that the ordinary intellect cannot follow them.

They ignore probable political consequences of their scheme, provided it were possible to clear the way to it. It is a common experience of nations that changes in their economic institutions are followed by totally unexpected consequences. Now put all your taxes on any one class of persons and you at once consolidate the members of it into a compact body ready either to embarrass or oppose the government, or to take possession of the powers of the state and dictate the laws. If the class selected be land holding people, experience teaches that they will surely and rapidly establish themselves as the ruling class in the state. It is with difficulty that people, even now, submit to direct taxation in amounts sufficient to support the institutions which modern states must needs maintain. Do you think things would be bettered if you placed affairs in the hands of the land holding class and that class would name the assessors and dictate the valuations? I submit, therefore, that the single tax as a theory fails to answer to the requirements of a reasonable system of taxation considered in the abstract. These men make the mistake of all enthusiasts in presuming that the adoption of this one idea will mend all matters. "We believe," says Mr. George, "that in the simple measure of the single tax lies the remedy for the great social and political evils of our time." This is not the language of truth and sobriety, but it is the wild exclamation of the devotee of one idea. Before I had gone far in the matter I was inclined to think that the single tax might work in some petty state, in some remote and happy isle, some secluded mountain gorge, whence population could escape only by the golden stairs, and where the passions of men would not be stirred by the storms which sweep over our great nations. With regret I am forced to abandon this amiable conceit, because nature is against it, and humanity is incapable of the virtue it implies. To the realization of their dream I can only point our single tax friends to some heavenly consummation. In that celestial country—but again my good nature gets the better of my judgment. In the celestial country the taxgatherer will never be, nor any single nor double tax. Perish, then, the thought which rises like Banquo's ghost and will not down at our bidding. There is but one other realm where the population is ever on the increase and whence migration is impossible. Perhaps in that unmentionable realm the unearned increment may form a common fund sufficient for all social needs. No one will object to the experiment.

I first undertook to show that the single tax cannot be put into operation in our country and time. Secondly, I tried to show that it has no merit as an ideal plan of taxation. And finally I propose to show that the single tax plan is not a plan of taxation at all in the proper sense of the word. Mr. George did not regularly propose it as a scheme of taxation proper. Taxes in free states are not impositions on the people by outside and superior powers. They are the contribution of the citizens for public uses. The idea that taxes are a burden let down on the people is a survival from the great conquering empires of antiquity. It ought to have no place in the minds of intelligent thinkers. The word at bottom means to apportion by cutting, and we have on one hand the principle that taxes must be apportioned to the public needs and on the other apportioned equitably among the people who are to pay. Exaction of money, goods or services not proportioned to public uses and not apportioned to private ability are not in any just sense of the word taxes.

The speaker here paid a high compliment to Mr. George's book, "Progress and Poverty," for its many admirable qualities, its high ideals and lofty humanity, and which embodied, he said, the new gospel according to St. George.

These merits, however, he continued, throw into stronger relief the fallacy of his reasoning. To other remedies proposed by men as wise and philanthropic he will allow no efficacy. They block the way, he declares, to the bringing in the sole and single remedy for poverty and its attending misery and crime. He states this remedy frankly and in loud italics type: "We must make land public property." This is the bottom doctrine of the single tax men. This is the gospel according to St. George.

To substantiate this and following statements liberal quotations were made from Mr. George's book.

Private property in land, in Mr. George's opinion, is the sole cause of "want and suffering among the working classes." For these vast complicated evils he sees but one remedy, and that a panacea, "common property in land." But he proposes a "quieter and simpler" way than that of formally confiscating all the land and formally letting it out to the highest bidder. "It is not necessary to confiscate land, it is only necessary to confiscate rent." Here we have it, the lore and essence of the single tax philosophy. Confiscation Mr. George frankly confesses to be his aim. Now confiscation and taxation are not the same. They are diverse and irreconcilable things. Taxation means proportionment to public uses and apportionment to private ability and interest. Confiscation means forfeiture and transfer by force and arms to the public treasury. Is it honest, Mr. George, to say taxation when you mean confiscation? Can you fool four millions farm owners of this land and get them to make believe they own those homesteads after your confiscating machine shall have knocked all exchange value out of land?

The speaker proceeded with considerable detail to show the true inwardness of the scheme by which Mr. George masquerades

confiscation under the old and respected name taxation. In conclusion, he said he did not regret the extensive agitation of this subject. He had no fears that Mr. George and his converts would ever be able to persuade the thinking people of America to take the back track toward barbarism. The agitation will stir up public opinion, lift the fog and let the daylight in.

Dr. Folwell did not advertise, as Mr. George did, to answer questions. Nevertheless he had hardly ceased speaking before C. J. Buell's voice was heard above the applause propounding a question. The doctor quieted the audience and told him to fire away. Mr. Buell's melodious tones, wafted down from the balcony, sounded like the ghost in "Hamlet." He put in several pertinent questions which the doctor generally managed to answer to the satisfaction of the audience, if not of Mr. Buell. At one point it got pretty lively. Everything Dr. Folwell said was applauded vigorously, and Buell's questions tickled the Georgites into bursts of applause. But the latter were clearly in the minority. Two or three others fired off more or less relevant questions, and finally the quartet put in an appearance and music charmed the savage breasts into silence. Mr. Buell's farewell shot was: "I hope you will all read Henry George's books." A sentiment which Dr. Folwell said he could cheerfully second.

The Comical Case of a Protected Chain Cable.

SAILORS' SNUG HARBOR, S. I.—The incident which I here relate happened about five years ago, and is now told to give an actual illustration of one of the many ways in which the protective tariff has, does, and in the nature of the case, must, while continued, protect American shipping. Now, it has protected it until there is scarcely any left now to need protection.

About the time mentioned above I was at Boston, and desirous of a mate's situation. In a few days I met a captain who was in want of such a man, and an agreement was at once made between us. Directly the agreement was made both the captain and myself went on board the ship, which was then moored close by, waiting for business. When we got up on deck, we saw the hatches were all off, and that there was a ladder down the main hatch, into the hold. Down this ladder we both went, and were soon standing on the floor of the hold, which was empty except where a couple of lengths of great chain cable ranged fore and aft alongside of the keelson on either side.

"Chain for ballast, captain?" said I. "Oh! no," said the captain, "I must tell you all about that chain. This ship can shift with a clean swept hold and all her spars aloft. She requires no ballast to stand up with, and I have damned every separate link of that chain every day since it has been on board this ship, which is now five years. Five years ago, in one of the ports of South Africa, which are the hardest ports in the world on a ship's anchors and chains, I parted one of my chains, and lost the anchor and fifteen fathoms of chain in a blow. To get this anchor I have now, the only suitable one in the place, I was obliged to take this ninety fathoms of chain which belonged to it, although it is too big to enter this ship's hawsepipe, and is only a constant torment to myself and every one in the ship. Besides taking up the room of valuable freight it makes an endless and useless job shifting it to economize space.

"Well," continued the captain, "I have offered to give that chain away to dealers in Portland, Boston, New York and Philadelphia. I told them they could have it if they would pay the cost of taking it out of the ship. But it's here yet, because there is a big protective duty on chains which much exceeds the price the old iron in it would realize. I have always thought it might yet be of use somewhere, and so did not try to haul it up and throw it overboard in deep water when we had a cargo aboard, and of course couldn't throw it over in any one of our harbors. So here it is."

I made one voyage in that ship and know by experience that that chain was an unmitigated nuisance. Soon after I left her she laid her bones on a shoal in the Chesapeake bay, chain and all, to the great relief of her owners and all others interested.

SEA DOG.

An Organization in Denver.

DENVER, Col.—The single tax men of Denver have perfected an organization, to be known as the Denver single tax association. The purposes of the association will be seen in the third article of its constitution, which reads as follows:

The avowed objects and purposes of this association are (1) the abolition of all taxes upon personal property, improvements upon land, labor and the products of labor in whatever form they may appear, and the appropriation of the full annual rental value of land (exclusive of improvements) for purposes of public revenue; and (2) the encouragement of the adoption of the Australian system of voting for securing the absolute secrecy of the ballot.

Mr. Andrew W. Elder, principal of one of the largest schools of Denver and well known to the teaching fraternity of the state, was elected president, H. C. Miles, vice president; F. H. Monroe, secretary; G. H. Phelps, treasurer. The secretary's address is 2,951 Marion street. F. H. MONROE.

ONE GREAT PAPER AFTER ANOTHER.

The Memphis Appeal Wants Free Trade, and, Like the New York Times, Would be More than Willing to Take the Single Tax With It.

The Memphis Daily Appeal, one of the foremost papers of the south, opens a column editorial on "the single tax theory" in its issue of January 31 by saying:

The rapid growth of Henry George's single tax theory in the northwest since the Cleveland-Harrison campaign is one of the remarkable results of the discussion of the question of tariff reform. The resistance offered to so simple a demand of the people by the monopolists and their allies, the protectionists, has borne the fruit so often predicted since the presidential election by observant journalists, and the people are eager for any extreme. They are now in many places demanding the abolition of protection, and are eager for the adoption of the single tax theory.

After reviewing the marvelous growth of the movement in the northwest, the Appeal says:

At the south, though presently few in numbers, they are aggressive and display great intelligence in the knowledge of George's works and of economic questions generally. But perhaps the most encouraging circumstance for single taxers is the discussion of their claims by the New York Times, which, while it does not avow a conviction in that direction, is open in its sympathy. That paper, in a second editorial, to which the attention of the Appeal has been called by a New York correspondent, makes some concessions that we think are especially worthy the consideration of the members of the state legislature, now in session at Nashville.

Here the Appeal quotes the Times' article (the same that appeared in THE STANDARD of January 26), on which it comments thus:

This is a fair, just and reasonable discussion of the pros and cons of the single tax theory which, the Times admits, if it could be at once adopted without violently wrenching the existing condition of things, would prove of great profit and benefit to the people. It is an extreme and radical idea, but it is in line with the principles advocated by all true democrats who are in favor of free trade—and what democrat well grounded in Jeffersonian principles does not believe in free trade and the absolute restriction of legislation and of taxes to the purposes of government and the welfare of the people?

New Headquarters in Indianapolis—The Indiana Ballot Law Sure of Passage.

INDIANAPOLIS, Ind.—The single tax league has secured new quarters and meets weekly, Friday evenings, in Mansur hall, northeast corner of Washington and Alabama streets. This hall is in a new block built last fall, and is a really fine large hall capable of comfortably seating 200. There are a large number of STANDARD readers in this city who do not attend our meetings or in any way encourage us. Why, I do not know. I want to say to these people that if they are so engaged as to prevent their coming to our meetings they can certainly assist us financially to the extent of their ability, and contributions will be thankfully received and used to promote the principles we teach. A few, and none of them overstocked with this world's goods, are bearing the greater part of the expense attached to the propaganda work in this vicinity.

After to-night's meeting I went to the Sentinel office and asked the city editor how he was fixed for space. He replied: "Oh, pretty near filled up, but we've got space for the single tax league."

The new election law is now under consideration, on second reading, for amendment, in the senate. The bill is drawn almost entirely in conformity with the article on the subject written by me at the request of the editor of the Sentinel. Of course it includes many features which I did not cover. The essential features as embodied in the Australian system are incorporated in this bill, and were passed on second reading without amendment, and the better part of it lies in the fact that it has ceased to be a partisan measure, the republicans having signified their intention to vote for it. The greatest interest is shown in the measure by both public and the members, the latter, each having a copy of the bill before him and following carefully the reading section by section and amendments thereto, something I never noticed before. It can be said that Indiana will be the second state in the Union to adopt the Australian system of voting.

I might add that the bill was drawn to omit municipalities on account of so many minor elections which were not of sufficient importance to warrant the extra expense, but at my request Senator Barrett, who has charge of the bill, promised to offer an amendment making its provisions apply to the municipal elections of this city.

To the editor of the Sentinel, Mr. Morris, is due the credit of unremitting advocacy of this measure and through his efforts its success is assured.

L. P. CUSTER.

A Newspaper for Jersey Single Tax Men.

PASSAIC, N. J.—This city is to have a new paper favorable to the single tax, which, it is hoped, will act as a messenger to carry knowledge to many not otherwise to be reached, and assist in bringing together those already favorable to the single tax.

The people in and around Passaic are taking a pretty lively interest in the tax assessors' books. O. D. WOOD.

THE NEWSPAPERS.

THE GREAT WORK THEY ARE DOING CONSCIOUSLY OR UNCONSCIOUSLY FOR THE SINGLE TAX.

Unlimited Opportunities for Every Single Tax Man to Preach the Gospel of "Free Trade, Free Land, Free Men" to Great Audiences Without Price.

The Burlington, Vt., Independent illustrates the folly of taxing the products of labor with some local facts. Fire swept the improvements from two adjoining lots. A man wanted to buy one of the lots to build a hotel on it, but it was not for sale, and he bought the other one and built his hotel. The Independent says that it is all wrong to punish the man who built a good, fine looking hotel on the ruins of one lot while the owner of the other lot profits by that improvement and pays less taxes because he keeps a pile of debris on his lot instead of ornamenting it with a house.

The Ashtabula, Ohio, News publishes a large portion of Thomas G. Shearman's address on "The Farmers and the Single Tax."

From articles in nearly all of the St. Paul and Minneapolis papers it appears C. J. Buell was not satisfied with Professor Folwell's "answer" to Henry George. After pointing out in the St. Paul Globe some of the absurdities perpetrated by the professor, he turns to the spirit of his answer thus:

Dr. Folwell, don't you know that men are committing crimes to-day for the want of work? Don't you know that helpless women and innocent little children are freezing and starving because the husband and father, their natural protector, is denied his equal right to God's free gift, to man—denied it because of our abominable system of land holding and taxation?

At such a time shall full grown men indulge in scoffs and sneers and pointless jokes? Shall we quibble over the meaning of words and split hairs over imaginary distinctions and resemblances? Shame on us if we do. Rather let us give our best thought to the solution of these grave economic questions.

And to this end I suggest that you meet me in a joint public discussion of the single tax question on its merits. I sincerely hope you will find it convenient to accept this proposition, for a full, free, honest discussion cannot fail to be of great benefit.

In a short note to the press Professor Folwell declined to meet Mr. Buell face to face on the platform.

A citizens' committee of Passaic, N. J., has stirred up the animals in that city by simply publishing in the newspapers a few assessments of real estate, as taken from the assessor's records. Assessor Kipp has put his books under lock and written a card to the public. A large meeting was held at which T. G. Alvord, Jr., called attention to the fact that two certain lots were taxed \$4.71 and \$3.95 respectively, while the two unimproved lots between them were assessed at 26 cents. This and other similar instances of dishonest taxation created great excitement and prominent tax dodgers felt called upon to defend their good names.

The Cincinnati Commercial-Gazette prints conspicuously an open letter from the press committee of the single tax club of the Queen city, as a part of an extensive discussion of the principles of taxation which has been going on in that influential paper for some time. The letter strikingly calls attention to the folly of fining a man because he has been frugal or industrious, the idiosyncrasy of discouraging the production of good things and the viciousness of taxing the home, and closes by showing that a tax on land values would have the opposite effect from a tax on wealth or the production of wealth. In the same paper is a communication from L. P. Miner in advocacy of the single tax.

The Stark County, Ohio, Democrat, the Zanesville, Ohio, Daily Signal and the Mansfield, Ohio, Daily Shield and Banner contained interesting single tax articles in recent issues. The last named paper agrees with its correspondent, J. W. Huggins, that personal property is not equally taxed; but it thinks that the cheats who escape are more able to bear the tax than many poor land owners, and therefore it favors making a redoubled effort to catch the cheats. Why does not the Banner see that the only way to catch these rich cheats is to make them pay to the community the full rental value of the desirable land they now use themselves, rent to others, or hold unused on speculation? They can't hide land.

In answer to Edward Atkinson's plea that it is impossible to formulate a bill which would enforce the single tax theory, the Detroit Evening News says:

There has been before the Michigan legislature for two sessions bills formulated on the single tax idea. These bills have simply exempted from taxation all wealth the product of labor. Consequently land values alone are left to be taxed. The constitution of Michigan allows the legislature to adopt the single land tax whenever the majority of the members and the governor so agree.

The Westborough, Mass., Chronotype publishes a column report of a speech for the single tax by Professor Hamlin Garland delivered at the town hall of Southboro, and in the same paper says editorially that the single tax is finding too many advocates. Says the Chronotype:

This talk about the tyranny of land owners

is far fetched. The poor men of the cities so feelingly alluded to can now buy farms in rural districts for less than the buildings on them are worth. Now let us be reasonable and not try to make out that the laws of the state make us martyrs. What would become of the thrifty looking homes of New England if leased to agitators who like to talk better than to work?

In one of his weekly contributions to the American Union, Milton Allen makes an earnest appeal to laboring men to abandon all their old plans for emancipation and look to the land question as the key which will alone open the gate of freedom of labor.

A "prominent lawyer" made an argument against the single tax in the Columbus, Ohio, Sunday Capital and as a result there appeared in the next issue of that paper a formal answer by the press committee of the single tax club and one each from E. C. Phelps of Marietta, S. M. Hyneman and Charles F. Kipp of Columbus and T. E. Quinn of Zanesville.

The Toledo Industrial News says: The more we study this vexed question of taxation the more we can see the inequalities and injustice of our present system, or rather lack of system. One of the glaring defects of our state method of taxation is the facility with which the rich escape and the poor are caught.

The Cleveland American Union of January 26 contains a second installment of interviews with business men on the subject of taxation. Henry Born, hardware; R. H. Fetterman, boots and shoes; J. W. Connolly, manager Ohio rubber and belting company, and W. E. Heffron, undertaker, thought it would be a good thing to relieve business of taxation, and, without understanding the full effect of the single tax, they regarded it with favor. J. Krauss, carpets, did not understand the single tax, but he was in favor of relieving the poor man, and he knew of no better way than to tax incomes. N. O. Stone, boots and shoes, had not studied the single tax. He wanted the rich to stand their share of taxes, and he could not see how Jay Gould could be reached by the single tax.

An inquiry in the Johnstown, Pa., Daily Democrat asking how the single tax would benefit the workingman brought two replies in which it was shown that the single tax would benefit the workingman in divers ways.

The Northwest Trade, the leading trade journal of the Northwest, lucidly expounds the single tax doctrine to its readers. It says that the way to encourage improvements is to take taxes off improvements and tax land so that it would be unprofitable to hold it vacant.

The Albany, N. Y., Union made an attack on land speculation and land booms one evening and the next evening Robert Baker had a communication in the Union arguing the effect of land monopoly on wages.

The Johnstown, Pa., Tribune illustrates the manner in which the raising present revenues on land values only would shift taxes on two blocks of Main street real estate in that town, and then it shows that while these two blocks now pay \$3,587 in taxes, under the single tax unlimited the land alone would yield a revenue of \$24,859, and that the land of the entire town would yield the magnificent sum of \$420,000. Let those who doubt that the single tax would yield sufficient revenues make similar calculations in their own town or county, and they will find practically the same result as is shown in Johnstown, and an analysis of their calculations will demonstrate that the single tax limited would relieve all actual users of land, that it would relieve those who put land to its best use most and those who use land to the least advantage least, and shift all the gains of all land users to the unoccupied land, while the single tax unlimited would largely increase present revenues and perform the all-important office of destroying speculative land values and throwing all unused land open to use.

The Hempstead, Texas, Advance Guard, a staunch single tax paper, which suspended publication a short time since, will shortly resume its good work in a broader and better field at Houston.

The Portland Oregonian, laboring under the misapprehension that any one proposes an equal division of the world's goods as a cure for poverty, triumphantly remarks that if a division were made, in five years one man in ten would own one-half of the whole. The Pendleton East Oregonian replies that under present conditions such might be the case; but, says the East Oregonian, that is because men now grow rich without labor, at the expense of those who do labor, by monopolizing natural opportunities.

The Ypsilanti, Mich., Commercial must have seen a considerable part of the cat at least. It tells how the late Lieutenant-Governor McDonald bought some land in the peninsula for \$750, and in a few years, without spending a dollar or a lick of work on it, demanded \$50,000 a year for the use of it by others. It says that there are other men who went to the upper peninsula poor, but who now, without having done any productive labor, are worth actually or prospectively from \$5,000,000 to \$20,000,000. "It is no wonder," says the Commercial, "that wages are low and interest low when so much of the product of labor and capital goes into the hands of the drones." It then follows its own remarks with copious extracts from the great address of Thomas G. Shearman before the Ohio legislative committee.

A committee of the anti poverty society of

Toronto called on the county council recently to urge some reforms in taxation on the lines of the single tax. The Toronto Daily News, without understanding the single tax, does not hesitate to indorse the adverse action of the Toronto council, which the News describes as "an essentially conservative body, not likely to be caught by theories, no matter how attractive they may be."

The Milwaukee Daily Review remarks:

The gains made by the single tax idea during the past six months have been wonderful. Men who scoffed in July profess faith in January and wonder that they could have been so blind to the great underlying truths so long. Papers are slower to fall into line, but it is noticeable that hundreds that openly opposed a year ago are now silent, in open advocacy, or, like the Free Lance, are proposing what they please to call substitutes, but which in reality are but crude imitations of the same idea in a modified form.

In a recent number the Western Building Association Journal advocated the exemption from taxation of improvements and the concentration of taxes on land values. Now comes the Building Society Advocate of Chicago, the organ of the Cook county building association league, which quotes from the St. Louis organ, saying:

The primary object of such associations is to facilitate the procurement of homes by its members. Whatever acts as a hindrance or a bar to such attainment is directly opposed to the interests of these societies. That our present methods of raising public revenues are crude, uncertain and unequal is painfully apparent, so that a thorough discussion of the whole subject is greatly needed. We propose, in future numbers of the Advocate, to enter into just such a discussion, which we hope to make interesting and instructive to every reader of the paper.

The Rush City, Minn., Post says that the single tax would be a good thing for millionaires but not for land owners, and therefore it thinks the movement should be confined to the east, where the millionaires are, and that the people of the west who have more land than anything else should not be bothered with "such nonsense."

If that brilliant free trade paper, the Philadelphia Record, does not see the advantage of appropriating land values for public purposes, it clearly sees the discouraging effect taxation has on industry. "The property of joint stock companies engaged in manufacturing and trading in Pennsylvania" is already taxed like any other personal property. A new law has just been proposed to levy an additional tax on the capital stock representing such property. The Record supports the bill on the ground that it would tend to discourage "these artificial persons without soul or marrow" from engaging in enterprises which could be as well conducted by individuals. "This class of corporations," says the Record, "are the first to reduce and the last to raise the rate of wages." Why does not the Record see that the way to really benefit the wage worker is not to tax corporations, but to take all taxes off corporations and workingmen alike, and give the wage worker an equal chance with his richer brother at the store houses of nature?

J. R. Burton nearly fills the first page of the Detroit Onward with an article on how the single tax would benefit the producers of wealth. He also figures out how the shifting of taxes from improvements and other wealth to land values would shift burdens from the built up wards to those wards in Detroit where much land is held on speculation.

The National Alliance of Houston, Texas, bewails the lot of the tenant farmer of the south at great length. It says that "the dog in the manger policy, when applied to land ownership, has done more to retard our prosperity and indirectly encourage race troubles than any other one cause." But the remedy offered by the Alliance is: Give the poor man a chance to buy himself a farm and the shiftless tenant will merge into the ambitious farmer. Why not give the poor man secure possession of all the land he can profitably use and allow him to keep all he can produce on it without compelling him to buy a farm? "The single tax will do it."

A Circleville, O., correspondent of the Ohio State Journal, who ironically signs himself "Single Tax," occupies nearly a column of space with brilliant arguments against the position lately taken by the Cincinnati Commercial Gazette, that personal property should not be taxed, of which the following are good specimens: The single tax would destroy land values, then the poor land holders would be unable to pay the tax, would be forced to sell to the rich for a song, and the poor would have to rent, and then the rich would put up rents and the poor farm and day laborers would be worse off than ever. Thus it will be seen that even our Circleville friend sees the terrible effect of land monopoly, and when he once sees that taxing land to its full rental value will put all men on an equal footing, as far as land is concerned, and keep them there, he will be a single tax man in earnest.

"The People's Cause"—A New Journal.

The first number of a new monthly journal devoted to tariff, ballot and civil service reform, under the title The People's Cause, has just made its appearance. It says of itself that it "takes up the good work of The Million, formerly published by Mr. Philpott and Mr. W. W. Witman from Des Moines, Iowa, and has their cordial assent in asking from the friends of that useful journal their

heartily support of this transformation of it." Among the special features are a resume of the work of congress a statistical department containing interesting and valuable tables, a question and answer column and a list of the important articles in the current magazines. In fact it is on the free trade and progressive side what the Tariff League Bulletin is on the protective and "conservative" side, and a good deal more. R. R. Bowker and Louis Howland are the editors, H. J. Philpott and Emerson W. Judd associate editors, and among the editorial contributors are Hon. David A. Wells and Thomas G. Shearman. The People's Cause is published in New York, at 330 Pearl street.

The Single Tax League of St. Louis.

St. Louis, Mo.—In compliance with a call issued by Stephen M. Ryan a special meeting of the St. Louis single tax league was held at his place of business on January 31.

Mr. Ryan called the meeting to order and appointed Hamlin Russell temporary chairman and Sidney A. Rendl was elected secretary pro tem.

After informal discussion as to the object of the meeting the following pledge was formulated and signed by all present:

We, the undersigned, holding that the present system of taxation is unjust, oppressive and wasteful, do pledge ourselves to put forth our best efforts and use all lawful means to abolish the system and substitute for it a single tax on the rental value of land.

Upon motion of Mr. Ryan it was decided to establish a single tax headquarters, for which purpose a ways and means committee was appointed.

Discussion was then had upon the work of the different organizations in the city, future policy, etc., after which a resolution by W. C. Bohannon was adopted, "Instructing the secretary to notify all single tax people, through THE STANDARD and other papers, of the proceedings of this meeting and invite their attendance and co-operation at future meetings, of which public notice will be given."

SIDNEY A. RENDL, secretary.

For a Single Tax Club House.

The following subscriptions have been received since the last report:

George L. Faulk, 151 Fulton st., city (\$2 inclosed).....	2
L. S. S., New York.....	3
James Fraser, Morris Dock, N. Y.....	5
C. V. Harbottle, Pulaski, N. Y.....	5
R. J. Stanton, M. D., 219 E. 106th st., New York.....	25
E. N. Jackson, 23 Magnolia ave., Jersey City, N. J.....	25
John Kenney, Sandusky, Ohio, (20 subscription).....	4
John W. Etzel, St. Michael, Styria, Austria, (\$5 inclosed).....	5
C. D. Bowman, 812 S. 13th st., Omaha, Neb. (\$2 inc.)	2
Henry George Westminster Wood, 37 Leadenhall st., London, E. C., England, (\$9.70 inclosed).....	10
E. Y. Cohn, 25 W. 18th st.....	3
Fredk Bestelmyer, 720 Second av.....	1
W. R. Estell, Coysville, Fort Lee P. O., N. J.....	3
James G. Quayle, 21 E. 31st st.....	2
Jas. H. Grant, Prospect pl, nr Rockaway av., Bklyn	5

Total for week..... 100
Previously acknowledged..... 1,440

Total to date..... 1,540

Received on account of shares already subscribed: Frank Norris, \$1; E. L. Klump, \$1.

The committee lately appointed will hold a meeting this week, when active work will be again resumed.

A Conference to Be Held in Maine.

AUBURN, Me.—Since our notice was published in THE STANDARD, inviting correspondence in regard to a state conference, our club has received letters from all parts of the state, and every letter makes us feel as though we had always known each other, when in a great many cases we have never even seen each other. It is our intention to hold a conference, and see who we are and in what way we can best help along this great reform.

The thing single tax men are most interested in at the present time is ballot reform. Our club indorsed the Looney bill, and has circulated petitions for its passage; and we hope—and that is about all we dare to do—that it will pass the house and senate; and if it does it will become a law, for governors of Maine don't veto.

The prohibition club of this city challenged the single tax club to a debate, and we promptly met them in their club room and discussed the question to the entire satisfaction of the club. The Auburn Daily Gazette publishes our contributions. H. G. CASEY.

Y. M. C. A. Men Discuss the Single Tax.

DENVER, Col.—The Y. M. C. A. literary society devoted a whole evening recently to a discussion of the question, "Shall taxes be removed from labor products and placed on land values?" So interesting was the debate, which was thrown open to the entire house, that the society did not adjourn till eleven o'clock. The theory in some form or other will be reconsidered at an early date.

F. H. MOXROE.

A Common Dodge.

In a letter on the local tax assessments Mrs. W. P. March of Battle Creek, Mich., says: "My father owns and lives on a farm of a hundred and sixty-eight acres, while my two brothers live on the place and work the land. My father owns the whole of the land and the bulk of the personal property. When it is assessed he makes a temporary division of the personal property equally among the three, thus escaping the taxation on the personal property, and thus I believe is the rule followed by most of the taxpayers."

THE CANONS OF TAXATION

Chapter III of Book VIII of Progress and Poverty, entitled "The Proposition Tried by the Canons of Taxation."

The best tax by which public revenues can be raised is evidently that which will closest conform to the following conditions:

1. That it bear as lightly as possible upon production—so as least to check the increase of the general fund from which taxes must be paid and the community maintained.

2. That it be easily and cheaply collected, and fall as directly as may be upon the ultimate payers—so as to take from the people as little as possible in addition to what it yields the government.

3. That it be certain—so as to give the least opportunity for tyranny or corruption on the part of officials, and the least temptation to law breaking and evasion on the part of the taxpayers.

4. That it bear equally—so as to give no citizen an advantage or put any at a disadvantage, as compared with others.

Let us consider what form of taxation best accords with these conditions. Whatever it be, that evidently will be the best mode in which the public revenues can be raised.

I.—The Effect of Taxes upon Production.

All taxes must evidently come from the produce of land and labor, since there is no other source of wealth than the union of human exertion with the material and forces of nature. But the manner in which equal amounts of taxation may be imposed may very differently affect the production of wealth. Taxation which lessens the reward of the producer necessarily lessens the incentive to production; taxation which is conditioned upon the act of production, or the use of any of the three factors of production, necessarily discourages production. Thus taxation which diminishes the earnings of the laborer or the returns of the capitalist tends to render the one less industrious and intelligent, the other less disposed to save and invest. Taxation which falls upon the processes of production interposes an artificial obstacle to the creation of wealth. Taxation which falls upon labor as it is exerted, wealth as it is used as capital, land as it is cultivated, will manifestly tend to discourage production much more powerfully than taxation to the same amount levied upon laborers, whether they work or play, upon wealth whether used productively or unproductively, or upon land whether cultivated or left waste.

The mode of taxation is, in fact, quite as important as the amount. As a small burden badly placed may distress a horse that could carry with ease a much larger one properly adjusted, so a people may be impoverished and their power of producing wealth destroyed by taxation, which, if levied in another way, could be borne with ease. A tax on date trees, imposed by Mohammed Ali, caused the Egyptian fellahs to cut down their trees; but a tax of twice the amount imposed on the land produced no such result. The tax of ten per cent on all sales, imposed by the duke of Alva in the Netherlands, would, had it been maintained, have all but stopped exchange while yielding but little revenue.

But we need not go abroad for illustrations. The production of wealth in the United States is largely lessened by taxation which bears upon its processes. Ship building, in which we excelled, has been all but destroyed, so far as the foreign trade is concerned, and many branches of production and exchange seriously crippled, by taxes which divert industry from more to less productive forms.

This checking of production is in greater or less degree characteristic of most of the taxes by which the revenues of modern governments are raised. All taxes upon manufactures, all taxes upon commerce, all taxes upon capital, all taxes upon improvements, are of this kind. Their tendency is the same as that of Mohammed Ali's tax on date trees, though their effect may not be so clearly seen.

All such taxes have a tendency to reduce the production of wealth, and should, therefore, never be resorted to when it is possible to raise money by taxes which do not check production. This becomes possible as society develops and wealth accumulates. Taxes which fall upon ostentation would simply turn into the public treasury what otherwise would be wasted in vain show for the sake of show; and taxes upon wills and devises of the rich would probably have little effect in checking the desire for accumulation which, after it has fairly got hold of a man, becomes a blind passion. But the great class of taxes from which revenue may be derived without interference with production are taxes upon monopolies—for the profit of monopoly is in itself a tax levied upon production, and to tax it is simply to divert into the public coffers what production must in any event pay.

There are among us various sorts of monopolies. For instance, there are the temporary monopolies created by the copyright and patent laws. These it would be extremely unjust and unwise to tax, inasmuch as they are but recognitions of the right of labor to its intangible productions, and rewards held out to invention. There are also the onerous monopolies alluded to in Chapter IV of Book III, which result from the aggregation of capital in businesses which are of the nature of monopolies. But while it would be extremely difficult, if not altogether impossible, to levy taxes by general law so that they would fall exclusively on the returns of such monopoly

and not become taxes on production or exchange, it is much better that these monopolies should be abolished. In large part they spring from legislative commission or omission, as, for instance, the ultimate reason that San Francisco merchants are compelled to pay more for goods sent direct from New York to San Francisco by the Isthmus route than it costs to ship them from New York to Liverpool or Southampton and thence to San Francisco, is to be found in the "protective" laws which make it so costly to build American steamers, and which forbid foreign steamers to carry goods between American ports. The reason that residents of Nevada are compelled to pay as much freight from the east as though their goods were carried to San Francisco and back again, is that the authority which prevents extortion on the part of a hack driver is not exercised in respect to a railroad company. And it may be said generally, that businesses which are in their nature monopolies are properly part of the functions of the state and should be assumed by the state. There is the same reason why government should carry telegraphic messages as that it should carry letters; that railroads should belong to the public as that common roads should.

But all other monopolies are trivial in extent as compared with the monopoly of land. And the value of land expressing a monopoly, pure and simple, is in every respect fitted for taxation. That is to say, while the value of a railroad or telegraph line, the price of gas or of a patent medicine, may express the price of monopoly, it also expresses the exertion of labor and capital; but the value of land, or economic rent, as we have seen, is in no part made up from these factors, and expresses nothing but the advantage of appropriation. Taxes levied upon the value of land cannot check production in the slightest degree until they exceed rent, or the value of land taken annually, for unlike taxes upon commodities, or exchange, or capital, or any of the tools or processes of production, they do not bear upon production. The value of land does not express the reward of production, as does the value of crops, of cattle, of buildings, or any of the things which are styled personal property and improvements. It expresses the exchange value of monopoly. It is not in any case the creation of the individual who owns the land; it is created by the growth of the community. Hence the community can take it all without in any way lessening the incentive to improvement or in the slightest degree lessening the production of wealth. Taxes may be imposed upon the value of land until all rent is taken by the state, without reducing the wages of labor or the reward of capital one iota; without increasing the price of a single commodity, or making production in any way more difficult.

But more than this. Taxes on the value of land not only do not check production as do most other taxes, but they tend to increase production, by destroying speculative rent. How speculative rent checks production may be seen not only in the valuable land withheld from use, but in the paroxysms of industrial depression which, originating in the speculative advance in land values, propagate themselves over the whole civilized world, everywhere paralyzing industry and causing more waste and probably more suffering than would a general war. Taxation which would take rent for public uses would prevent all this; while if land were taxed to anything near its rental value, no one could afford to hold land that he was not using, and, consequently, land not in use would be thrown open to those who would use it. Settlement would be closer, and, consequently, labor and capital would be enabled to produce much more with the same exertion. The dog in the manger who, in this country especially, so wastes productive power, would be choked off.

There is yet an even more important way by which, through its effect upon distribution, the taking of rent to public uses by taxation would stimulate the production of wealth. But reference to that may be reserved. It is sufficiently evident that with regard to production, the tax upon the value of the land is the best tax that can be imposed. Tax manufactures, and the effect is to check manufacturing; tax improvements, and the effect is to lessen improvement; tax commerce, and the effect is to prevent exchange; tax capital, and the effect is to drive it away. But the whole value of land may be taken in taxation, and the only effect will be to stimulate industry, to open new opportunities to capital, and to increase the production of wealth.

II.—As to Ease and Cheapness of Collection.

With, perhaps, the exception of certain licenses and stamp duties, which may be made almost to collect themselves, but which can be relied on for only a trivial amount of revenue, a tax upon land values can, of all taxes, be most easily and cheaply collected. For land cannot be hidden or carried off; its value can be readily ascertained, and the assessment once made, nothing but a receiver is required for collection.

And as under all fiscal systems some part of the public revenues is collected from taxes on land, and the machinery for that purpose already exists and could as well be made to collect all as a part, the cost of collecting the revenue now obtained by other taxes might be entirely saved by substituting the tax on land values for all other taxes. What an enormous saving might thus be made can be

inferred from the horde of officials now engaged in collecting these taxes.

This saving would largely reduce the difference between what taxation now costs the people and what it yields, but the substitution of a tax on land values for all other taxes would operate to reduce this difference in an even more important way.

A tax on land values does not add to prices, and is thus paid directly by the persons on whom it falls; whereas, all taxes upon things of unfixed quantity increase prices, and in the course of exchange are shifted from seller to buyer, increasing as they go. If we impose a tax upon money loaned, as has been often attempted, the lender will charge the tax to the borrower, and the borrower must pay it or not obtain the loan. If the borrower uses it in his business, he in his turn must get back the tax from his customers, or his business becomes unprofitable. If we impose a tax upon buildings, the users of buildings must finally pay for it, for the erection of buildings will cease until building rents become high enough to pay the regular profit and the tax besides. If we impose a tax upon manufactures or imported goods, the manufacturer or importer will charge it in a higher price to the jobber, the jobber to the retailer, and the retailer to the consumer. Now, the consumer, on whom the tax thus ultimately falls, must not only pay the amount of the tax, but also a profit on this amount to every one who has thus advanced it—for profit on the capital he has advanced in paying taxes is as much required by each dealer as profit on the capital he has advanced in paying for goods. Manila cigars cost, when bought of the importer in San Francisco, \$70 a thousand, of which \$14 is the cost of the cigars laid down in this port and \$56 is the customs duty. But the dealer who purchases these cigars to sell again, must charge a profit, not on \$14, the real cost of the cigars, but on \$70, the cost of the cigars plus the duty. In this way all taxes which add to prices are shifted from hand to hand, increasing as they go, until they ultimately rest upon consumers, who thus pay much more than is received by the government. Now, the way taxes raise prices is by increasing the cost of production and checking supply. But land is not a thing of human production and taxes upon rent cannot check supply. Therefore, though a tax on rent compels the land owners to pay more, it gives them no power to obtain more for the use of their land, as it in no way tends to reduce the supply of land. On the contrary, by compelling those who hold land on speculation to sell or let for what they can get, a tax on land values tends to increase the competition between owners, and thus to reduce the price of land.

Thus in all respects a tax upon land values is the cheapest tax by which a large revenue can be raised—giving to the government the largest net revenue in proportion to the amount taken from the people.

III.—As to certainty.

Certainty is an important element in taxation, for just as the collection of a tax depends upon the diligence and faithfulness of the collectors and the public spirit and honesty of those who are to pay it, will opportunities for tyranny and corruption be opened on the one side, and for evasions and frauds on the other.

The methods by which the bulk of our revenues are collected are condemned on this ground, if on no other. The gross corruptions and fraud occasioned in the United States by the whisky and tobacco taxes are well known; the constant under-valuations of the custom house, the ridiculous untruthfulness of income tax returns, and the absolute impossibility of getting anything like a just valuation of personal property, are matters of notoriety. The material loss which such taxes inflict—the item of cost which this uncertainty adds to the amount paid by the people but not received by the government—is very great. When, in the days of the protective system of England, her coasts were lined with an army of men endeavoring to prevent smuggling and another army who were engaged in evading them, it is evident that the maintenance of both armies had to come from the produce of labor and capital; that the expenses and profits of the smugglers, as well as the pay and bribes of the custom house officers, constituted a tax upon the industry of the nation in addition to what was received by the government. And so, all douceurs to assessors; all bribes to customs officials; all moneys expended in electing pliable officers or in procuring acts or decisions which avoid taxation; all the costly modes of bringing in goods so as to evade imposts; all moieties, and expenses of detectives and spies; all expenses of legal proceedings and punishments, not only to the government, but to those prosecuted, are so much which these taxes take from the general fund of wealth, without adding to the revenue.

Yet this is the least part of the cost. Taxes which lack the element of certainty tell most fearfully upon morals. Our revenue laws as a body might be well entitled, "Acts to promote the corruption of public officials, to suppress honesty and encourage fraud, to set a premium upon perjury and the subornation of perjury, and to divorce the idea of law from the idea of justice." This is their true character; and they succeed admirably. A custom house oath is a by-word; our assessors regularly swear to assess all property at its full, true,

cash value, and habitually do nothing of the kind; men who pride themselves on their personal and commercial honor bribe officials and make false returns; and the demoralizing spectacle is constantly presented of the same court trying a murderer one day and a vendor of unstamped matches the next!

So uncertain and so demoralizing are these modes of taxation that the New York commission, composed of David A. Wells, Edwin Dodge and George W. Cuyler, who investigated the subject of taxation in that state, proposed to substitute for most of the taxes now levied, other than that on real estate, an arbitrary tax on each individual, estimated on the rental value of the premises he occupied.

But there is no necessity of resorting to any arbitrary assessment. The tax on land values, which is the least arbitrary of taxes, possesses in the highest degree the element of certainty. It may be assessed and collected with a definiteness that partakes of the immovable and unconcealable character of the land itself. Taxes levied on land may be collected to the last cent, and though the assessment of land is now often unequal, yet the assessment of personal property is far more unequal, and these inequalities in the assessment of land largely arise from the taxation of improvements with land, and from the demoralization that, springing from the causes to which I have referred, affect the whole scheme of taxation. Were all taxes placed upon land values, irrespective of improvements, the scheme of taxation would be so simple and clear, and public attention would be so directed to it, that the valuation of taxation could and would be made with the same certainty that a real estate agent can determine the price a seller can get for a lot.

IV.—As to Equality.

Adam Smith's canon is, that "The subjects of every state ought to contribute towards the support of the government as nearly as possible in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the state." Every tax, he goes on to say, which falls only upon rent, or only upon wages, or only upon interest, is necessarily unequal. In accordance with this is the common idea which our systems of taxing everything vainly attempt to carry out—that every one should pay taxes in proportion to his means, or in proportion to his income.

But, waiving all the insuperable practical difficulties in the way of taxing every one according to his means, it is evident that justice cannot be thus attained.

Here, for instance, are two men of equal means, or equal incomes, one having a large family, the other having no one to support but himself. Upon these two men indirect taxes fall very unequally, as the one cannot avoid the taxes on the food, clothing, etc., consumed by his family, while the other need pay only upon the necessities consumed by himself. But, supposing taxes levied directly, so that each pays the same amount. Still there is injustice. The income of the one is charged with the support of six, eight or ten persons; the income of the other with that of but a single person. And unless the Malthusian doctrine be carried to the extent of regarding the rearing of a new citizen as an injury to the state, here is a gross injustice.

But it may be said that this is a difficulty which cannot be got over; that it is nature herself that brings human beings helpless into the world and devolves their support upon the parents, providing in compensation therefor her own sweet and great rewards. Very well, then, let us turn to nature, and read the mandates of justice in her law.

Nature gives to labor; and to labor alone. In a very Garden of Eden a man would starve but for human exertion. Now, here are two men of equal incomes—that of the one derived from the exertion of his labor, that of the other from the rent of land. Is it just that they should equally contribute to the expenses of the state? Evidently not. The income of the one represents wealth he creates and adds to the general wealth of the state; the income of the other represents merely wealth that he takes from the general stock, returning nothing. The right of the one to the enjoyment of his income rests on the warrant of nature, which returns wealth to labor; the right of the other to the enjoyment of his income is a mere fictitious right, the creation of municipal regulation, which is unknown and unrecognized by nature. The father who is told that from his labor he must support his children must acquiesce, for such is the natural decree; but he may justly demand that from the income gained by his labor not one penny shall be taken, so long as a penny remains of incomes which are gained by a monopoly of the natural opportunities which nature offers impartially to all, and in which his children have as their birth-right in equal share.

Adam Smith speaks of incomes as "enjoyed under the protection of the state;" and this is the ground upon which the equal taxation of all species of property is commonly insisted upon—that it is equally protected by the state. The basis of this idea is evidently that the enjoyment of property is made possible by the state—that there is a value created and maintained by the community which is justly called upon to meet community expenses. Now, of what value is this true? Only of the value of land. This is a value that does not arise until a community is

formed, and that, unlike other values, grows with the growth of the community. It only exists as the community exists. Scatter again the largest community, and land, now so valuable, would have no value at all. With every increase of population the value of land rises; with every decrease it falls. This is true of nothing else save of things which, like the ownership of land, are in their nature monopolies.

The tax upon land values is, therefore, the most just and equal of all taxes. It falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive. It is the taking by the community, for the use of the community, of that value which is the creation of the community. It is the application of the common property to common uses. When all rent is taken by taxation for the needs of the community, then will the equality ordained by nature be attained. No citizen will have an advantage over any other citizen save as is given by his industry, skill, and intelligence; and each will obtain what he fairly earns. Then, but not till then, will labor get its full reward, and capital its natural return.

A Municipal Tariff.

BALTIMORE, Md.—Last summer, business being very dull, I started on a peddling tour through the country. In the course of my wanderings I struck the town of Chillicothe, in southern Ohio. I started out to work one Saturday morning, but hadn't gone far when a big policeman accosted me, and the following colloquy ensued:

Policeman—Say, young fellow, have you got a license?

Young Fellow—License? What do you mean?

"A license to sell those goods."

"Why, I thought this was a free country, and a man had a right to make a living anywhere without being taxed for the privilege."

"Well," he said, "so it is a free country, but not free enough for peddlers; so you'll have to go down to the mayor's office and settle."

Arriving at the office, I was introduced to his honor (who was seated in a revolving chair, with his feet cocked up in front of him) as a miscreant who had dared to enter the sacred precincts of the borough for the purpose of trying to flood the citizens with some cheap goods. But the all-wise city fathers, knowing better what the people wanted than they knew themselves, had determined to keep all such men as me out. So his honor said I would have to take out a license. When I remonstrated with him as to the injustice of fining me for the privilege of working he said, "Well, our merchants have to be protected." I said: "So you don't put on the tax because you want revenue, but you put it on to help a class. Isn't that unconstitutional?" "Well, I don't want to argue with you," he said. "No license, no sell." "Well, what is your license?" "Five dollars a day."

I didn't faint, but I came near it, though. "I can't begin to make five dollars a day," I shouted. "I didn't suppose you could," he said. "It's for that reason we put on the license, to keep you out of town." What was I to do? Here was a tariff put on which killed my business and the only remedy left was to enter the already overcrowded labor market. Suddenly remembering that I had partly learned a trade when a boy, the thought struck me that perhaps I could get work at that; but ah, that five dollar license no doubt stood in the way. I ventured to express my thoughts to his honor and to my surprise he told me that no license was necessary to work at my trade if I could get work; that trade not being protected. I then inquired if the men in any other trades were protected by license: carpenters, blacksmiths, plumbers, hod carriers, laborers, etc. But strange to say, no protective license was put on for them. The only ones who were protected were the dear, darling little storekeepers, and they, in point of numbers, amounted to only about five per cent of the population and they were privileged to fleece the other ninety-five per cent on their purchases. Thus this little pup of a protective tariff did nothing but kill one business, and tended to overcrowd the labor market, thus pulling wages down to a minimum. It also tended to give to a few a monopoly of selling goods, thus decreasing the purchasing power of wages and forcing the laborer who sold his labor in a cheap market to expend his earnings in a dear one—and the masses seemed to like it.

ANTI-PROTECTION.

A Single Tax Paper Suspends Publication.

The Hemstead, Texas, Advance Guard, which has for many months fought bravely for the same cause that THE STANDARD is fighting for, has from lack of support been forced to suspend publication indefinitely. In its last issue it says:

The movement which the Advance Guard has labored to promote is gaining ground with a rapidity that has characterized few of the reforms that have been accepted by the country. The emancipation of the land will be as greatly commemorated in after years as has been the manumission of colored slaves; but it will be a grander achievement, as upon it depends the freedom of the industrial slave who labors for privileged classes, and lives by suffrage of monopoly. This paper sounded the first bugle note of the advance of the cause in Texas; it will yet revive and do veteran service in the contest.

SOCIETY NOTES.

The great costume ball of 1889 is numbered with the past, and the elaborate accounts of it that have appeared in the daily journals have been duly filed and stored away by relic lovers with those of Mrs. Vanderbilt's, Mrs. Schermerhorn's, Mrs. Brevoort's, and the fancy ball at Delmonico's rooms in 1875, which are among the most noted events of the kind in the history of fashionable life in New York. In the Venetian quadrille the richest and most picturesque costumes of the evening appeared—with the exception, of course, of luminaries like Mrs. William Astor and Mrs. Pierpont Morgan, who might have personated queens of the Cannibal islands clothed only in their jewels, so completely were they covered by and encased in them. There were some exquisite gowns and very pretty women among the Venetians, notably Mrs. Samuel Colgate in white and gold, with a collar and girdle thickly sown with pearls. It was not alone the gay crowd at the Academy of Design, however, that made Tuesday night so interesting, but the magnificent banquets given in connection with the affair. In the opinion of those who had the good fortune to view Mrs. Hewitt's dining room, that dinner, in point of its artistic setting, almost outshone the ball itself. The room, the table, with its weight of gold and silver, and the costumes of the guests would have afforded a tempting opportunity to a painter.

Dr. Rufus S. Wilder, physician in charge at the Commission of charities and correction of New York, in a late report says: "Poverty and imperfect nutrition cause eighty per cent of the cases of lunacy in our asylums, and, what is still worse, leave or rather send the patient to us in a nearly always incurable state. Our reports and investigations show that the sufferers are victims of the 'sweaters,' the pauper labor system and the frightfully overcrowded dens in which the working people are compelled to dwell."

The wealthiest oil producer in Pennsylvania is John McKeown, of Washington. He is worth \$8,000,000. Twenty-four years ago he was working as a laborer at \$2 a day.

On February 6 Julius Blumer, aged fifty-two, committed suicide in St. Louis. He was a practical mechanic, and was for a long time connected with the Claes & Lehnbeuter show case factory, at Seventh and Elm streets, in the capacity of superintendent. Two weeks ago he lost his position, and from that time up to his death he appeared gloomy and dejected. To the loss of his position his family attribute his suicide. They believe that his mind became affected from brooding over what he regarded as a terrible misfortune. Blumer leaves a widow and eight children.

The waistcoat worn at the present time is a wonderful creation of elaborate gorgeousness, says the Sun. Sometimes it is of heavy white silk, closely embroidered by hand in such a way that the stitches may be cut when completed, giving it the appearance of uncut velvet. Another design has traceries of flowers in silk embroidery, of which every petal is a genuine pearl, the leaves on the vine being also tipped with tiny pearls, of which fifty or sixty are employed in the ornamentation of a single vest. Other more or less elaborate creations are seen of white, and also of the same material as the coat, and they are also worn with the conventional black coat. They are closed with four buttons and have a narrow shield-shaped opening curving swiftly at the bottom to the buttons.

Seldon Barker of Ellington, N. Y., committed suicide on Feb. 4. He was 60 years old. Some debts that he had contracted distressed him so that he concluded to kill himself.

At a ball given by Mrs. Astor last week there was a magnificent display of flowers. In the drawing rooms were white orchids, with a big cluster of Jacqueminot roses in the center of one of the circular divans; in the hall were crimson and yellow flowers, and all about the art gallery, where the dancing took place, Klunder had placed garlands of deep pink roses. Here, also, was a large gilded wheelbarrow heaped with the pink roses for the cotillion favors, and under the mantle was a big screen covered with other favors. These included little Canada feather fans, flutes and gilded keys, ribbon belts with bells, little claws, silver distaffs, fans and baskets of poppies, and other pretty things.

A German named Newman was employed last summer by the city authorities in Minneapolis to lay pipes for the water works. While at the work he was taken sick with typhoid fever, and was taken to the city hospital. While he lay there his two children were taken with the same disease, and the mother nursed them faithfully and brought them through all right, when she herself was taken down with the disease. Newman is yet unable to work. The family is unaccustomed to accept charity, and has been struggling along until now they are destitute. The city physician knew of this case, and told Newman to call if he was needed, but has not investigated it since. Lately, with the thermometer at twenty degrees below zero, the poor woman has been living with her children in a little dirty room, without fire and without any nourishing food or medicine. The Globe newspaper has thought the case a deserving one, and asks contributions from charitable people.

THE WEST SIDE SINGLE TAX CLUB.

Their Thursday Night Lectures Proving a Decided Success.

The second of the regular course of lectures and debates that the West side single tax club has arranged for, took place on Thursday, Feb. 7. As on the previous lecture, which was delivered by Mr. Wm. B. DuBois, the seating capacity of their handsomely furnished rooms was taxed to the utmost.

The lecturer of the evening was Mr. Wm.

T. Crowsdale, who, being informed that there were several members of labor unions present—among whom were a few of the unfortunate car strikers—took advantage of the fact, and used as an illustration in the course of his address, the late strike. He showed in a clear and forcible manner the utter uselessness of strikes, the fights for such paltry measures as the ten hour law, etc., when what was necessary was the opening up of natural opportunities which would do away with the great army of unemployed men; and that this could be accomplished with half the energy that has been expended on other lines. Mr. Crowsdale's speech was an admirable one. After the close of the address Dr. David Wark made a few pointed remarks and the meeting adjourned.

At the last business meeting of the club it was decided by a unanimous vote that each member leave at least one STANDARD with the secretary, to be addressed to resident voters throughout the district, so that the work of "bombardment" can be performed in a more systematic manner than if left to individual effort.

One of Prang & Co.'s portraits of Henry George, handsomely framed, was presented to the club by Messrs. Allen and Sullivan, and now adorns the wall.

Among those who have promised to address the club are the Hon. John Quinn and Mr. Lindley Vinton. Mr. Quinn is the recently elected congressman from the Eleventh district, who has superseded the protectionist democrat, Truman A. Merriman.

Dr. David Wark is to address the club on Thursday, the 14th; all are invited. The rooms are at 490 Eighth avenue, between Thirty-fourth and Thirty-fifth streets.

W. J. B.

THE MANHATTAN SINGLE TAX CLUB.

Delegates Elected to the Chicago Conference—The Membership Still Increasing.

Despite the heavy expenditures made necessary by the removal to the new quarters on St. Mark's place, the club has at the end of its first month a very satisfactory surplus.

Somebody, and none of the members can find out who, last week laid before the fireplace in the front parlor a handsome fender. Mr. Rogers has presented eight volumes of "Littell's Living Age" and two volumes of Lossing's "Our Country," all handsomely bound and lettered.

There is now a large book in the front parlor in which visitors will register their names. When the club again elect officers it will do so on the Australian plan. Louis F. Post, August Lewis and William T. Crowsdale have been selected to represent the club at the tariff reform conference which meets at Chicago February 19. The Monday evening meetings of the Progress and Poverty class are being largely attended.

Last Sunday evening Montague R. Leverson addressed the club on "Proportional Representation." His remarks were well received. Next Sunday evening W. J. Gorsuch will deliver the address.

Twelve applications for membership are posted on the bulletin board.

But It Is a Concession to the Public Will.

New Orleans, Dec. 29.

A declaration of principles from a man who has none does not help a candidate much.

SINGLE TAX MEN.

The following list contains the names and addresses of men active in the single tax cause in their respective localities, with whom those wishing to join in the movement may communicate:

Akron, O.—Jas R. Angier, 109 Allen street.
Albany, N. Y.—Robert Baker, 178 Madison avenue; J. C. Roshart, 22 Third avenue; or James J. Mahoney, secretary Single Tax Cleveland and Thurman club, 25 Myrtle avenue.
Alhambra, Mont. Terr.—W. E. Brookaw.
Altoona, Pa.—Joseph Sharp, jr., secretary Single tax club, 411 Tenth street; Albert C. Ronzee, 924 First avenue.
Amherst, Mass.—Harvey Book.
Anacostia, D. C.—Carroll W. Smith, office Anacostia tea company, Harrison and Monroe streets.
Anaheim, Cal.—James B. Hasset.
Anton Chico, N. M.—Lewis T. Gramstam.
Ashtabula, Ohio.—A. D. Strong.
Atlanta, Ga.—John C. Reed, lawyer, 25 1-2 Marietta street.
Auburn, Me.—F. W. Beals, secretary Single tax club.
Augusta, Ga.—L. A. Schmidt, 525 Lincoln street.
Avon, N. Y.—Homer Sablin.
Baltimore, Md.—John W. Jones, sec. Single tax league of Maryland, 127 N. Bond street; John Salmon, Pres. Henry George club, 415 N. Eutaw street; Dr. Wm. N. Hill, 135 E. Baltimore street.
Bayside, Long Island, N. Y.—Antonio M. Molina.
Beverly Hills, Ill.—William Matthews, secretary Tariff reform club.
Bradford, Pa.—J. C. De Forest, secretary Land and labor club, 26 Sewell place.
Birmingham, N. Y.—F. W. Dutton, 33 Maiden lane.
Boston, Mass.—Edwin M. White, 208 Main street; Charles J. R. Roche, 59 Converse avenue; Mahlon; Hamilton Garland, chairman Single tax league, Jamaica Plain.
Brooklyn, N. Y.—George E. West, M. D., 49 Clermont avenue, president Single tax club.
Burlington, Iowa.—James Love, bookseller, or Richard Spencer.
Camden, N. J.—Wm. A. Ford, 166 Norfolk street, secretary Single tax organization.
Canisteo, N. Y.—H. W. Johnson, P. O. box 365.
Canon City, Col.—Frank P. Blake, M. D.
Canton, O.—S. J. Harcourt, M. D., president single tax club.
Cape May City—Wm. Porter, box 77.
Chambersburg, Pa.—James Brown.
Charles City, Iowa.—Irving W. Smith, M. D., office opposite Union house.
Chicago, Ill.—Frank Pearson, secretary Land and labor club, No. 145 La Salle street; H. C. De Beck, 139 West Ninth street; Joseph's news and stationery store, 272 Vine street; headquarters Single tax club, 295 Vine street.
Clinton, Ala.—O. M. Martin or Alex. G. Duke.
Cleveland, O.—C. W. Whitmarsh, 4 E. 6th avenue; Frank L. Carter, 125 Chestnut street.
Clinton, Ind.—L. O. Bishop, editor Argus.
Cokesbury, N. Y.—J. S. Crane.
Columbus, O.—Edward Hyneham, 343 1-2 South High street.
Coral Gables, Cal.—Jeff A. Bailey.
Cranford, N. J.—Chas. P. Johnston.
Danbury, Conn.—Sam. A. Main, 34 Smith street.

Dayton, O.—W. W. Kille, 33 E. Fifth street; J. G. Galloway, 236 Samuel street.
Denver, Col.—F. H. Monroe.
Des Moines, Iowa.—L. J. Kason, president Single tax club; John W. King, secretary.
Detroit, Mich.—J. K. Finehart, 45 Waterloo street; J. F. Duncan, 27 Third street, secretary Tax reform association; S. G. Howe, 634 14th av.
Diamond Springs, Eldorado county, Cal.—J. V. Lanston.
Dunkirk, N. Y.—Francis Lake.
East Cambridge, Mass.—J. F. Harrington, St. John's Literary Institute.
East Dundee, Long Island, N. Y.—J. K. Rudyard.
East Haverhill, N. H.—Edward Jewett.
Elizabeth, N. J.—Benjamin Uner.
Elmira, N. Y.—William Bergman, 712 East Market street.
Englewood, Ill.—W. B. Steers.
Evansville, Ind.—Charles G. Bennett, 427 Upper Third street.
Fitchburg, Mass.—R. P. Terry.
Farmington, Iowa.—F. W. Rockwell.
Gardner, Ill.—T. S. Cumming.
Glen Cove, Long Island, N. Y.—Herbert Loromer.
Haverhill, Mass.—A. H. Saxner.
Helmuth, Mont.—Judge J. M. Clements.
Hornesville, N. Y.—George H. Van Winkle.
Hot Springs, Ark.—W. Albert Chapman.
Hoosick Falls, N. Y.—F. S. Hammond.
Houston, Tex.—H. F. Ring, corporation attorney.
Hutchinson, Kan.—J. G. Malcolm, M. D.
Hyon, N. Y.—George Smith, P. O. box 502.
Indianapolis, Ind.—Herman Kuenn, 14 Talbot block; or L. P. Custer, member of Single tax club.
Ithaca, N. Y.—C. C. Platt, druggist, 75 East State street.
Jamestown, N. Y.—B. H. Walsh.
Jersey City, N. J.—Joseph Dana Miller, secretary Hudson county Single tax league, 86 Ege avenue.
Kansas City, Mo.—Chas. E. Reid, 2,233 Woodland avenue.
Keithsburg, Ill.—M. McDonald.
Kingston, N. Y.—Theodore H. Romeyn.
Lancaster, N. Y.—James McMann, 21 Eighteenth st.
Lonsdale, R. I.—Dr. L. F. Garvin.
Lexington, Ky.—James Erwin.
London, England.—William Saunders, 177 Palace Chambers, Westminster.
Los Angeles, Cal.—W. H. Dodge, 30 North Alameda street; W. A. Cole, 149 South Hill; or A. Vinette, P. O. Station F.
Lowell, Mass.—Henry Robertson, 5 Metcalf block, Kildar street.
Lyle, Minn.—C. F. Wenham.
Lynchburg, Va.—Thos. Williamson, cor Fifth and Church streets.
Lynn, Mass.—Theodore P. Perkins, 14 South Common street.
Madison, Dak.—E. H. Evenson.
Mahoning City, Pa.—J. N. Becker, president Free trade club; Robert Henderson, secretary.
Manatee, Mich.—Albert Walker, or W. R. Hall.
Mansfield, O.—W. J. Higgins, manager Western union telegraph office.
Marlboro, Mass.—Geo. A. E. Reynolds.
Marlborough, N. Y.—C. H. Buldon.
Mart, Tex.—J. L. Caldwell, chairman Ninth congressional district organizer.
Marysville, Mont.—S. F. Rakston, Sr.
Massillon, O.—Victor Barnett, 78 East South street.
Mauritius, Indian Ocean.—Robert A. Rohan, 8 Pump street, Port Louis.
Memphis, Tenn.—R. G. Brown, secretary Tariff reform club, 59 Madison street.
Middletown, Conn.—John G. Hopkins, P. O. box 580.
Middletown, N. Y.—Chas. H. Fuller, P. O. box 115.
Milwaukee, Wis.—Peter McGill, 147 Fourth street.
Minneapolis, Minn.—C. J. Buell, president Single tax league, 402 W. Franklin avenue; E. L. Ryder, secretary.
Mobile, Ala.—E. Q. Norton, 23 South Royal street.
Mt. Pleasant, Iowa.—A. O. Pitcher, M. D.
Mt. Vernon, N. Y.—Richard Welton.
Murrayville, Ill.—William Camm, president Democratic club.
Nashville, Tenn.—P. H. Carroll, 235 N. High street, secretary American land league.
Neponset, Mass.—Q. A. Lothrop, member Henry George club, 43 Walnut street.
Newark, N. J.—Rev. Hugh O. Pentecost, 56 Oriental street.
New Brighton, Pa.—John Selz, 11 North Broadway.
Newburg, N. Y.—D. J. McKay, secretary Single tax club, 238 Broadway.
Newburyport, Mass.—Wm. H. Whitmore, secretary Merimac assembly, Herald office.
Newport, R. I.—Joseph L. Schaefer, secretary Single tax league, 247 Southgate street; Will C. James, 89 Taylor street.
New Westminster, Brit. Col.—Alex. Hamilton, member Tax reform association.
Norfolk, Va.—Edward K. Robertson, secretary Alpha club, P. O. drawers.
North Springfield, Mo.—K. P. Alexander, 1826 North Booneville street.
Oberlin, O.—Edw. B. Haskell.
Olean, N. Y.—George Ball, pres. Single tax association.
Timothy Horn, sec. 35 Railroad street.
Ogden, Wash. Terr.—Alexander Farquhar, Adam street.
Omaha, Neb.—John E. Embien, 823 Virginia avenue.
Ordway, Dak.—R. H. Garland, member Tax reform association.
Oswego, N. Y.—Alex. Skillen, 160 West First street.
Passaic, N. J.—J. J. Harvard, P. O. box 191.
Pawnee, N. Y.—E. W. Nells, chairman Passaic county Single tax Cleveland campaign committee, 89 North Main street.
Parkersburg, W. Va.—W. I. Foreman, member of Single tax league.
Pawtucket, R. I.—Edward Barker, 23 Gooding street.
Peoria, Ill.—F. W. Avery.
Philadelphia, Pa.—Wm. J. Atkinson, 926 Chestnut street; or A. R. Stephenson, 214 Chestnut street, secretary Henry George club.
Piermont, N. Y.—Charles R. Hood, P. O. box 13.
Pittsburg, Pa.—Mark P. Roberts, 1727 Carey alley.
Portland, Ore.—S. B. Higgen, 48 Stark street; R. H. Thompson.
Poughkeepsie, N. Y.—William C. Albro.
Providence, R. I.—Robert Grive, 32 Sutton street; Dr. Wm. Barker, pres. Rhode Island single tax association.
Pulaski, N. Y.—C. V. Harbottle.
Raymond, Ill.—W. H. Van Orman.
Reading, Pa.—Chas. S. Pitzer, 1013 Penn. street; Charles Corbitt, 251 Penn. street.
Richmond, Ind.—D. Quigley, 105 South Third street.
Ridgewood, N. Y.—E. C. Sullivan.
River Falls, Wis.—George H. Bates.
Rochester, N. Y.—Charles Averil, 7 Merrill street.
Roselle, N. J.—Reid Gordon.
Rutland, Vt.—T. H. Brown, 11 Cherry street.
San Francisco, Cal.—Judge James G. Maguire, Superior court.
San Luis Obispo, Cal.—Mrs. Frances M. Milne.
Seattle, Wash. Terr.—P. P. Morrow.
Seneca Falls, N. Y.—Wm. H. Adkinson, P. O. box 56.
Siaron, Conn.—A. J. Bostwick, librarian Single tax club.
Shenandoah, Va.—Morris Marsh, president Single tax club; Thos. Potts, secretary.
Southboro, Mass.—S. H. Howes.
South Gaston, N. C.—W. L. Perkins.
Sparrow Bush, Orange county, N. Y.—C. L. Dedrick, president Progressive association; John Sheehan, sec. retary.
Spout Lake, Iowa.—J. W. Schrimpf, secretary Tariff reform club.
Springfield, Mo.—H. A. W. Juneman, 665 Nichols street.
St. Louis, Mo.—Geo. S. Bonnell, president Single tax league, 1277 Leddingwood avenue; Sidney A. Reindl, sec. retary, 1108 Olive street.
Stockton, Cal.—B. A. Learned.
Syracuse, N. Y.—Charles S. Hopkins, 9 Seymour street; H. R. Perry, 149 South Clinton street; or F. A. Paul, 4 Walton street; or James K. McGuire, secretary Single tax club, 59 Greene street.
Tahoe, Cal.—Wm. Adelsperger, secretary Single tax club, No. 1, 112 Summit street.
Toronto, Ont.—W. A. Douthett, president anti-poverty Tacoma, Wash. Terr.—F. C. Clarke, 1308 K st.
Trenton, N. J.—H. G. Mathews, 9 Howell street.
Troy, N. Y.—B. B. Martin.
Tuckahoe, N. Y.—Albert O. Young.
Unionville, Conn.—John McAuliffe.
Utica, N. Y.—Thos. Sweeney, 136 Elizabeth street, or Daniel M. Buckley, grocer, southwest corner First and Catharine.
Victoria, B. C.—W. I. Sinton, E. and N. R. R. Co. Opera block.
Waco, Tex.—Frank Grady, lawyer, 163 south 4th street.
Wakefield, R. I.—David Harwood.
Washington, D. C.—Dr. William Geddes, 1719 G street, N. W., secretary single tax league.
Weatherford, Tex.—William M. Buell.
West New Brighton, Staten Island, N. Y.—A. B. Stoddard.
Whitestown, Long Island, N. Y.—George Harwell.
Wintona, Cal.—P. B. Bohn, cigar store; Thos. Douglas, president single tax league.
Wilmington, Del.—Geo. W. Kress, 717 West Ninth street.
Woodstock, Ill.—A. W. Currans.
Worcester, Mass.—F. K. Page, Lake View.
Yonkers, N. Y.—Joseph Sathorn.
Youngstown, O.—John Radcliffe, Radcliffe house.
Zanesville, Ohio.—W. H. Loughhead, 27 Van Buren street.

THE STANDARD.

HENRY GEORGE, Editor and Proprietor.

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MARYLAND OYSTERS.

Maryland is confronted with a problem which cannot fail to interest all single tax men. This state, fitted by nature to be the greatest oyster producer in the Union, falls far short of her productive power. The cause is the maintenance of the oyster fisheries as a common. When land, whether under water or not, reproduces and regularly yields all that is required of it, it is not only right, but best, that it should be a common to which anyone may freely resort. Ocean fisheries and primeval forests are examples. But when for any reason the demands upon land are greater than it will yield without cultivation, it is neither best nor right that it should any longer be a common; and of the oyster grounds of Maryland, and indeed of every other state, it may now be said that without cultivation they will not yield adequately.

The primitive mode of gathering oysters is known as "tonging." A labor saving improvement is known as "dredging." The legislature of Maryland has appointed certain grounds for "tonging" and certain other grounds for "dredging," and forbidden dredgers to enter the "tonging" grounds. But they do enter, and when attacked by police boats they fight. The legislature also permits individuals to take up five acres of land under water, provided it is not a natural oyster bed; but as the permission is a mere license revocable at pleasure, its encouragement of oyster culture is not enough to speak of. Except on land so taken up, any one may "tong" for oysters anywhere in the waters of Maryland, and any one may "dredge" anywhere, except on pre-empted and "tonging" grounds. Practically, therefore, the oyster land of the state is in common. The result is that oyster cultivation is discouraged and oysters wasted, just as wheat cultivation would be discouraged and wheat wasted if wheat lands were common; and the people of Maryland are awaking to the necessity of some reform. What that reform shall be is a question which will soon agitate the politics of the state.

Naturally, the idea of private ownership first occurs. "Naturally" is not exactly the word, however, for naturally, such a remedy would never occur. But as cultivation of land has advanced with its reduction to private ownership, and as to those who do not analyze sufficiently to distinguish between individual ownership and individual possession, private ownership appears to be the cause of this advance, it is not unnatural for them to advocate the reduction of the state oyster lands to private ownership. Private ownership is not the remedy. But private possession, under such regulations as will give to the state the increasing value of the oyster beds and to the individual the value of his plant and product, is the remedy.

Among the most intelligent investigators of this subject is Mr. John K. Cowen, a leading lawyer of Baltimore, who recently gave his views in an able contribution to the Baltimore Sun. Mr.

Cowen appears, at first reading, to defend private ownership of land as the motive power of civilization and to recommend its application to the oyster lands of his state. Such a proposition could not but shock any one who had come to recognize the injustice and inexpediency of private property in land, and to see how much of waste and suffering and wrong have flowed from it. But it is a reasonable inference, from all Mr. Cowen says, that he neither defends private ownership of land nor advocates the selling of Maryland oyster beds. He seems to have used the term "private ownership" thoughtlessly, attributing to it beneficial effects that are really due to private possession; for when he comes to express definitely the remedy he would apply, he proposes not to sell the oyster lands, but to lease them. In this he deserves the hearty support of the single tax men of his state.

To accomplish this, exclusive occupancy could be given in perpetuity on condition that the occupant pay the annual value of the privilege, to be appraised at fair and regular intervals. This would give all the security that ownership confers, while reserving the value of ownership to the people to whom it of right belongs; and if the plant and product were exempt from taxation, as they ought to be, it would offer an example of the single tax in operation. Or leases for reasonable periods could be given, at fixed rent, also to be determined by periodical competition, a new lessee to take the plant at an appraisal to be paid to the previous lessee. This, too, would save to the people the value belonging to them, and return to all lessees the results of their own labor, while preserving the beds from the waste and destruction to which, as an open common, they are liable. Either plan would encourage the cultivation of oysters.

The assembly judiciary committee, of which the Hon. C. T. Saxton is chairman, listened last Thursday to further arguments on the Australian ballot reform bill. For the bill the speakers were Wheeler H. Peckham, Louis F. Post and Horace Deming; Bourke Cochran, representing Tammany hall, spoke against it. Mr. Cochran's speech was as full of inconsistencies as he himself is of wit and good humor. He entertained his audience for an hour and a half with a discursive address, from which it was inferred that the only serious grounds of objection to the measure were twofold: first, that by requiring ballot clerks to indorse the ballots, an elector's vote might be subsequently identified; and, second, that the provision forbidding the use of any but official ballots would leave it in the power of the "machines" to control elections by postponing regular nominations until too late to certify independent nominations. The first objection was completely upset by Mr. Saxton, who proposed a tag which should identify the ballot to the inspectors as official, but which the inspectors should tear off upon depositing the ballot in the box; and the true inwardness of the second was exposed by Mr. Deming, who showed that the machines are anxious to privately distribute ballots so as to preserve their excuse for levying assessments upon candidates.

The privilege of being allowed to distribute ballots at the polls is what the "machine" representatives cling to. One after another they have been compelled to abandon every objection they raised to the Australian system, until now they are driven into a corner in which they concentrate all their opposition upon that feature of the measure which compels the voter to deposit in the box the identical ballot he receives from the ballot clerk. The question of constitutionality, the plea for the illiterate voter, the pretense that secrecy is threatened, all these objections and a score of others have passed from the governor's desk to the paper mill; but the importance of reserving to private enterprise the privilege of placing ballots in the hands of the voter is insisted on more vehemently than ever. Why? They say the machine

could hold back nominations until the last day for certifying them, and then independents would be at a disadvantage. Humbug! If there are to be official ballots, there must be preliminary nominations, and any such disadvantage would not be equalized by allowing private distribution. Again, there is nothing in the law to prevent the private distribution of pasters to meet such an emergency. Again, there would be no such emergency to meet, for independents would not be idiotic enough to await the pleasure of a nominating "machine" until the last day for certifying nominations. The "machine" that hesitated so long would be lost. The real Why is that a law which allows no ballot to go into the box except an official one, obtained of an election officer immediately before voting, and which is secretly marked by the voter after receiving and before depositing, would leave no necessity for manning the polls, no opportunity to bribe or intimidate, no excuse for collecting nor pretense for expending large sums of money. The occupation of "machine" Othellos would be gone.

A hearing on the New Jersey bill was had also last week before the committee at Trenton. Read Gordon and Herbert Boggs represented the friends of the reform. In New Jersey the opposition is not open, as it is in New York, and if the measure is defeated there it will be due to back door influence.

Ohio comes forward with a bill similar to the Massachusetts law and not differing materially from the Saxton bill except in reference to indorsing the ballot. Like the Massachusetts law, it requires a fac simile signature of the officer whose duty it is to print the ballots to be printed on the back of each; whereas the Saxton bill requires the ballot clerks to indorse their initials on each ballot as it is handed to the voter, a provision which will probably be amended by requiring the ballot clerks to place their initials on a perforated tag (something like the seat check to a theater ticket), which will be sufficient to identify the ballot as official when offered to the inspectors, who will then destroy all possibility of identification by detaching and destroying the tag. This probable alteration of the Saxton bill is well worthy of consideration by friends of the reform in other states.

Occasionally we find a protectionist who really believes that protection protects the laborer, and that if it fails the failure is due, not to any fault in the system, but to a partial application. To this class, Representative Campbell of the Pennsylvania legislature belongs. The argument that a tariff which keeps goods out of the country and lets men in, can be of no benefit to laborers, has made an impression upon him, and he has undertaken to justify protection to workingmen, by introducing a bill which taxes employers twenty-five cents a day for every foreign born unnaturalized person employed. Should the bill become a law and be enforced, foreigners would have to cut under domestic wages by more than twenty-five cents a day, or do more valuable work than the citizen, or find work elsewhere than in Pennsylvania. But if protection figures are worth anything, a tax of twenty-five cents a day per head is not enough to protect American workers. A foreigner who earns \$6 at home against the \$15 or \$20 which is paid for similar work here (vide protection statistics) could get along, until he was naturalized, on wages which would leave ample margin for his employer to pay the tax. If the legislature of Pennsylvania sincerely desires to protect American citizens in that state from competition in the labor market with the pauper labor of Europe, let it put the tax up—well, it is better to have it high enough and be sure, than too low and score a failure—at, say, \$5 a day per head. If the monopolists of Pennsylvania consent to such a tax they will be giving some proof of the faith they proclaim. But they must not stop there. It is not alone competition with laborers

that brings wages down, but also competition with machinery; the legislature must make every employer pay a tax of so much, say, \$5 a day for every "hand" he saves by using machinery. Let such a policy be consistently pursued and the sincerity of Pennsylvania protectionists will not be doubtful any longer. Neither will their intelligence.

The supreme court of New York is to decide whether a church pew is real estate. The wife of a late Mr. Jones lays claim to dower in his church pew—that is, to one-third of the annual value of the pew for her natural life. If a church pew is real estate, and this church pew in question belonged to the late Mr. Jones, then Mrs. Jones is entitled to her dower. But this is sadly mixing up the material with the spiritual, and a stride in the direction of applying terrestrial real estate law to heavenly opportunities.

In his report for 1888 W. L. Trenholm, the controller of the currency, recommends the destruction of our greenback currency. This is what he has to say about it: "The \$346,000,000 of greenbacks are the weak point in our currency system. The gold coins and certificates stand first, the national bank notes next, the silver coins and certificates third, and the greenbacks last in the order of assured value; and it would be a great benefit to the whole mass of the currency if this, its frailest element, could be eliminated." The notions of the controller, crediting him with sincerity, are a gross superstition. That which he calls the frailest element of our currency is really, for all the purposes of a currency, one of the best, and in point of assured value, equal to gold certificates.

The controller places gold coin and certificates first. To this there is no objection, except that gold used as currency is wasted, and that gold certificates would be as useful for currency, with the gold they represent in the western hole in the ground as in the hole in the ground at Washington. Silver coins and certificates he places third, although it is a matter of common experience that silver certificates perform all the functions of currency as well as gold certificates. If gold were cornered, and the government insisted on receiving its dues in gold, gold certificates would have a higher value than silver certificates; but as the same thing would happen to silver certificates if the conditions were reversed, that is no argument for placing silver coin and its certificates below gold coin and its certificates.

But most remarkable is his placing national bank notes second in the order of assured value. Even from the point of view of the hard money man, silver coin has an intrinsic value which national bank notes have not. There is a larger element of fiat money in silver coin than in gold coin, but national bank notes have neither intrinsic value nor fiat value. They are the mere promises of private corporations. True, they are guaranteed by the government; but that makes them no better than greenbacks, which are issued by the government. True, also, they are secured by bonds; but the bonds are a government debt, and no better security, therefore, than the guarantee. To say, even upon the hard money theory, that national bank notes are safer than silver coin is like saying that a guaranteed promissory note secured by the bond of the guarantor is safer than silver coin.

The purpose of the controller is to discredit greenbacks and if possible do with the remaining three hundred and forty-six millions of that useful currency what was some years ago done with the body of greenbacks until the anti-monopoly sentiment of the country stopped it. His object is to have greenbacks withdrawn in favor of national bank notes. Why should he want to do this? He says the bank notes are safer; but that involves the absurdity that a nation's guarantee secured by its promise to pay is safer than its promise to pay. The greenbacks are

a legal tender for private debts, while the national bank notes are not legal tender for anything; but the advantage in this respect is with the greenbacks. The greenbacks cost little or nothing to maintain, while the same value in national bank notes would cost more than ten millions a year. As this extra cost would go to the banks and the banks would then practically control all our paper currency, it may be that the controller's anxiety to eliminate the "frailest element" of our currency is accounted for.

The Indiana senate discriminated with great nicety in its bill to suppress trusts. It prohibits all combinations "made with a view to prevent full and free competition in the production, manufacture or sale of any article of domestic growth, production or manufacture, or in the importation or sale of any article grown, produced or manufactured in any other state or country." Thus, domestic products must freely compete among themselves, and foreign products must freely compete among themselves; but the protective tariff leaguers of Indiana are still free to make combinations with a view to prevent competition between domestic and foreign products.

The absurdities of the protective system have seldom been more comically illustrated than by the incident of the protected chain cable related by a Sailors' Snug Harbor correspondent in another column. The idea of a protected shipmaster compelled to carry about the world a protected chain for which he has no use, because the protected American junk men are forbidden by law to accept it as a gift, is calculated to make even the tariff talker of the Press smile. On second thought, however, we are inclined that the tariff talker would defend the system, even in this case, on the ground that the chain supplied the shipmaster and his crew with work.

TO CORRESPONDENTS.

John Lockwood, Brooklyn, and others.—It is hardly fair to Professor Denslow to have too many single tax men attack him at once, and for that reason we do not publish your communication. As soon as he has demolished Mr. Shearman he will doubtless want another single tax man to pulverize, and then there will be a chance for volunteers.

T. C. Burge, Dallas, Tex.—Your idea of a play to depict "evictions in Ireland and in Iowa" may be good, but who will write the play?

August Petry, New York.—Address Hon. M. H. Ford, chairman house committee on immigration, Washington, D. C.

A Clergyman On the Taxation of Church Property.

TRAVERSE CITY, Mich.—In a recent number of a religious weekly is an article regarding the propriety (or more correctly, the impropriety) of taxing church property. In this article occurs the following passage: "To tax these men on money contributed for the erection of churches is to put a tax upon benevolence and check the noblest impulses of the human heart toward the spiritual uplifting of mankind."

Now, so far as I am concerned, I believe that, so long as our present method of taxation is in force, the churches (mine included) should be taxed, and made to pay, according to the property they hold.

Every tub, ecclesiastical as well as all other tubs, should be made to stand on its own bottom; and in the immortal words of my southern brother, "If it ain't got no bottom then 'tain't no tub." But the point I had in view was the single tax dynamite hid away in this orthodox bomb, or to change the figure, to see how beautifully this innocent little kitten develops into "the cat." You only need change two words (and hardly that) to make "the cat hump her back." For "churches" read "houses." For "benevolence" read "industry." Thus: "To tax these men on money contributed for the erection of houses is to put a tax upon industry and check the noblest impulses of the human heart toward the spiritual uplifting of mankind." What is sauce for the goose is meat for "the cat."

(REV.) FREDERIC C. SEE.

A Blessing Changed to a Curse.

SPARTA, Ill.—On the 8th of last June natural gas was discovered here, and since that time the poorer renters of houses in town have had to pay from 60 to 100 per cent extra for house rent, while they get no equivalent, merely because a discovery has been made of what nature has stored up for mankind. But the schoolmaster is abroad here as elsewhere.

P. M. CUMMINS.

MEN AND THINGS.

The fancy ball at the Academy of Design last week was a triumphant success and benefited the Society of decorative art to the extent, it is said, of nearly \$7,000. The function had its moral uses, too. It illustrated the degree of wealth and enjoyment that, as is well known, lies within reach of every American citizen who chooses to practice toil, thrift and temperance and invest his savings judiciously.

Before the ball, society enjoyed itself at several dinner parties, at which the guests assembled clad as Venetian noblemen, middle-age kings and queens, princesses of Egypt, etc. At one such reunion the masquerade idea was carried out by arranging the dinner party to represent the wedding feast at Cana in Galilee, the table, furniture and dishes being copied from Paul Veronese's celebrated painting. The effect is said to have been very pretty.

While Fashion rested after its night of festivity, the other end of society was holding reunions not quite so joyous or so brilliant in costume. The striking car drivers decided that their effort to induce the companies to obey the spirit of the ten hour law had failed, and resolved to go to work again on such terms as their employers would accord them. Deacon Richardson of Brooklyn, on whose lines the strike commenced, was magnanimous, and agreed to take his men back—on conditions. Every conductor and driver was obliged to sign an oath, first, that he was an American citizen; and, second, that he had ceased to be a Knight of Labor.

It is fortunate that George III was only king of England, and not president of a railroad company. Had he had as much power as the good Brooklyn deacon, the American revolution would have been ended up in short order.

On the same evening on which the higher circles of New York society danced in fancy dresses for the benefit of the decorative artists, the charity organization society held its eighth annual public meeting and told the story of its work for the past year. During 1888, it appears, the society has filed for reference 31,772 reports about 15,956 families or parts of families, being an average of a little less than two reports per family. It has made 21,688 "visits in behalf of the poor," and has written 14,025 letters about them. It has sent 274 persons to hospitals, asylums, and institutions; it has turned over 2,047 to the care of churches or of charitable societies and individuals; it has got permanent work for 375 and "temporary or occasional work" for 936; and it has exposed and suppressed 415 frauds. Besides this, it has maintained the charity wood yard since October last. This, as near as I can tell from the printed report, is the sum total of the work on which the society has spent its money. And the expenses of the year have been \$33,370.53. The society, it should be understood, gives no relief to anybody. It simply investigates, reports and registers. But it would be unfair not to state that besides investigating, writing letters, reporting and filing, the society has established a penny savings bank, which already has 2,431 depositors—nearly all children—with an average of thirty-six cents to each depositor, and has also co-operated in the work of the Bartholdi creche on Bedloe's island and other fresh air charities.

I dare say the charity organization society does its work conscientiously enough, and I haven't the slightest doubt that it does suppress a good many unskillful frauds and makes the life of the professional mendicant a burden to him. If the object of the society is simply to save the money of the charitable, it probably fulfills the purpose of its being well enough. But if its object is to lessen pauperism and dishonesty, I cannot help thinking that it fails most completely. I don't believe it does any real good whatever.

The society's report takes credit for the "exposure and suppression of four hundred and fifteen cases of fraudulent mendicancy." In the statistical report this looks very fine, and disposes of the four hundred and fifteen cases most satisfactorily. So many cases exposed—so much less pauperism—a net gain to society. But as an actual matter of fact these four hundred and fifteen cases are not disposed of so easily. What did the four hundred and fifteen cases do after they were ex-

posed and suppressed? The society will hardly pretend to say that they became at once, by mere virtue of exposure and suppression, hard working, sober, thrifty citizens. Virtue is not developed by exposure and suppression. The four hundred and fifteen cases probably either changed their habitat, or took to downright stealing instead of petty swindling. Whichever they did the country is certainly no better off. A few well-to-do persons have saved the money that they might have given to these four hundred and fifteen cases. And some other persons, perhaps not nearly so well to do, are forced to suffer in their stead. The four hundred and fifteen cases are still being fed, clothed and sheltered; there is not one chance in a thousand that they are doing any honest work; ergo, the community is still paying for their support.

The society's report says that it had sixty street beggars sentenced to the workhouse for six months each. Now I have seen the workhouse, and I know that some of the charity organization society's officers have seen it too. I would like to ask them if they think those sixty street beggars will be improved or degraded by six months of charity and correction on Blackwell's island.

The trouble with the charity organization society is that it hasn't got power enough. If it could suppress its "cases of fraudulent mendicancy" as the pound keeper suppresses pauper dogs, by drowning or asphyxiating them, it might do some good; but as it is, it only crowds the poor devils whom it persecutes into a lower abyss of pauperism and crime.

Society has this puzzle to work out. The mass of mankind are fenced off from the natural opportunities to which they might all profitably apply their labor. The consequence is that the privilege of work has become a prize to be competed for; and the competition grows keener, and the number of unsuccessful competitors greater, day by day. And a class of men appear who say: "To the devil with your work! We won't compete for it! We won't take it if you offer it to us!" Society pretends to tell these men that if they won't compete for work they shall be left to starve. But, as a matter of fact, it does not, and it dares not, tell them anything of the sort. Now, what is to be done? It's no use looking for the answer. There is no answer. There's nothing *can* be done. The problem is reduced to its lowest terms, and is insoluble. Society's crime has found it out, and the penalty must be paid. The great social robbery has bred individual robbers. The only cure is to undo the social robbery.

The society maintains the charity wood yard as a "labor test" to be applied to male applicants for relief. And it announces in its report that it is about to establish a charity laundry, to be used as a labor test for females.

Now bear in mind that one of the professedly main objects of the society is to induce mendicants to quit mendicancy and go to work. I don't know that men are told in so many words that they can always get work by looking for it. But they are certainly told so by implication. Yet at the charity wood yard the society teaches its beneficiaries, by a practical object lesson, that the only way for them to get work is by taking it away from somebody else. Here is a society at the back of which are men worth millions of dollars, men at the head of great industrial enterprises. Yet when they find a poor devil who is willing to work, but cannot get permission to work, they actually dare not give him real work to do, but put him off with an imitation of work whose distinguishing features are that it wastes capital, which the rich men cheerfully contribute sooner than have any real work done, that it makes labor as inefficient as possible, and that it aims to produce just as little wealth as possible. The charity organization society gives a man an old fashioned buck saw and hatchet to work with, instead of a steam saw and a steam run gang of axes. It pays the man fifty cents for twenty-five cents' worth of work, and thanks God that he hasn't done thirty cents' worth. It defends this sort of thing by saying that if it allowed the man to do fifty cents' worth of work for his fifty cents, other men, engaged in producing kindling wood elsewhere, would be thrown out of work. And yet it constantly preaches to the man that he ought to go round among the real sure

enough kindling wood factories and try to get real work. It urges him to do directly the very thing that it is frightened lest he should do indirectly. Now I respectfully want to know if this sort of thing is either ethical or logical.

And, ethical considerations apart, it really seems to me that for a man to stand on a curb stone for seven or eight consecutive hours with the thermometer at forty degrees or lower, holding out half a dozen lead pencils and mutely appealing to the sympathy of the passers by—it seems to me, I say, that this is about as good an imitation of work as the charity organization society can supply at their labor test wood yard. I grant that it isn't real work. I grant that the pretended pencil vendor is only trying to live on the productive toil of others—to levy a tax upon humanity through its sympathies. But in the name of common sense, what else would he be doing if he went to the wood yard? When the hat is passed round among the millionaires to supply the wood yard's deficit, and enable it to avoid the awful necessity of trying to sell any wood, isn't that levying a tax upon humanity through its sympathies? The pencil vendor pretends to sell pencils, sells as few as possible and holds his hat out for contributions; the wood yard pretends to produce kindling wood, produces as little as possible and holds its hat out. Yet the pencil man is to be exposed and suppressed and sent to the workhouse for six months, while the charity organization society gets its rich patrons to give it \$5,000 with which to set up a make believe laundry alongside the make believe wood yard. Professional mendicancy is a mighty bad thing; but it isn't going to be suppressed by putting it down in individuals and encouraging it in a society with a lot of salaried officials.

A tramp came to my house the other morning—a healthy, able bodied, good looking fellow, asking for something to eat. I brought him in, sat him down by the fire, and asked him a lot of questions, all of which he answered glibly and, I believe, with perfect untruthfulness. I had some coffee made, and a hot breakfast cooked for him, all of which he devoured with remarkable relish. Then he said "Good day," and went on to the next place.

"All wrong," says charity organization; "you're encouraging mendicancy." Let that question stand for a minute while I make two remarks: First, that the man really was hungry, and enjoyed his breakfast—you know, tramps do get hungry, just the same as millionaires; and second, that it was a positive pleasure to me to feed him, and to see him eat. I don't care if he was lazy; I don't care if he was a liar. I have been lazy and told lies myself, but I never knew those immoralities to silence the still small voice that told me when breakfast time, and dinner time, and supper time came round. A man must live, if he is lazy and a liar. Even the charity organization society admits that much, and so sends its lazy liar to the workhouse instead of shooting him down. Now, if I prefer to feed my tramp in my own kitchen, where he enjoys the refining influence of my conversation and example, rather than in the workhouse, where he can learn nothing but more villainy, why shouldn't I do it?

But I'm encouraging mendicancy, am I? All right, my charity organization friend, I admit it. But so are you. I do it in the kitchen, and you do it in the workhouse. Tell me how to discourage mendicancy, and I'll do it. But you haven't told me yet, and you cannot tell me. You can't discourage it, under present social conditions. But you *do* discourage the kindly human sympathy of man for his suffering fellow man. You would teach me, if you could, to steel my heart to leave a cold and hungry brother unwarmed and starving because he happens to be lazy and a liar. Had you been present in that "desert place apart," when with five loaves and two fishes Christ fed the hungry multitude, you would probably have called a halt in the proceedings and demanded the application of the "labor test" by means of whatever in those days answered to the modern buck saw and saw horse. But you weren't there. And on the whole, I think it was perhaps lucky for you that you were not.

I sit back in my chair, and call up in my mind a picture of a community in which charity organization has completed its work, and the impulse toward personal beneficence has been thoroughly extirpated. I see a woman in want. My

own child, it may be—it is just as likely to be mine as yours. I myself, we may suppose, have been hanged as an anarchist, or sent to state prison as a blasphemer—anyhow, I am out of the way. And there is the woman, friendless and in want. She *must* beg; there is no other way. She has tried to get work and cannot, because there is no work. And so, in despair, she goes to some other woman, some happier woman, who can eat her three meals a day without proving before each one that she is neither lazy nor a liar. Does this other woman thank God for the opportunity of helping a less fortunate sister? Does she first relieve the sister's want, then win her to tell her story, then throw the mantle of her loving charity over her and bid her be of good cheer, for she has found a friend? Oh! no. The day for that sort of thing has passed. The rich woman contemptuously gives the poor woman a ticket to the charity laundry with a look that says, "You are a swindler and I have found you out," and tells her to prove her willingness to work by washing dirty linen for a day, at starvation wages, and on the morrow an official investigator will come round and inquire into her case. And the official investigator comes—a moral custom house officer, eager to detect an attempt to smuggle some peccadillo or shortcoming into the pure domain of organized benevolence. Where is her father? What was he hanged for? Has she repented of his crime? Where has she worked? Has she ever been married? Does she go to church? Down go the answers, and off goes the investigator to register the woman's history in the archives of the society, where every member can examine it at will. And then comes a reference to some charitable society, and a scanty dole of relief, withdrawn at the first excuse for fear of encouraging pauperism. My dear charity organization friend, you may enjoy the prospect of leaving your children to the mercy of such a world as that, but I beg to be excused. The problem of pauperism is not to be solved by organizing the destitute into battalions of selected and certificated cases to be officially relieved by a charitable quartermaster's department. It is not the instinct of compassion for the tramp's misery that makes the tramp. It is the social crime that denies to men the right of access to the opportunities of nature and so robs them of their independence—it is that that makes the tramp, and the street mendicant, and the suppliant for charity work at the charity wood yard. And I count it not the least among the sins of your organization that it represses the pure and wholesome feelings of charity and sympathy on which civilization must rest if it is to endure, without providing any opportunity for their exercise in the direction of reforms which shall effect what neither private nor organized charity can effect—the abolition of poverty. It builds a wall around the well to do classes, to keep the poor away, and tells them, in effect, that they need trouble themselves no further about the social problem than to subscribe to the funds of the charity organization society. The great problem is not to be solved in any such fashion as that.

That military saint, colonel the Rev. Elliott F. Shepard, who staggers through life with the bible in one hand and the protective tariff in the other, now admonishing the common people to observe the Golden Rule, and anon advising them to look out lest their poorer brothers should get any work to do—this modern Ironside has been writing a piece in the Mail and Express. He does that sort of thing once in awhile, and is always to be recognized by the involved loftiness of his style. Words have no terrors for the gallant colonel. He flings them about with perfect recklessness, and gambols amid the flying adjectives and substantives with the grace and agility of a professional dancer capering among eggs of ascertained fragility and uncertain age. It is a marvellous spectacle, and quite enables one to understand why the late Mr. Vanderbilt said what he did. This time the colonel tells us about "Two pictures," to wit, the picture of the masked ball at the Academy of Design and the picture of the car drivers meeting at Wendel's hall, on the same evening. The piece is a very fine one—in fact rather above the colonel's average. At any properly managed school he would have got marks or something else for it.

In the first picture, we are introduced to "a congregation of youth and beauty that arrayed all the magnificence which

art, history and wealth could assemble, and the current of good feeling that circulated in everybody's hearts made everybody joyous and happy." In the second, we are shown "a congregation of anxious-faced men considering the stern realities of the foolishness into which they had been dragged by their so-called leaders; and when they resolved themselves free from that tyranny, they too were happy." It must have been a sublime sight indeed, to watch the congregation of youth and beauty arraying the magnificence of art, history, and wealth; and it is interesting to learn that in fashionable society everybody has several hearts. On these points the colonel, being a fashionable man as well as a soldier and a theologian, is of course an authority. But as for the happiness of the fellows in the second picture, it is permissible to doubt. The goodness of the colonel's personal job lot of hearts has probably misled him somewhat. This, however, is an unimportant matter. The two pictures have a moral, and the colonel goes on to tell us what it is.

It is a grave mistake, he says, to speak of the first picture "as merely a representation of extravagance and folly, and assert that if the \$20,000,000 of property which was displayed in it and the \$100,000 which was spent in it had been directly contributed in charity would have been a greater blessing to the donors and to the beneficiaries." Because the \$100,000 "went to do the most good to the classes who are engaged in making and selling those very articles"—the colonel stumbles a little among his parts of speech here, but he picks himself up nimbly, and goes on to give us this curious piece of information:

As to the \$20,000,000 of property which was displayed there, it is to be borne in mind that it was not coin or currency; in other words, not money. But it represents the value of the many jewels and gems, diamonds, sapphires, rubies, emeralds, pearls, topazes, caruncles—silks, satins, feathers, dresses and trappings; all of which had heretofore been paid for by their present owners, to their full value in money, to the skill and work and time of the men who produced them.

Now, "the large diamond," the colonel gives us to know, "is of no use until paid for," which shows what a difference there is between diamonds and dress coats—the latter being not only of use before payment, but liable to be used up altogether, and never paid for after all. Hence the possession of the diamond "should not be regarded as an evidence of the pride and selfishness of its owner, but of his or her liberality and generous treatment of others."

If this view were generally accepted—and it is the true view—covetousness and envy and wrath and malice would very much disappear from the minds of people who consider themselves less fortunate in this world's goods than those who possess the glittering jewels.

How plain all this is, when stated in colonel's lucid English.

So much for the first picture. As for the second, the colonel's exposition of it must be quoted entire:

On the other hand, the assemblage of workmen ought not to be considered as filled with hostile demonstrations against law and society, good order, and general welfare, as too many might be apt to think. Such a meeting signifies the desire of the masses to arrive at the true interpretation of their liberties of choice and method in pursuits and occupations, and the most feasible way of paying by their services for the money which they consider necessary to their own comfort, education and business. The unhinderable law of demand and supply must and will in the end regulate the price of work of any kind, and the strike of the cardrivers has succumbed, not to the hard and inconsiderate will of the presidents of the different roads, but to the beneficent law which graduates the payment of services to their real value. The sooner all the laboring classes understand this great principle the sooner we shall have an immense augmentation of the intelligent body of republican voters to properly sustain the equal rights of all men before the law, according to the principles of the great republican party.

There's no use talking—the colonel is a great man. In war, in divinity, in social economy, and as a leader of the protectionist party, he shines supreme. He has also another title to distinction, which I leave the student of his writings to discover for himself.

A benevolent American resident in Rome has notified the Children's aid society of this city of his intention to present them with the necessary buildings for an industrial school in the eastern tenement district, together with a sufficient endowment for the school's support. Altogether, it is said, the gift will amount to about \$140,000, the only condition being the concealment of the donor's name.

It is pleasant to hear of charity of this

unostentatious kind. But I cannot help thinking of a conversation I had with the secretary of a rival charitable society as we traveled on the train together a few days ago. He asserted, as a matter within his own knowledge, that the charity of the Children's aid society causes more destitution among children than it relieves. I confess this startled me, and I asked for an explanation.

"Why," said my friend, "the whole country is full of books of fiction for children in which the life of the New York street Arab is painted in alluring colors, and the beneficence of the Children's aid society fully described. Such books are in pretty much every Sunday school library, and on every five-cent novel counter. The consequence is that there is a steady and swelling stream of boys setting toward New York, in search of the excitement and adventure of a newsboy's life. And the more the Children's aid society does for the boys, the faster they come. There really would be less distress among them if the Children's aid society had no existence."

All this may be true, or it may not. But it sounds reasonable and I fancy it is at least true in part.

T. L. MCCREADY.

ADVANCING TOWARD THE SINGLE TAX.

The Chicago Herald Commends It to the Democracy.

Chicago Herald, February 5.

The Chicago democracy is offered an undoubted opportunity to preserve that prestige which was so happily gained in the last election. This opportunity lies in immediately moving for reforms which will in a measure correct the workings of some of our laws, and by promoting new legislation where the existing laws have proved to be unworthy of a place in the statute books.

The Herald has called attention to the unfairness and impolitic character of the personal taxes, so called, which are assessed and collected once each year. This burden falls chiefly on the poor, and the rate of contribution is the highest known in any country. During the last twenty years that rate has often gone above 7 per cent. This tax operated as a warning to single men not to marry, or support their share of the burdens which society puts on its grown male members. A bachelor escapes all personal tax. Married, he opens his door to the tax collector long before the muniments of home and hearthstone have been paid for. If the young man does not wish to be mulcted, let him shirk the duties of marital existence, for the first of those offices is that he shall be taxed.

The experienced pillar of the community, worth perhaps a million dollars in personality at the moment of assessment, changes his wealth into untaxable currency and makes faithful report to the collector, or craftily conceals his estate and escapes even the odium of those citizens who might despise a self confessed tax evader. Meanwhile, absentees and speculators hold vacant fields and lots subject to inadequate taxation. A great space, surrounded by paved streets, enhanced in value with each year of its desolation—this space goes as "acre property," and the savings of the young husband are used to upbuild the state and community which adds price to the unimproved tract. When the community has sufficiently increased the possible usefulness of this "acre property," it is sold at from two to a thousand times its original cost, and the man who paid least and did least to effect the rise in value reaps all the gain. The state has lost its dues, and the surrounding householders have borne the attendant expense and put themselves to the necessary inconvenience.

About 8,000 majority of the voters in this city are clear in their opposition to useless and unequal taxation. The moment is therefore propitious for a democratic local party propaganda looking to an abolition or partial abolition of personal taxes and a just assessment of absentee landlords and vacant holdings. With the frown of the community turned on speculation, on avarice, on absenteeism and on lack of public spirit, there would be a consequent encouragement of enterprise and liberality. Men of generous turn would find themselves enjoying the benefits which had formerly inured only to the mean and subtle.

This is not the Herald's potent plan. It is plain common sense. The Herald is not committed to urge the change unless the democratic forces in this city can find it in their hearts to be brave and honest, and put forward the reform as a guarantee of the Jeffersonian virtues which still remain in the party. The Herald, in other words, would be glad persistently to advocate a change in the taxing plan whenever that advocacy should become the expression of a powerful public sentiment. Our present system certainly retards Chicago's growth and conflicts with the true interests of householders.

NEW IDEAS, METHODS AND INVENTIONS.

Electric Railway in a Snow Storm.

The Sprague electric railroad, in Davenport, Ia., received a severe test in the blizzard of January 9 the result of which proved that the system can be operated under the most adverse conditions of weather. During the storm, damp, heavy snow fell in the streets to the depth of from four inches to one foot on a level, and in many places there were deep drifts over the line of the railway. Notwithstanding this, however, the cars ran uninterruptedly and carried a large number of passengers, proving that no ordinary amount of snow could prevent the cars from running on schedule time. Since this test, the president of the road, Mr. L. Allen, has become enthusiastic over electric railways. This road has been in operation about four months, and is giving thorough satisfaction to both the management and the patrons.

The New Swedish Glass.

One of the most wonderful things that have been discovered of late is the new glass which has just been made in Sweden. Our common glass contains only six substances, while the Swedish glass consists of fourteen, the most important elements being phosphorus and boron, which are not found in any other glass. The revolution which this new refractor is destined to make is almost inconceivable, if it is true, as positively alleged, that while the highest power of an old fashioned microscopic lens reveals only the one four hundred-thousandth part of an inch, this new glass will enable us to distinguish one two hundred-and-four-million-seven-hundred-thousandth part of an inch.

A Novelty in Canal Construction.

A new system of canal construction has been designed and recently patented by an Englishman. The object is to do away entirely with the necessity for steam or horse power in canal traffic, and this end is sought to be attained by the creation of a current of water strong enough to carry the boats along from point to point. Mr. Pickard has designed a double canal, at one end of which is a screw, resembling the propeller of a steamship. This screw, which is worked by steam power, forces the current in one direction and causes it to return in the parallel division of the canal, the direction of the current being reversible at will. By this arrangement all loss of water is obviated and the bed of the canal is kept clean. The current is of course confined to each separate level of canal, and when locks intervene another current has to be created.

A Huge Globe.

Two French gentlemen are constructing a terrestrial globe for the exposition of 1889, on the scale of one-millionth—that is, it will be exactly one-millionth as large as the earth. It will be forty meters, or say 140 feet, in circumference. Paris will occupy a space about a square centimeter, or say one sixteenth of a square inch. It is believed that the contemplation of this object, whose size is a measurable fraction of that of the earth, will help, better than any other existing apparatus, to convey a realization of terrestrial magnitudes and distances.

Mineral Wax for Insulating Wires.

The first carload of mineral wax that is to take the place of beeswax and will be largely used by electricians, recently arrived in this city. It is called ozocerite and is found about 414 miles east of Salt Lake City, where there is the only source of supply yet known, except in Galicia, Austria. Ozocerite contains from 85 to 95 per cent of pure wax. Its color varies from a light yellow to dark brown or black. It requires from 160 to 190 degrees Fahrenheit to melt it, and it is claimed to be the best insulator known. It possesses the greatest resistance to an electrical substance and is acid proof. It has been used by blacking manufacturers and in the manufacture of sealing wax. When it is refined it is called cerosin, and can be used just as beeswax is used. It costs just one-third as much as beeswax. Candles and dolls can be made with it.

Each Lamp to Have its Own Dynamo.

According to the Progressive Age a French electrician, M. G. A. Tabourin, has invented a novel and practical method of lighting the streets which will do away with underground mains and permit the rapid extension of electric light throughout Paris without interfering with the gas companies. In this most wondrous proposal each gas lamp is to be furnished at its base with a small rotary gas engine ten inches in diameter, with a small dynamo, and these small installations are to supply lamps on the top of the lamp posts, thus burning gas at the bottom and producing electric light at the top of each post. The inventor offers to run at his own cost for several days opposite the Theater Francaise, one of these electric lights on his new system.

Who Pays Him?

West La Crosse, Minn., Co-operator.

Some think that, as Henry George lives at the metropolis of our nation, where the money managers live in all their wealth and splendor, ruling the nation and ruining millions of the people by their sharp practices and usurious manipulations, they have hired him to draw all the tax from the usurers and lay it with a more crushing force upon those who work and have to pay most of the taxes now. It makes no difference what Mr. George or any one else is working this scheme for, it is in reality the most damnable one ever concocted by any sharper of any age. Money should pay instead of land, for those who have money can afford to pay taxes and not distress them, but to put all the taxes upon those who till the soil is a tax upon labor alone and should never be tolerated.

CURRENT THOUGHT.

The Alternative That Confronts the Church.

Rev. C. M. Morse contributes to the February issue of the Forum an article on "The Church and the Workingman," which is worth reading, if only for the breezy contrast it offers to the ordinary pulpit utterances on the same subject.

Mr. Morse points out that "with the vast augmentation of wealth in the possession of the few and the increasing pressure of poverty in the homes of the many, the time is at hand when there will exist between classes gulfs as impassable as that between Dives and Lazarus." And this social inequality of necessity extends its influence into the modern Christian church.

With social inequality among members outside the church, there cannot be religious equality within it. The great human heart of the people comprehends in some measure the fact that Christianity is not a cement to hold a rich veneer to a body of inferior materials, but a furnace to fuse all elements into one homogeneous mass. Under present conditions it is sheer folly to talk about the rich and the poor meeting together in the house of God; the poor decline the invitation.

The church, if she would win the poor to her altars, must preach the poor man's gospel. Not a gospel of content with things as they are; not a gospel of the spiritual blessedness of poverty; not a gospel of the sacredness of vested rights. The workingman has had enough of that.

Submitting to an enforced reduction of wages, he believes that the industrial system is in some way responsible for his dependence upon his employer, and questions whether the system is just. If not just, of course it is unjust; then why does the church sanction it? He asks, not for unfounded and illogical assertion, but for thought, discussion, reform, justice. Refused this, he turns away in disgust, and lets things go. He asserts that God stocked the earth with good things, and gave it to the children of men. He sees that the majority of infants born into the world are trespassers. While there is enough for all, a few have the fruitage, the many the unrequited labor of production. All men are equal in the sight of God; why such inequality among his children? Christ teaches the fatherhood of God and the brotherhood of man; why does his doctrine show so little outcome? To all these inquiries there is but one answer, "the providence of God!" Providence, then, he asserts, has overlooked him, and he turns to his labor organization or the secret society for relief and sympathy. In all his difficulties, and to all his bitter pleadings, the church returns decrepit generalities, and is earnest and definite only in defense of vested rights when threatened by labor agitation. He believes that in the estimation of the church, gold, stocks and bonds must be protected, while bodies, hearts and homes are left at the mercy of erratic economic principles. All this may seem unreasonable, but the issue is joined. And when we remember Christ's example and words, can we censure the workingman for the stand he has taken.

The church must make her choice. If she is content to exist as part of the furniture of wealth, she can afford to let things go on as at present; but if she would regain her influence with the masses, she must preach the human side of Christ's gospel and make men understand that God means his children to be happy here as well as hereafter. "In the great heart of universal humanity," says Mr. Morse—and it makes one rejoice to hear his words—"in the great heart of universal humanity there can be no more horrid infidelity than the assertion that such involuntary poverty as now exists is in harmony with the will of God."

A Queer Idea of Freedom.

Mr. Andrew Carnegie tells us in the North American Review for February the trusts are a bugaboo—there's nothing in them to be afraid of. They may cause a little temporary inconvenience, but in the long run they can't do any harm at all. It is comforting to have this assurance from a man who understands the subject.

Mr. Carnegie points out that the moment any combination of producers attempt to secure from the great body of consumers a rate of earnings for their capital higher than that which capital can on the average secure, with equal risk, in other occupations, they come in conflict with the great economic law of competition, which is bound to make short work of them. The prospect of abnormal profit attracts fresh capital to the special kind of production on which the trust is founded. More capital means more product. More product necessitates lower prices to stimulate consumption. And when the era of falling prices once sets in, away goes the trust, like a thistle down in a gale of wind. "Given freedom of competition," says Mr. Carnegie, "and all combinations or trusts that attempt to exact from the consumer more than a

legitimate return upon capital and services write the charter of their own defeat."

It is refreshing to hear Mr. Carnegie talk about "freedom of competition" in this glib and off-hand fashion. He doesn't regard it as any interference with freedom of competition that men should be fined for buying street rails from one producer instead of another, or that men should be forbidden to apply their labor to the digging of coal in Pennsylvania without first paying tribute to some private lord of the soil. It almost looks as though the chief freedom of competition he believes in were Andrew Carnegie's freedom. Perhaps he thinks that to give the other fellows too much freedom would be to open the door to anarchy.

A Hand Book of Ballot Reform.

However strong the movement in favor of electoral reform may appear to one who has watched its remarkable progress in this country within the past year or so, a brief review of the same movement as it has been forwarded and modified in other nations during the last thirty-eight years will increase his faith in its ultimate triumph and universal extension. Such a review is now made possible to anyone interested in the question, by the publication of Mr. Wigmore's book on the Australian ballot system. (1)

"That the system is by birth Australian has once and once only been questioned," says Mr. Wigmore, and this, he explains, was by some Englishmen who claimed that it had originated in the little town of Maryport, Cumberland. But he says there can be little doubt that the details of the first Australian law were prepared independently, and no other system was searched for. So the title of "father of the Australian system" belongs to Francis S. Dutton, member of the legislature of South Australia from 1851 to 1865, and during that time twice at the head of the government, who first proposed the secret ballot in the council in 1851, and six years later with the aid of Chief Justice Hanson passed the law. In the meantime, however, William Nicholson, who was at the head of the government in Victoria, carried through a similar law in that colony in 1856, a year before the South Australian people were successful with their measure. From that time the system has extended until now the United States is one of the exceptions among the civilized nations in not yet having adopted it. A brief statement of the course of the movement is given in the introduction: "It passed from state to state in Australasia, on to the mother country in Europe, thence westward to Canada and eastward again to continental countries, and finally to these United States."

Mr. Dutton claimed that with its introduction "the very notion of exercising coercion or improper influence absolutely died out of the country." Victoria, Tasmania, New South Wales, Queensland and West Australia, and New Zealand, followed the lead of South Australia, testifying as neighbors to the good effects of the law in that colony.

Then came the later reform movement in England, in which country the most frightful abuses existed and where the methods of voting were cumbersome and dilatory to an almost incredible degree. Says Mr. Wigmore:

An election frequently lasted eight or nine days. In one instance early in this century the polls were open in Mayo county for fifty-seven days. . . . The poll was technically only an adjournment of the elections which began with what was, in fact, the nomination of candidates in open meeting. If a poll was demanded, which happened as a matter of course, when more than one candidate appeared, the election was declared adjourned, and the poll took place at the adjournment.

The intimidation that was employed there by landlords, employers and hired mobs had led many men of note, among them the elder Mill and the Benthamites, Peel, O'Connell and others to demand a secret ballot many years before the ballot act was passed; but the sentiment, in which many of the most disinterested and thoughtful men shared, that secrecy in voting tended to promote hypocrisy, and the great strength of the owners of pocket boroughs and the lower class of politicians generally, kept the movement back. In 1872 the Ballot act passed, "based substantially on the South Australian method, but modified, en-

(1)The Australian Ballot System as embodied in the legislation of various countries. With a historical introduction. By John H. Wigmore of the Boston bar. Boston: Charles C. Soule.

larged, and carefully applied to the circumstances of its new home." The good effects of the law in Great Britain were recognized immediately, and even such minor objections as that it would be difficult for less intelligent men to vote were proved to be groundless.

In a test vote taken by anticipation in Manchester in 1870, the total number of votes cast was 11,475, and of these only 80 were void for insufficient marking. At the Leeds election of 1874, out of 31,793 votes only 86 were void for uncertainty or failure to mark.

Then came the Canadian legislation, first in Ontario, March, 1874, then in the Dominion parliament and in the Quebec legislature.

Belgium followed in 1877, the bitter fights between the Catholic and the liberal parties having led to wholesale corruptions. The Belgian law was "a much less cumbersome piece of legislation" than the English ballot act, and contained some improvements.

Italy came next, in 1882. Norway followed in 1884 with a somewhat deficient imitation of the system. For the rest,

The electoral statutes of certain other European countries sometimes contain resemblances to the essential features of the Australian system. In Austria, for instance, a blank official ballot paper is used, and the vote is privately written; in France, Hungary and Greece pre-appointed nominations are required.

Prussia and the German empire under Bismarck's rule are behind, although strong efforts have been made to pass a secret ballot act.

Following this account of the movement abroad is a review of its progress here. As Mr. Wigmore said in an interview in the Times of February 4:

The Australian system is spreading over the country like a wave. It is constantly appearing in places where you would least expect to find a disposition for ballot reform. Legislation has been planned in twenty-six states and territories in addition to the three states of Massachusetts, Kentucky and New York, where bills were passed by the legislatures. The idea seems to be communicated from one community to another with almost telegraphic rapidity. It is not too much to say that in three years or five years at the most, two thirds of our states will have adopted the system in some shape or other.

At the office of the secretary of state in Boston there have been received in the last four months more than 100 applications for copies of the Massachusetts law. These applications came mostly from state senators and representatives who wished to frame bills to introduce to their legislatures. For the purpose of answering these questions the Massachusetts secretary of state has had printed several thousand copies of the law, with samples of the new ballot and wood cuts of the polling places under the new system.

Following this historical introduction are the ballot laws of Massachusetts, South Australia, Queensland, Great Britain and Ireland, Louisville, and the Saxton bill passed by the New York legislature, each section in every one of these laws being accompanied by marginal references indicating the corresponding sections in the laws of all the other countries. The forms of the ballots are also given, and diagrams of the polling places. The laws are fully explained and criticised in a series of notes carefully prepared, and referring to corresponding sections in each of the various laws. Synopses of the laws of Canada, Tasmania, New Zealand, all the Australian colonies, Wisconsin, Luxembourg, Italy, Norway, and other countries are also given.

This work is a most timely and important contribution to the literature of the ballot reform movement, and should be the hand book of legislators and others who would desire to have a full understanding of the system in order to help it on.

Valerian Gribayedoff has an article in the February Cosmopolitan on Verestehagin, the "Russian apostle of art." Beyond its merits as a contribution to the literature of art, the article will interest single tax men when it is known that the writer is one of them, and is remembered that the artist of whom he writes has made art serve the cause of human progress. Mr. Gribayedoff, then a Russian refugee, was a reporter on the Daily Truth of this city at the time it published "Progress and Poverty" in installments. Instinctively a democrat, he readily accepted the mode pointed out by that work for destroying involuntary poverty and removing the inequalities which unjust social institutions engender. While doing his work as a reporter he took up etching, and was the first in America to adopt that line of art as a profession. For a time after dropping the reporter's pencil he did pen and ink portraits for daily papers, his work, which bore the initials "V. G.," becoming widely known for accuracy of likeness. From this he grad-

ually drifted into magazine work, and now is probably the best etcher of portraits in this country. His article in the Cosmopolitan, illustrated with a fine pen and ink portrait of Verestehagin, and in the article itself, it is not difficult to read between the lines and even with the lines the sentiments that have inspired so many to cry out against social injustice.

Books Received.

"Eating for Strength; or Food and Diet in Their Relation to Health and Work." Together with several hundred recipes for wholesome foods and drinks. B. M. L. Holbrook, M. D., professor of hygiene in the New York medical college and hospital for women. New York. M. L. Holbrook & Co.

"Outlines of a New Science." By E. J. Donnell. New York and London. G. P. Putnam's Sons.

"The Science of Government. A True Assay of the Crude Ore of Political Economy." By H. W. K. Eastman. Printed by order of the Massachusetts state assembly of the Knights of Labor. Lawrence, Mass. H. W. K. Eastman, 57 Newbury street.

"Moody Moments." Poems by Edward Doyle. New York. Ketchum & Doyle, 302 West 126th street.

"The Champions of Agrarian Socialism." A refutation of Emile de Laveleye and Henry George. By Rev. Victor Cathrein, S.J.; translated and revised by Rev. J. U. Heinze, S.J. Buffalo. Peter, Paul & Bro.

A Public Mock Ballot to Teach the Australian System.

MANISTEE, Mich.—Inclosed find one of our tickets which we used at our mock election which we held Monday night to show the working of the Australian system. The men entered into it in real earnest and were much pleased. The single tax candidates were elected by a very large majority. We are so much pleased with it that we have about decided to rent a room in the center of the city one day and hold open polls all day to teach the public.

We are holding weekly meetings on the single tax and invite the public to come and ask questions. W. R. HALL.

The ticket referred to in the foregoing letter is as follows:

MANISTEE CITY TICKET.		Vote to one.
<i>For Mayor.</i>		
John Takeall you earn, republican.		
William Keppallyou get, democratic.		
Ruben Drinknothng, prohibition.		
Richard Giveyou good wages, single tax.		
<i>For Clerk.</i>		
John Fixthebooks, repul lean.		
Henry Scratchemover, democratic.		
Hezekiah Writemstrait, prohibition.		
Fred. Cleanpage, single tax.		
<i>For Treasurer.</i>		
Philetus Steadyeverything, republican.		
George Leavenothing, democratic.		
Charles Keppapoker, prohibition.		
James Givepublicland, single tax.		
<i>For Justice of the Peace.</i>		
Samuel Wiggichelow, republican.		
Jacob Saxony friends, democratic.		
Robert Downwithslams, prohibition.		
Alonso Equaljustice, single tax.		

Cannot Sorosis Hear the Truth?

The ladies' Sorosis society of this city, after a long sleep full of pleasant, artistic and literary dreams, has awakened, and found that the world about it is wrestling with deeply interesting social and economic problems; and Sorosis has determined to aid in the solution, provided she can do so in a strictly non-partisan and non-sectarian spirit. So she has discarded some of her old by laws and passed some new ones, to meet what she understands to be the needs of the times. To celebrate this event a discussion was held at Delmonico's on last Monday upon this curiously worded text: "Resolved, That the interests of working women are better protected by private effort than by public legislation."

Several ladies spoke, nearly all of them being outside of the society, Sorosis wisely seeking to know what the world can tell it before giving the world the benefit of its judgment, and all went right merrily till the last speaker took the floor on the negative side of the proposition. But the nerves of the chief sleepers of Sorosis are not yet strung to the full daylight pitch, for when this speaker, after briefly showing how lasting benefit could only come to working women (and workingmen) through changes in human laws which shall make them conform to natural laws, through ballot reform and free trade, began to speak of the single tax as the logical outcome of free trade, the chairman interrupted her, regretting that she was treading on ground which was displeasing to the Sorosis cabinet and too partisan to allow of further discussion.

The speaker sat down, but the bomb had been exploded, and it is gladly recorded here that she had the sympathy and applause of the majority of her audience, several hundred well dressed ladies. The end is not yet, however, for the camp has been divided, and it remains to be seen whether this society of ladies which desires to be considered the most intellectual, liberal and progressive in the country, the champion and defender of women, will have courage to listen to any ideas which have not been sufficiently diluted to spare them any nervous shock, and become at last an organization of some value to society.

THE FALL OF ULYSSES.

Charles Dwight Willard in San Francisco Argonaut.

I cannot deny that I was entirely to blame for the calamity which overtook Ulysses; and if I call attention to the high social and literary standing of the gentleman whom I employed as an accomplice in the affair, it is not at all with a hope of thereby lessening my own responsibility. It is certain that I furnished the unfortunate creature the cause for his desperation. I ought also to confess that I felt a sense of profound relief when he accepted the only means apparent to his limited understanding of freeing himself from his dilemma. But what was I to do? When a man has an elephant on his hands he should be judged with a kindly consideration for the awkwardness of his situation.

My elephant was decidedly more trying than the average variety, for the reason that he was not metaphorical, but real. What I mean is, that I am not speaking in figurative language about some officious friend or troublesome relative, but about a genuine Asiatic elephant, Ulysses by name, who came into my possession several years ago, and of whom I have but recently managed to rid myself. Physically he was a well-developed specimen, having no special characteristics to distinguish him from the rest of his species. Intellectually, however, he was a sort of a Frankenstein, and I was the unfortunate who was responsible for his existence.

The purchase was effected by a series of complicated negotiations, carried on in my behalf by a half breed elephant trainer, known as Jerry Rhahob, with the owner of Ulysses. Had I undertaken the job myself I might have found an elephant a more expensive luxury than I cared to possess. My agent, the half breed, had the reputation of knowing more than any man in Madras about the habits and characteristics of elephants and the means by which they could be most successfully trained. For some time he had been in charge of the yards where the animals owned by the British government were prepared for service in war or road building. Before setting out for my bungalow, I thought best to consult with Jerry, who spoke English perfectly, as to the course of education to which I proposed treating Ulysses.

"I intend to teach this animal all that an elephant can be made to learn," said I. "You will not have time to do that," said Jerry, significantly.

"Do you mean," I asked, "that there is no limit to what an elephant can be taught?"

"My experience has led me to believe that it depends upon the patience of the man, and not upon the capacity of the brute, how far the instruction may be carried."

"Very well," I said; "I shall have patience. What I most need is advice about gaining the creature's confidence and affection."

The fact that I am a bachelor does not prevent my entertaining an extensive code of opinions on the subject of the proper rearing of children. The suggestions of Jerry Rhahob on the training of elephants seemed to me much the same that I would have offered a young and inexperienced parent if he had applied to me for advice about his offspring. Reduced to its fundamental principles, Jerry's theory was that an elephant should be regarded as a dumb and deformed human being and possessed of a keen appreciation of right and wrong, delicate sensibilities, exceptional capacity and high character. From the mental and moral qualities with which Jerry's conception seemed to endow this being, I should have accorded him a place in the human species, among that class which is said to be born and not made, the genus irritabile.

One piece of warning he gave me in conclusion.

"The elephant knows as well as you do," said he, "that he is an animal and you are a man. He appreciates the distinction. He understands that he is your physical superior, and that he could by a single blow of his trunk dash the life out of you. As long as he is kindly treated he will feel no desire to exercise that power. In the matter of intellect he appreciates that you are greatly above him, and will obey and serve you for that reason. Let him once get it into his head, however, that his powers are on a level with your own, and his arrogance will become insupportable. The relationship will be suddenly reversed, and you will find yourself no longer his master, but his servant. Several years ago I had a very

intelligent elephant here in the yards whom I employed to build stone walls. He became marvelously expert at it, picking out just the right shaped rocks to fill the spaces with the best economy. The stones are irregular in form, and you can imagine that no small degree of skill is required. On one occasion he stood near watching me while I endeavored to teach a younger elephant how the work was to be done. I built several feet of wall, but the job was not a successful one—not, at least, when compared with what Budan could do. Whenever I picked up the wrong stone he gave a snort, and indicated a better one with his trunk. At last he could stand it no longer, and brushing me aside, took hold of the work himself, and soon had the young one taught. After that he made no secret of his contempt for me. I saw that he was ruining my standing with the rest of the herd, and I had to send him away."

This story would have seemed quite ridiculous to me if I had not heard many others more wonderful pass current without question, and had I not often seen elephants employed in Madras at work which in America would be assigned only to artisans of considerable skill.

"Believe anything you are told about the intelligence of an elephant," said a traveler from India to me once, before I visited that country; "the chances are it is true."

I engaged an experienced mahout, or driver, an intelligent native by the name of Akbar. I determined, however, to make use of his services just as little as possible, in order that Ulysses might learn to depend upon myself alone. I attended personally to the matter of food and drink, and took pains that my protégé should receive no favors from the hand of any one else. I soon learned the things that gave him pleasure, and put myself to no little trouble to gratify him on every possible occasion. I continued this process, combining with it instruction in such small services as "house elephants" in India are always expected to perform, until I saw that I had completely gained his confidence and affection. During this period of his tutelage, Ulysses would have trusted and obeyed me to any extent. I think he would willingly have laid down his life or endured torture for my sake. Nothing made him happier than to be near me as I sat under the banyan tree in my garden, smoking and reading. When I opened his stall in the mornings and called to him to come out, he fairly quivered with joy at the sound of my voice, and gave vent to his satisfaction at seeing me by shrill trumpetings. His devotion was annoying at times, and one of the first difficulties that I experienced was in teaching him to be less demonstrative.

It is a fact, which most readers of this narrative have proved for themselves by actual experiment, that animals may be taught the meaning of words. An intelligent dog, for example, possesses a considerable vocabulary; I proposed to undertake a systematic course of instruction in the English language with Ulysses, and to ascertain to what extent he was capable of acquiring our vernacular. Whenever he learned a new word I made note of it in a book, and by constant review contrived to fix it in his memory. As soon as he began to comprehend what my purpose was, as he did after I had been laboring with him a couple of weeks, he became very eager to learn, and greatly increased the rapidity of the work.

The process of teaching him nouns was simple and easy. Each day I would produce several new articles, tell him their names, and have him hand them to me as I called for them. I taught him to say "yes" and "no" by the waving of his trunk, and made him appreciate that he was to use that means of signifying to me whether he understood me or not.

After I was well into the work, the morning lesson would go somewhat as follows:

"Are you ready for your lesson, Ulysses?"

Ulysses lifts his trunk affirmatively. Although he does not understand lesson, the word "ready" is clear to him by frequent use.

I hold out a ball, a new object.

"This is a ball, Ulysses; a ball."

I repeat it several times, until the sound has fastened itself in his memory. Then I lay it on the table with a pipe, a cup and a book. I ask for them, one after another, and he hands them to me. I add numerous other objects, the names of which he has already learned, and

thus combine review with advance instruction.

Together with the noun "ball," I teach him the verbs "roll," "throw" and "drop," and perhaps an adverb or two like "fast" or "slowly," and an adjective, "round." Sometimes there is an awkward hitch and I have to abandon the attempt to teach him some particular word, referring to it again when his vocabulary has been increased in some other direction.

A certain point once passed, it was surprising with what rapidity I proceeded. One word led to another, a number of words to phrases and these to complete sentences. I finally dropped into a way of talking to him about the objects with which we were working, much as I would have talked to a bright child. I was conscious at times that only a small part of what I was saying was understood, but it accustomed him to hearing the words that he knew, used in association with others to form complete statements.

In my search for objects to use in the instruction of Ulysses I happened upon a lump of chalk. With this I sketched various things on a smooth plank of dark wood, and found that they were readily recognized by my pupil. From this I suddenly conceived a new idea. I sent to Madras and had a large, firm blackboard made and ordered chalk and erasers. Then I began a systematic and determined effort to teach Ulysses to read and write.

There is one element that enters into all teaching, of which it is difficult to give any conception in a narrative of results, and that is time. I had been steadily at work with Ulysses for nearly a year before I began to use the blackboard, and after I adopted that assistant it was many months ere important results began to show themselves. Any one who has ever labored with a well-meaning but obtuse pupil, will appreciate how slow and discouraging at times my work must have been. He will also understand how the progress, trifling, when considered day by day, amounted to a good deal when viewed in the aggregate.

I readily taught Ulysses to hold the chalk in the fingers of his proboscis, and to mark with it upon the blackboard. He understood that he was to imitate, as nearly as possible, the marks that I made. In this way I taught him to print the letters of the English alphabet in clumsy characters several inches in size. Gradually he became more expert in making them, and learned the names by which they were called. It was a great triumph for me when I first succeeded in getting him to write the letters of his own name as I called them off, and saw myself the proud possessor of an elephant who could write his own autograph, perhaps the first of his species who ever performed that enlightened but compromising feat.

All this was easy enough, but to make him comprehend that certain groups of these peculiar marks formed pictures, which were to suggest definite objects to him, was a very different sort of an undertaking. The hitch in the proceedings at this point was so serious that, for a time, I gave up all hope of accomplishing my object. It seemed impossible to establish the necessary connection in his mind between the written characters and the spoken word. At last, it suddenly dawned upon him, and he learned (fatal omen!) the word "book." The acquiring of one word constituted the test in my calculations. That point being gained, the rest was only a question of additional work and continued patience.

It was not long before Ulysses could write upon the board the names of most of the objects which had been used in his instruction thus far, and the verbs which I had taught him in connection with them. To combine these words into sentences was largely a matter of imitation, for he had already come to understand them when so arranged. In a short time we were carrying on long conferences, and the vocabulary of Ulysses had increased to the point of embracing most of the words used in daily conversation. With the establishment of this mode of inter-communication, Ulysses was able to explain to me what his difficulties were, and I could proffer more available assistance. I then, for the first time, enjoyed an intimate acquaintance with a brain that was not human. I could look into it and study its character and mode of action. I need not add that the occupation was a fascinating one.

Our conversations, which were at first limited to visible actions and concrete objects, soon strayed into abstractions. The rapidity with which he grasped the

analogy between seeing and thinking, and lifted himself out of the material into the metaphysical plane, astonished me beyond measure. He possessed an overruling sense of logic, keen and penetrating, yet so swift that it seemed transfigured to intuition. But the most wonderful feature of his intellect was his memory. Now that words were supplied him, as tools with which to conduct his thinking, what were before mere vague impressions became definite ideas, fixed and everlasting. I soon found that it was necessary to be absolutely accurate in all that I said to him, as he was quick to detect any inconsistency, and his memory covered the full amount of all that I had said since he had come to have command of the language.

For some time we conversed together every day, I talking or writing, and he using the blackboard. As print was too slow for practical use, I taught him to write shorthand. One day he made some inquiry of me concerning the novel I happened to have in hand, and I read him several chapters of it. His delight at gaining so much knowledge in so short a time was unbounded. I discovered that he regarded it as authentic history, and hastened to undeceive him. He was greatly shocked to find that anything could be said or written which was not true. This led me into something of a dissertation upon the forms of literature and the canons of taste. He listened with an absorbed interest. The bent of his mind was evidently not practical, but literary and artistic.

Ulysses's fondness for hearing me read gave me an idea as to a means of freeing myself from the importunities for instruction and discussion to which he was now treating me, and which were becoming decidedly irksome. I sent Akbar, the mahout, to Madras with a letter to a French oculist. He brought back a large monocle which I had ordered made for the use of my pupil. There was a hole in one of Ulysses's ears, drilled there by some former, less appreciative owner, through which I passed a light silk cord, allowing the glass to hang conveniently pendant. I had a wooden rack constructed by a neighboring rayat, who did carpenter work, which held the volume open and at the right altitude. Ulysses was now ready to begin his literary researches independent of my aid. Kneeling before the rack, in which he soon learned to fasten the book himself, he lifted the monocle to his eyes, with the fingers of his trunk, and commenced to read. At first he proceeded slowly, and was often compelled to summon me to his assistance. After I explained to him the use of the dictionary and allowed him to keep one near at hand, this source of annoyance ceased, and he worked away by himself with a steadily increasing ease and rapidity.

There was one person who had observed all these proceedings with astonishment and disapproval. This was Briggs, the English gardener who took care of my place. I think he had an idea that I was violating the laws of the Church of England in some way, I scarcely know how. On one occasion, when I happened to be in Madras, Ulysses discovered, by appealing to him for the meaning of certain words and phrases, that all mortals were not endowed with the same fund of information that I happened to possess. No sooner did he find out that Briggs knew less about such matters than he did himself than he began to treat him with open contempt, slowly bringing up his eyeglass and inspecting him with cold hauteur whenever he happened to come in sight.

"That there helephant," Briggs complained to me, "do treat me most harrogant, sir. I didn't never expect to come to this 'ere."

I spoke to Ulysses about the matter, and remonstrated with him.

"I cannot understand it," he wrote in reply. "I asked the man about Schopenhauer's Four-fold Root of Sufficient Reason to which I found a reference in a volume of essays by Frederic Harrison. He said he never had heard of any such root. Can he not read and talk as you do, and as all mortals do? How does it happen that he is ignorant of these things?"

I explained to him that only a small part of the human race cared to interest itself in affairs of the intellect, and that millions of men were still in the condition of unhappy mental blindness from which he had so recently emerged. He was aghast at this statement, but it did not tend to re-establish Briggs in his respect.

It was now the season of the year when

I was accustomed to make a tour among the neighboring coffee plantations, to estimate and bid on the crops. I was not able to take Ulysses with me conveniently, so I left him in the care of Briggs and Akbar. To Briggs I gave the key to my library, with orders to supply Ulysses with whatever he might demand, and I prepared for my pupil's use a catalogue of all the books in my collection. The library was chiefly made up of works of history, philosophy and criticism, admirably suited to the special tastes of Ulysses.

My absence lasted during a period of nearly three months, and on my return I found Ulysses almost in a condition of "must," or insanity. He had read all, or nearly all, the books that I had placed upon the list, and had gained through that extraordinary memory of his an immense mass of fact and opinion. He was now suffering from intellectual dyspepsia. I consulted him about his troubles, and got in reply an avalanche of questions on every variety of subject. His confidence in my knowledge was, apparently, unlimited. It would have been a source of inexpressible gratification to me if I could have shared it.

I was not unmindful of the fate which had befallen poor Briggs, nevertheless I felt it my duty to help Ulysses out of his difficulties. I did not imagine that his questions would occasion me much trouble, and if they should, I thought myself the possessor of sufficient savoir dire to get out of it in some way. I avoided some things by merely assuring him that he would understand them better when he had read more. Whenever I essayed an answer to any of his interrogatories, he had an unpleasant habit of pinning me down to exact statements and definite opinions. I had never appreciated the extent and variety of my ignorance until it was subjected to this test, although Ulysses's attitude toward me was always that of pupil to teacher, yet I saw at times traces of the Socratic method in the long series of questions which he put to me, and I was compelled, not infrequently, to squirm out of some inconsistency in most undignified fashion.

This inquisition continued for a number of days after my return, and I could not close my eyes to the fact that I was failing to hold my own in the estimation of Ulysses. From a cyclopedia of literature, which happened to be in my library, Ulysses had stored his mind with an enormous fund of information on subjects of which I was completely ignorant. In this field I was continually falling into traps. There were also translations of Comte and Hegel, to which he had devoted considerable study, but I checked him there by talking learned nonsense, which I was sure he could not distinguish from deep metaphysics. It was evident, however, that he was beginning to appreciate that something was the matter. Although he had not come to the point of ranking me with Briggs, still my position was getting to be a precarious one, and I saw the necessity for great care.

For some time I avoided being drawn into conversation with Ulysses, keeping him at bay with a number of new books, which I had brought with me from Madras. He was not long in appreciating that there was some purpose lying back of this policy, and demanded an explanation of me. I was confused by his point blank questions, and only managed to make things worse. After that I was clay in his hands. Every day he branched out into some new field of discussion, tested me, and found me wanting. I tried in vain to conceal my failures under a dignified exterior. Ulysses at first seemed pained and surprised, but there finally showed itself in his bearing toward me an air of satisfaction and triumph, which was not easy to endure. To have been arrogantly treated by a member of my own species would have been a new experience to me, and one which I should have vigorously resented; this exhibition of superciliousness from an animal below me in the scale of creation was more than I proposed to put up with.

One morning, as I sauntered out to the banyan tree, wondering in my mind as to what was to be the outcome of this absurd situation, Ulysses motioned to me, and pointed to the blackboard, which I saw was covered with finely written characters.

"No, Ulysses," I said, "I am tired this morning, and it is very hot. I do not want to get into a discussion with you."

Ulysses waved his trunk emphatically, and pointed again to the blackboard. Then he gave a fierce trumpet, and glared

at me in a way that gave me a start of terror.

I saw that some sort of a crisis was ahead, and determined to defer it, if possible, until I could decide what was the best course to pursue. I therefore approached the board and read the following message, addressed to myself:

"Master—You are deceived if you think I am ignorant of the change which has gradually been coming to pass in our relationship to one another. You have been my superior thus far in life, not by reason of your greater physical power, for I can strike you dead with one blow, whereas you, without the aid of tools, could not give me even external pain. Your sole claim to command over me lay in your intellectual superiority. This superiority I am now compelled to question. Yesterday you admitted that you had never read any of Henry Mackenzie's novels; you showed complete ignorance concerning Bishop Berkeley's *Alciphron*; and when I asked why Henry Vaughn, the poet, was called the 'Silurist,' you had no answer to give me. In the conversations of the last few days you have made countless blunders in matters of history, science and literature. Your ideas in metaphysics are those of a dotard, and your judgment in belles-lettres is execrable. I do not see on what ground you arrogate to yourself a position above me. If you are not entitled to the place which I have given you in my consideration, if the idea which I have entertained with regard to our respective positions is erroneous, then it is clearly a matter of justice that we should straightway change places. I will be the master hereafter and you the servant. Can you show me any good reason why this revolution should not come to pass?"

There was no mistaking the tone and purport of this communication. It was at once a declaration of independence and a manifesto of sovereignty. Not merely must I exercise no more authority over Ulysses, but I must yield gracefully and submissively to his rule. I did not know, either by experience or hearsay, what kind of a master an elephant would make, but from the intensely logical disposition which Ulysses had always shown, I had a suspicion that he would prove at least severe and intolerant.

The dilemma was a hard one. I took up the chalk, intending to write my answer rather than speak it, that I might have time for reflection. As I did so, an idea suddenly occurred to me—a plan by which I could beat Ulysses at his own game. I immediately became so confident of its success that I did not hesitate to stake my personal liberty on the chance of his discomfiture.

"Ulysses," I said, "I can not deny that in many directions you have shown a mental grasp which I never expected to see developed elsewhere than among the best of my own species. But all this is not enough. There is still one test, the last and severest to which culture and intelligence can be compelled to submit. If you can meet this satisfactorily, I shall no longer question your superiority over myself."

"That is all I ask," wrote Ulysses; "a fair trial."

I stepped into the house, and returned with a book which I had recently brought from Madras, and which Ulysses had not seen. I laid it open upon the rack before him. He brought up his monocle, and glanced at the title and the author.

"Aha!" he wrote; "I have heard of this man, and have long wished to see some of his work."

"You know what position he occupies in letters?" I asked.

"I do," wrote Ulysses; "I have read what his admirers say of him."

"Very well," I answered; "you know, then, what is demanded of you—that you should understand and enjoy this work. If you cannot meet both these requirements, then you have failed."

Ulysses shrugged his trunk with easy indifference, raised his eye glass, and began to read. I lay some distance away, dozing in my hammock, and awaited results. They were not long in coming.

At the end of about half an hour he trumpeted to me in an indignant tone of voice, and inquired on the blackboard whether I had given him the original English or some kind of a translation.

I answered this satisfactorily, and for more than an hour he toiled away, breathing hard at times and swaying from side to side, whenever he thought he was about to find a clue.

Presently he called to me again.

"I forgot to ask," said he, "whether

this was to be read backwards or sideways."

"Straight ahead," I answered.

I saw that he was getting involved in the toils, and knew that they would soon close on him. It must be remembered that I had never deceived Ulysses, and the thought that I, or any one else, could feign an opinion which was not genuine, had never occurred to him. The book had been submitted to him about the middle of the morning. Ulysses took no refreshment that day, neither water nor food. When I came out of the house after "tiffin," I advised him to lay the volume aside, and look at it again the next day. He seemed to feel that this would be a confession of failure, and refused.

"Tell me," he wrote, "are there many of your species who understand and really enjoy this book?"

"There are not many in number," I answered; "but their position in the society of culture and taste is an exalted one. Within the last few years it has come to pass that the understanding and appreciation of this work is a shibboleth by which the true disciples of sweetness and light may distinguish themselves from the miscellaneous herd of Philistines. Do not be discouraged because you have failed," I added, in a kindly patronizing tone. "There are many estimable mortals in the same situation. You understand, however, that you cannot be admitted to the elect, much less claim superiority over myself."

Ulysses wrote upon the blackboard several profane expressions, which I suppose he had learned from Briggs, and resumed his study.

It was nearly evening when Akbar came to me, and said that Ulysses was showing decided symptoms of becoming "must." I went out with the intention of taking the book away from him, but stopped several yards away, struck by his changed appearance. His eyes were wild and bloodshot, his ears erect, his legs spread apart. He was beating his sides with his trunk, and at times trumpeting in low, bass tones. When he saw us approach he seized the book from the rack, and dashed it at me with all his force.

"Ulysses," I said, "keep calm."

"Look out!" cried Akbar; "he is 'must.' Beware!"

With a terrific roar Ulysses turned, and sprang in great, ponderous leaps out of the garden. Briggs, who was in his path, dropped his rake and flung himself into some bushes.

"After him, Akbar!" I cried; "see where he goes."

Ulysses ran toward a clump of woods, which grew over a knoll a short distance away. Into this he plunged, and was soon out of sight. We could hear the limbs crash as he tore away into the thick foliage. Akbar followed cautiously. The direction which Ulysses had taken caused a suspicion of possible calamity to dawn on my mind, and I waited uneasily for the mahout's return. It was not long before Akbar emerged from the woods and ran toward me.

"Praise be to our fathers, he is dead!" he shouted. Akbar had come to fear and to hate Ulysses.

"Are you sure?" I asked.

"May the hyenas eat my grandfather!" said he, solemnly. "You, who know only the truth, remember the rocky bank beyond the hill, which slopes off to destruction? Your servant, Ulysses, rushed thither and flung himself down, bursting his head against the stones. I myself saw him there, lying motionless and dead."

This was the end of Ulysses. I have already remarked at the beginning of this narrative that I felt less of sorrow than of relief over the catastrophe. Long association had made him dear to me in many ways, yet I was not prepared to endure him as master. There could be no other outcome to the unhappy situation than a tragedy of some kind. I sadly gave orders for the interment of his body, and returned to the house, taking with me the torn and disfigured copy of Browning's "Sordello."

Professor Denlow's Teachings.

MAYFAIR, Ill.—Professor Denlow asks us to believe that a house sold for ground rent is taxed, though the house would be untaxed if the rent is otherwise paid. If a man's hat be taken to satisfy a poll tax, it is the hat, not the head, that is taxed, according to the professor's reasoning. I have treasured up two maxims from Professor Denlow's pen: "All luxury is highly economical charity." "The least costly thing connected with society is its aristocracy." Notice how the two blend and support each other. RINOTUM.

The Wonderful Carlsbad Springs.

At the Ninth International Medical Congress, Dr. A. L. Toboldt, of the University of Pennsylvania, read a paper stating that out of thirty cases treated with the genuine imported Powdered Carlsbad Sprudel Salt for chronic constipation, hypochondria, disease of the liver and kidneys, jaundice, adipsia, diabetes, dropsy from valvular heart disease, dyspepsia, catarrhal inflammation of the stomach, ulcer of the stomach or spleen, children with marasmus, gout, rheumatism of the joints, gravel, etc., twenty-six were entirely cured, three much improved, and one not treated long enough. Average time of treatment, four weeks.

The Carlsbad Sprudel Salt (powder form), is an excellent *aperient, laxative and diuretic*. It clears the complexion, purifies the blood. It is easily soluble, pleasant to take and permanent in action. The genuine product of the Carlsbad Springs is exported in round bottles. Each bottle comes in a light blue paper carton, and has the signature "Faber & Mendelson Co.," sole agents, 6 Barclay Street, on every bottle. One bottle mailed upon receipt of One Dollar. Dr. Toboldt's lectures mailed free upon application. Mention "The Standard."

Consumption Cured.

An old physician, retired from practice, having had placed in his hands by an East India missionary the formula of a simple vegetable remedy for the speedy and permanent cure of Consumption, Bronchitis, Catarrh, Asthma and all throat and lung affections, also a positive and radical cure for Nervous Debility and all Nervous Complaints, after having tested its wonderful curative powers in thousands of cases, has felt it his duty to make it known to his suffering fellow-men. Actuated by this motive and a desire to relieve human suffering, I will send free of charge, to all who desire it, this recipe, in German, French or English, with full directions for preparing and using. Sent by mail by addressing with stamp, naming this paper, W. A. Noyes, 139 Power's block, Rochester, N. Y.

MISCELLANEOUS.

What Scott's Emulsion Has Done!

Over 25 Pounds Gain in Ten Weeks. Experience of a Prominent Citizen.

THE CALIFORNIA SOCIETY FOR THE SUPPRESSION OF VICE, SAN FRANCISCO, July 7th, 1886.

I took a severe cold upon my chest and lungs and did not give it proper attention; it developed into bronchitis, and in the fall of the same year I was threatened with consumption. Physicians ordered me to a more congenial climate, and I came to San Francisco. Soon after my arrival I commenced taking Scott's Emulsion of Cod Liver Oil with Hypophosphites regularly three times a day. In ten weeks my avoirdupois went from 155 to 180 pounds and over; the cough meantime ceased. C. R. BENNETT. SOLD BY ALL DRUGGISTS.

Catarrh is a disease of the mucous membrane generally originating in the nasal passages and maintaining its stronghold in the head. From this point it sends forth its poisonous virus into the stomach and through the digestive organs, corrupting the blood and producing other troublesome and dangerous symptoms.

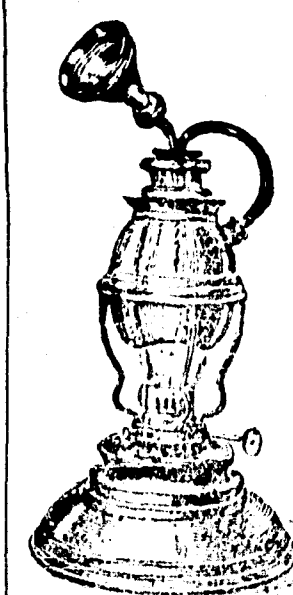
CATARRH

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QUERIES AND ANSWERS.

Why the Landlord Could Not Shift the Tax.

WASHINGTON, D. C.—The question is often asked, Why could not the single tax be shifted by the landlord to the tenant? And it is usually answered, both in THE STANDARD and elsewhere, by the statement that the landlord already receives the most he can get. This statement, while true, is not a good answer, because it does not show the reason why; and the querist is left as much in the dark as ever. The reason is, because the effect would be to so increase the tax burdens of the owners of idle or only partly used lands as to compel them to apply the land to its best use, or to sell it to those who would do so; and as a result there would be a virtual increase in the supply of land which, by reducing competition, would lower the rent line, instead of raising it. Or, in other words, the additional supply of the better lands to those who would use them would result in the decreased use of poor lands, and thus the "margin of cultivation" would be raised, thereby diminishing the amount of the difference between the poorest land in use and all other lands in use.

C. B. HEMINGWAY.

What you state is a fact, and it has often been stated both by single tax speakers and in THE STANDARD; but it is not the fundamental reason why the tax on land values cannot be added to the rent which a landlord would charge if there were no tax. The reason that a tax can be added to the price of a product is simply because if a man could not add the tax to the price he would not produce the things taxed. But land is not a product, and even if there were no land held on speculation to be forced into use the competition between lands of little or no value with valuable land would be just as keen after the tax was levied as before.

Mortgagee and Owner.

EAGLE, Mich.—A has an eighty acre farm, mortgaged for \$2,000. It is salable at \$4,000, or in other words, he has \$2,000 in this farm. Now your rule will reduce the price of land. Suppose it reduces it one-half, leaving this farm worth \$2,000, but the mortgage remains \$2,000, the same as before. Do you think the farmer can sell then so as to get his \$2,000 investment back, and do you think the farmer or the money lender is benefited?

E. W. STEPHENSON.

It is proposed in such cases to treat the farmer and the mortgagee as joint owners; and, estimating as near as may be what part of the mortgage is on the land and what part on the improvements, to tax away that part which has been loaned on the land.

State and Local Taxes Less than Tariff Taxes.

HOAG'S CORNERS, N. Y.—In discussing taxation I have declared that the tariff tax paid by a community was as large as the direct tax for town, county and state purposes. I think this below the mark, and that the statement might be "equal to all other taxation." Please settle the point.

J. H. BALL.

The census of 1880 puts the total state, county and local taxes of the country at \$313,000,000—they are, presumably, very much more now. The customs receipts for the last eight years have averaged only \$202,000,000 a year. So if you mean that the money received by the United States government from customs duties is more than the other taxes, you are wrong. But a tax very much larger than that received at the custom houses is paid by the consumers. In the first place they pay the custom house tax; then they pay a profit on the custom house tax, for an importer does not lay out any money without getting some return. This profit accumulates as the goods pass from importer to wholesaler, to retailer, to consumer. Then the American producer or manufacturer, home competition aside, is enabled to add to the price of his protected goods a sum which will bring this price nearly up to that which the consumer pays for the imported article. This increased price of home goods is also paid by the consumer. The amount of protected goods manufactured here is just about ten times the amount imported, and allowing that home competition only permits our manufacturers and producers to add one-half the increased cost which the duty would cause if the goods were imported, we find that the consumers are paying to private individuals more than five times what the government collects at the custom houses. And of course the gross amount of taxes thus paid far exceeds the total state, county and municipal taxes.

Currency Circulation and Business Failures.

OWATONNA, Minn.—(1) What is the amount of our currency circulation at the present time?

(2) How many business failures occurred during 1887 and 1888, and what was the amount of the liabilities? O. J. KALLSTED.

(1) The total circulation, including gold, silver and paper, as per report of the

controller of the currency, is about \$1,700,000,000. The cash held in the treasury is \$720,000,000, classified as follows: "Available for reduction of the public debt," "reserve fund," "unavailable for reduction of debt," "certificates held as cash" and "cash held on account deposit accounts." This leaves just about \$1,000,000,000 in circulation, or say \$16 per head of population.

(2) In 1887 there were in the United States and territories 9,740 failures with liabilities of \$130,600,000. In 1888 there were 10,587 failures with liabilities of \$120,240,000.

Boarders, Drummers and Millionaires.

ALTOONA, Pa.—How will young men boarders, traveling salesmen and, last of all, bachelor millionaires bear their share of the burden of taxation under your plan?

R. J. PROSSER.

As to the young men boarders and traveling salesmen, they would pay their share of the ground rent in their board and hotel bills; for when the assertion is made that the land tax cannot be shifted to the tenant, it is not meant that the various tenants of a house will not pay any part of the single land tax, but that the landlord cannot raise his rent or board bill or hotel bill, and make the tenants pay full ground rent to him and full ground rent to the government, too. If he tried to do that he would find himself without boarders or tenants. All he would keep for himself would be house hire; the rest he would hand over to the government.

As to the bachelor millionaires, or any other millionaires, have you any idea that such people pay taxes in proportion to their wealth now? Under our present indirect or shifting tax system, where taxes are added to prices, a man pays in proportion to what he spends. Now a rich man spends but a small fraction of his income, hence he pays taxes on but a fraction of his wealth. But a poor man spends and pays taxes on all he earns. Thus, if a man's income is \$50,000, and he spends \$10,000, or one-fifth, he pays in proportion to his income one-fifth what a man pays whose income is \$350, and who spends all he earns. Our personal property taxes are comparatively nil. The assessed values on personal property in New York have actually been decreasing for years back.

But all these millionaires are owners or part owners of house lots, farms, mines, wharves, water power, timber lands and railroad rights of way, and the single tax would make them pay taxes for all these things. They are the very people who would pay most—and they know it, and denounce us. They are "land owners" in one shape or another.

Foreign Exchange.

CAMBRIDGEPORT, Mass.—A few shop mates and myself were discussing a statement made by Senator Allison, that a very large sum of money, amounting to millions of dollars, was sent out of this country every year to pay for sugar imported here. I argued that the whole amount of money sent from this country to Europe and vice versa in payment for merchandise is very small; that goods were paid for in goods. I was asked this question: If Jordan, Marsh & Co. bought a lot of dry goods, how did they pay for them? In merchandise? Impossible, they were not manufacturers. In corn or wheat? They did not deal in those articles. I answered that the firm spoken of might have paid their bill in money, but the goods were eventually paid for in goods. I was asked for my authority, and I referred them to THE STANDARD. If you have time and space will you please give us some information on the subject.

JAMES E. CONNELL.

You are right in saying that we do not pay for millions of dollars worth of foreign goods every year with money. We do send abroad and receive from abroad millions of dollars worth of gold and silver, but hardly any of the silver and only part of the gold is coined, and it is exported as bullion, like any other metal. Thus, in exchanging gold and silver for other commodities we are merely exchanging one product for another, goods for goods.

But the individual importer does not settle his account with bullion nor necessarily with any other merchandise. He simply buys a draft on some foreign banking house from its correspondents here and sends this draft to his creditor abroad. But if some country, say England, had been exporting to us very largely, and London bankers were being heavily drawn on, then English exchange, that is, the price of a pound sterling, like the price of any other commodity in great demand, would rise in New York, and our merchants would have to pay a premium for a bill on London; and vice versa the price of American exchange would fall in London. Our bankers might

offset this unfavorable rate by canceling their adverse balances in London with drafts on Berlin, perhaps, where their balances were favorable. But if this were not done, then one of two things would happen: Either the rate of exchange on New York would fall so low in London that English importers would buy up thousands of dollars worth of exchange at a low figure, and then purchase American goods with these drafts, or our own bankers would export gold and silver. In both of these cases the balance would be paid in goods, i. e., ordinary merchandise or bullion.

As a gold and silver producing nation we export more of these metals than we import—our gold and silver miners being able to successfully compete with the pauper miners of other countries. Thus, during the so-called "low tariff" period between 1846 and 1861, we exported \$406,340,000 more of gold and silver than we imported; and during the high tariff period, 1861-1887 inclusive, we exported \$734,140,000 more of gold and silver than we imported. But this is no more to be deplored than our exportations of grain, cotton or manufactured goods, which are vastly greater than our exportations of the precious metals; and as long as gold and silver will buy more of certain things here than elsewhere, there is no danger of this country being drained of its precious metals.

We also have to send a good deal of gold abroad to pay interest on public debts and as interest on an over issue of railroad and corporation stock and bonds, "watered" securities, as they are called. For such payments we have no return. We have nothing to show for our war debt, and as far as the water in railroad securities go, nothing to show for that. These payments are not trade, but tribute, and they cannot be stopped by tariffs.

W. B. SCOTT.

AMONG THE STEEL MANUFACTURERS.

Two Meetings in Johnstown, Pa.—Tom L. Johnson, A. J. Moxham and Others Speak.

On Saturday evening, February 2, Mr. J. C. Frost of Philadelphia lectured on the single tax in the Library hall, Johnstown, Pa., answering questions afterward.

On Sunday evening, the 3d, a meeting was held in Turner hall. The following report of this meeting is from the Johnstown Democrat:

Fred Franke was chosen chairman and in a brief speech introduced Tom L. Johnson, president of the Johnson company of this place.

Mr. Johnson strongly advocated the single tax, and showed that it would benefit the community because it was just; from the business standpoint he demonstrated that it was the proper thing to free from taxes those things which are produced and which are consumed by the people, because the less tax there is on anything the more of that thing will be produced and consumed. As an illustration, he observed that in consequence of the tax on dogs there were not so many dogs as there otherwise would be. From the religious standpoint he declared that the single tax is in conformity with all the sacred writings. He made the statement that chattel slavery was no worse form of human degradation than is entailed upon the people by our present system of land taxation and land ownership. The trouble which many ascribe to a conflict between labor and capital, he said, was in reality the monopoly of land and the burdens which the present system of taxation imposes on the workingman and which it obliges him to pay in every conceivable form. Mr. Johnson's remarks elicited hearty applause.

A. J. Moxham was next called upon, and in an earnest manner advocated the adoption of the single tax. Mr. Moxham said this matter was with him, as he believed it was with every one who had investigated it and found that it was right, a matter of the deepest religious conviction. This being the case the discussion of this matter was very appropriate to the Sabbath day, and the time spent in consideration of this subject was well employed. He dwelt particularly upon this point, and said he hoped no one would accuse him or any one partaking in this meeting with a violation of the proper observance of the Sabbath. He had as much regard for this holy day as any one, but he considered that no better use could be made of the time than the consideration of this question which so deeply affected the interests and welfare of the toiling thousands of to-day and of millions of people yet unborn. He answered the question which he said was frequently put to him as to why the company with which he was connected here sold their land at advancing figures if the owners of it were believers in this single tax theory absolutely. He said that they were heartily in favor of the system, and would most willingly agree to its adoption at any time, but that it could not be applied to an individual unless it were adopted by the community as a whole, and consequently they were obliged to take advantage of present laws as a matter of self protection. It was this idea, the fear of poverty occasioned by the high price of land, which was largely instrumental in inducing his firm to locate where land was tolerably cheap.

J. C. Frost of Philadelphia, who followed, made some telling points in favor of the single tax.

The speakers were listened to attentively,

and the audience was composed of earnest, thinking men, many of whom have already become advocates of the single tax theory. This is the first time that our people have had an opportunity of listening to Messrs. Johnson and Moxham since their business interests have been so closely connected with this city.

It was determined to organize a single tax club, and books will be opened at the book store of Eldridge & Young, where those who desire to join the club can do so. When fifty signatures are obtained a meeting will be called and an organization effected. Our people are evidently much interested in the consideration of this question and are giving it much thought.

"Does It Pay to be Strictly Honest?"—Discussed by the Lime Kiln Club.

Detroit Free Press

Whalebone Howker being asked for his experience, gave it as follows:

"I was de honestest man libin' untill a merchant sold me two cotton undershirts for all wool, an' one of his cash boys beat me outer twenty cents of de change. On dat same day my pound of coffee was short an ounce an' a half, a peddler gin my wife a lead dollar, an' de landlord lied me out of a week's rent. De worm turned; I sit down an' counted up dat I started life wid fo' hundred dollars an' had bin reduced to about sixteen. I went out dat high an' stole a bar'l of salt from a grocer, an' befo' ten o'clock next day dat werry man had trusted me fur fo' pounds of brown sugar—a thing he had refused to do a thousand times befo'. From dat date I hab steadily gone up hill, an' to-day I wouldn't surrender my property fur less dan three thousand dollars."

Shindig Watkins, Pernambuco Johnson, Three-Fly Davis and Perforated Jones all spoke to the same point, declaring that strict honesty was the highway to the poorhouse, and Brother Gardner then said:

"I ar' not a bit surprised. My own experience fur de las' fo'ly years has taught me dat de pusson who starts out to be strictly honest won't hab' taters on his table half de time. I doan' counsel a man to be dishonest—fur from it. I ar' down on a rogue first an' last an' all de time. But what I advise is a course lyin' between stealin' a red-hot stove an' beatin' a street kyar out of a ride. If I go to de grocery an' pay cash down, dat grocer has no furder use fur me. If I git trusted, he keeps track of me an' is anxious about my health and prospects. If I git trusted fur thirty days, I kin stand him off for thirty mo' an' he is just as ready to wait on me an' deliver my goods as if I paid spot cash. Somebody stole my dog. I ze got to git eben or I ze so much de poorer. A merchant charges me fur all wool an' it turns out to be half cotton. I ze got to eben up somehow. If I pay \$2 fur shoes which gin me only \$1 worth of w'ar I mus make up dat loss or I can't hold my own. As a matter of sentiment an' principle honesty ar' de best policy. As a matter of fact an' daily practice it doan' amount to shucks. We will now adjourn, an' de janitor will search each member as he goes out an' see if anybody is heekin' de candles."

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THE SINGLE TAX MEN IN INDIANA.—You are earnestly requested to send your address to the undersigned, Secretary of the Indianapolis League, together with such suggestions as you may deem wise, as to the best means of effecting a state organization. Address THOS. J. HUDSON, 155 Elm street, Indianapolis, Ind.

THE SINGLE TAX CLUB of the Twelfth Congressional district meets every Thursday evening at 8 P. M. at 150 Second av., near 7th street. All single tax men living uptown are invited to attend. The officers for the next six months are: Arthur Fiegel, president; A. H. Mendoza, vice-president; A. Schultz, secretary; F. H. Lawrence, treasurer; Geo. Hocklinger, sergeant at arms.

A Farmer on the Farmer Question.

MEDFORD, Maine.—The address of Thomas G. Shearman as delivered before the tax commission of the Ohio legislature should be read by every farmer in the country. Nothing that I have ever read would more convincingly prove to them the inequality of the present system of taxation. The farmers have got to be educated on the question of taxation, and it must be done with short and easy lessons. They are not as a class extensive readers; not one farmer in twenty would be benefited by reading "Progress and Poverty." The snatches of time that they would take to read it would make it a jumble of ideas. I am a farmer, and, notwithstanding the book shows the situation of the laboring classes in the clearest light, I had read it the third time before I could comprehend it.

There are no producers in the country that are as heavily taxed as we are. When a farmer builds his hen coop he drives a taxed nail into taxed lumber with a taxed hammer. Every implement he uses on his farm from the braid in the end of his goad to his mowing machine and reaper is taxed. And yet he is made to believe that if even a small percentage of this tax is removed the country will all go to the bow wows together.

Now, instead of concentrating on any single state let us use the funds that such a course would require to send among the farmers of the country single tax literature, and also to establish a lecture bureau. When the farmers and their wives come to see what's the matter with them, and that the single tax is a sure remedy for excessive taxation, then the prop that supports monopoly will be knocked one side and a tax ridden people be relieved of their burden.

JOHN LINDSAY.

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