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THE STANDARD

NO. 106[sic]–VOL. V, No. 3.

NEW YORK, SATURDAY, JANUARY 19, 1889.

PRICE FIVE CENTS

p. 1, col. 1

THE STANDARD advocates the abolition of all taxes upon industry and the products of industry, and the taking, by taxation[sic] 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.

In his message of last year Governor Foraker called the attention of the Ohio legislature to the ridiculous failure of the present tax laws to secure anything like a fair assessment of personal property, to the notorious inequalities that had resulted, and to the fact that the returns were steadily decreasing and the income of the state diminishing.

After some discussion, which only served to show the hopelessness of agreement on any sufficient remedy, the matter was referred to a joint committee of two senators and three assemblymen, of whom three were republicans and two democrats, with instructions to report this winter. The attention thus called to the matter of state taxation has made the subject a live one in Ohio. Our Ohio single tax men, with a view to improve the opportunity, induced the committee to invite Thomas G. Shearman, Tom L. Johnson and myself to appear before them in advocacy of the single tax.

In pursuance of this invitation we appeared before the joint committee on Wednesday, January 9. An attempt was made on the day previous to invite us to address the members of the legislature in the evening in the spacious senate chamber. But as under the rules any such use of the chamber requires unanimous consent, it was defeated by the appearance of one objector.

Sic in the original; probably “NO. 107”.
Sic in the original; probably “taxation.”.

Many members of both branches of the legislature, however, attended the meeting of the committee, and the large senate room in which the hearing was had, if not literally "crowded almost to suffocation," was certainly crowded too much to be pleasant. I led off with a general statement of the single tax theory and plan, which was listened to with much attention, and provoked many questions, and then Tom L. Johnson followed with a sharp, clear, business like statement of the methods and advantages of taxing nothing but land values. Mr. Johnson[sic] said that all that was required was that the assessors should be instructed not to assess anything produced by human labor, and gave a number of illustrations to show how this taxing of land values alone would be to relieve farmers and small homestead owners of taxation, and to vastly stimulate improvement. One of his illustrations seemed peculiarly effective, because the spot of which he spoke is well known to most of his auditors. It was of a large lot on the principal street of Cleveland which has long been occupied by a miserable tumble down wooden building—a very eye-sore

p. 1, col. 2

to the neighborhood, standing as it did among fine improvements. Now, however, Mr. Johnson said, the owner has pulled down the old, unsightly, fire tempting structure, and has begun to erect a fireproof building, which will be worthy of the center of such a city as Cleveland, at a cost of $400,000. Only two stories are yet up, but as a consequence of this man's doing what everybody wanted him to do his taxes have been increased five-fold. A question by Senator Ford gave Mr. Johnson a fine opportunity to show how the taxation of buildings and similar improvement falls ultimately upon the users by adding to building rents, while the tax on land values adds nothing to rents, but rather tends to reduce them. Mr. Johnson's recent remarkable run for congress has made him one of the most prominent democrats in Ohio, and as his large interest in street railroads is well known, the members of the legislature did not fail to take the opportunity to question him on the subject of the taxation of railroad franchises. In reply Mr, Johnson said that railroad franchises were special privileges, the value of which above a fair return upon the outlay required belonged properly to the community. It would be more just to take this by taxation than to allow it to go to private individuals; but a better way would be to cut down fares and increase service. This would be to give the direct benefit to those who used the road and to extend and increase the public convenience, which is the purpose for which the franchise is given; while indirectly the benefit would show itself in the increase in the value of the land thus made more easily and cheaply accessible, which value could be taken in taxation for the advantage of the whole community.

Mr. Johnson was followed by Mr. Shearman, who, with some preliminary observations and some verbal explanations and digressions in answer to questions, as he went along and after he had concluded, read the paper which is printed in full on the fifth, sixth and seventh pages of this issue of THE STANDARD. The conclusive way in which he showed by an analysis of the official figures that the attempt to tax personal property defeats the end aimed at, and increases the taxes of the agricultural districts while the capitalists of the cities easily escape created a profound impression, which was increased by the ready and conclusive answers he made to all questions. Mr. Shearman's paper will be of great use in other states than those from which his statistics are taken, and opens a line of argument which will tell powerfully in bringing the very class who have been most relied on to oppose the single tax to see how greatly they would benefit by it.

I am satisfied that a very big day's work was done in the hearing of the single tax argument before the Ohio joint committee. Its importance is not in its effect upon the minds of the committeemen and the members of the legislature—for whatever they may think they cannot be expected to advance faster than their constituents, but in

Sic in the original; probably "Mr. Johnson".

the effects which it will have upon the general discussion in Ohio and in the advance of public opinion. If the whole legislature could at once be made to see the beauty and the advantage of the single tax, it would be of no avail. For not only are they hampered by the constitutional provision requiring the

p. 1, col. 3

taxation of all property, but they are even more effectively hampered by the prevalent idea among the farmers that the rich men of the cities can in this way be made to contribute to public expenses in proportion to their wealth. The subject is up in Ohio, for the farmers feel that all their efforts to secure the taxation of capitalists have proved futile, and that an unjust share of the burden, despite all their efforts, rests upon them. And for them merely to know that there are men who seriously declare that the only way to secure an equitable system of taxation is to abandon attempts to tax anything but land values, must ultimately lead to inquiry and discussion that will show the advantages of the single tax to them. The mere fact that two such men as Tom L. Johnson and Thomas G. Shearman should appear in advocacy of the single tax carries weight. Mr. Johnson is well known as a successful business man, and his remarkable run for congress in what was regarded as a hopeless district has given him a reputation for great political strength, while Mr. Shearman is not merely well known to the profession by his law treatises, but is popularly known as a successful lawyer of the first class. The mere appearance of such men does a good deal to dissipate the impression, so sedulously disseminated by some of the western papers, that the only advocates of the single tax are "mere theorists" and bold communists who want a general divide. Said a gentleman in Columbus to me: "Why, before this, I had always supposed the support of the single tax was entirely among the members of labor organizations." "I fear you did not know much about the single tax," I replied. "I see I did not," he said, "but I am going to make it my business to know more."

The report of the joint committee has not yet been finally framed; but this, which is all we could ask, I have authority to say is determined on. They will recommend the presentation to the people at the next election of an amendment to the constitution striking out the requirement that all property shall be taxed, and thus leaving the legislature free to act. Beyond this they will make some recommendations for amendment of the existing law on old lines, which though hopeless as remedies for existing evils, can hardly fail to have the effect of intensifying the discussion. Although single tax ideas are rapidly gaining in Ohio it is too much to hope for the success of the constitutional amendment before the people this year. But its presentation will give a great opportunity to our Ohio single tax men, and must greatly stimulate thought on the question of taxation,

A little conference of single tax men had been called for the day after the hearing before the committee, and we had the pleasure of meeting a number of earnest workers in the good cause from various parts of Ohio. Among them were C, S. Walker[sic], E. T. Fries and L. P. Minier, of Cincinnati; T. L. Fay, of Cleveland; W. W. Kile and J. G, Galloway,[5], of Dayton; William Radcliffe, of Youngstown; C. A. Pottain, W. H. [Longhead?] and Mr. Van Buren, of Zanesville; S. R. [Crambacher?], of Duncan's Falls; A. K. Wynn, of Toledo; Henry Ranie, of Findlay; P, J,[6], [Suay?], F, Maud and A, J. Maguire, of Bellefontaine; W. R. and John Callaghan, of Coshocton; W. J. Higgins,

p. 1, col. 4

of Mansfield; Dr. S. J. Harmont, of Canton; M. V. Watrous, of Norwalk, besides others whose names and localities I have forgotten. Among the active Columbus men who took part in the conference and in getting up the various meetings were Edward L. Hyneman, the secretary of the Single tax league; S. M. Hyneman, who has been recently upholding the single tax against Mr. Edward Atkinson in Bradstreet's Review; H. L. McClees, who has been

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Sic in the original; probably "C. S. Walker".
Sic in the original; probably "J. G. Galloway".
Sic in the original; probably "P. J.".

extremely active in propagating the single tax idea in the southern part of the state; F. J. Van Sickle, Joseph Martin, Henry Kniffer and O. Frier. They had all one story to tell—of the great advances that were made by the single tax idea during the presidential campaign, and the still greater advances that it is making now; of the greater readiness with which it is discussed and assented to, and of the support it is obtaining from unexpected quarters. They all agree as to the wonderful stimulus that seems to have been given to the growth of public opinion in relation to the single tax since the abandonment of the idea of an independent political party, and of the educational effects of the tariff discussion in opening the way for us. In a word, the Ohio men are imbued with the same hope, the same energy and the same confidence in the future which since my return from England I have found among all our friends. It was very pleasant to meet and talk with so many earnest, hopeful men.

The formal work of the conference was the permanent organization of the Ohio single tax league, which was formed under a temporary organization at the conference held at Dayton last year. It aims merely at the federation for better mutual efforts in educational work of the single tax clubs[sic] throughout the state. The previous executive board, consisting of C. S. Walker of Cincinnati, chairman; L. E. Siemon of Cleveland, vice chairman; W. W. Kile of Dayton, treasurer, and Edward L. Hyneman of Columbus, secretary, were re-elected. Provision was made for pushing a single tax petition to the legislature (which has been already largely signed) asking for the submission of an amendment striking out the constitutional requirement for the taxation of all property, as well as the congressional single tax petition, and for taking steps to raise funds for educational work by soliciting contributions. A resolution was also adopted calling on single tax clubs to celebrate in some befitting way the anniversary of Thomas Jefferson on April 2 as a way of calling public attention to the fundamental basis of the single tax—the self evident truth "that all men are created equal and are endowed by their Creator with certain unalienable rights." It was also resolved to send a copy of this resolution to Chauncey F. Black of Pennsylvania, president of the national association of democratic clubs, suggesting the propriety of similar action on the part of those clubs,

At the invitation of the pastors' union of Columbus, Mr. Shearman, Mr. Johnson and myself met (I should think from their number) pretty much all of the Protestant pastors of Columbus, and at least one rabbi, in Wesley chapel on Thursday morning, and presented the moral side of the single tax. The meeting was confined to clergymen, none others save ourselves being present; but was, I think, a continued on p. 2 →

Sic in the original; probably "clubs.".

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p. 2, col. 1

← continued from p. 1 very useful one. Many intelligent questions were asked and answered. On the evening of Thursday Mr. Shearman and myself—Mr. Johnson[sic] having been obliged to leave for Cleveland—addressed a large audience in Wirthwein hall. Mr. Edward L. Hyneman presided and the audience was most intelligent and appreciative.

On Friday night Mr. Shearman and I addressed a very large audience in the Canton tabernacle, called together by the Young men's democratic club of Canton. That we should be invited to address the first of a series of meetings which the Young men's democratic club of Canton proposes to hold on the tariff question shows the spirit in which they begin the new democratic campaign, and how rapidly in this section of the country democracy is becoming free trade, and free trade is merging into the single tax, limited or unlimited. This is the first regular democratic club meeting of which I know in which free trade has been presented in all its naked beauty and symmetry without the least show of disguise or excuse. The young democrats of Canton did not make the slightest suggestion that we should "be moderate;" on the contrary their only suggestion was that after we "went for protection from A to Izzard," it would be a quite natural and appropriate thing if we were to drop into the single tax. The last election has cured them of the fear of being too radical, if they ever entertained it; and not only were the most radical sentiments on the tariff question enthusiastically applauded, but the declaration that it was because of the cowardice of the democratic leaders on the tariff question that Mr. Cleveland had been defeated was received by the most enthusiastic democratic applause, which was easily distinguished from that of the republicans, who were also in the audience in great force. Assemblyman John E. Mount is president of the Canton club; but in his absence at Columbus, Charles Krichbaum, the vice president, took the chair. Mr. Shearman made a most effective speech, among other things paying his respects to Representative McKinley, the statesman hailing from Canton, who declares that foreigners pay our tariff taxes. When Mr. Shearman stopped the protectionists in the audience seemed, much to my regret, indisposed to put any questions, and Mr. Shearman had to leave to take a train before they got into the questioning mood; but not until he had promised Mr. Krichbaum to come back to Canton again and give the Young men's democratic club a whole evening. After I had spoken, however, they had got into the mood of asking questions, and it was nearly eleven before the meeting was adjourned.

On Saturday night I spoke in the Music hall at Cleveland to an audience of 2,500, Tom L. Johnson presiding. Most of my time was devoted to answering questions, which were sent up in great profusion. The questions, as well as the thoughtful and earnest character of the audience, were indicative of the advance made by our ideas. This has been most remarkable in Cleveland, the candidacy of Mr. Johnson having done a great deal in bringing the single tax into prominence. The meeting was held under the auspices of the two single tax clubs; and to the members of which, especially the young men, its success was due. They are all proud of the run Tom John son made for congress, and say that his avowed single tax ideas did not hurt him, or at least if they lost him some votes they gained him others. A great deal of good was done in the campaign. One of the features of the Cleveland meeting was the unanimous adoption, by a

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Sic in the original; probably "Johnson".

p. 2, col. 2

motion from the audience, of a resolution calling on the legislature to pass an Australian ballot bill.

I go to Des Moines, where I lecture on Monday night, Jan. 14; on Tuesday I am to speak at Minneapolis, on Wednesday at St. Paul, on Thursday in Minneapolis, and on Wednesday of the following week at Bordentown, N. J.

HENRY GEORGE.

A SQUEEZE 'EM DRY PROCESS.

Owing to Which New England Mill Operatives Don't Get Rich in a Hurry.

NEW BEDFORD, R. I[sic].—The city of New Bedford has probably exhibited in as striking a manner as any community in the country during the last few years the effects of the growth of population and businesss,[10] on land values, and puts the evils of the present system of tenure in a strong,[11] light. Until about 1870 there was a small amount of manufacturing in the place in comparatively small establishments. Since that period, however, cotton mills have been erected one after the other in quick succession, until from three small mills the number has increased to fifteen, with three more in process of construction and several in contemplation. These factories are chiefly at the north and south ends of the city, and the land in their vicinity has been increasing steadily in value. Land at South End, which in 1870 could be had for a few dollars per rod, or even per acre, now sells at from $50 to $100 per rod. The land still further south has lately experienced a boom because another mill is to be erected, and already the real estate men have the strong, brush-covered seaside barrens platted and are offering them "cheap" for house lots for the operatives at $10 and $12 per rod.

At both the north and south ends the main thoroughfares near the factories are lined with retail stores, where the operatives do the bulk of their buying, and on these streets the rents are very high.

While the assessed valuation of the city has increased very much, while it has, in the language of the day, become so much richer, this increase of value has gone chiefly to the men who projected the mills, and to others who like them were shrewd enough to buy up the land when it was cheap, or fortunate enough to possess it before this increase took place. There are instances not a few of people becoming quite well to do through this increase in the land values, and the observance of this fact has developed a decided mania for land speculation, which is being utilized by the "smart" men to considerable personal advantage.

Many of the operatives own their houses, but they as a class have not been benefited by the increase in the land values. On the contrary, they have really paid for the harvests which the speculators have reaped. For they have been the purchasers, and have bought their little homes when land had been boomed up to its top notch, and some of them have embarrassed themselves with mortgages, only to lose their possessions by foreclosures.

A gentleman prominently connected with the manufacturing interests of the city said ingenuously to the writer that it would pay New Bedford capitalists to erect mills even if they did not pay dividends, as they would get their money back in increased land values.

Sic in the original; probably "Mass.".
Sic in the original; probably "business".
Sic in the original; probably "stony,".

Notwithstanding the fact that the wealth of the city has been so largely increased by these new mills, but little money has been spent by the municipality in improving the streets in the factory sections; so that, unlike the other parts of the town, they are in an unfinished condition, unpaved, without sidewalks, with imperfect drainage, and with miserable sanitary arrangements.

But with the single tax in operation, speculation in land would cease, in consequence of which land would be cheaper; the speculative element would be eliminated from milling operations, and large profits would give abundant incentive to square business transactions; factory operatives, not to mention the larger wages which they would get, would be enabled to obtain little homes at very greatly reduced expense, while many operatives would follow that inclination manifested to-day under the most adverse circumstances, and take up at little or no expense small pieces of land for cultivation.

With such a reform established, New England's towns would hum with the sound of busy workers, and her sterile hillsides would blossom like the rose.

R. G. LINWOOD

Every Business Man is Fined for Being Industrious.

Chicago Times.

After a long fight Nebraska has succeeded in fining a corporation for doing it a benefit. The Burlington company made the state richer by building a railroad bridge across the Missouri. Now the state supreme court has decided that the bridge shall bear a heavy tax. Thus is the maxim of loving one's enemies turned wrong side out.

Dangerous Only to Land Monopoly, and Death on That.

Columbus, O., Dispatch.

Henry Georgeism is a useful thing to study but a dangerous thing to play with.

p. 2, col. 3

THE MANHATTAN SINGLE TAX CLUB.

Getting More and More Prosperous Every Day, and Much Good Work and Plenty of Amusement Ahead.

It is easy now to find the rooms of the Manhattan single tax club. Last week Mr.Gilholy[sic] presented the club with a center sign, on which is painted the name of the club, and which now hangs on the outer wall between the two large front windows, giving notice to the passerby that the Manhattans abide within. And if the passerby misses that sign, he will be sure to see two others which are fastened to the stairway leading to the rooms. The same gentleman has also contributed an oil painting of a white cat—which now adorns the club walls—whose back is curved, and whose tail points skyward. His eyes are distended with an angry look, and his whiskers bristle in a way that would permit the zephyrs to waft through them were he a real feline instead of a painted one. Beneath his

Sic in the original; probably "Mr. Gilholy".

angryship is the legend, “Have you seen it?” Opposite, facing Judge Maguire’s pet, is a handsome framed picture of Henry George, presented by Captain Meybohm. Two plaster medallions, presented by Benjamin Doblin, ornament two panels. The center table in the front parlor is now covered with a handsome crimson cloth, the present of A. J. Steers and Mr. Doblin. Mr. Hamilton, sr., came to the rooms last Saturday evening, and set the grate in the fireplace in the middle room, even furnishing his own bricks and mortar, M. J. Murray acting as his laborer; and now two fires blaze in the rooms where but one blazed before. Mr. Hamilton, jr., is going to put gold letters on the large glass in the entrance door to the club; and he and Mr. Gilholy are now hard at work creating a monogram for the window shades. At the last business meeting a new committee was added to the list. It is a library committee, and consists of W. B. Scott (chairman), P. V. Jones, T. Unever, A. J. Steers and Emmanuel Klein, and the nucleus of what promises to be a valuable library has already been formed. A yearly subscription to *Belford’s Magazine* has been contributed. THE STANDARD, the *Twentieth Century* and *Harper’s Weekly* will be put on file. Mr. Boessig has presented the club with a set of the Berlin *Illustrirte Zeitung*, which is a sample of cut printing hard to excel in this country. These instances are cited to show what an interest and pride the members are taking in their club house and organization. The rooms are in charge of a house committee consisting of the Bachman brothers and Messrs. Ulrich, [Pickens?], Schmidt and others, who keep the place in order.

The rooms were packed last Sunday evening, on the occasion of the seventh lecture, Mr. Steers presiding. Mr. Post delivered an address on the single tax, which was attentively listened to; and at its conclusion questions were asked by such of the audience as had doubts in their minds which they wished cleared away. The members of the Manhattan club are enthusiastic over the success the club is meeting with.

Henry George will deliver the address next Sunday evening, Jan. 20. The club is making ample arrangements for the comfort of the crowds of friends who will attend on that occasion.

Hereafter Monday evening will be set apart for a “Progress and Poverty” class, when chapters of that book will be read and explained. Everybody is invited to attend, membership in the club not being necessary. There will be no charge for joining the class or attending the meeting.

On Friday evening, Jan. 18, a stereopticon entertainment will be given. “The Mormons and Salt Lake” will be the subject. The public, and especially ladies, are invited to attend this lecture, and, indeed, the latter are invited to attend all the lectures.

On Saturday evening, Jan. 26, the club will temporarily cease from their serious work, and will devote that evening to a pleasant social reunion. There will be a “commers” (a German common dinner), after which those who can will tell stories, deliver recitations, or, if their larnyxes[sic] are built that way, burst forth in melody. There will be a cold lunch and refreshments. Thirty cents is the charge.

The following applications for membership were read at the last business meeting and ordered placed on the bulletin board. They will be acted on at the next meeting: Edgar B. Tuttle, 273 Keap street, Brooklyn; Eber Thompson, 234 West Sixteenth street; F. J. Kustenmacher, Box 444, Port Richmond, S. I.; Edward Smith, 315 East Fourteenth street; W. H. Burke, 326 East Thirteenth street; A. H. McKennon, 63 Broadway; William J. Gorsuch, 2405 Eighth avenue; Edward B. Swinney, 136 Waverly place; Amos S. Reeves, 87 Second street; George W. Onderdonk, 22 East Eighth street; M. S. Freeman, 315 East Fourteenth street; M. Battle, 1791 Lexington avenue; William Gartner, 95 Essex street; Peter F. Delaney, 302 East Eighteenth street; Patrick O’Brien, 351 East Fifty-first street.

Sic in the original; probably “larynxes”.

The library committee desires to ask through THE STANDARD for contributions of books and current literature of all kinds to the liberary[sic] and reading room. Especially needed are standard economic works, English and German, histories, biographies, scientific works and books of reference. Contributions may be sent during the day time to THE STANDARD office or left at the club rooms, 8 St. Marks place, any evening. It is especially desired that the name of the giver or loaner be given

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or sent to the committee in order that the books may be listed and accounted for, and that the responsibility for any loss may fall where it belongs.

FOR A SINGLE TAX CLUB HOUSE.

Subscriptions Continue to Come In—The Meeting of the Subscribers on February 4.

All THE STANDARD readers saw in last week's paper the call of the committee for a meeting of the subscribers to the club house. The date is Monday evening, February 4, and No. 8 St. Mark's place the place, and such as cannot conveniently attend have been requested to name some friend (a subscriber) to act as proxy. As nearly all the subscriptions have been sent in on the blank printed in THE STANDARD, and all have obtained their information regarding the plan through its columns, the committee have considered the published notice for the meeting as sufficient.

Since the last issue, for some reason, the subscriptions have fallen off. It is to be hoped there will be an improvement next week. The following are acknowledged:

L. Van Veen, 467 Grand st., city..... 2
B. Van Veen, 254 West 129th st., city..... 10
E. S. Holham, care Stewart & Co., 201 Broadway, city..... 1
Thomas F. Byron, 249 East 113th st., city..... 1
Daniel Day, 2,375 8th ave[sic] , city..... 2
Lester M. Clark, 35 Broadway, city..... 10
David Mogey, 305 West 13th st., city..... 2
W. H. Luttman, 196 Prince st., city..... 5
Wm. Darling, 280 First ave., city..... 2
Edward B. Swinney, 136 Waverly place, city..... 2
George White, 15 Vandewater st., city..... 5
Charles H. Mitchell, 2,419 8th ave., city..... 10
C. Whitehouse, 106 East 10th st., city ($1 inclosed)... 1
Thos. Bennett, 110 North 8th st., Brooklyn, E.D..... 1
James Bailey[sic], Amsterdam, N. Y. ($1 inclosed)..... 1
W. R. Taylor, 30 Hancock st., Boston, Mass. ($2 inclosed)..... 2
E. W. Nutter, East Bridgewater, Mass..... 2
Wellington Caldwell, East Bridgewater, Mass. ($1 inclosed)..... 1
A. E. Todd, 76 Canton st., Providence, R. I..... 1
E. G. Scully, 179 Commercial st., Portland, Me..... 1

Sic in the original; probably "library".
Sic in the original; probably "8th ave.,".
Sic in the original; probably "Bartley (or the reverse)".

Ray and Corkhill, 251 Penn st., Reading, Pa. ($3 inclosed)..... 3
Chas. S. Prizer, 1,013 Penn st., Reading, Pa..... 5
James L. Klee, Box 27, Washington, D.C..... 1
Mrs. F. M. Milne, San Luis Obispo, Cal..... 5
Mrs. F. M. Tener, San Luis Obispo, Cal..... 2
R. H. Thompson, Portland, Ore..... 5
83
Previously acknowledged..... 1,152
Total to date..... 1,235

Lester M. Clark, New York.—"I wish success to the enterprise."

W. R. Taylor, Boston, Mass.—"I wish success in the furtherance of this agitation."

James Bartley, Amsterdam, N. Y.—"I would like the honor of being one of the contributors to the single tax club house, and herewith inclose subscription for that purpose."

E. G. Scully, Portland, Maine.—"I think the club house idea a very good one."

Mrs. Frances M. Milne of San Luis Obispo, California—the sweet singer of the new dispensation, whose verse in THE STANDARD has often touched the heart—sends words of cheer:

> Dear Sir: It gives me very great pleasure to send you the inclosed pledges. My own shares are really subscribed for by my dear mother as a New Year's gift to myself, and certainly none could gratify me more. Our means of assisting the single tax cause are so limited that we are glad to avail ourselves of anniversary occasions as an opportunity of remembering it in remembering friends. We are heartily in sympathy with the plan of a single tax club house, and hope earnestly it may prove a success. We especially hope that the idea of purchase will be adhered to. The arguments against renting are most serious; it would be better to tolerate a little delay and secure a sure footing.

> E. W. Nutter, East Bridgewater, Mass.—I inclose the subscription of W. Caldwell to the club house fund, also my own pledge to the same fund. I am proud to claim that I am the original Henry George man in this town, and probably one of the first in this section of the state to read "Progress and Poverty." Its principles were not new to me, as I had previously become a disciple of Herbert Spencer. I am not alone here now. The converts are among the most intelligent citizens.

The blank for intending subscribers will be found below[sic],

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FOR A SINGLE TAX CLUB HOUSE.

We, the undersigned, hereby agree to buy, at ($1.00) one dollar apiece, the number of Tontine shares set opposite our respective names, and pay for the same at any time as soon as the minimum number of (5,000) five thousand shares be subscribed for.

Sic in the original; probably "below.".

Name.....

Address.....

Amount.....

When filled out please forward to William McCabe, 236 East Fourteenth street, New York city.

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THE PETITION.

Work of the Committee During the Week—An Address Showing the Progress Thus Far—Extracts From Letters.

The Single tax enrollment committee has issued the following address:

SINGLE TAX ENROLLMENT COMMITTEE,
721 BROADWAY.
NEW YORK, January 15, 1889.

This committee was organized during the last week in November, and began work early in December by sending out blank petitions to all those enrolled on the list of voters who supported Cleveland and Thurman on the ground that any reduction of the tariff is a step toward the transfer of all taxes to land values. Blanks and addresses were also sent to those subscribers of THE STANDARD whose names did not appear on the old enrollment. Though but little more than a month has elapsed since the sending out of these petitions we have obtained a new enrollment that is already much larger than that secured by continuous work throughout the whole of the last campaign.

The petition is purposely made broad enough to secure for it the signatures of all those who were willing to have the single tax question throughly[sic] considered. The result has been that single tax men have everywhere gone actively to work, and in every portion of the country new interest has been aroused. Many who never before gave any consideration to the question now manifest considerable interest, and from workers in all of the states come declarations that the circulation of the petition has enabled them to approach men with arguments in behalf of our principles who could not bave[,19] been approached but for the opportunity thus offered. Probably never before in the history of this movement has so much curiosity and interest concerning it been aroused, and never before have its advocates obtained so wide and favorable a hearing.

The result has far exceeded the most sanguine expectations of this committee, and signatures have poured in five times as rapidly as was at the beginning expected. The committee concluded, after one week's experience, that it would be impossible to adhere to the plan of sending out blanks by mail to each new petitioner. Many of them are entirely unfamiliar with our doctrines, and it would have been a waste of money to ask their co-operation without previously presenting them with single tax literature. On the other hand, it is not the intention of the committee to abandon the plan that worked so well in preparing the previous enrollment. Many such blanks are of course wasted; but others fall into the hands of men who go actively to work to have them signed, and the services of the latter are cheaply obtained by the mere waste of blanks involved in sending them out to all. The committee has decided that it will mail three tracts[sic]. relating respectively to the single tax, electoral reform and the tariff

Sic in the original; probably "thoroughly".
Sic in the original; probably "have".
Sic in the original; probably "tracts,".

question, to each person who has signed the petition, and send with them the necessary blanks and circulars describing the committee's work. All of this can be done at a cost no greater than would be involved in sending out the blanks alone by letter postage.

This committee sees in the rapid and wide spread development of its work the greatest opportunity yet afforded for carrying on an effective educational campaign in behalf of the single tax. There is no longer any doubt that the petition will assume proportions that will command for it the serious attention of congress. The request is so reasonable that many not familiar with our doctrines have begun to actively circulate the petition, and tariff reform clubs desiring opportunity for activity have seized on this as a method that enables them to do some work toward awakening public interest in the subject of taxation. We have already secured so great a lead in the new campaign against the protective monopolies that there is every probability that all of the voters arrayed against protection may join in swelling the number of names signed to our petition. There is practically no limit to the number to be obtained except the mere cost of the work of sending out literature and petitions. This work ought not be cramped through any lack of funds. Never before was an opportunity presented to earnest advocates of single tax principles to make every dollar they can spare contribute so effectively toward the work of propaganda. The work is certain to be carried on, come what may, but the proportions it shall assume depend entirely, as was stated in the beginning, on the liberality and enthusiasm of the friends of the movement.

This committee in examining its resources and the extent of the opportunity opened to it has felt itself called upon to consider the proposal to direct all of the efforts of single tax people toward concentrating work on New Jersey or some other single state. It seems to us that if this proposition means anything, it means that the very earnest and hopeful work now going on in all parts of this country shall be practically abandoned in order that the energies and the funds at the disposal of our friends shall all be concentrated in a single local effort. So long as this proposal is under consideration this committee feels that there is little if any probability that it can obtain the funds and general co-operation so essential to achieving the highest possible success for the effort in which it is

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engaged. Should the plan of concentrating all our efforts on one state be adopted, we fear that the rapid and encouraging growth of interest in the single tax now manifest in every state and territory will be checked. This interest is now notably manifest in Minnesota, Michigan, Illinois, the Pacific states and in several of the southern states, where up to this time, we had gained no hearing whatever.

Instead of looking about for some new and doubtful plan for pushing on our cause, this committee, which is constantly struggling to supply an ever increasing demand for single tax literature, thinks it would be well for single tax people everywhere to open their eyes to the fact that a great national work of propaganda is now making a progress more wide, general and hopeful than has ever before been made, and concentrate all of their energies and contributions toward making this movement the great success that it may easily become.

> WM. T. CROASDALE,
> AUGUST LEWIS,
> LOUIS F. POST,
> READ GORDON,
> G. ST. J. LEAVENS.

Tbe[sic] following extracts from tbe letters,[22] received by the committee give expression to the opinions of active workers in the single tax movement in various parts of the country:

Sic in the original; probably "The".
Sic in the original; probably "the letters".

Will C. James, Newport, Ky.—"I am glad to see the sentiment toward the concentration of our efforts on New Jersey. I think the idea the most practical yet suggested."

A. R. Wyun, Toledo, Ohio.—"I am afraid that those who are so anxious about New Jersey are losing sight of the moral side of the single tax question. The scheme, it seems to me, would only appeal to the fiscal side of the question, to those outside that state. Now is the time to be careful. The movement is going fast enough for healthy growth."

A. Campbell, Albany, N. Y.—"Men who laughed at me when I approached them six months ago are now willing to argue the question, and though they disclaim all sympathy with Mr. George declare that a tax upon land values, irrespective of improvements, is just their idea of what a tax should be."

H. R. Selleck, Elkton, Huron County, Mich.—"This is a new country—the burnt district of Michigan–but the land speculator is getting in his work, and it needs but little talking to make single tax men out of the settlers. If I had tracts to circulate I could do much good."

S. R. Howes, Northboro, Mass.—"The single tax will find a more ready acceptance here on account of the work done by our tariff reform club in the last campaign."

W. R. Hill, San Diego, Cal.—"Judge Maguire is right as to New Jersey."

G. A. Lott, Memphis, Tenn.—"I am but a recent convert to the new theories of single taxation, consequently a novice, but have absorbed enough to convince me of the fact that it is the right thing; and I verilv[sic] believe it to be the only channel left for the prevention of a dire calamity befalling this our beloved country."

C. W. Alexander, Jacksonville, Ill.—"What we need in this state is a better organization. I think we can attain our end more surely by supporting men of either leading party who have seen the cat, than by separate political organization. The first work we have to do is to pass election laws based on the Australian system."

Robert Baker, Albany, N. Y., writes frequently, and his letters generally say, "Here are a hundred more." He has sent in considerably more than 700 petitions, and, though threatening to take a rest, is still busy at work. A few men like him in every city would give us a million names.

H. Martin Williams, St. Louis, Mo., is at Jefferson City working like a beaver for the passage of the new ballot reform bill, which he says will go through with a whirl. He sends in a large number of petitions signed by members of the Missouri legislature.

E. W. Barber, Jackson, Mich., thinks that the practical effect upon the farmer of ground rent taxation needs elucidation and he says, "Whatever will lead to discussion of our present iniquitous system of taxation –for discussion must precede change—I am in favor of, I therefore sign the petition."

Dr. H. A. Hibbard, Hermann, Mo., sends in a list that includes the names of eight merchants, three farmers, one manufacturer, one teacher, two laborers, one mechanic, one contractor, one lawyer and one dentist. He says: "H. Martin Williams is doing good work in this state."

F. S. Arnold, Poughkeepsie, N. Y.—"Now that the election is over people will look more calmly at the great question of the day, and I find missionary labor far easier at present than in the heat of the conflict. Men listen to us because they know that whatever we do can have no immediate effect and they therefore are ready to consider calmly any proposition."

Sic in the original; probably "verily".

H. O. Stevenson, Lompoc, Santa Barbara county, Cal.—"If there is any state in the union that needs reform it is California. Speculation has brought land to a value that prevents its purchase by people who would use it. I cannot see how the single tax movement can fail to accomplish the desired result, and I think the plan of sending out

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blank petitions to readers of THE STANDARD and others is the wisest way of getting the people to read and reason for themselves."

Alfred Smith, New Haven, Conn.—"It seems to me that we ought to impress all free traders who are trying to secure votes and arouse the enthusiasm of the workingmen in behalf of their policy, with the fact that they will make no appreciable headway until they include the single tax in their programme."

O. S. Long, Los Angeles, Cal.—"Times are dull here owing to the reaction in the real estate craze that ran its course several months ago. Some of the people are beginning to see the curse of land speculation, now that lots which sold for thousands one year ago can be bought for half the money. This country is overloaded with poor people and there is no farm land to be had except at outrageous figures; consequently tramps abound but they are at least blessed with a mild climate."

J. Thos. Dunn, Portsmouth, Va.—"Up to 1889 there have only been three single tax men in this city but I now send you six petitions signed and can send you many more. I am sure this is the best plan that could have been adopted."

Rev. R. Heber Newton, Garden City, L. I.—"I sign the inclosed slip and return it to you very gladly. I do not sign it as committing myself to my honored friend Mr. George's theory, concerning which I have never reached such a conviction as would warrant me in identifying myself with this movement. I sign it as an expression of my conviction that there is a great truth in his theory, though to my mind it is not *the* truth which it is to him and those who follow him so loyally. I am now, as I always have been, earnestly desirous that the subject of land reform should be effectively raised and thoroughly vindicated. I am not enough of an economist to see my way through the intricacies of the question of taxation so as to be satisfied about the working of the single tax, but I am so far dissatisfied with our present chaotic system of taxation that I should be devoutly glad to have any thorough-going investigation of the subject."

James R. Angier, Akron, Ohio.—"Every intelligent democrat that I have approached has signed with alacrity, while the republicans will have nothing to do with it. This shows that our cause is becoming well enough known among the masses for them to understand our position on the one great question of national taxation that now occupies the minds of the people."

S. S. Polley, Holyoke, Mass.—"The petitions give me a good opportunity to talk single tax."

B. S. Adams, North Adams, Mass.—"This is my first of ten days vacation and I send the inclosed blanks as the result. I was not looking for single tax men either."

Thomas F. Hart, Linn Creek, Mo.—"I find nine out of ten are willing if not anxious to have a congressional investigation and discussion of the single tax doctrine. I shall make a trip through Monitou[sic] county soon and intend to serenade every camp on the way with free trade and single tax music. In this community during the past two months our cause has made greater progress than in all the time before."

Edgar Farnell, Pawtucket, R. I.—"I find that almost any tariff for revenue democrat will sign the petition without asking many questions. A few protectionists sign, saying that an inquiry will do no harm, even if it does no good."

Sic in the original; probably "Moniteau".

M. A. Williams, Kansas City, Mo.—":Although[sic] I am sixty-seven years old, I expect to live to see our principles triumph,[26].

William Cannon, Murrayville, *Ill.*—"More democrats than republicans sign the petition, but there is a respectable proportion of the latter. One of them, chairman of this recinct[sic] during tbe late,[28] canvass, openly declares that if the democrats had come out squarely for the single tax he would have voted with them."

F. W. Croake, recording and corresponding secretary of the Albany (N. Y.) workingmen's association.—"My experience in getting signatures has satisfied me of the wisdom of the step, for the petition supplies what I have often felt the need of, namely, a direct and tangible reason for introducing the subject of the single tax, and one that holds the attention of unbelievers even more closely than of others."

George M. Craig, Los Angeles, Cal.—"The exorbitant taxes and rents here are opening the eyes of the public to the evils of the present system of taxation."

Edward Killian, Corning, N. Y.—"The Wadsworth estate in Livingston county is an immense tract of the finest land. It is let to farmers at good rents, but not an acre of it can be bought nor a tree on it be felled. I am told that the original Wadsworth got the whole tract for a white pony, but his sons and grandsons live like princes on the products of the farmers' work."

John Hennessey, Springfield, Ill.—"I find no difficulty in securing signatures, and believe that a systematic canvass will give us at least 500 names here."

T. S. Cumming, Gardner, Ill.—"I am receiving the signatures of some of the most influential men in our neighborhood."

Z. A. Vaugh, Buffalo, N. Y.—"Most of the signers are dissatisfied with the present sys-

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tem of taxation. One of them was a protectionist until he read Mr. George's works since the late election."

Thomas Blackmore, Akron, Ohio.—"This makes 55 for me. Send me 300 more, for our people are beginning to get worked up, and I can get all the petitions signed."

Lee Meriweather[sic], St. Louis, Mo.—"Single taxers here are alive. Some of our lodges of the Knights of Labor are becoming enthusiastic George men and discuss the single tax in their local assemblies. Next month Harper & Bros. will publish my new book, 'The Tramp at Home.' You will find therein some illustrations of the private monopoly of land in the Sandwich Islands and elsewhere."

William Spalding, Chicago.—"I find many, I may say many hundreds, who are looking for the light and not knowing where to look. THE STANDARD has a general mission in pointing the way. The promise of the day when the light may shine on all is very bright[sic].

Sic in the original; probably "Although".
Sic in the original; probably "triumph."".
Sic in the original; probably "precinct".
Sic in the original; probably "the late".
Sic in the original; probably "Meriwether".
Sic in the original; probably "bright."".

Dr. Leverson's Lecture.

Dr. Montague R. Leverson's lecture on the Science of Legislation, in the big hali[sic] of Cooper union, on Saturday evening last, was a complete success. There was a good sized and very intelligent audience present, which, when the lecturer had reached the limit of the time set by the rules under which these lectures are given, demanded that he continue, and sat for half an hour longer, following every word with deep interest.

The lecturer very aptly defined the science of legislation as the science that teaches what law ought to be—a science, the first principles of which our legislators and legal expounders appear to have absolutely no knowledge. Take ten thousand average men and not more than ten would be found to have anything like a clear understanding of principles underlying the making of laws, yet nearly all on an hour's notice would be prepared to step into a law making office. Jeremy Bentham was, the lecturer said, the great modern master of the science. His writings showed that he had solved all the great problems of legislation which had since come up for solution, and it was well known that Jefferson, while minister to France, had several times crossed the channel to visit and consult with the "sage of Queen's square" on deep questions of political philosophy.

As an instance of what science of legislation had disclosed to us the lecturer pointed to proportional representation, the importance of which lay in the fact that a minority, no matter how small, need not go unbeard[sic], but might have its full representation in a legislative or consulting body.

Had lawyers a real knowledge of the functions of law they would not tolerate our methods of legal procedure unless moved by selfish motives. As an instance of what could be done in simplifying things Dr. Leverson related how, as a member of the legislature of the state of California about ten years ago, he had introduced a bill containing a new code covering the whole field of legal procedure. The code in use was patterned after the New York code, which consisted of over 3,330 clauses, some of which were made up of twenty sections. The bill which he had introduced, and which had been pronounced by competent authorities to be in every way adequate, called for a code of less than two hundred sections. The bill, he said, was killed soon after its birth by the lawyers, who saw a menace to themselves behind the facetious title of the bill, which was "a bill to abolish lawyers."

Dr. Leverson has agreed to repeat the lecture this winter before other bodies, due notice of which will be given.

Signs of the Times.

LYNN, Mass., Jan. 6—Our cause is growing in this vicinity. The newspapers of Lynn and Boston are much more ready to give space to this question than formerly. The Boston *Herald* reprinted all Henry George said in THE STANDARD about the Irish mackerel fishery, and I send you a clipping from the same paper of December 24, which is more significant still.

Professor Garland of Boston spoke here Friday night before the Jefferson club, a local democratic association. His speech was a rouser, and after it I was kept busy for three-quarters of an hour or so answering eager questions from the members and explaining.

THEODORE P. PERKINS.

Sic in the original; probably "hall".
Sic in the original; probably "unheard".

The Chicago "Times" Sees the Cat.

Chicago Times, January 11.

> The aldermen are cudgeling their brains to find some way to tax the insurance companies relatively as much as merchants are assessed on their stocks of goods. If it were an offense against society to sell dry goods or to insure them there might be some reason in the proposition, provided the tax could not be shifted on to the consumer in increased prices for the goods or insurance. But both being in the nature of a benefit to the community it would seem to be a good plan to avoid taxing all kinds of business. If the city had not foolishly sold nearly all the land it once had from Madison to Twelfth street and from State to Halsted street its estimated revenues would now be something like $3[?]5,000,000 per annum. There would have been no need for municipal taxes at all, and the people now living in that section would not be paying any more rent than they do now. Wise publicists should strive to tax opportunities, not industries.

THE PLAN TO INVADE NEW JERSEY.

The proposition of Judge Maguire, that single tax men concentrate their whole strength on New Jersey, continues to be discussed. Here are as many letters as we have space for this week:

If We Must Invade Then Let Us Invade Dakota.

KALAMAZOO, Mich., Jan. 9.—It seems to me that the most effectual plan of campaign for an army practically unorganized, as we are and must be for some time to come, is for each one individually to do what he can in his own particular locality to spread the light. Such work will not show much on the surface for a long time, but at length, when the "whole lump is leavened," its effect will result in a sudden and splendid victory. Thus I also think best for the reason that quiet work does not so soon alarm an enemy and put them on their guard. Thus we shall take them partially, at least, by surprise.

But if the war of invasion shall be undertaken, it seems to me that Dakota is altogether the best point of attack, for there are two state constitutions soon to be made, and it will always be found easier to form a constitution aright than to re-form one. Besides, if these new states, after the agitation now being carried on there, come in under the old models, it will, in a manner, set the seal of their disapproval upon the single tax. This we should by all means prevent, if possible. The west also, I think, is more inclined to be progressive and radical than the "effete" east. N. G. LESLIE.

Prefers Dakota.

BROOKLYN, N. Y.—It appears to me that the territory of Dakota offers a much more promising field for our concentrated efforts than the state of New Jersey, or perhaps than any other state or territory. The people of Dakota are a progressive, wide awake class, or they never would have pushed out into that new and undeveloped section. They are alert to grasp a political situation or advance a cause which they may consider good. Nowhere is the injustice of the speculative holding of land or the oppression of greedy monopolies more keenly felt than there. The men who have emigrated there from other states, and have done practically all to make the northwest what it is, can stand upon their single quarter or half section, and looking about them see a dozen other quarter sections held by people, very many of whom have never even seen the land they own. Neighbors are a mile or two or three apart, because some one in Michigan, or New York, or England, or elsewhere owns the sections between them, and is waiting for the industrious pioneer to give the land a handsome market value.

We would find there no such strong wire pulling political organizations as would confront us anywhere in the east. There would be no such organization of capital locally to contend with, and the money of outsiders materially interested in defeating any such plan could not be successfully employed. ROBERT S. DOUBLEDAY.

They Have More Time for Reading Out West.

ALBANY, N. Y.—Among the opinions expressed Mr. F. S. Lewis's comes nearest to mine. Let us tackle some one of the new states where population is not so dense and where people are more apt to read. I have found one great difficulty in getting people to read here in the east is that they are continually in search of amusements, and won't give time enough to these questions; but out west on the farms, where reading material is not so plenty and amusements are scarce, the people will take all we can give them. J. C. ROSHIRT.

Doesn't Want to Conceutrate[sic] Anywhere.

NEW YORK.—A great many of your readers seem to be very enthusiastic about Judge Maguire's suggestion to invade New Jersey. I for one am opposed to the idea, because experience teaches me that a body of men having such aims as we have should not act independently in politics. I rather believe in supporting that one of the two political parties that goes but a little way in our direction, and in the meantime we must do all we can to get people educated, so that they may at least know that we are not socialists, but that all we want is a change in our laws of taxation, so that the burden wiil[sic] fall with more equity on all the people. What I do believe will greatly strengthen our cause is the single tax club house, for what we need in this large city is a home, and I hope that the next issue of THE STANDARD will inform me that we will shortly get one. M. BETTINER.

Let Us Wait Till Some State Calls Us.

PARKERSBURG, W. Va.—I think Mr. George has pointed the way in which we should go. His practical suggestion that we should wait until called upon by some state fits the case like a glove.

Let the central committee of each state prepare a statement showing to what extent their respective states are organized, what advantages they possess in the shape of constitutional laws, facilities for reaching the people, etc., etc. Let these statements be submitted to a committee, who shall choose that state which they may think best suited for our purpose.

The committee of the state chosen can then organize, map out the work to be done and

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call for aid. And be not afraid that the call will fall upon deaf ears. The call to arms has gone forth, and there are thousands of bushwhackers fighting alone and unaided who only wait the bugle call to rally to the standard. W. A. PHELPS.

Wants a Committee to Consider Which State Will be Best.

MOBILE, Ala.—Regarding the concentration upon one state, I am of the opinion that it would be a good idea for a committee to look into the constitutions and laws of the various states, and the monopolistic interests; in fact to take into careful consideration the features not only of opposition but of aid to our success. Whatever state may be decided upon by the united wisdom of all, I am thoroughly in favor of making the start, and then no "let up" until we "get there." E. Q. NORTON.

Sic in the original; probably "Concentrate".
Sic in the original; probably "will".

To Fight From a Center.

COMANCHE, Texas.—Nothing succeeds like success. To invade New Jersey with the combined force of single tax men is to fight from a center, thereby securing the greatest possible advantage. J. A. TANNEHILL.

Wants to Concentrate and Will Give a Dollar a Month.

SOUTH BETHLEHEM, Pa.—By all means concentrate on one state. I will pledge myself for one dollar a month for one year toward the expenses of such a campaign. H. L. BACHMAN.

Teach the People to Think and Leave the Rest to Time.

WYANDOTTE, Mich.—I think it premature to discuss the single state theory, as favored by Judge Maguire, or the attack upon classes, as suggested by Mr. McCready. Give us educational work. Teach the people to think and reason and leave the rest to time. And while we are diffusing light and knowledge upon this question of taxation let us not forget that other mountain of sin—the purchasable vote. An honest ballot and a fair count is a prerequisite to an intelligent vote. Most of our state legislatures are now convening, and it is a good time to get in our work. Give our lawmakers something to do. Peg them—make them desperate with importunities to place binding safeguards around our elections. This is not the work of any particular party and should not breed antagonism. All good men, no matter what their party affiliation, will approve such measures. With a fair ballot and an honest count supplemented by the missionary efforts of THE STANDARD and its friends, it will indeed go hard if we do not in good time realize in the way of tariff reform all that the most sanguine and exacting could desire. W. W. COLFAX.

Wants to Capture the Old Bay State.

BATH-ON-THE-HUDSON, N. Y.—I heartily agree with the sound reasons presented against New Jersey by W. T. Loper, and I believe that Massachusetts is the best state to begin with, for the adoption of the weekly payment law and the Australian system, as well as the advance toward woman suffrage, show conclusively that it is the easiest state in the Union to adopt any radical reform, in that monopolies have not the iron grip on the masses they have in New Jersey. With the secret ballot in Massachusetts, I believe we could accomplish more in one year than in corporation ridden New Jersey in ten, and if those who have so readily advocated New Jersey will carefully study the weighty reasons of Mr. Loper they will turn their faces toward the “old Bay state.” MATTHEW KIRSCH.

A Good Word From the Cotton Country.

MOBILE, Ala.—It is some time since I have “lifted up my voice” in your paper, but “circumstances over which we have no control” interposed. But now I am once more at my post, and I shall work harder than ever.

I inclose a cutting from the Mobile *Register*, which shows that the people here are aroused to the necessity of ballot reform. This paper less than one year ago published a very bitter article, aimed at a few men who met in convention at Montgomery and advocated the adoption of the Australian system of voting and the single tax. This demonstrates that an understanding of our aims is all that is necessary to allay opposition. I say now, as I said

last March, "he who has not the patience and courage to wait until time will show him to be right has no business to assume the position of teacher." There is not a day when some man does not come to me for information or reading matter upon these questions, and while they do not publicly avow their views, they assent to the justice of the remedy proposed. Allowing that time is a necessary element in thought, as Mr. George says, I hope to see the first real success within five years. E. Q. NORTON.

An Acknowledgment From an Unexpected Quarter.

Springfield, Mass., Republican.

Henry George's land tax movement is certainly not losing groand[sic] in this country,[36] any more than in England, if one can judge of the outward evidences of growth. He has succeeded in the last few months in gathering to his standard several strong advocates of the system, and any number of "single tax" clubs and other propagandist organizations have very recently sprung up all over the country,

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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 Allyn street. Albany, N Y–Robert Baker, 178 Madison avenue; J C Roshirt, 22 Third avenue, or James J Mahoney, secretary Single Tax Cleveland and Thurman club, 25 Myrtle avenue. Alhambra, Mon Ter–W E Brokaw. Altoona, Pa–Joseph Sharp, jr., secretary Single tax club, 411 Tenth street; Albert C Ronzee, 921 First avenue. Amsterdam, N Y–Harvev[sic] Book. Anacostia, D C–Carroll W Smith, office Anacostia tea company, Harrison and Monroe streets. Anaheim, Cal–James B Hassett. Anton Chico, N M–Lewis T Granstam. Ashtabula, Ohio–A D Strong. Atlanta, Ga–John C Reed of Reed & Bishop, attorneys, 28 Wall street. Auburn, Me–F W Beals, secretary Single tax club. Augusta, Ga–L A Schmidt, 525 Lincoln street. Avon, N Y–Homer Sabin. Ballston Spa, N Y–Richard Feeney, 63 Milton avenue. Baltimore, Md–John W Jones, [sec?] Single tax league of Maryland, 125 N Bond street; John Salmon, Pres Henry George club, 415 N Eutaw street; Dr Wm N Hill, 1438 E Baltimore street. Bayside, Long Island, N Y–Antonio M Molina. Braceville, Ill–William Matthews, secretary Tariff reform club. Bradford, Pa–J C De Forest, secretary Land and labor club, 26 Newell place. Binghampton, N Y–E W Dundon, 33 Maiden lane. Boston, Mass–Edwin M White, 208 Main street, Charleston; J R Roche, 29 Converse avenue, Malden; Hamlin Garland, chairman Single tax league, Jamaica Plain. Brooklyn, N Y–J Hickling, 41 Sidney place, president Single tax club. Burlington, Iowa–James Love, bookseller, or Richard Spencer. Burlington, Vt–Charles N Monahan, cigar manufacturer. Cambridgeport, Mass–Wm Ford, 116 Norfolk street, secretary Single tax organization. Canisteo, N Y–H W Johnson, P O box 265. Canon City, Col–Frank P Blake, M D. Canton, O–S J Harmount,[38] M D, president single tax club. Cape May City–Wm Porter, box 57. Chamberlain, Dak–James Brown. Charles City, Iowa.–Irving W Smith, M D, office opposite Union house. Chicago, Ill–Frank Pearson, secretary Land and labor club No 1, 45 La Salle street. Cincinnati, O.–Dr David De Beck, 139 West Ninth street; Jones's news and stationery store, 272 Vine street; headquarters Single tax club, 298 Vine street. Clanton, Ala–O M Mastin or Alex G Dake. Cleveland, O–Frank L Carter, 132 Chestnut street. Clinton, Ind–L O Bishop, editor

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Sic in the original; probably "ground".
Sic in the original; probably "country.".
Sic in the original; probably "Harvey".
Sic in the original; probably "S. J. Harmount or Harmont".

Argus. Cohoes N Y–J S Crane. Columbus, O–Edward Hyneman, 348 1-2 South High street. Cornwall, Cal–Jeff A Bailey. Cramer Hill, Camden county, N J–Chas P Johnston. Danbury, Conn–Sam A Main, 34 Smith street. Dayton, O–W W Kile, 33 E Fifth street; J G Galloway, 263 Samuel street. Denver, Col–Charles G Buck, chairman State executive committee National tax reform association, new Tritch block. Des Moines, Iowa–L J Kasson, president Single tax club; John W King, secretary. Detroit, Mich–J K Finehart, 45 Waterloo street; J F Duncan, 279 Third street, secretary Tax reform association; S G Howe, 654 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 Northport, Long island, N Y–J K Rudyard. East Rindge, N H–Edward Jewett. Elizabeth, N J–Benjamin Urner. Elmira, N Y–William Bergman, 712 East Market street. Englewood, Ill–W B Steers. Fitchburg, Mass–[R D?] Terry. Farmington, Iowa–F. W. Rockwell. Gardner, Ill–T S Cumming. Glen Cove, Long Island, N Y–Herbert Loromer. Glens Falls, N Y–John H Quinian. Gloversville, N Y–Wm C Wood, M D. Grand View-on-the-Hudson, N Y–Henry L Hinton. Harrison, Tex–I J McCollum. Hartington, Neb–J H Feller. Haverhill, Mass–Arthur F Brock. Helena, Mont –Judge J M Clements. Hornellsville, 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, Kas–J G Malcolm, M D. Ilion, N Y–George Smith, P O box 502. Indianapolis, Ind–Herman Kuehn, 14 Talbot block; or L P Custer, member of Single tax club. Ithaca, N Y–C C Platt, druggist, 75 East State street. Janvier, N J–S B Walsh. Jersey City, N J–Josepn[sic] Dana Miller, secretary Hudson county Single tax league, 86 Ege avenue. Kansas City, Mo–Chas E Reid, 2,323 Woodland avenue. Keithsburgh, Ill–M McDonald. Kingston, N Y–Theodore M Romeyn. Lansingburgh, N Y –James McMann, 21 Eighteenth st. Lonsdale, R I–Dr L. F. Garvin. Lewiston, Me–F D Lyford, 3 Cottage street. Lexington, Ky–James Erwin London, England–William Saunders, 177 Palace Chambers, Westminster. Los Angeles, Cal–W H Dooge, 30 North Alameda street; W A Cole, 149 South Hill; or A Vinette, P O Station F. Lowell, Mass–Henry Robertson, 5 Metcalf block, Kidder street. Lynchburg, Va–Thos Williamson, cor Fifth and Church streets. Lynn, Mass–Theodore P Perkins, 14 South Common street. Madison, Dak–E H Evenson. Mahanoy City, Pa–J N Becker, president Free trade club; Robert Richardson, secretary. Manistee, Mich–Albert Walkley or W R Hall. Marlboro, Mass–Geo A E Reynolds. Marlborough, N Y–C H Balldon. Mart, Tex–J L Caldwell, chairman Ninth congressional district organizer. Marysville, Mont–S F Ralston, Sr. Massillon, O–Samuel T Wright, 63 West Main 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. E. 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. Newburg, N Y–D J McKay, secretary Single tax club, 238 Broadway. Newburyport, Mass–Wm R Whitmore, secretary Merrimac assembly, *Herald* office. Newport, Ky–Joseph L Schraer, 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, Marine bank. North Sprirgfield[sic], Mo.–K P Alexander, 1826 North Boonville street. Oberlin, O–Edw B Haskell. Olean, N Y–George Ball, pres Single tax association Timothy Horan, sec, 85 Railroad street, Omaha, Neb–John E Emblen, 822[?] Virginia avenue. Ordway, Dak–R H Garland, member Tax reform association. Passaic, N J–J J Barnard, P O box 181, Paterson, N J–E W Nellis, Chairman Passaic county Single tax Cleveland campaign committee, 89 North Main street, Parkersburg, W Va–W I Boreman, member of Single tax league, Pawtucket, R I–Edward Barker, 23 Gooding street, Peoria, Ill–J W Avery, Philadelphia, Pa–Wm J Atkinson, 936[?] Chestnut street or A. H. Stephenson, 214[?] Chestnut street, secretary Henry George club. Piermont, N Y–Charles R Hood, P O box 13.

Sic in the original; probably "Joseph".
Sic in the original; probably "Springfield".

Pittsburg, Pa–Mark F Roberts, 1727 Carey alley, Portland, Ore–S B Riggen, 48 Stark street, James P Kohler, 134 Grand street, or R H Thompson. Poughkeepsie, N Y–William C Albro,

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Providence–R I–Robert Grieve, 32 Sutton street; Dr Wm Barker, pres. Rhode Island single tax association. Pulaski, N Y–C V Harbottle. Ravenswood, Ill–W H Van Ornum. Reading .Pa–Chas S Prizer, 1013 Penn street; Charles Corkhill, 251 Penn street. Richmond, Ind–D Quigley, 105 South Third street. Ridgeway, N Y–D C Sullivan. River Falls, Wis–George H Bates. Rochester, N Y–Charles Avril, 7 Morrill street. Roselle, N J–Read 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 Ter–F P Morrow. Seneca Falls, N Y–Wm H Adkinson, P O box 56. Sharon, Conn–A J Bostwick, librarian Single tax club. Shenandoah, Pa–Morris Marsh, president Single tax club; Thos Potts, secretary. Southboro, Mass–S H Howes. South Gaston, N C–W L M Perkins. Sparrow Bush, Orange county, N Y–C L Dedrick, president Progressive association; John Sheehan, secretary. Spirit 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, 1527 Leffingwell avenue; Sidney A Rendl, secretary, 1108 Olive street. Stockton, Cal–D 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. Toronto, Can –W A Douglass, president anti-poverty Tacoma, Wash Ter–F C Clarke, 1308 K st. society, 218 Wellesly street. Trenton, N J–H R Mathews, 9 Howell street. Troy, N Y–B B Martis. Tuckahoe, N Y–Albert O Young. Unionville, Conn–John McAuliffe. Utica, N Y–Thomas Sweeney, 136 Elizabeth street, or Daniel M Buckley, grocer, southwest corner First and Catharine. Vincennes, Ind–Hon Samuel W Williams, rooms 2 and Opera block. Waco, Tex–Frank Grady, lawyer, 163 south 4th street. Wakefield, R I–David Harrower. Washington, D C–Dr. William Geddes, 221 E street, N W, secretary anti-poverty society. Weatherford, Tex–William M Buell. West New Brighton, Staten Island, N Y–A B Stoddard. Whitestone, Long Island, N Y–George Harnwell. Whitman, Mass–C P Bolin, cigar store; Thos Douglass, president Single tax league. Wilmington, Del–Geo W Kreer, 717 West Ninth street. Woodstock, Ill–A W Currins. Worcester, Mass.–E K Page, Lake View. Yonkers, N Y–Joseph Sutherland. Youngstown, O–Billy Radcliffe, Radcliffe house. Zanesville, Ohio–W H Longhead, 27 Van Buren street

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A Single Tax Picture.

ST. LOUIS, Mo., Jan. 6.–I saw to-day a sketch for a picture which Mr. John H. Fry, the artist, has in contemplation; and as the sketch alone has already attracted attention, and brought out something more than passing comment in art circles here, I send you a description of it. Mr. Fry is a painstaking, "honest" artist; I don't know whether artists ever describe a picture as "honest," but that's the word which comes to my lips when I look at one of Fry's pictures. He is a teacher in the art department of Washington university, and his fame as an artist is not by any means confined to the corporate limits of St. Louis, but the picture tells the sort of man the artist is a good deal better than I can tell it. It wouldn't be a good picture if it did not.

He presented his sketch to the artists' guild for criticism the other day, and this is what they saw:

A little brown farm house on a rise in the prairie, a rough picket fence protecting the door yard from the road; the gate is held open by a man with a rifle on his shoulder; near by stands another armed man, while a third is carrying out the farmer's household goods and piling them up around the feet of that free American citizen, who stands in a state of daze as he watches the proceedings which make him homeless. He is not a haggard, ill fed "agricultural laborer." He is an American farmer, six feet tall, straight as an Indian, with broad shoulders and bronzed face; the sort of man one sees at county fairs, examining new agricultural implements with curious, intelligent eyes, or stroking the sleek sides of a prize ox. By his side sits his pleasant faced wife nursing a baby. His left hand rests on the golden curls of a bright faced daughter of ten years or thereabouts.

He is evidently a patriotic farmer, for among his belongings the evictors have found an American flag—perhaps he had just brought it home to celebrate the triumph of Harrison and protection. And he is also a God fearing farmer, for the family bible lies on the flag—the little girl's name is inscribed there, I suppose, and the baby's name, and the date of his marriage to the pleasant faced woman by his side.

The dazed farmer watches the deputy sheriffs who throw out his goods so unceremoniously, while a big fat hog grunts his curious way out of a mud hole in the road and sniffs at the bible, with his fore feet on the flag.

Fry calls it "an Iowa eviction," and a clipping from THE STANDARD, describing the Des Moines river evictions, is pasted on the margin of the sketch.

One of the artists who saw the picture said: "Look here, Fry! that's irreverent, you know—that pig sniffing the bible on the flag. You ought not to do that."

"I'm not irreverent," said Fry. "Its[sic] the landlord who's irreverent, not the artist."

When the picture is complete we will try and persuade Mr. Fry to send it to your single tax club house for exhibition. HAMLIN RUSSELL.

From the Indian Ocean.

PORT LOUIS, Mauritius, Indian Ocean, Dec. 7.—You will receive through London post office a post office order for payment of my subscription to THE STANDARD for next year.

It is useless to tell you that I follow with eager eyes whatever happens in your country, because I believe you people of America are leading civilization.

We have got here some ten or twelve single tax men who have been converted through the reading of your book. R. A. ROHAN.

Sic in the original; probably "It's".

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FARMERS AND THE SINGLE TAX.

HOW THE PRESENT SYSTEM TAXES THE POOR AND LETS THE RICH ESCAPE.

Thomas G. Shearman's Address Before the Tax Committee of the Ohio Legislature on Jannary[sic] 9.

The following paper was read by Thomas G. Shearman of Brooklyn, N. Y., before the joint committee of the Ohio legislature in the senate committee room at Columbus, Ohio, January 9, 1889:

TAXATION PRACTICALLY CONSIDERED.

It is to be taken for granted that, in considering any propositions for the amendment of the law of taxation, we approach the subject as practical men, reasoning with practical men. The first questions which any really practical man would ask, when a scheme of taxation is[sic] propounded or an existing scheme is sought to be justified, are surely: "Is it practicable?" "Can it be made to work successfully?" And it is to this inquiry that we will first address ourselves.

If anything in human experience, as applied to methods of taxation, is settled, it certainly is the fact that taxation upon personal property never can be made a success. Taxes can be raised from personal property, no doubt; for large sums are thus raised; but that they cannot be levied with any reasonable approach to accuracy or equality is demonstrated, not only by conclusive reasoning, but by the more conclusive fact that they never have been thus levied. It is not for want of earnest and long sustained effort that the failure of this system of taxation has come to pass. For centuries the effort has been made; and for at least six centuries it was backed by all the power of a government which commanded the whole civilized world and which armed its taxgatherers, not with the paltry weapons of oaths and penalties, but with the more substantial powers of indiscriminate search, the lash, the rack, the thumbscrew, the gridiron and the cross. Men were flogged, broiled, sold into slavery and crucified, to compel them to account for their invisible property; and yet, the more they were tortured, the more they concealed. The Roman empire fell to pieces under the pressure of this vain effort to reach personal property by taxation. The same thing was attempted, at a later period, in dealing with the Jews. It failed with them. They could be robbed and murdered; but they could not be regularly taxed. No amount of persecution and torture sufficed to secure information as to their wealth, such as would lay the foundation of any uniform tax.

That which all the tremendous power of Rome, in its grandest days, failed to accomplish, that which the infernal tortures of Spain could not accomplish, when it beheaded hundreds, burned thousands and massacred tens of thousands, letting loose a brutal soldiery in the vain struggle to tax the Netherlands, tne[sic] American people are still apparently convinced that they can accomplish by distributing blank forms, administering long oaths and threatening penalties of fifty per cent. How far they have succeeded, the present governor of Ohio has set forth in

Sic in the original; probably "January".
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Sic in the original; probably "the".

repeated messages, as the governors of New York have for many years set forth in theirs. Their complaints have become monotonous in in[45] their uniformity. Nothing, indeed, has been added to the sum of knowledge on this point, since the calm and detailed report of David A. Wells to the New York legislature in 1871; in which the experience of that state and many other states was luminously set forth and it was made clear that taxes on personal property were nowhere equally assessed or efficiently collected.

THE MORAL EFFECT OF TAXING PERSONAL PROPERTY.

The result of the wide spread maintenance of these taxes is to fill the land with liars and perjurers. In some states, the business of perjury is mostly confined to the assessors, who regularly make returns which they know to be false, but cannot make true. In others, such as Ohio, Vermont and Connecticut, perjury is the business of the taxpayers. Their scrupulous consciences, in many cases, find a way of escape by omitting, in fact, to take the oath which they sign; and they are innocent of everything except lying. The delicately conscientious get some one to sign for them; and where an oath is absolutely required, a considerate notary certifies to the oath before it is taken; after which, of course, it is not taken at all. On surveying the whole field, however, one's faith in American truthfulness is cheered, and we entertain larger hopes for the future of humanity. For it appears that, where the blanks are diligently circulated and the oath insisted upon, the average man will return ten, if not fifteen per cent of his invisible property; whereas, in the absence of this appeal to piety, he will return nothing at all. This touching proof of American reverence for the sacredness of the oath reminds one of the famous Yankee who, hearing his father accused of having falsely warranted the quality of a trifle sold for twelve and a half cents, replied: "No; the old man would never tell a lie for ninepence; though he would tell eight of 'em for a dollar."

WHO PAY THE PERSONAL PROPERTY TAXES.

Of course there are some forms of personal

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property which can be seen and appraised by the assessors, almost as readily as real estate, though not with so correct an estimate of value. The objection to taxation of chattels is not that none of them can be taxed; it is that so many of them can be and are reached, while so many are not, that the tax is necessarily unequal and unjust. The important question, therefore, is, upon what class does this tax bear most oppressively? If taxes were levied only upon land values, or upon the values of land and buildings, would the smaller property owners, and especially the farmers, pay more or less of the whole taxes than they do now?

Farmers generally have been long convinced that the rigid taxation of personal property would relieve their burdens; and it is by their votes that the existing system is maintained. This is all theory on their part. They have not studied the facts and know nothing about them. They assume that "it must be so."

The common view of this question is fairly presented in a resolution, reported to have been recently adopted by the Minneapolis board of trade, on the report of a committee appointed to examine the subject. The committee evidently did not examine it at all, and reported in effect that they did not: but they consulted with property holders in the city of Minneapolis, whom they found to be generally "opposed to the proposed change of abolishing the taxes on personal property and placing the whole burden on real estate." The committee reported, and the board resolved, that this change "would vastly increase the burdens of the agricultural community and the large class of mechanics and laborers in our cities who own homesteads, and would correspondingly relieve merchants, brokers and money lenders generally, who least need exemption from taxes."

Sic in the original; probably "in".

AN ALTRUISTIC BOARD OF TRADE.

One cannot forbear, in passing, to notice the extreme anxiety of this board of trade for the relief of agriculturists, mechanics and laborers, and their corresponding anxiety to increase the burdens of merchants, bankers and money lenders. Unless the board of trade in Minneapolis is constituted of elements entirely different from those which make up the boards of trade in all other cities, it will be safe to believe that there is not a single agriculturist, mechanic or laborer in the board, and that three-fourths of its members are merchants, bankers, money lenders and land speculators. Land speculators have studied this theory sufficiently to know that it promises no good to them as a class. The merchants, bankers and money lenders of Minneapolis have very probably paid sufficient attention to the working of the present methods of taxation to know that in Minnesota, as in Ohio, the effect of taxation on personal property is to increase the burdens of the agricultural community and to diminish those of the large cities. But let us study the facts, before discussing any theory. The assessment returns of Ohio furnish all the facts which are needed in order to determine whether taxation on personal property is of any benefit to the agricultural community.

THE REAL QUESTION FOR THE TAXPAYER.

Any attempt to separate the community into two distinct classes, one of which is taxable only on real estate, and the other of which is taxable only on personal property, is obviously impossible and absurd. No man is ever reached by the tax gatherer, who does not occupy some piece of land. If he did not, the tax collector would never find him. Tramps pay no direct taxes. Neither can any man live, without occupying some improvements on real estate and possessing some personal property. Every tax payer, without exception, is an occupant of land and improvements upon land, and an owner of personal property. The only selfish interest which any tax payer has in deciding between rival systems of taxation,is to know which will produce a sufficient revenue to the state with the smallest possible burden to him. In considering, therefore, the interest of any class, such as farmers, the real question to be answered is not whether they, in fact, own more or less personal property than merchants, bankers and money lenders. It is first, whether they own more personal property in proportion to the value of their land than do those other classes; and, second, whether the particular kinds of personal property which they own are more easily reached by the tax gatherer than are the kinds of property owned by the other classes. The state must raise a certain fixed amount for public purposes. This amount, it will assess upon all the tax payers, in proportion to the value of their property, as reported by the assessors; not in proportion to its real value, which the assessors, of course, are never able exactly to ascertain. If, therefore, experience proves that assessors are able to find twenty times as much land value in the possession of merchants as they can among farmers, but only ten times as much personal property among merchants as they find among farmers, it is a plain result, as simple as the rule of three, that the taxation of personal property will end in making farmers pay a larger proportion of the taxes than they would pay, if all taxes were concentrated on land.

HOW THE FARMER LOOKS AT IT.

Now the average farmer, no doubt, says at once that this is impossible. He owns, we will say, 100 acres of land; and he knows of no merchant in any of the great cities

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who owns as much as one acre. He owns neither stock nor bonds, and has only $500 in the bank. He knows of 1,000 merchants or money lenders, who each own $100,000 or $1,000,000 in stocks and bonds and keep balances of $50,000 in the bank. He asserts, therefore, that it is a matter of plain common sense that the exemption of personal property from taxation must increase his burden, so as to make him pay 100 times as much as the merchant and banker.

But the farmer, in reasoning thus, entirely overlooks the most important facts of the problem, and abandons the common sense of which he so much boasts. That common sense would tell him that, just as his 100 acres are worth to him far more than 100,000 acres in the midst of Africa would be, so one-tenth of an acre in the heart of Cincinnati is worth more than all his farm. It would also tell him that the assessor can easily count his cattle, horses, sheep and hogs, and estimate pretty correctly the value of his house and barns; whereas the most expert assessor can never find out how many bonds the banker owns, unless he can persuade that banker to tell him; while in estimating the value of the banker's house and furniture, he might guess at $10,000, $25,000 or $50,000, with a perfectly equal chance of being right or wrong, in either case. The banker has chairs, standing side by side, apparently of exactly equal value, but one of which cost $25 and the other $250. He has two paintings, one of which is five times as large as the other, and which the honest farmer would, therefore, think to be five times as valuable; whereas, in fact, the large picture is barely worth $500, while the small one would sell as quick as lightning for $20,000. There are many houses, in large cities, upon the interior decoration of which the owners have each spent more than $100,000. The most experienced assessors would fail to discover that these decorations were really more costly than those in adjoining houses, which in fact did not cost one-tenth of that amount.

A COMMON MISUNDERSTANDING.

Nor is the difficulty of this problem confined to the difficulty which the assessor finds in doing his work. Vast amounts of what are commonly called personal property, and, indeed, the bulk of those things which the average farmer seeks to tax as personal property, consist of really nothing but rights over real estate. Thus the stock of railroad corporations, when it has any value, consists very largely in the land which the company covers by its tracks, engine houses, stations, etc.; and the bonds of such corporations represent practically nothing else. The franchises of such corporations, which, of course, constitute a large part of the value of both stocks and bonds, really consist of nothing but the right to use certain tracts of land, to the exclusion of all other persons. Under any proper system of taxation, assessed on the value of land alone, those franchises would be assessed at their full value; because the franchise of exclusive use is all that gives to any land its commercial value. The system of taxation upon land values alone would, therefore, levy taxes upon every dollar which corporation franchises are worth. No system of taxation on personal property is needed in the smallest degree for this purpose. It is indeed only a hindrance to it and a convenient means of evading taxation: for the assessor, not being allowed to compute this value, in estimating the value of the land, has to take his chances of finding it, under the name of personal property. All mortgages on land are of course, practically, interests in the land itself, and would be fully taxed under a system of taxation confined to the value of the land alone. The tax may be collected from either the mortgager or the mortgagee, as the legislature should think fit. Either plan is perfectly consistent with the exemption of personal property from taxation.

A REVIEW OF STATISTICS.

In the light of these considerations, let us review some of the statistics furnished from year to year by the official reports of assessors in Ohio, as compiled annually in the auditor's report. For the purpose of such comparison, let us set on one side the four counties which include all the largest cities, and on the other side the five counties which contain the smallest proportion of city population among all the counties of Ohio.

The former, which we will call the city counties, include Hamilton, Cuyahoga, Franklin and Lucas, with the cities of Cincinnati, Cleveland, Columbus and Toledo.

The latter, which we will call the rural counties, are Geauga, Noble, Carroll, Medina and Monroe.

These counties respectively represent the extreme contrasts between the cities and the farms of the state. Thus, in Hamilton and Cuyahoga, the assessed value of town lots is about seven times the assessed value of the farms; whereas, in the five rural counties, the assessedvalue[sic] of farms is nowhere less than ten times that of town lots, while, in Geauga county, the farm lots are worth twenty-seven times as much as the town lots. Hamilton county, which includes Cincinnati, is the typical city county of Ohio; while Geauga, which includes no large town, is the typical rural county.

Now, the first thing which strikes the eye, on looking over the statistics of these counties, is the following comparison:

Assessed val.[?] Assessed val.[?]
of Real Est. of Chattels[?]
City counties..... $317,854,665[?] $113,340,087[?]
Rural counties..... 29,733,450[?] 14,307,668[?]

p. 5, col. 4

Any one can see that, in the counties which include all the large cities, the assessed value of personal property is only about one-fourth of the whole assessment; while in the rural counties, personal property constitutes very nearly one-third of their whole assessed value. In more exact figures, the value of assessed personal property in the city counties is 26.28 (say 26¼) per cent of the whole, while in the rural counties it is 32.49 (say 32½) per cent. If, therefore, all personal property should be exempted from taxation, the farmers of these five exclusively rural counties would pay 8 per cent *less* taxes than they do now.

That this result is not a mere accident, owing to some peculiar condition of these particular counties, is easily proved by testing the same question in other ways. Thus, if we set apart the four great city counties and compare them with all the rest of the state, including farming districts and smaller towns indiscriminately, we find substantially the same result, as follows:

	Real Estate.	**Personal Property.**
City counties.....	$317,854,665	$113,340,087
Remainder of state.....	867,155,960	406,832,007

Here, in the counties which include all the great cities, personal property amounts to 26¼ per cent of the whole valuation; while in the remainder of the state it amounts to 32 per cent.

But if we compare single counties, such as Hamilton, in which town lots compose about 85 per cent of all the real estate, with Medina, in which town lots compose only 10 per cent of the real estate, we find the result as follows:

	Real Estate.	**Personal Property.**
Hamilton.....	$163,732,580	$53,144,182
Medina.....	8,304,740	5,012,304

Here we find that the real estate of Hamilton county is assessed at twenty times the value of Medina county; while the personal property of Hamilton is assessed at less than eleven times that of Medina. More exactly, personal property constitutes 24½ per cent of the valuation of Hamilton, and 37½ per cent of the valuation of Medina. The total exemption of personal property from taxation, therefore, would, if taxes were divided only between the

Sic in the original; probably “assessed value”.

counties of Hamilton and Medina, relieve the farmers of Medina from 16⅝[?] per cent, or exactly one-sixth of their present burdens. This is probably an extreme case; but not a single instance has been yet found in which a rural county would not find its burdens diminished, in comparison with those borne by Cincinnati, if personal property were exempted from taxation.

But let us test this question in still other ways. The chief clamor in favor of taxing personal property has been directed toward the taxation of moneys and credits; and the money lender, who is supposed to have vast sums on deposit in bank, and the merchant, who is supposed to have vast outstanding credits due from the poor farmers, are the special objects against whom this method of taxation is aimed—all for the relief of the farmers. Let us see how this works, by a comparison of the same typical counties. The auditor's report for 1887 shows that their relative assessments were as follows:

	Real Estate.	**Moneys.**	**Credits, etc.**
City counties.....	$317,854,665	$5,328,050	$13,291,838
Rural counties....	29,733,450	907,829	4,384,381

Roughly stated, it thus appears that, if taxation were confined to real estate alone, the city counties would pay eleven times as much as the rural counties; whereas, if taxation were levied on money alone, they would pay less than six times as much, and, if levied on credits alone, a little more than three times as much; while, if taxation were levied on both money and credits, they would pay about four times as much. Consequently, the burden of taxation in rural counties, as compared with the large cities, is nearly twice as heavy on money as it is on real estate, and nearly three times as heavy on money, loans and credits of all kinds taken together. *The only result, therefore, of taxing moneys, credits and similar investments, is to relieve the burden of the cities and increase the burden of the farms.*

Let us test this particular illustration, by comparing the county of Hamilton, in which the town lots are worth seven times as much as the farming lands, with Geauga, in which the farm lands are worth twenty seven times as much as the town lots:

	Real Estate.	**Moneys.**	**Credits.**
Hamilton.....	$162,732,580[sic]	$1,833,579[?]	$5,735,945
Geauga.....	5,555,800	282,118	534,477

Roughly stated, Hamilton county is assessed for nearly thirty times as much real estate, less than seven times as much money and less than eleven times as much credits as Geauga county. If taxation were levied exclusively upon money in hand, Geauga county would pay between four and five times as much as it would if the taxes were levied exclusively on real estate. If taxes were levied solely upon credits, Geauga would pay nearly three times as much as it would if they were levied solely on real estate. There is not much evidence here of any advantage gained by the average farmer, through his diligent search after the money lender and the creditor.

For many years, and,in fact[sic], persistently, ever since 1846[?], when Ohio adopted the present system of taxation, Ohio farmers have been clamoring more and more loudly for protection from unjust taxation, for greater burdens upon merchants and bankers and for more stringent enforcement of the law. The tax and assessment laws have been amended again and again, in obedience to this demand; continued on p. 6 →

Sic in the original; probably "$163,732,580".
Sic in the original; probably "and, in fact".

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← continued from p. 5 and state officers have been continually more persistent in their efforts to shift the burden of taxation[sic] from farmers to capitalists, by means of a rigorous enforcement of taxation upon personal property. Let us, therefore, inquire whether there is any tendency to improvement in these respects, and whether the history of the last few years encourages the hope that the evasions of the "Shylocks" can be put an end to and the honest farmer relieved, by a more thorough assessment of personal property. For this purpose, let us again compare the typical counties of Hamilton and Geauga—the former having an almost exclusively city population and the latter being occupied almost exclusively by farmfarmers.[50]

THE DISAPPEARANCE OF TAXABLE WEALTH.

If there are any items in which the Shylocks ought to make a better showing than the farmers, surely watches, pleasure carriages, money on hand and credits would stand first on the list. Let us take them in succession:

Number of Watches. 1882. 1887.
Ohio..... 118,286 114,631
Hamilton..... 9,283 8,659
Geauga..... 845 922

These statistics tell a sorrowful tale of poverty and destitution among the poor farmers of Cincinnati; while they indicate that the bloated capitalists of Geauga county are the chief patrons of the fiue[sic] watchmakers of Paris and Geneva. Let us turn from this sorrowful picture to

Pleasure Carriages. 1882. 1887.
Ohio..... 254,918 224,440
Hamilton..... 13,710 9,854
Geauga..... 2,488 1,717

Here one finds some slight relief, not, indeed, in the increasing prosperity of any part of Ohio, but in the fact that the poor farmers of Cincinnati do not seem to have given up any larger proportion of their pleasure carriages than the Shylocks of Geauga; while a desolating wave of poverty has swept over the entire state, resulting in the loss of nearly one-eighth of all the carriages in the state. Let us look at

Money on hand. 1892[sic]. 1887.
Ohio..... $46.16[sic]0,629.[54] $35,132,131

Sic in the original; probably "taxation.".
Sic in the original; probably "farmers".
Sic in the original; probably "fine".
Sic in the original; probably "1882.".
Sic in the original; probably "16⅔".
Sic in the original; probably "$46,160,629".

Hamilton..... 2,321,502 1,833,279[sic]
Geauga..... 952,053[?] 282,118

Here, again, a wave of poverty has flooded the whole state, in tolerably equal proportions. Money is evidently rapidly vanishing; for the total stock of the state has fallen off $11,000,000 in five years, diminishing *twenty-five* per cent in Hamilton, but only twenty per cent in Geauga. We will now look at

Credits. 1882. 1687[sic].
Ohio..... $104,838,938 106,173,894
Hamilton..... 6,571,829 5,735,945
Geauga..... 560,693 534,477

Here we see that Ohio, as a state, is a money lender to the extent of one per cent more in 1887 than in 1882. But again the poor agriculturists of Cincinnati come to the front, with a loss of $836,000, or 12½ per cent of their total stock; while the loss in Geauga county is only about one-third as much, or a trifle over four per cent.

In reviewing this sad picture of decline, one is reminded of Goldsmith's melancholy words:

> Where wealth accumulates and men decay.

But in Ohio, it appears that men accumulate and wealth decays; for the population of the state has largely increased, while apparently its wealth is ebbing away. Truly was it said by the wise man of old, that "riches have wings," for the disappearance of money from Ohio conclusively proves it. Looking at the returns of carriages, one is tempted to think that the principal reason why they have wheels is to enable the owners to take them out of Ohio; and as for the watches, they are certainly not open to the accusation so often brought against French clocks, that they will "never go." Ohio watches certainly can and do "go," with a rapidity and steadiness not often equalled.

Figures like these might be collected, not only from the statistics of Ohio, but from those of every state and country under the sun, where statistics are kept and personal property is taxed. *They* are the moon-struck theorists, who, in contradiction of all the facts and all the experience of the world, persist in the vain endeavor to tax personal property and in the absurd assertion that this form of taxation tends to relieve farmers, mechanics and laboring men. That the very reverse of this is the truth, is demonstrated by the figures here given, as it would be by any figures which could be honestly gathered together, either in this or in any other state.

THE THEORIES OF "PRACTICAL MEN."

Those fanatics, for they are fanatics, who insist that the advice of professors and other careful students of these subjects shall be disregarded, are continually accustomed to denounce those who differ from their own views as mere theorists; and they demand that nothing but the facts of practical experience shall be listened to. In truth, these fanatics themselves are the mere theorists, having evolved their theory from their own moral consciousness, without the slightest regard to any facts, past, present or to come. When, however, they are confronted with a few such facts as are here set forth[sic]. and which might be multiplied by the million, all tending in the same direction, their self-sufficient answer is: "It can't be so; it is impossible." It therefore becomes necessary not merely to set out these facts from experience, but to account for their existence; in other words, to state a theory as well as a fact.

Sic in the original; probably "1,833,579 (or the reverse)".
Sic in the original; probably "1887.".
Sic in the original; probably "set forth,".

HOW WEALTH IN CITIES IS CONCEALED.

The theory which accounts for these extra-

p. 6, col. 2

ordinary results is in reality very simple and appeals to the common sense of every man. That theory was partially indicated before we took up the statistics. Farmers cannot conceal their sheep and oxen, their plows and implements; and they have enormous difficulty in concealing their wealth in any form, because their affairs are so well known to all their neighbors. If they have any money in bank, all the village knows it. If they have loaned money or sold goods on credit, their debtor is pretty sure to be some one in the immediate neighborhood; and all the circumstances are known to fifty people. The average farmer, when making his returns to the assessor is afraid to understate his wealth very greatly; because he could hardly look the assessor, in the face[sic] after doing so; being conscious that, if the assessor does not already know the truth, he can with very little difficulty find it out for himself. But in large towus[59] and cities, scarcely any man knows, intimately, the affairs of his neighbor; and the assessor knows least of all. People are reputed to be worth $1,000,000, who in reality are not worth $50,000; and others are reputed to be worth only $100,000, who in reality are worth $2,000,000. Even if the amount of any man's wealth is approximately known, none of his neighbors know how that wealth is invested, unless it is put in real estate. The assessor therefore has absolutely no means of ascertaining the value of any man's personal property, except by returns from that man himself, or from the corporations with whom he may happen to invest. If an Ohio man makes his principal investments in corporations outside of the state, the assessor is entirely at the mercy of the taxpayer. He can tell any number of lies with impunity. The assessor rarely or never examines his books of account; and, if assessors once began to make such an examination, many rich men would cease to keep books of account at all, as it is notorious that they did, when the income tax was in existence. All things combine to make it easy for the assessor to reach the farmers' personal property and difficult for him to reach that of the merchant, banker or city capitalist.

THE EXPERIENCE OF NEW YORK.

How is it in the state of New York? One of the most experienced assessors in that state, Mr. George H. Andrews, addressing a legislative committee on October 6, 1874, said:

> No man and no corporation, banks only excepted, need pay a tax upon personal property. Widows and orphans must pay. Upon them, in the extremity of their distress, the law lays its heavy hand. It bereaves the bereaved. Moribund itself, it has an affinity for the effects of the dead. The records of the surrogate furnish the schedule, and the machinery of the law used in adjusting an estate is not sufficiently flexible to regularly permit such a transfer of securities as would insure an exemption.

As might well be expected, the state assessors, on January 21, 1874, reported "that less than fifteen per cent of the personal property of the state, liable to taxation, finds a place on the rolis[sic] of the assessor, and that of mortgages, not over five per cent of the value is assessed." In one town, the proceeds of a single auction sale of cattle, belonging to one resident, amounted to $360,000; while the whole assessment of personal property in that town was $28,850, "a sum very much less than that obtained for one cow." The assessors say: "A large percentage of all the personal property assessed is found entered on the rolls to women, minor heirs, lunatics, who cannot watch with the eagle eye of business men, or to trustees or guardians." In some towns, these classes hold more than one-half of all the personal property on the assessment roll. Two widows, residing in the village of Batavia, were assessed for more personal property than all the individuals in the neighboring city of Rochester, with a

Sic in the original; probably "assessor in the face".
Sic in the original; probably "towns".
Sic in the original; probably "rolls".

population of 70,000. In one town a girl, mentioned in the assessment as a lunatic, was assessed $5,000 for personal property; which the assessor stated was the full amount of her personal estate. All over the state, "the amount of assessments depends more on the will, craft, conscience (or want of conscience) of the party assessed than upon the law or its enforcement."

Experienced Ohio assessors say that the most honest returus[sic] of property are always made by the poorer classes, and the most inadequate returns by millionaires; while widows, who have no experience in business, and trustees, who represent widows and orphans, are taxed upon every dollar that they own.

THE EXPERIENCE OF CALIFORNIA.

The experience of California furnishes perhaps the latest example of the utter failure of all schemes for taxing personal property to work out anything like an approximation to justice.

In 1879 a new constitution was adopted. It was carried through solely by the farmers' votes; merchants, bankers and capitalists, whether large or small, voting almost unanimously against it. Under this constitution and these laws, not only are bonds, money and credits taxable, without any deduction on account of debts, except from credits, and then only such debts as are due to residents of the state of California; but holders of stock in corporations are avowedly and intentionally subjected to double taxation, first, upon the corporate property, and again upon the capital stock, which is merely their evidence of title to that property. It was supposed, alike by the friends and enemies of the new constitution, that under its operation, personal

p. 6, col. 3

property of every description would be thoroughly reached, and at any rate, that whatever was by any chance overlooked would be more than made up by double taxation upon that which was found. The actual result has been to falsify all the predictions of both the friends and enemies of the constitution; for it has done no good, and very little harm, except in promoting fraud; for the reason that the capacity of the patriotic taxpayer to commit perjury, and the susceptibility of assessors to bribery, had been altogether under-estimated. Some of the results are positively ludicrous. If the assessment returns are to be believed, there is not a pound of butter on hand in nine-tenths of California; in four-fifths of the state the sheep do not produce any wool; fifty counties have quantities of bee hives, but only four have any honey; personal property is vanishing from San Francisco; loans of money are becoming unkown[sic] in the rest of the state; bonds of cities and municipalities of all kinds are not held within the state, to an amount equal to one-sixth of the county bonds outstanding alone; and, finally, money has been smitten by a pestilence, two-thirds of all that there was before the adoption of the constitution having already taken to itself wings and the remainder being evidently on the way. One of the great objects of the new constitution was to tax railroad.[63], telegraph and telephone companies, to the last cent of their value. The actual result has been that telegraph and telephone companies are now assessed for the cost of less than their bare poles, or about $65 per mile. The railroad companies resisted taxation for one or two years; at the end of which, by a singularly simultaneous impulse of virtue, some thirty boards of supervisors directed their district attorneys rigorously to prosecute the rail road companies to the uttermost of the law. Thirty district attorneys forthwith hauled the railroad companies before the magistrates of justice. With equal promptness the thirty boards of supervisors met, and, without any consultation with each other, passed resolutions, directing the district attorneys to compromise all suits at sixty per cent of the amount claimed; and the thirty district attorneys, obeyed.[64] before the state officers could put in a protest.

Sic in the original; probably "returns".
Sic in the original; probably "unknown".
Sic in the original; probably "railroad".
Sic in the original; probably "attorneys obeyed".

FIGURES THAT TELL THEIR OWN STORY.

The following table will show the working of a series of measures which were expected, above all things, to increase the burdens of taxation upon San Francisco, on personal property and especially on money. For convenience, thousands are omitted in this table; and the figures "000" must be added in every case:

CALIFORNIA ASSESSMENTS

In thousands of dollars.

1880.	**Land.**	**Improvements on land.**	**Pers'n'l prop'y, not money.**	**Money.**	**Total**
San Francisco..	122,030	42.969[sic]	68,584	19,747	253,330
R'mdr of state.	227,127	68,568	81,072	4,931	381,698
	349,157	111,537	149,656	24,678	635,028
1886.					
San Francisco..	120,375	55,034	48,705	6,188[?]	230,302
R'mdr of state.	340,274	100,775	94,022	2,887	537,953
	460,649	155,809	142,727	9,075	768,255.

In the foregoing table, no account is taken of railroads, which are separately assessed by state officers. There was an increase in the valuation of railroads, from 31,174,000 in 1880 to 48,051,000 in 1886; of course nearly all outside of San Francisco.

In reviewing this table it will be seen that, while improvements upon land in San Francisco increased about one-third in six years, personal property, other than money, fell off nearly one-third, while money fell off more than two thirds. In the rest of the state, which is mainly agricultural, the value of improvements increased nearly one-half: personal property, other than money, increased nearly one-sixth; while the loss of money among the farmers, though severe, did not compare with the affliction which befell the bloated capitalists of San Francisco in that respect. The general result was to reduce the share of San Francisco in taxation, from 40 per cent to 30 per cent. In other words, the city paid 25 per cent *less*, and the farmers 16⅜[?] per cent *more*.

Looking into the details of personal property, attention is naturally attracted toward the three items of merchandise, bonds and credits; on all of which it was supposed that the new constitution would have a great effect in increasing the assessment of personal property. The actual result is as follows:

CALIFORNIA ASSESSMENTS

In thousands of dollars.

1880.	**Mdse.**	**Bonds.**	**Credits.**	**Total.**
San Francisco.....	16,146	2,311	5,973	24,430
Remainder of state.....	11,504	729	14,740	26,973

Sic in the original; probably "42,969".

1880.	Mdse.	Bonds.	Credits.	Total.
	27,650	3,040	20,713	51,403
1886.				
San Francisco.....	15,713	449	6,379	22,541
Remainder of state.....	15,042	678	6,211	21,931
	30,755	1,127	12,590	44,472

SHOULD BUILDINGS BE TAXED?

So much for the taxation of personal property. But the question still remains, whether buildings and other improvements upon land should be taxed, or whether the same principles apply to those things, as apply to chattels detached from the land. Unfortunately, statistics [on?] this subject are not as easily obtainable as are statistics with regard to chattels; and none whatever seem to be obtainable in Ohio. In some other states, however, there are returus of assessments on land, separately from assessments on its improvements; although the line of division is nowhere made sufficiently clear to answer all purposes. It is obvious, however, that all

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principles which require the exemption of personal property from taxation apply with equal force to improvements upon land. These are really nothing but chattels attached to land; and the fact that they are so attached makes no difference in their real nature, and should not lead to their taxation. We are not, however, at present discussing this question as one of principle, but as one of practical convenience, and especially as one affecting the interests of farmers. The farmer is apt to cry out against what he calls the injustice of exempting the magnificent buildings, sometimes erected in cities, from all taxation, forgetting that such buildings always stand upon the most expensive land, while his own farm house and barns stand upon land of utterly insignificant value. In adjusting taxation, the only question of importance is as to the relative proportion which will be borne by different classes; and it is of no importance whatever that any single piece of property should pay much or little, provided all other properties of the same kind pay in exact proportion with it. A farm house, costing $1,500 to build, will stand upon a piece of land which, including the surrounding garden, on an ample scale, would not be worth more than $15. But an average city house, costing $10,000 to build, will stand upon a lot worth at least $5,000; while a warehouse, costing $50,000 to build, will frequently stand upon a lot worth $50,000. So far, therefore, as the mere value of the land which is required for the purpose of supporting the house or building of any kind is concerned, the farmer would gain largely by concentrating taxes upon that and exempting all buildings. But he holds, in addition to the land upon which his house stands, a number of acres, which he uses for farming purposes; and he assumes that these will be heavily taxed under a system of taxation upon land values alone, and that thus a larger proportion of the burden will be thrown upon him. This is an entire mistake. When buildings are exempt from taxation, all other improvements on the land must also be exempted; and the result of this would be to assess improved farm lands at no higher value than perfectly wild, uncultivated land, in the same immediate vicinity. All fences, all growing crops, all improvements of every kind, would be left out of account; and his land would be assessed only at the value which it would bring, if it had been just swept clean by a prairie fire. Very little consideration is required to enable any one to see that, under such a rule of assessment, the taxes levied upon farms would be much less, in proportion to those levied upon town lots, than they are to-day, and that such a change in the methods of assessment and taxation would result in lessening the burden of farms and increasing that of the large towns.

Neither would the inhabitants of towns be real losers by such a system. Their opportunities for development would be vastly increased. They would be released from all the burdens which are now imposed by taxation on

improvements and industry; and the increase of wealth and prosperity, both in town and country, would proceed at an unprecedented rate.

THE ADVANTAGES OF THE SINGLE TAX.

Why, then, should not the whole attempt to tax personal property, directly, be abandoned, and the simple, practicable method of concentrating all taxes upon the value of land, be adopted in its place? It has been shown that such a system would not work injustice to farmers or the rural districts generally, because it would not increase, but would rather diminish[sic]. their present share of taxation, Nevertheless, each individual farmer will probably *say* that he does not own as much personal property, in proportion to the value of his land, as is owned by capitalists in the large cities. It is certain, however, that a vast majority of the farmers are, at any rate, *assessed* for more personal property in proportion to their land than are city residents; and, therefore, it is equally certain that farmers, if they carefully compared the assessments upon themselves with the assessments on wealthy men in cities, would find that very few of the latter are or ever could be assessed for as much personal property in proportion to their land as farmers are. Whatever is true of all farmers, taken together as a class, must be true of the great majority of them, taken as individuals.

But would personal property really escape from taxation if land values alone were taxed? Would not the result be really to diffuse taxation more equally and uniformly over all classes of personal property? It is quite clear that this would be the result.

THE BASIS OF LAND VALUES.

What is the value of land? It consists solely in the annual rent which could be obtained for the privilege of using it. This rent is ordinarily capitalized; and, in this form, it constitutes what is called the price of land. That is to say, if a piece of land could be let at a ground rent of $100 per annum, and the ordinary rate of interest is five per cent, it is worth $2,000; because that sum at five per cent would produce the annual rent. Accordingly, in some countries, the price of land is always referred to rent, and it is quoted as being worth “so many years’ purchase;” that is, so many years of rent. Rent, or the possibillty[sic] of obtaining rent, is the only basis for a price of land. When land sells, as it generally does, at some price, notwithstanding it will not, at the time, rent for anything, that is because the owner speculates upon the continued on p. 7 →

Sic in the original; probably “diminish,”.
Sic in the original; probably “possibility”.

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p. 7, col. 1

[continued from page 6]

← continued from p. 6 arrival of a time when it will bring rent; and the land then has a speculative price, based upon its expected rent. Rent, in one form or another, is the only basis for any land values whatever. This is just as true of land which is occupied by its owner, as of land which is actually rented, and just as true of land which is occupied by nobody, as of either.

The rent or price of land must be paid in personal property of some form, whether it is the product of that particular piece of land or not. Consequently a tax upon land is, in its turn, paid out of personal property, which is received for rent. As rent will, by a natural law, absorb a due proportion of all personal property, resting upon land, so taxation, if laid proportionately to rent, will take an equal and just proportion of all personal property. Thus a uniform tax upon land values amouuts[sic] to a uniform tax upon personal property which can be collected with almost absolute accuracy without disturbing any dealings in that property or doing injustice to any of its owners.

COMPLEXITIES OF THE PRESENT SYSTEM.

Now if the state collects, as it can collect, all which it needs for public purposes out of rent, and the owner of the land collects, as he does collect, a sum including all that is thus paid to the state, by tolls on personal property emanating from the land, why should the state trouble itself to collect the tax a second time from the identical personal property which has already paid the taxes to the landlord, and through the landlord to the state? What advantage is there in using two methods of assessment and taxation when one will perfectly suffice? Especially what advantage is there in using the second method when the experience of centuries demonstrates that it is clumsy, ineffective, productive of fraud, perjury, oppression, and all manner of demoralizing injustice and corruption of morals?

THE RELATIVITY OF PERSONAL PROPERTY AND RENT.

Again, consider what is the cause of high rent; in other words, of a high price of land? Are the highest rents paid where land literally produces the largest crops of grain or other food? Not at all. The highest rents are paid in large cities, where not an ounce of food is produced from the soil. But, in those cities, enormous amounts of personal property are collected upon a small area of land; and when you compare city with city, town with town, even ward with ward, and above all towns with farms, you will find that by a natural law, which works with astonishing accuracy, rent rises or falls in proportion to the amount of personal property which is, upon the average, retained permanently on the surface of the land. Where you find 100 acres, upon which there is only $1,000 worth of personal property, the rent of those acres is insignificant. But where you find, as you easily can, one acre within a large city, upon which there is constantly kept several million dollars' worth of personal property, the rent is enormous. Of course, vacant lots in the heart of a city are as valuable as lots which are built upon, although

Sic in the original; probably "amounts".

immense amounts of personal property are in the buildings and none upon the vacant lots. But that is simply because the owner of the vacant lots could, if he chose, have just as much personal property upon his land as his neighbor has, who has built a large warehouse. The value of land may, therefore, be stated to vary in proportion to the readiness and willingness of the owners of the personal property to make use of that land as a place of deposit.

A PATENT ABSURDITY.

Let us imagine that a small state should collect all its taxes from one man, requiring this man to pay $1,000 a year. Let us next imagine that this man lived in a room, surrounded on all sides by mirrors, giving nine different reflections of his person, no matter in what part of the room he stood. What should we say of the sanity of a legislature which should insist upon taxing the man himself only $100 and dividing the other $900 among his nine reflections in the mirror, requiring them to pay $100 each? The thing is so absurd that the imagination can hardly be stretched sufficiently to think of it. But it would not be quite so absurd if the state put a sentinel at the door and refused to permit any one to pass it until the whole $1,000 were paid. In order to escape from confinement the one living man would offer to pay taxes, not only for himself, but for all his reflections. The tax collector would, however, refuse to accept more than $100 from him while clamoring for $100 from each of his reflections. , Finally[sic] the poor taxpayer would say, “Let me out, at any rate; and, since you will not take your taxes in a single thousand dollar bill, here are ten one hundred dollar bills, nine of which I pay to you as agent for my reflections in the looking glass.”

Now, this precise absurdity, which seems so impossible, is just what is committed by the present legislation, except that the figure is reversed. The rent, or, which is the same thing, the price of land, is the reflection of of[sic] the whole value of personal property upon the whole tract of land which is available for the deposit of the property. Unlike the case of the man and the mirrors, this is a case in which it is perfectly easy to collect the whole tax from the reflection, while it is utterly impossible to collect it accurately from the thing reflected. To drop figures of speech, it is utterly impossible for you to dis-

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cover, with even a decent approach to accuracy, how much personal property there is upon the land, but that property discovers itself through its reflection in the mirror of rent. If you will be content with taking your taxes out of rent alone, you will collect them out of personal property with perfect fairness and equality. But as it is, you persist in the vain effort to get one half your taxos[sic] out of land and the other half out of personal property, which you cannot find and cannot successfully tax.

THE OBJECTION TO THE SINGLE TAX CONSIDERED.

But it is urged, in reply to all these arguments, that such a tax is unjust, because it puts the whole burden of taxation upon the owner of land. In order to consider this objection, we must divide the owners of land into two classes: (1) Those who occupy their own land; and (2) those who rent their land to others.

1. So far as the occupying owners of land are concerned, it ought to be manifest that this form of taxation will not increase their present burdens in the smallest degree. Bear in mind that we are not now dealing with the proposition to increase taxation, so as to swallow up all the rent of land, but are simply considering the expediency of collecting all the present taxes from land alone. Under the present system the occupying owner of land is taxed, first, upon his land, and again upon his personal property. The unanimous

Sic in the original; probably “Finally”.
Sic in the original; probably “of”.
Sic in the original; probably “taxes”.

testimony of all assessors and other practical men who have studied this subject, is that the value of personal property, that is, of movable property, is fully equal to the value of land. That which is true of all the people collectively must be true of the vast majority of them in detail. When to ordinary movable property we add all buildings, fences, crops and other improvements attached to the land, it is exceedingly improbable that one-tenth of the farmers of Ohio, owning their own farms, are possessed of a greater value in bare land than the value of their improvements, furniture, clothing, farm utensils, crops and savings. Emphatically would this be true with regard to people other than farmers, living in their own houses. Probably not one in a hundred of such persons occupies a piece of land which, excluding that of which he makes no use, as an adjunct to his house, is worth as much as the house and all the personal property within it.

If this is true, then it is clear that the proposed change would not increase the burden of taxation upon the vast majority of owners of real estate, who live upon their own land, but own no other.

1. There remains the class of landlords, pure and simple, that is, people who own land which they do not occupy, but let to others for an annual rent. These again must be subdivided. The majority of them have houses and other improvements upon their land. Every such house situated in the rural districts or the smaller towns or villages is, without exception, worth more than the land underneath it. It is only in cities that the land is worth more than the house; but in cities this is true in thousands of instances. So far, therefore, as the landlords of improved property are concerned, the concentration of taxes upon land would be a relief to them, because it would abolish a larger amount of taxation upon their improvements.

LAND SPECULATION AND THE SINGLE TAX.

We have, then, to deal only with the case of landlords who own property, either wholly unimproved or which is not improved to the full extent of its natural capacity. This class only would be prejudiced by the proposed change; that is, assuming that values are properly assessed and taxes fully collected. On any other assumption the tax dodgers must be added to the owners of unimproved or unoccupied land. Is there any injustice in a system of taxation which would undoubtedly take from the owners of land, who will neither use it themselves nor allow any one else to use it, the profits of their present speculations? It is submitted that there is not. Land speculation is the most injurious of all forms of speculation. It is the direct cause of panics and disasters. Every great panic in this country can be traced directly back to a fever of speculation in unimproved lands. This was most emphatically the case in 1837, 1857 and 1873. Speculation in land leads to its "withdrawal from market," as the usual phrase is; this means the refusal of the owners to sell it to others who desire to improve it and make it productive for the common benefit. By their persistence in their "dog in the manger" policy, the land is kept utterly unproductive, population crowded within close limits, the world's supply of food reduced, the demand for manufactures consequently restricted, human energy diverted from useful production to the useless task of puffing lands, scheming to capture purchasers, and all the demoralizing influences of gambling, in its worse form, let loose upon the community.

THE JUSTICE OF THE SINGLE TAX.

But, apart from these considerations, the concentration of all taxes upon the rent of land, as distinguished from improvements, is plainly just and right. This rent is, in reality, the price which the owner of personal property pays for the advantages of human society. This is only another form of saying that it is the price which he pays for the benefit of government, because human society is impossible without government. The existence of society implies the existence of government. The destruction of all government

is necessarily the destruction of all social organization. Consequently good government everywhere increases the rent of land, because people crowd into those regions where they are thoroughly protected from violence and injustice, or, in other words, where they are sure to enjoy all the advantages of close contact with their fellow men without any of its disadvantages. The rent of bare land is, therefore, we repeat, the price which, by force of natural law, men pay for good government. Having paid for this once there is no justice in requiring them to pay for it a second time. Those who own land upon which they live ought to pay this price to the government, and in fact do, under the present system; because if they refuse to pay it, the government would immediately sell their lands to some one else who would. Those who do not thus occupy the land which they own, and who, by the natural law of rent, collect from their tenants, the price of good government, have no right to keep that price in their own pockets, but ought to pay it over to the government which furnishes the *quid pro quo.*

It is not necessary, for the purpose of the present question, to decide whether landlords ought to pay over to the government the whole rent which they collect, or even all except a reasonable commission for its collection. All which it is now necessary to consider is whether, after having received from their tenants full payment for the cost of good government, they ought not to furnish that good government at their own expense. Clearly they ought to do so.

THE INDIRECT BENEFITS OF THE SINGLE TAX.

Mr. George has already spoken of the indirect benefits to result from the abolition of taxes upon personal property and improvements. These indirect benefits are in reality greater than the direct ones. The abolition of perjury, falsehood and fraud, so far as they are encouraged and made inevitable by the present system, would alone be an immense blessing. The removal of all state discouragement to production would bring about an enormous increase of prosperity. But the greater boon of all would consist in the more equal distribution of wealth.

Under every system of indirect taxation, the mass of the people, whose income averages less than $500 per annum for a family, pay nine-tenths of the taxes. The man who supports a family on $500 a year could not, even if there were no taxes, save more than about $100. Out of this he must pay all taxes, estimating his total share of indirect taxes, national and local, at 17 per cent of his expenses (which is the figure named by Governor Gear of Iowa, and about correct). This takes $68 out of his $100 saved; for taxes can only be paid out of savings. But a man having an income of $100,000[?] (and there are many such), can support his family in luxury on $20,000; and if he does, he will pay a tax of only $3,400 out of savings of $80,000. The rich man will thus pay only 4¼ per cent tax on his savings, while the vast majority of farmers, mechanics, miners, clerks, railroad employes, small shopkeepers and laborers pay from 70 to 90 per cent tax on their savings.

The inevitable effect of this enormous disproportion between the burdens of the rich and the poor is to leave the savings of the rich to accumulate at a tremendous pace, while reducing the savings of the poor so heavily as to make it impossible for them to hold their own in the race for wealth. The final result must be, within thirty or forty years, to concentrate two-thirds of all the wealth of this country in the hands of less than a hundredth part of the population.

The result of the abolition of all taxes on personal property and improvements, both direct and indirect, would reverse this tendency and put the mass of wealth in the hands of the mass of the people.

To Lynn Single Tax Believers.

The Lynn single tax league (formerly land and labor club) has been pushing on the work of education for over a year in your city. That its labors have been productive of good results in stimulating thought and discussion will hardly be denied, but that its work has been very inadequate to the tremendous task it has undertaken is painfully evident, at least to its projectors. That this is so is due to the lack of earnest co-operation on the part of the Lynn readers of THE STANDARD, of whom there are certainly some hundreds. This apathy and indifference is not in harmony with a strict sense of duty and a conscientious regard for the welfare of our fellow men. To give a more marked prominence to the movement in Lynn, it is proposed to inaugurate a series of lectures and arrange for a systematic and free circulation of THE STANDARD. To do this the single tax league needs the support of every Lynn reader of this paper, and I therefore appeal to all our friends to meet with the league next Sunday afternoon at 3 o'clock, in Old Sagamore building near depot. Those who remain away on this occasion certainly cannot have an approving conscience.

W. W. GRAY,

Pres. L. S. T. L.

The Canadians[sic] Knights Getting Interested.

MONTREAL, Canada, Jan. 9.—At the regular meeting of River Front local assembly 628, K. of L., composed of longshoremen, held in Weber hall, St. James street, Sunday evening, Jan. 6, the following resolution was passed unanimously:

Resolved, That it is the opinion of this assembly of Knights of Labor that the present

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system of collecting water taxes should be discontinued, and that all tenements, dwelling houses, and their conveniences should be exempted from taxation, and the loss of revenue occasioned thereby be compensated by a tax on the value of land, whether improved or idle.

EDMUND TART,

Recording Secretary.

FAVORABLE INDICATIONS.

The Large Amount of Space Which the Newspapers Are Now Giving to the Discussion of the Single Tax.

There could be no better evidence that the cause of "free trade, free land and free men" is growing with accelerated rapidity than the ever increasing number of arguments in favor of free trade, or the single tax, to be found in a constantly widening circle of newspapers. It has been but a few months since that the newspaper that seriously discussed the single tax was thought to be ahead of the times, but at the rate at which things are moving

Sic in the original; probably "Canadian".

it will not be long before the newspaper that neglects or refuses to discuss the single tax will be far behind the times.

Here is an idea of some of the articles found in THE STANDARD'S recent exchanges:

James Leedon, in the Milwaukee *Evening Wisconsin,* defends the single tax from an unfair editorial criticism by that paper and points out the purpose and justice of appropriating all land values for the benefit of the public.

J. W. Brentlinger tells the readers of the Pueblo, Col., *Evening Star* how land monopoly enables some men to enslave their fellows, and winds up with the insinuating statement that "the 'land question' is not essentially 'Irish.'"

The Winthrop, Mass., *Visitor* contains a strong article by Walter F. Wells in opposition to all indirect taxation.

John Y. B. Henderson gives protection a gentlemanly but solid thump in the short ribs through the columns of the Charleston, W. Va., *Democrat.*

A. Scott urges upon the readers of the Detroit *Advance and Labor Leaf* the importance of the land question. Mr. Scott says that the Knights of Labor have done much to educate the laboring men in the science of government, "but," says he at the close of his article, "until the restoration of the land is accomplished there can be no solution of the wage question. Wageworkers must have the opportunity to employ themselves before they can make a free contract with a capitalist. The teacher who cannot see this is in need of more schooling."

John Smyth, who says he has just read "Progress and Poverty," and thoroughly believes in the justice of its doctrines, writes to the Denver, Col., *Arbitrator* to ask if Mr. Rhode, Mr. Lorentz, Mr. Cress, or any other of the able contributors of the *Arbitrator* (which is a single tax paper), will not explain what the effect of the single tax would be in Colorado's chief industry—mining.

S. T. Wood is engaged in a controversy with the editor of the *Christian Guardian* of Toronto, Canada, concerning the relation of man to the earth and the justice of public appropriation of land values. The *Christian Guardian* thought that land was not at all essential to existence and as pointing out[sic] the injustice of the single tax he asked: "Why should the idle tramps that may drift into a community from any distant land, who never have contributed to improve the country, have as much right to the unearned increment as the people of the country?"

J. J. Magrath, through the Corpus Christi, Tex., *Caller,* bombards the very common notion that the way to relieve the workingmen from taxes is to tax capital and fine houses. He shows in an interesting way why no product of labor should be taxed.

Mayor DeLashmutt bought some lots that he did not want to use in Albina, Ore., in 1886[?], for $30,000, and without having used them himself or allowing anyone else to use them, sold them recently for $60,000. E. O. Tramp discusses the nature and effect of this transaction in the *East Oregonian.*

John F. Ford of Sioux City, Iowa, seeing in the *Journal* of that place a discussion of the reason why it is more difficult for a man to get into business for himself now than it was a few years ago, thought he would take a hand. The *Journal* argued that as between a country having large capital and one having little, the poor young man would wisely choose the former. Mr. Ford then wanted to know why Horace Greeley advised young men to go west and so many of them did so. The *Journal's* reply was: "Obviously, because capital of a certain kind, so to speak—land—is more available there." The next thing in order is for the *Journal* to learn the essential differences between capital and land.

Sic in the original; probably "(garbled; sense unclear)".

W. B. Adams undertakes to solve the labor problem in the Grand Rapids, Mich., *Workman.* "The toiler's creed," said he, "should be eight hours for a day's labor, fair wages and honest goods[sic]. The editor of the *Workman* informs Mr. Adams that the way to get what he asks for is through the single tax and not as he (Adams) proposes.

The West Superior, Wis., *Inter-Ocean,* is out for the single tax. It argues from both a moral and fiscal point of view. It claims that the exemption of personal property and improvements would enormously stimulate the growth of West Superior, while it denounces the present system of taxation as unjust and idiotic.

Sic in the original; probably "honest goods.""".

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THE STANDARD.

HENRY GEORGE, Editor and Proprietor.

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THE STANDARD is forwarded to subscribers by the early morning mails each Thursday. Subscribers who do not receive the paper promptly will confer a favor by communicating with the publisher.

THE SUGAR TRUST DECISION.

Judge Barrett has dissolved the North river sugar refining company. This is the outcome of the great sugar trust case which has been on trial before him for several weeks. The decision will be appealed from, and if sustained by the court of last resort will be destructive of trusts in any of the effective forms in which they have thus far been organized.

The sugar trust is a combination of corporations and partnerships under a trust deed. In the deed it is provided that the partnerships shall secure charters as corporations and that all the stock of the corporations, formed and to be formed, shall be transferred to a board of eleven persons, named in the deed. in return[sic] for trust certificates to be divided among the several corporations in proportion to the value of their plants, and then divided among the stockholders of each corporation in proportion to the stock held by them before the transfer to the trustees. This having been done the stockholder loses all control over the corporations in which he owns stock and is treated as a shareholder in the trust, while the lawful directors of the corporations become mere dummies under the guardianship of a body unknown to the law—the trustees named in the deed. The profit arising from the business of each corporation is paid over to the trustees, and the aggregate is divided by the trustees among the holders of the trust certificates. The combination is emphatically what Judge Barrett declares it, a partnership of corporations.

It was contended by the trusts that the combination was not one of corporations. This was based upon the fact that no act was authorized by the board of directors, but that every act was the individual and voluntary act of the stockholders. And it was argued that as stockholders in one corporation have a right to own stock in other corporations, the combination was fully within the law. This contention is simply and conclusively controverted by by[sic] Judge Barrett in his opinion. The wonder is that it could have been seriously put forward or plausibly argued by any one. The trust deed was signed by persons professing to represent the corporations thus chartered, and by the firms in the case of the corporations chartered subsequently; the firms were turned into corporations pursuant to the terms of the deed; the shares of capital stock of all the corporations were transferred to the trust board; the trust board issued trust certificates and distributed them according to the terms of the deed; dividend was declared and paid upon these certificates, the money for which must have been received from the corporations pursuant to the deed; the board of directors in the particular corporation before the court was reorganized in accordance with the spirit of the trust deed as soon as that instrument was signed; and from that hour this particular refinery was closed, although dividends in proportion to the value of its plant have been declared and distributed

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among its stockholders. As Judge Barret[sic] says: "The form of the contract veil was thin enough, but the acts under it sweep away the gauze and leave the corporate body unclouded and in full view." There can be no question that this sugar trust is a combination of corporations; and that its lawyers should have insisted so strenuously on a

Sic in the original; probably "deed, in return".
Sic in the original; probably "by".
Sic in the original; probably "Barrett".

point which was at once technical and flimsy, strikingly suggests their consciousness of the illegal nature of the thing they defended.

Having decided that the combination was one of corporations in which the North river sugar refining company co-operated, the judge next inquires whether the corporations had authority to enter into any partnership arrangement, however legal the combination if between individuals might have been. This he decides in the negative, obviously the only conclusion he could have reached.

Without stopping here, as he might have done, for his conclusion disposes of the controversy, Judge Barrett goes on to consider whether the combination was inherently lawful. that is[sic], whether it would have been unlawful or not if between individuals. As he holds that it would not have been lawful, the legality of the trust itself, irrespective of whether its constituents are incorporated or not, is adversely determined so far as the opinion of this judge can determine it. This is put upon the ground that the tendency of the combination is to prevent general competition and to control prices, and therefore that it is a legal, as distinguished from an absolute, monopoly'[79].

At the argument it had been contended that the manufacture of sugar cannot be monopolized because sugar is a product which can be continually reproduced by the mere application of labor and capital. The argument of this point Judge Barrett says he enjoyed "as one always enjoys a persuasive manner of presentation." But what must have been still more enjoyable in that argument was the dexterity with which the able and persuasive counsel of the sugar trust juggled with "the application of labor and capital" without so much as hinting that there is something to which labor and capital must be applied if sugar or anything else is to be produced. And there is every evidence that in admiring this dexterous juggling performance, with the "labor and capital to be applied," Judge Barrett himself forgot all about the land to which they are applied. Yet in this forgotten factor will be found the keystone of the grand arch of trusts and monopolies.

Mr. Saxton has introduced in the lower house of the New York legislature his new electoral reform bill. It is in all essential particulars as good and strong as the Yates-Saxton bill which Governor Hill vetoed last year, and in details very much improved.

By the new Saxton bill certificates of nomination are to contain the name of each candidate, his residence, his business and business address, the office for which he is named, and a designation in not more than five words of the party or principle he represents. If the nomination is by a convention, the certificates are to be signed and sworn to by the presiding officer and secretary. Certificates of state nominations are to be filed with the secretary of state not more than forty, nor less than twenty, days before the election; and all other certificates are to be filed with county clerks not more than thirty, nor less than fifteen, days before election. Any organized assemblage of electors or delegates representing a political party which at the previous election polled one per cent of the vote may make nominations in this manner. But nominations may also be made by filing similar certificates within the same time, signed by five hundred electors, if the nomination is for a state office, or fifty it[sic] for a county or

Sic in the original; probably "lawful, that is".
Sic in the original; probably "(possibly intended; sense is 'virtual')".

district office. These signatures need not all be appended to one paper, but every elector signing must give his residence and his business and business ad-

p. 8, col. 3

dress, and must make an affidavit and acknowledgment. The certificates are to be preserved and kept open for public inspection.

The secretary of state is required to certify all nominations in his office to the various county clerks at least fifteen days before election; and seven days before election the county clerks are to advertise all nominations in not less than two and not more than four papers of opposite politics. Where daily newspapers are published the advertisement is to be published daily, and in all cases the names in the advertisment[sic] are to be printed in type of the same size and in the same form and order of arrangement as on the ballot used at the election. Printed lists of candidates are also to be posted in every voting precinct for seven days previous to election. A candidate may decline ten days before election; and, in case of vacancy caused by declining, death, or informality of the certificate of nomination, the vacancy may be filled in the manner in which original nominations are required to be made.

The county clerk prints the official ballot[sic]. There is a separate ballot for each class of offices, as now, but the names of all duly nominated candidates for the same office are to be printed on the same ballot. These names are to be grouped, and each group is to be designated by the name of the political party or principle it represents, as shown by the certificates of nomination. A margin to the right of the names is to be left to enable the voter to indicate his preference. Every polling place is to be provided with 200 ballots for every fifty voters registered, or if there is no registration, for every fifty votes cast at the preceding election.

Booths to the number of not less than one for every fifty voters are to be provided at ever polling[sic] place. They are to be guarded by a rail so that none but persons within the rail can approach nearer than five feet, and are to be so constructed and furnished that the voter may mark his ballot screened from observation. No person other than electors engaged in voting, challengers and officials are allowed within the rail. On receiving his ballot, on the back of which the ballot clerks must indorse their initials, the voter is positively required to retire alone into one of the booths and note his preference by placing a cross opposite the name of each candidate for whom he intends to vote, or in case of a constitutional amendment by crossing out parts of the ballot so that the remaining part expresses his vote upon the question.

The voter is allowed to take into the booth a sample ballot already marked, provided it be of different color and quality from the official ballot, to guide him in marking the ballot he votes. This permission is for the accomodation[sic] of the illiterate voter, who under the Yates-Saxton bill was allowed to take a ballot clerk into the booth with him but by this new bill is very properly compelled, since he may use a sample ballot to aid him, to go into the booth alone. The only voters who may take another into the booth with them are the physically disabled, and they may take a friend.

A voter desiring to vote for an entire group of candidates, or presidential electors, may place the cross against the political designation of the group, in which case he shall be deemed to have voted for all the persons in that group whose names are not actually erased. He may also write in the name of any person not nominated, but for whom he desires to vote; and if he uses pasters, the pasters must be counted if they are pasted upon the face of the official ballot,

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Sic in the original; probably “fifty if”.
Sic in the original; probably “advertisement”.
Sic in the original; probably “official ballot.”.
Sic in the original; probably “every polling”.
Sic in the original; probably “accommodation”.

Having prepared his ballot, the elector must fold it so that the face will be concealed and the printed indorsement and initials of the ballot clerks exposed, and then immediately deposit it in the ballot box and retire.

No inspector of election is permitted, under penalty of misdemeanor, to allow the deposit of a ballot upon which the names or initials of the ballot clerks are not indorsed[sic],

Placards of instructions are to be posted in the booths, no election officer is allowed

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to electioneer on election day and no person may electioneer within one hundred feet of the polls. There are stringent provisions against removing ballots from the polling place before the polls close; showing the face of a ballot; asking to see the face of a ballot after it is marked; receiving or delivering a ballot otherwise than from the ballot clerks to the voter; offering to vote any but the official ballot; or marking a ballot so that it may be identified. A ballot not voted must be returned to the ballot clerks before the voter leaves the polling place, and if one ballot be accidentally spoiled a new one may be obtained upon returning the spoiled one.

In New York city the functions of the county clerks under the Saxton bill are to be performed by the board of police, and in Brooklyn by the board of elections.

There seems to be a minor defect in the bill in that it requires the appointment of two additional inspectors, who serve and draw pay for registration as well as election days, though they are needed only as ballot clerks on election days; and there are a few verbal defects, such as calling these inspectors baliot[sic] clerks in some sections and inspectors of election in others. It would probably be better to follow the Yates-Saxton bill in this particular, and provide distinctly for the appointment of "ballot clerks" for service on election day. There may be other defects of like character, which wili[87] be pointed out before the bill passes, but from the abstract of its provisions given above it will be seen that Mr. Saxton has not surrendered any of the essentials of the reform. That the bill, without substantial modification, will pass both houses, is quite certain and that Governor Hill will sign it is altogether probable; and as it is to take effect immediately, we of New York are, despite our disappointment of last year, not likely to be behind other states in the actual enjoyment of relief from machine domination and electoral corruption.

In Maine Mr. Looney, a member of the legislature of that state, is to introduce a carefully prepared bill, which does not differ materially from Mr. Saxton's, except that illiterate and blind voters may call in one or two election officers to aid them, unless the indorsement of the ballots with a fac simile of the signature of the officer who causes them to be printed instead of the actual signature or initial of the ballot clerk, be regarded as an essential difference. In this state the actual signature made at the time of delivering the ballot to the voter is undoubtedly preferable, and it is the safer plan in every state. The Maine bill would also be improved by adopting Mr. Saxton's provision excluding from the booth every one but the voter, except in cases of physical disability, and providing for the illiterate by allowing them to use a sample ballot as a guide.

In Missouri the governor has recommended, and the legislature is almost certain to enact, an effective law; in Indiana it is confidently expected that the thorough measure now pending will be passed; of the success of the

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Sic in the original; probably "not indorsed.".
Sic in the original; probably "ballot".
Sic in the original; probably "will".

Saxton bill in New York there is little doubt, and in New Jersey a bill, modeled after the Yates-Saxton bill, is before the lower house, and almost as certain of passage as of the governor's signature when it does pass. The legislative friends of this reform in all the states where bills are pending would find it advantageous to compare the several bills with a view to improving each in its details.

To us who, until recently, were the only advocates of this reform, it seems impossible that it should have advanced so far. When in the North American Review for March, 1883, Henry George proposed it, it was received as one of those "unheard of things," which, like all "unheard of things," are not to come to pass until Gabriel begins to get his trumpet ready, When[sic] a little more than two years ago Mr, George,[89] advocated it from the stump in the mayoralty campaign, there was not the slightest indica- continued on p. 9 →

[continued on page 9]

Sic in the original; probably "ready. When".
Sic in the original; probably "Mr. George".

[continued from page 8]

← continued from p. 8 tion that it would attract public attention in a long time, if at ail[sic]. When, eighteen months ago, the united labor party at Syracuse incorporated a demand for it in their platform, there were few even in that party who appreciated its importance or saw any prospect of its early adoption. And yet, in this short time, the whole country has begun to demand it, and legislatures in most of the principal states are hastening to respond to the demand. In five years more it is doubtful if a single state will vote in any other way,[91],

Is there not encouragement in this for us who are working for the greater reform, and whose work will not be done till that reform is accomplished[sic]. Does any one suppose that the demand for the Australian ballot system is a sudden demonstration without a cause? Does any one suppose that the cause is merely the notorious corruption of the late election? Such things do not occur without a cause; and the late election was not so much more notoriously corrupt than many a preceding election as to be *the* cause. The cause of this demonstration is the seed that has been sown during the past five years, in ways that we can know little of. Here some one was attracted, and there another, and so the agitation spread until the notorious corruption of the late election acted upon it as a sudden breeze upon a smouldering fire.

So it will be with the single tax reform. Already the darkest hour of what has seemed to many of us a never ending night is passed and the dawn is here. In every direction we see indications of the hold the single tax idea has taken and the great rapidity with which it is spreading. We do not now refer to the wonderful growth to which the single tax enrollment and the correspondence which it involves gives testimony; but to the influence which that growth is having among masses of people who are not now and perhaps never will be in sympathy with our movement, nor behold, as do we, the promised land of a higher, an advancing, and a perpetual civilization.

Among these indications is the speech of Jonathan A. Lane, president of the Boston merchants' association, at the annual banquet of the association on the 8th of this month. The men to whom Mr. Lane spoke on that occasion are worth not less than $300,000,000, and Mr. Lane himself is a wealthy and influential man. According to the Boston Journal, which gives the best report of his speech, he said: "In this matter of the taxation of personal property we, under our laws, come down ruthlessly upon the weak and those who have no helpers; and the strong, the shrewd,the[sic] smart, and the enterprising go free. Now, suppose we shift this thing,[94] a little and put this tax upon the real property of the commonwealth—upon the real estate alone." The Boston papers made a very poor report of this part of Mr. Lane's speech, a criticism which also applies, though in less degree, to the Journal; hence, it is difficult to say whether or not Mr. Lane in proposing to tax real estate alone had in mind the single tax, but

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Sic in the original; probably "all".
Sic in the original; probably "way.".
Sic in the original; probably "accomplished?".
Sic in the original; probably "shrewd, the".
Sic in the original; probably "thing".

upon the authority of a gentleman who was present we are able to say that he several times used the expression "single tax" in a manner indicating that he had "seen the cat." And this is corroborated by the Boston Globe's editorial, which speaks of "the plucky president of the Merchants' association" closing his "audacious address" with an appeal to "the wealthiest body of banqueters" that gather annually in Boston "to 'throw their influence in favor of the change' (to a single tax on real estate), because it 'would make our taxation honest and promote the interest of the entire commonwealth,'" and then goes on to say:

> If this is not Henry Georgeism, what is? And whether it be Henry Georgeism or not, why is it not worth considering? If there is justice and equity, and good business as well as public policy in it, what does it matter if Henry George did first conceive and formulate the idea?

But whatever Mr. Lane may have meant, there can be no mistaking what

p. 9, col. 2

The Western Building Association Journal means; and what it means is more important, perhaps, despite his wealth and the wealth of those he addressed, than what Mr. Lane means. The Journal is published at St. Louis, and is an organ of the building association schemes which have been so effective in enabling their members to find a plank in the ocean waste of poverty. The object of these associations is to enable their members to acquire homes, and most of the members become borrowers from the association to enable them[sic] to get homes. It is, therefore, obvious to whoever will consider the matter, that no one could benefit more by the single tax than members of these building loan associations. The lots they usually buy are without much value which is not speculative, and the single tax by destroying speculative values would enable them to buy lots for a great deal less than they can buy them for now. When they were ready to build they would know that their building could add nothing to their taxes, and would not need to hesitate on that account as they must often do now. Not alone would it benefit members who have not yet borrowed and built; it would also benefit those who have already built and are under mortgage to their associations. True, their land would not sell for as much in money as now; it would not exchange for as much in clothing, food, or other labor products; but these men do not want to sell their land. What they want is a home. And for a home the land would be as good as ever; while the very fact that it had fallen in value would reduce their land tax. With their land tax reduced, and no tax on their houses, furniture, and store purchases—no taxes whatever, direct or indirect, except the one single tax on the actual value of the ground on which their houses were erected, members of these building associations would be far better off *as* members of building associations than they are now. And this does not take into account the benefits they would enjoy in common with every one else in consequence of the brisk times the single tax would bring on.

The Western Building Association Journal is the first of its kind to discover the advantages to its constituency of the land value tax, and proposes to urge that homes obtained by means of the building association "shall be exempt from taxation." Referring to what has been said of these associations, that they are public benefactors, under the maxim that "he who makes two blades of grass grow where one grew before" is a public benefactor, the Journal pertinently asks: "Why tax building association shareholders for being public benefactors?" And here is the emphatic way in which it closes its introduction of the subject:

> In short, we are beginning to be greatly impressed with the arguments in favor of simplifying our present complicated system of taxation, by abolishing one tax after another, wherever and as soon as it may properly be done, and finally lodging all taxation on the land alone. This is the "single tax" idea that is pressing to the front as one of the most interesting questions of the day.

Sic in the original; probably "them.".

Here, too, comes the Chicago Times, editorially informing its readers that "wise publicists shoud[sic] strive to tax opportunities, not industries," and that "it would seem to be a good plan to avoid taxing all kinds of business." The particular occasion which called forth these expressions from the Times was a proposal by the Chicago aldermen to "tax insurance companies relatively as much as merchants are assessed on their stocks of goods[97]," The Times aptly points out that this would be an excellent thing to do "if it were an offense against society to sell dry goods or to insure them," but that under existing circumstances it might be better to encourage business operations instead of fining them,

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Just as the demand for the Australian voting system has come so suddenly and with such resistlessness, will demand for the single tax come at no distant day.

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MEN AND THINGS.

There was something almost comic in Senator Hoar's question to Senator Vance: "What occupation would you provide for the 100,000 Massachusetts men who would be thrown out of employment by the ruin of the protected manufacturers of that state?" Apparently Mr. Hoar thinks that the protected manufacturers of Massachusetts employ citizens of Massachusetts to work for them. The senator ought to visit Massachusetts, and look into things a little. He would make some discoveries that would astonish him. Massachusetts men and women used to work in Massachusetts mills, but they have been replaced by French Canadians. Massachusetts men used to go fishing, but they have been replaced by Nova Scotians. Massachusetts men used to build, and man and command ships, but protection has killed that line of business. Massachusetts men used to smelt iron and manufacture it, but the tariff on coal and iron ore has stopped all that sort of thing. Massachusetts men used to work at farming, but the tariff has driven them out of that occupation by cutting the purchasing power of their earnings down one-half or more. Senator Hoar thinks he represents Massachusetts in the senate. He doesn't. Massachusetts sends him there, but what he really represents is not the taxpayers of Massachusetts, but the tax gatherers—the men who fatten on monopoly, and grow rich by the distresses of their fellows.

Besides, what has congress to do with providing work for "100,000 Massachusetts men" anyhow? Senator Vance's answer to Mr. Hoar's question went to the root of the matter. "It will take," said Mr. Vance, "a good deal of threatening to die on the part of Massachusetts manufacturers to convince the farmers of North Carolina that they ought to pay their own expenses and those of their Massachusetts neighbors as well."

At the real estate exchange, one day last week, a vacant piece of land, between 141st and 142d street, measuring 6,625 feet, sold for $21,000. Another plot, on the corner of Seventh avenue and 141st street, measured 3,750 and brought $15,000. And a single vacant lot on Alexander avenue, near 136th street, containing 1,237 feet, was sold for $7,400. Altogether, 11,612 superficial feet of land brought $43,400, an average of $3.74 per foot. This would make the price of an ordinary building lot 20 feet by 100, $7,480.

Now, just think what these figures mean. They mean that if a citizen of New York wants to build a house in a comparatively unsettled part of the city, nearly an hour's ride distant from the business center, he must first pay $7,480 for the privilege, not to the people of New York, but to some private individual. In other words, he must

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Sic in the original; probably "should".
Sic in the original; probably "goods."".

agree that so long as he continues to use that house he will contribute out of the earnings of his labor about $300 every year towards the income of some man or men who will do absolutely nothing for him in return except allow him to live in a certain part of New York city. Isn't that a pretty way to encourage American industry? Plenty of men wanting houses built for them. Plenty of bricklayers and masons and carpenters and plasterers and painters and laborers asking nothing better than to be hired to build the houses. Plenty of vacant land in the upper part of the city to build the houses on. But before the man who wants the house can set the bricklayers and all the rest of them to work he must make provision for the payment forever of $300 a year to the man, or the heirs or assigns of the man, who consents to give him a piece of paper conveying the privilege of building his house in a certain place.

But the privilege of living in one part of New York rather than in another *has* a value? Of course it has. It is pleasanter, wholesomer, and altogether nicer to live near Central park than to live, say, in Cherry street; and the man who builds his dwelling alongside the park ought to pay for the privilege. Only, whom ought he to pay? Society says, some man whose grandfather eighty years ago bought a wood lot near what is now the park, and whose descendants from that time to this have retarded the prosperity of the city by forbidding anybody to live there. We who advocate the single tax, say that he ought to pay the whole community of New York, because every member of that community has just as

p. 9, col. 4

good a right as he to the use of every inch of land within the city limits. If the privilege of using 2,000 superficial feet of land on 136th street is worth $300 a year—which it isn't, nor anything like it—then the man who uses it ought to pay $300 a year into the city treasury. Wouldn't the man be just as badly off in that case as he is now? Not at all. Because, in the first place, a goodly portion of his $300 would come back to him in the shape of public improvements and conveniences; in the next place, while he was paying $300, other men, occupying more valuable locations for residential, business or manufacturing purposes, would be paying vastly more than $300, and from these extra payments he would get his equal share of benefit; in the third place, the whole frightful weight of taxation, public and private, that now crushes his industry, would be removed, and he would be getting the full reward of his labor, without drawback or reduction for any other man's benefit; and, finally, he would have a guarantee of constant remunerative employment in the assured right of every man to apply his labor to any natural opportunity lying unused, and keep the whole product for his wages.

Will anybody deny that the single tax system would make New Yorkers richer, happier and better? And as for the rightfulness of it, just ask yourself two questions, Who made the land of New York? and, Whom did he make it for? Against these two queries the whole theory of private land ownership goes to pieces like a storm-driven ship against a rocky shore.

The *American Grocer* tells us that the industry of canning tomatoes is being too energetically conducted in the United States. Farmers are growing, and canning factories are putting up, not more tomatoes than the American people want to eat, but more than they can afford to[sic] buy at prices which will give a profit to the farmers, and the canners, and the wholesale dealers, and the retail grocers concerned in producing them. The *American Grocer* says this is a good thing for "the masses," because it brings within their reach a supply of anti-scorbutic food; but it is a distinctly bad thing for the producers of canned tomatoes, who will begin the packing season of 1889 with less chance of profit ahead than in any previous year since 1882. In short there has been an "over production" of tomatoes.

Sic in the original; probably "afford to.".

The *Grocer* tells us that the total canned tomato product of last season was a little less than 80,000,000 cans, which was 12,000,000 cans more than were put up in 1887. That extra 12,000,000 cans seems to have made all the difference. In order to get rid of them prices had to be lowered to such a point as seriously reduced the earnings all along the line of production. It seems evident, therefore, that 68,000,000 cans of tomatoes is as much as the American people can afford to buy in one year at prices which will adequately reward the labor and capital engaged in producing them.

Almost everybody likes tomatoes. They are good in sauces, they are good to make soup of, they are good stewed by themselves. Counting in the immense quantities used in our hotels and restaurants, I think an allowance of a can a week to an ordinary family for six months in the year would not be excessive[sic], In my own family we consume considerably more than twenty-six cans a year. Yet at that rate 68,000,000 cans would supply only about two million and a half of families. Now there are at least 13,000,000 families in the United States. Many of them, no doubt, put up their own tomatoes. Many others decline to eat canned vegetables. But making liberal allowance for these two classes, there must remain several millions of families who don't buy canned tomatoes simply because they can't afford to,

Now just see the sort of deadlock that the tomato canning industry is coming to[sic], Here are farmers all over the country, with lands adapted to raising vegetables for canning, with special skill in that branch of agriculture, acquired by long experience. Here are a multitude of canning factories dotted round among the farmers, with an immense amount of capital inextricably locked up in machinery and buildings adapted to the canning business, and to nothing else.[101], Here are twenty or thirty millions of people wanting canned tomatoes, and engaged,
continued on p. 10 →

Sic in the original; probably "excessive.".
Sic in the original; probably "coming to.".
Sic in the original; probably "nothing else.".

p. 10, col. 1
← continued from p. 9 directly or indirectly, in producing the things for the sake of getting which the farmers and factory men are raising and canning the tomatoes. Both parties are anxious to trade, but somehow they can't get together. Each one wants what the other is anxious to dispose of: yet neither can afford to buy. That sounds nonsensical, but it's absolutely true. A great many facts in our civilization sound nonsensical when you state them boldly.

Yet when we look at all the circumstances the whole thing is plain enough. The tomato producers and the tomato consumers are like the inhabitants of two cities, between which commerce can only be carried on along roads infested by robbers, who plunder merchants going in both directions. When the farmer who has raised his crop of tomatoes and carried it to the canning factory goes to the village store to get the cloth, and calico, and sugar, and other things that are the real earnings of his labor—since he raised the tomatoes for the sake of getting them—he doesn't get anything like what fairly belongs to him. If he wants ten yards of cloth he has to pay for fifteen yards. If he wants ten pounds of sugar he has to pay for twenty pounds. Out of whatever he calls for the robber of protection claims his share and renders no return. So when the consumer buys a can of tomatoes, he is asked to pay, not only for what he actually gets, but for what he doesn't get and doesn't want—for tax on tin plates, for tax upon machinery, for tax upon steel rails, for tax upon pretty much everything that has been used in any way in producing that can of tomatoes to him.

The trouble is not that the farmers and canning factories can't produce canned tomatoes at prices that consumers can afford to pay. The trouble is that they are not allowed to receive what belongs to them out of what consumers *do* pay. And they will never begin to get that till they put an end to the robbery of protection. Even then, they will not get anything like the just earnings of their capital and labor. The robbery of private land ownership will still remain to be dealt with. But they will get far more than they do now, and will gain strength and courage to deal with the greater oppressor.

The senate of the United States is determined to protect the religious industry of the country, as well as all the other kinds. On Wednesday of last week it rejected an amendment to its new tariff bill placing English bibles on the free list, although the bill provides that bibles printed in foreign languages may come in free. As the law stands at present, it is an expensive business[sic] for the American tourist to experience religion abroad. Because in that case he is apt to buy a bible; and when he returns to his own country he must either pay a fine of twenty-five per cent on the value of the sacred volume, or swear that he has owned and used it abroad for not less than one year—a truly diabolical alternative.

It costs a thousand dollars to import a foreign clergyman, and twenty-five per cent to bring ashore a foreign bible. As for religious principles, the tariff is all but prohibitory as regards them. It must be a saintly tourist, indeed, who has anything but the merest shreds and tatters of his principles left after swearing his baggage past the customs

Sic in the original; probably "business.".

officers. Thus protection looks after the American evangelist, and secures him against the competition of the pauper preachers of Europe.

On Wednesday of last week the best society of New York danced for charity. This does not mean that they felt themselves so filled with loving kindness that they *had* to dance—as a man dances for joy; nor does it signify that they danced in public without charging anything for the privilege of looking on. It means simply that they hired the Metropolitan opera house, paid a certain number of dollars each for admission, had a royal good time which lasted pretty much all night, and turned the net proceeds over to the Nursery and Child's hospital. Meantime the folks whose labor supports the best society were in bed, gaining strength for the morrow's toil. It was a great night for charity. The costumes were magnificent, the diamonds exceptionally brilliant, the children were not more than ordinarily restless in their hospital cots, Mrs[sic], William Astor opened the ball with Commodore Elbridge T.[104], Gerry—whose grandfather signed those platitudes about all men having equal rights to life, liber-

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ty and the pursuit of happiness—and the nurses on duty made their rounds during the night with accustomed punctuality. As Tolstoi says, we're willing to do almost anything for the man we're riding, except to get off of him. I wonder how my landlord would take it, if I should decline to pay my rent and offer to dance for his benefit instead.

Messrs. E. S. Higgins & Co. are a firm of carpet manufacturers of New York, whom a beneficent government protects from the pauper competition of foreign carpet makers expressly that they may be enabled to pay their employes sufficient wages to enable them (the employes, not Higgins & Co.) to live in that condition of luxury which the *Press* and *Tribune* have so often described as peculiar to the carpet weavers and other wage workers of these United States. Messrs. Higgins & Co.'s relation to their work people, in short, is that of trustees, charged with the receipt and distribution of a fund contributed by the self-sacrificing carpet consumers of the United States expressly for the benefit of the men and women and little children who while the happy hours away by weaving carpets in the Higgins factory.

But trustees sometimes have disagreeable duties to perform, and on the 17th of December last the Messrs. Higgins felt it their duty to notify their employes that owing to—that is, on account of—well, in short, they would have to reduce wages twelve and one-half per cent all round. The employes grumbled a good deal—they always do grumble, those discontented work people, for whose benefit everybody submits to be taxed so cheerfully—but concluded they couldn't help themselves, and so submitted.

But when the Higgins trustees came to look into things, they found with regret that the twelve and a half per cent reduction was not enough. So they began, first in one department and then in another, to make a further reduction of five per cent in wages, assigning the same lucid reason. This made the wicked employes grumble still more; and not satisfied with grumbling, they held meetings, at which the doctrine was boldly advanced that E. S. Higgins & Co. were not acting honestly about those contributions, but were actually keeping back a portion of the fund provided by the carpet consumers expressly for the employes' use. The Messrs. Higgins treating this insinuation with dignified and silent contempt, the employes went a step further and declared that unless the matter were satisfactorily arranged, they would stop making carpets altogether and leave Higgins & Co. to run their factory for themselves.

Sic in the original; probably "cots. Mrs.".
Sic in the original; probably "Elbridge T.".

Then the firm, in the kindest possible manner, agreed to meet a committee of workingmen and discuss the matter with them. And in response to this suggestion a meeting was actually held at which the wage workers asked a variety of impertinent questions about the profits of the business, capital invested, etc. One workingman in particular, Mr. John Morrison, inquired whether it was not a fact that the capital stock of the firm was $3,500,000, and that they were appropriating six per cent for depreciation of factory buildings and seven and a half per cent for depreciation in values of machinery, and that they were paying six per cent interest on their capital. Mr. Morrison also asked if it was not true that last July the value of the firm's property was set down at $1,600,000, and that that was above its real value? To all this Mr. Higgins replied that these matters were the business of the firm and not of its employes. The upshot of the conference was that E. S. Higgins & Co. would make no concession, and the employes accordingly carried out their threats and quit work.

Of course I have no means of knowing what foundation of truth there may have been for Mr. John Morrison's questions; but it seems to me at least probable that had they been very far out of the way Mr. Higgins would have taken the trouble to dispute them. Assuming them to be correct, it may be noted that after providing an ample reserve fund for the replacement of over valued buildings and machinery, the firm of E. S. Higgins & Co. is earning a trifle over thirteen per cent annually on the actual capital employed in their business,

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What impresses me in connection with this Higgins story is this: According to all authorities the protective system has just two purposes—to keep American

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workingmen busy, and to secure them the highest sort of wages. We discourage the importation of pauper made foreign carpets on purpose that the Higgins employes may be kept busy making carpets for us; and we allow E. S. Higgins & Co., to charge[sic] us more for the carpets than they are really worth, on purpose that they may divide the extra money we give them among their workpeople. And yet, with the protection system in full operation. with[106] a protectionist president and congress just elected, the Higgins workpeople have had their wages reduced from twelve and one-half to seventeen and one-half per cent, and the Higgins factory has stopped making carpets; while the Higgins firm, who get no benefit whatever from protection—how can they, since the workpeople get it all?—the Higgins firm are earning the comfortable little dividend of thirteen per cent annually on their capital. It seems to me that one of two things must be true. Either E. S. Higgins & Co. have been sinfully misappropriating some of the involuntary contributions made for the benefit of their workpeople by myself and other consumers of carpets; or else the whole protection system is a failure.

Mr. Alfred Clagett of this city is a gentleman who likes champagne. This, in itself, is not an unusual weakness among gentlemen, but the peculiarity about Mr. Clagett[sic] is that he not only likes champagne, but that he manages to get it. He drinks, according to his own account of himself, about seven dollars worth of champagne a day. A daily paper describes him as "popular, warm-hearted and refined." An extra daily bottle would perhaps entitle him to be called religious, too.

Mr. Clagett's popularity, warm heartedness and refinement, together with his great faculty for drinking, were the cause of his engagement as secret agent, or "steerer," by the champagne producing house of Schereck & Co. Messrs. Schereck & Co. reasoned that a popular, warm hearted and refined man, drinking a matter of four

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Sic in the original; probably "Co. to charge".
Sic in the original; probably "operation, with".
Sic in the original; probably "Mr. Clagett".

pints of champagne per diem in places of popular resort, must necessarily exert a certain influence. When other popular, warm hearted and refined men, said Schereck & Co., see Mr. Clagett drinking champagne, they will want to drink champagne, too. And if they see him drinking one particular brand of champagne exclusively, all the instincts of popularity, warm heartedness and refinement will incline them to drink that brand also. "Go to," said Schereck to the Co., or the Co. to Schereck. "Let us stake Clagett with liberality. And it shall be that whenever he calls for wine he shall demand of the barkeeper our brand. So shall popularity, warm heartedness and refinement get in their perfect work, and the Schereck champagne shall have a boom." So they did it. It was a mistake.

It was a mistake, because they neglected to stipulate that when Mr.Clagett called for the Schereck champagne he should decline to accept any other, and insist on conserving his aridity while the barkeeper sent out for a supply. In the absence of this stipulation Mr. Clagett considered that he sufficiently earned his money by simply *calling* for the Schereck brand. If the barkeeper had it, all right; if he didn't have it, Mr. Clagett contentedly drank some other kind, and paid for it with Schereck & Co.'s money. The consequence was that the expected rush of high class saloonkeepers to Schereck & Co.'s warehouse did not take place. Messrs. Schereck & Co. paid Mr. Clagett $50 a week for fourteen weeks, and then investigated. The result is that they have discharged Mr. Clagett, and are trying to get back $200 of their vanished $700 by a suit at law.

There is one phase of the Clagett case that involves an interesting question. What was Mr. Clagett, economically considered? It's easy enough to place him morally, of course; but what was he economically?—a producer[sic], or a consumer? On the one hand, he was an employe of Schereck & Co., hired by them to assist in selling their champagne. That would make him a producer, On the other hand, he didn't assist, as per contract, but, instead, consumed the wine produced by other champagne merchants. That would make him a consumer. Now, which was he? Was Messrs. Schereck & Co.'s $700 expended for production, or wasted in riotous consumption? I commend this question to the debating societies,[109],

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A bill is now before the house of repre-

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sentatives for the establishment and maintenance of relief stations in the Arctic ocean for the benefit of shipwrecked whaling crews. Two stations are asked for, to cost about $13,000 each. Each is to be kept supplied with provisions sufficient to feed 100 men for several months. The New Bedford board of trade, through whose influence the bill was introduced, draw a pathetic picture of the sufferings entailed on the whalemen by the lack of these relief stations. It happens not infrequently, they say, that so many of the whaling fleet are lost at the beginning of a season that the remaining vessels are compelled to abandon their cruises and make for the nearest port on account of the impossibility of feeding the survivors. Still worse is the luck of crews whose vessels are lost just at the elose[sic] of the season. Out of seven or eight crews thus cast away within the last ten years only one man has returned alive. A couple of properly located relief stations would enable shipwrecked crews to be cared for until the season's close, or preserve their lives through the winter, until the fleet shonld,[111] reappear in the spring.

All this speaks volumes for the courage and hardihood of the whaling crews, as well as for the enterprise and humanity of the ship owners who stay at home and make money by the business. If relief stations are needed to save the lives of Arctic whalers, unquestionably they ought to be established. But why should the government be

Sic in the original; probably "producer.".
Sic in the original; probably "societies.".
Sic in the original; probably "close".
Sic in the original; probably "should".

asked to establish them? For, observe, that these proposed stations are not like the ordinary life saving stations along the coast. They are to be established for the benefit of one particular set of men only. They will in reality constitute part of the outfit of the whaling fleet. Now why should the United States government help whale ship owners to fit out their vessels?

Mr. G. W. Smalley, the ambassador of the Tribune near the court of St. James, is disturbed because President Cleveland has not been sufficiently resentful of the conduct of Lord Salisbury in the Sackville West matter. Mr. Smalley assures us that Minister Phelps is coming home straightway, and he thinks that's all very well as far as it goes. But it doesn't go far enough. All the secretaries and other folks of that sort ought to be withdrawn too. "The man who ought to be left in charge of the legation," Mr. Smalley says, "is the hall porter." This, it must be explained, is not an attempt to create a boom for the hall porter. It isn't like saying he ought to be in the cabinet. Mr. Smalley only wants the hall porter left in charge in order that when Lord Salisbury calls at the legation to ask after Uncle Sam's health there may be somebody to tell him sternly: "Not at 'ome." This is a very nice way for Mr. Smalley to get square with the British government, and Mr. Bayard, and the rest of his political foes. But he doesn't realize what a deadly blow he is striking at our whole diplomatic service. He is really telling us that for all practical purposes the United States might just as well be represented in England by a hall porter at thirty bob a week and found as by an envoy extraordinary at $17,500 a year and find himself. And really we don't see why it shouldn't.

The Australian system of voting was used by the reform club at its annual election of trustees on the 8th of this month. There were twenty-one candidates and fifteen trustees to be elected. The system worked with perfect smoothness and to the entire satisfaction of the members, two hundred and thirty of whom voted at the election.

T. L. M'CREADY.

The $600 Exemption in Toronto.

A deputation of the tax reform association of Toronto called on Hon. Oliver Mowat, attorney general, and Hon. A. M. Ross, treasurer of the province, to plead for the consideration by the legislative assembly of the petition being circulated asking for the exemption from taxation of dwellings to the amount of $600. The association was represented by D. S. McCorquodale, president of the tax reform association; Dr. A. D. Watson, vice-president; W. T. Green, secretary; Aldermen Carlyle, A. Bates, Jamss[sic] Cunningham, J. C. Johnston, A. W. Reeves, John Bengough, Thomas Seaton, William Sherriff, George Bradley, George Chamberlin, George Bingham and W. Best. The result was a discussion of the single tax and an expression from Mr. Mowat that he thought the matter under consideration an important one, and that it would be brought before the next legislature.

Sic in the original; probably "James".

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CURRENT THOUGHT.

A Queer Sort of Township.

Mr. Edward Atkinson begins, in the January issue of the *Forum*, a series of easy lessons for the American people, the object of which appears to be to bring the masses to a thorough comprehension, and—which is of course the same thing—to a fervid faith in the Atkinsonian system of political economy. Just what this system is we cannot say with certainty[sic], Mr. Atkinson's previous lessons having been not at all easy, but rather of a hard and wobbly nature. But we think that in stating it as follows, we do not seriously misrepresent it. At all events, this is what we believe it to be:

I. Man lives by production of wealth. The measure of his wealth production is the measure of his phvsical[sic] comfort.

1. Production depends on two factors: First, Capital; and second, Labor.

2. Capital employs labor and supports it while at work. Hence the productive power of labor is strictly limited by the quantity of capital.

3. Of the products of labor, a certain portion is consumed in feeding, clothing, and sheltering the community. Another portion is taken in taxes for government expenses. A third portion replaces the capital consumed in supporting the laborers while they were at work. And whatever is left is saved to increase capital and enable the laborers to do more work next time.

V. The amount of capital already saved is enough to enable labor to produce about $1.50 worth of wealth per laborer per day. This is absolutely all that can possibly be produced under present circumstances.

1. About ten per cent of the annual product of wealth is being saved and added to capital every year. This is, on the whole, a very satisfactory rate of progress. At all events, statistics show it to be *the* rate of progress and there's no use growling about it.

2. Everything is all right. What few things are not all right will come right in the end.

There are also some minor doctrines, as that it is economically sinful to eat pork; that the reward of laborers engaged in production is to be measured, not only by what they get themselves, but by what is paid out by their employers and landlords to domestic servants, hotel cooks and waiters, yacht sailors, and other people who minister to their enjoyment; and several others no less astonishing; but we omit these, as having no necessary

Sic in the original; probably "certainty;".
Sic in the original; probably "physical".

connection with the main system. We flatter ourselves we have succeeded in giving, on the whole, a statement of the Atkinsonian theory of things as they are, with which Mr. Atkinson himself would find little fault. It is this theory that the easy lessons in the *Forum* are intended to enforce.

The first of Mr. Atkinson's easy lessons is entitled "An Easy Lesson in Statistics." Its main object is to enable the student to get a mental grasp of "the incomprehensible figures of our national bookkeeping," to comprehend the vast statistics of the census. This Mr. Atkinson accomplishes by the happy device of dividing the census figures by 10,000. Estimating the population of the United States to have increased from the fifty millions of 1880 to sixty millions, he first increases the census returns in the same proportion. Then he divides everything by 10,000, disregarding fractions, and the serious business of the lesson begins.

Having only 6,000 people to deal with, instead of 60,000,000, Mr. Atkinson locates them in an imaginary township which represents the whole United States in miniature. This township contains 300 square miles, or 192,000 acres. Of this "about one-half, or 96,000 acres, is good arable land; the rest is about equally divided between pasture, mountain and forest." The township is abundantly provided for by nature. It has stores of coal, oil, iron, lead, copper, gold, silver, etc. The "etc." is Mr. Atkinson's, and we presume is intended to signify that the township has ample supplies of all minerals produced in the United States. It has also forests. There are 20,000 acres of land in cultivation, worked by 500 farmers, assisted by 370 farm laborers. The rest of the people are engaged in mining, manufactures, mechanical arts, professions, etc., in various numbers. Out of the whole population of 6,000 people, 2,000 are occupied for gain. "There may be," Mr. Atkinson informs us, "a few paupers, mostly foreign born; but no one in this community is allowed to suffer for want of the absolute necessaries of life, except through oversight or accident." As Mr. Atkinson says nothing about tramps, or people out of work, we presume there are none of those either; which leads us to suspect, either that the census is wanting in some particulars, or that some of its figures, when divided by

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10,000, mysteriously give a quotient of nothing at all.

This community of 6,000 people, with one-third of its members—including, practically, all its able bodied men—occupied in producing wealth, or in ministering to the wealth producers; with four acres of arable land lying idle for every one under cultivation; with its hills full of "coal, oil, iron, lead, copper, gold, silver, etc.;" with blast furnaces, machine shops, factories, and other instruments for increasing the efficiency of labor; with an extensive railway system to facilitate exchange; this community produces—how much, do you suppose? Enough, Mr. Atkinson says, for the supply of each inhabitant with "a few feet of boards over his head, sustained by bricks or timber; about ten pounds of wool, sixteen pounds of cotton converted into clothing, a barrel of flour and two or three hundred pounds of meat, each year; and a little sugar, a glass of beer and about five pounds of solid or liquid food per day, these constituting the necessaries of life." It is evident that Mr. Atkinson has personally abandoned the use of shoes, hair mattresses and feather pillows, since he omits these from his list of "necessaries."

Yes, he actually says it. The whole product of the community, counting in everything, is only $1,200,000, or an average of less than fifty-five cents a day per head of population. And, as Edward Atkinson pathetically puts it, "how much of luxury and how much of leisure can the average man get out of what fifty to fifty-five cents a day will buy for his shelter, food and clothing?" Besides, the average man doesn't get anything like fifty-five cents a day, after all. In the first place, that dreadful capital has got to be replaced and even added to, or "the next

generation will suffer for want of capital." Then the rent of the land must be paid, the interest on bonds and mortgages must be provided for, capital must have its profits, and the "professional persons, musicians, literary people and the like" must have their fees. So by the time we get down to the common folks, and come to settle up with *them*, the average of fifty-five cents a day is pretty considerably reduced. Truly this community of 6,000 people is in a bad way.

But there is hope. Mr. Atkinson sees light ahead. Not a full blaze of daylight exactly, nor even a reliable light to steer by. It may be nothing but an *ignis fatuus*, or a lantern tied to a cow's horns in old wrecker fashion; but it is a light, for all that, and Mr. Atkinson points it out. "May not," he suggests, "the true remedy for want consist in the ignorant rich learning how to spend or direct the material force which comes within their control in a better way; and in the ignorant poor learning either how to spend or to save the force which comes within their control in a way that will give them better results?"

When you first look at it, this light ahead of Mr. Atkinson seems rather dim, and on the whole more like the phosphorescence of fox fire or stinking fish than a good, honest flame. But when Mr. Atkinson explains himself, which he does in spots, the light goes stronger, though it's pretty feeble still. "The waste of the many poor," he says, "costs the community in the aggregate far more than the waste of the few rich." See that, now. He's talking about that daily glass of beer in the catalogue of necessaries. At least, if[sic] he isn't, we shall have to give it up and confess we don't know what he *is* talking about. There will be nothing new in that, however.

There are many other statistics in this first of Mr. Atkinson's easy lessons, but on the whole we prefer not to tackle them. If only he would deliver his easy lessons viva voce, and agree to answer questions from the class, we should have hope of uaderstanding[sic] him. But a community of 6,000 people, with 76,000 acres,[117] of idle arable land, with pastures, mines and forests, all contained within a space of twelve by twenty-five miles, who are earning less than fifty cents a day, and can't find any way to help themselves except by going without beer, is, we honestly confess, something that taxes our imaginative faculties too heavily. The second easy lesson may enlighten us; but for the present we give it up.

Meath to the Rescue.

But in the pages of the *Nineteenth Century* for January we find a writer discussing the case of a community in a worse plight even than Mr. Atkinson's:

p. 11, col. 3

The earl of Meath is stricken with horror at the condition of the English people. The Meaths are all right of course, and mean to stay so–like the French nobleman who was sure God would never have the bad taste to damn a gentleman of his quality—but the lower classes of Englishmen are having a pretty rough time, and the earl of Meath is distressed about it. These fellows, he thinks, will get desperate after a while, and then there's no telling what they will do. "The object of all good citizens," says the earl of Meath, "should be to work toward the abolition of a pauper class, and, whilst it exists among us, so to alleviate its lot that it shall not be driven to despair." If we dared apply a vulgarism of the New York streets to so august a personage, we should say there were no flies on the earl of Meath. There will be no sitting on the safety valve while he's around. "How few," he exclaims reproachfully

Sic in the original; probably "it".
Sic in the original; probably "understanding".
Sic in the original; probably "76,000 acres (as printed; the text earlier implies 96,000 arable with 20,000 cultivated)".

—"how few comparatively of the rich and leisured classes have made an unselfish study of the needs of the masses!" The earl is a nobleman after Mr. Atkinson's own heart. It is to be hoped he reads the *Forum.*

"Every day," the earl of Meath tells us, "a thousand more mouths have to be fed in this country than the day before." Then he goes on to say that agriculture is declining frightfully, which sounds funny after the remark about the "thousand more mouths," seeing that agriculture provides food for mouths. But the earl of Meath's community, like Mr. Atkinson's, has queer things about it. The people are flocking from the farms into the cities, and there, when they get any work at all, the sweaters get hold of them, and sometimes make them labor "for 33, or even for 36, consecutive hours." It is not to be wondered at, says the philosophic earl of Meath, "if some of these poor white slaves, driven to desperation, and beguiled by the honeyed words of socialists and anarchists, endeavor to improve their miserable lot by the general destruction of society." When the earl of Meath puts the matter before you in this calm, common sense way, you see at once that it is *not* to be wondered at. In fact, you wonder why you didn't wonder at it sooner.

So the earl of Meath intents[sic] his powerful and noble mind upon the social problem. He is differently situated from Mr. Atkinson. Mr. Atkinson's community is enjoying a magnificent income of something less than fifty cents a day a head. So Mr. Atkinson can afford to waste his time in speculations about that glass of beer and wait to see how things will turn out. But the earl of Meath can't wait. His community has no income at all, and those blasted socialists and anarchists are whispering their "honeyed words" to it. He must find out what's the matter right away and settle what is to be done instanter. And he does it nobly.

The earl of Meath says "the causes[sic] of non-employment are multitudinous." This is vigorous, but vague. But wait a bit, and give the earl a chance. He goes on immediately to tell us that the following may be considered "amongst the most important":

1. Over population.
2. Foreign immigration.
3. Depression of agriculture.
4. Depression of trade.
5. Excessive hours of adult labor.
6. Want of training in youth of the hand and eye.
7. Physical disabllity[sic].
8. Moral disability.

There we are! Eight reasons, and every one of them a sockdolager. It's enough to make any community feel sick. It gives us a queer feeling ourselves just to read the catalogue of them—a sort of tired feeling. To be sure, it doesn't seem to accord with the general fitness of things that agriculture should be depressed when the country is crowded with people, all wanting food, or that trade should be depressed when adult labor is working excessive

Sic in the original; probably "intends".
Sic in the original; probably "causes.".
Sic in the original; probably "disability".

hours. But the earl of Meath has nothing to do with the general fitness of things. Keep that fact steadily in mind, And[sic] let us pass to the remedies for these distressful causes,

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The over population the earl of Meath would deal with by the summary process of exporting the populace to the colonies. He doesn't say which colonies, but England is picking up colonies all the time, and it's a mere matter of detail, anyhow[sic],

The foreign immigration can be cured by making the foreigner take a license—of course paying a fee for if—every six months for ten years. This the earl of Meath thinks would be only right, because

p. 11, col. 4

England is such a desirable country to live in—no conscription, lots of liberty, "peace, good government, cheap food, a gigantic trade, vast manufactures,"—observe that the earl of Meath is now offering residence in England for sale, and so eulogizes what a little while ago he was decrying, in true mercantile fashion. All these good things, the earl says—the liberty and no conscription, and so on—"represent no less the inheritance of the inhabitants of these islands than does the estate or the business that of the heir of a landed proprietor, or that of the son of the tradesman or merchant." From which we infer that the earl of Meath would think it right to bundle the heir of "a landed proprietor," say Meath junior, for example, neck and crop out of the country, and sell his inheritance to the first foreigner who might choose to come and take it. Meath is nothing if he isn't logical.

Next on the list of remedies is compulsory training, technical, industrial, agricultural and physical[sic],- for the young, with special cookery schools for the girls. Supplement these with some more laws against excessive hours of labor, an increase of religious agencies, stricter licensing laws, an improvement in the poor law, and a few other things—and there you are. The whole problem is worked out satisfactorily, the anarchist and socialist can go back to wherever they came from, and the earl of Meath can order his brougham and drive down to his club for dinner.

There is just one saggestion[sic] we would like to make to the earl of Meath. We know he won't adopt it, but we feel impelled to make it all the same. He is himself, we believe, one of the unemployed class. He doesn't work for a living. Yet he seems to get along pretty well, and has, on the whole, a very comfortable time. We suggest that he compare notes with some of the unemployed fellows in the East End and find out just how it happens that he manages to live so much more comfortably than they. After that he might do a little thinking about the real "inheritance of the inhabitants of these islands." And then if he will correspond frankly and freely with Mr. Edward Atkinson, they may find out between them what is the matter, both with Mr. Atkinson's supposititious community, and with the earl of Meath's real one.

Another Way of Looking at Protection and Prosperity.

HUTCHINSON, Kas.—It is a generally admitted principle that the best test of a nation's prosperity is the rate of its increase in population. The aggregate wealth of a nation or the average rate of wages may be deceptive, but the rate of increase is a certain indication of the nation's prosperity.

Sic in the original; probably "mind. And".
Sic in the original; probably "anyhow.".
Sic in the original; probably "physical,".
Sic in the original; probably "suggestion".

Sir Lion[sic] Playfair, who is considered one of the greatest living authorities on such questions, gives the following valuable statistics on the subject:

GREAT BRITAIN.

Rate of increase 1851-1861, 5.6 per cent.

Rate of increase 1861-1871, 8.8 per cent.

Rate of increase 1871-1881, 10.8 per cent.

This shows that the rate of increase per cent in Great Britain with a partial free trade policy has nearly doubled in three decades. Had Great Britain adopted absolute free trade and the single tax on land values when she adopted her so-called free trade policy it is safe to say that the increased percentage of her population would have been double what it now is. This would have abolished the depopulating influence of landlordism, which has reduced the population of Ireland in four decades nearly one-half, and Scotland has suffered nearly as much from the same cause.

The percentage of increase of population for England and Wales alone for the last decade was 14.4.

For Ohio it was 19.8.

For Indiana it was 17.7.

For New York it was 15.9.

For Maine it was 3.5.

For Vermont it was 0.5.

The people of Maine, and especially J. G. Blaine, should be careful about making comparisons between their country and England. England's percentage of increase of population is three times greater than Maine and nearly thirty times greater than Vermont. But it is these eastern states that are getting the benefits of protection. The agricultural states of the great west get no more benefit from protection than they do from the grasshoppers or the potato bugs. It is to them an unmitigated curse.

But from the above showing, those states which got the greatest benefits from protection are in a less prosperous condition than is free trade England. If immigration would stop it is doubtful if any state in the union would make a much better showing than England, and it is safe to say that with all our superior natural advantages we would not average so well.

J. G. MALCOLM.

Sic in the original; probably "Lyon".

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OLD SLUG.

Sam. Davis of the Carson Appeal.

In the person of the pocket miner one finds a fair exemplification of the ups and downs of a Pacific coast fortune hunter. Old Slug was one of this class. I never knew his right name, and furthermore, was never so fortunate as to meet anyone who did.

I first met him on California street, some six years ago. standing[sic] in front of a bulletin board with his chin turned up toward the quotations. His mouth was firmly set, one eye half closed, and his hands were in his pockets. He scanned the list carefully without a change of countenance, and walked away stroking his chin whiskers, which were red.

He was next seen in a two-bit saloon circumventing a pretty good sized horn of brandy, while the barkeeper sipped a little seltzer at his invitation. Slug threw down a $20 piece, and it was evident that he was long on the market.

He was seen frequently on California street, walking up and down, saying little or nothing to anybody, and drinking often. When the market rose he was extravagant in his expenditures, and with a depression he was correspondingly economical. I soon became aware of the fact that to see Old Slug blind drunk indicated a deal in Ophir.

He came by the nickname of "Old Slug" from the habit he had of maintaining that a $50 slug of '49 was the only true coin of the realm.

Old Slug was a pocket miner. Such men pin their faith on finding stowed away in the hills fortunes which nature has placed in out-of-the-way places, and to which she has forgotten to leave any clew.

Old Slug always insisted that these deposits of gold in pockets existed mainly in Nevada county. There the hills were dotted w th[sic] pine and hemlock, and the underbrush is thickened with creeping vines. Beneath this covering of verdure are quartz ledges, gravel deposits and pockets of gold.

Experience has taught Old Slug where to look for pockets. He despised the plan of mining practiced upon the Comstock. He cursed the sage brush country, and had a hearty contempt for "croppings," such as are stamped upon the topography of Nevada. To mine by means of deep shafts, to take out rock to be milled, to follow plans, surveys, methods and forms, all this smacked of a ceremonial which Old Slug loathed. To know that a ledge had a certain angle, and pay[sic] rock could be struck by running exactly 235 feet from the winze on the 1,750 foot level,

Sic in the original; probably "ago, standing".
Sic in the original; probably "with".
Sic in the original; probably "pay".

was reducing mining to a mathematical basis, which was to Old Slug what photography is to a painter. Chance was his goddess, and he spent the best years of his life serving her.

I picked up a good deal of his history along the street. Almost everyone knew something about him. He had periodical appearances and disappearances, and, like Richard, would stake all upon the hazard of a die. He delighted in desperate ventures and possessed the astonishing nerves which are born in gamblers. He doted on tremendous odds, and lost more coolly than most men would win.

One day[sic] I entered into conversation with him:

“Will there be a break?”

“Get ’em lower if there is.”
“Will we have a market?”

“Cost yer more if we do.”

While I was revolving in my mind the best method of turning this information to any practical account on a capital of $30, Old Slug sauntered off to a bulletin board, scratching his chin whiskers reflectively.

During the same week there were feverish symptoms observable in the market. The crowds on California street thickened daily, and signs were not wanting to the observing that San Francisco was on the eve of its periodical speculation[sic] debauch.

Something of more than common interest was afoot in the big board room; and when this great financial heat began to pulsate with stronger throbs, there was a responsive quickening in the blood which moved through the commercial arteries of the state. Ophir, the bellwether of the market, climbed up a little higher every hour and the lesser stocks followed in its wake[sic], The city responded to the excitement and a hoarse yell went up from the throat of speculation,

Yesterday, fever.

To-day, delirium,

To-morrow, madness,

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Men saw fortunes accumulating on their hands without any effort of their own. The outsiders wanted to devour the whole list; the insiders fed the famished multitude in driblets, in quantities to suit, in big blocks to order—for cash. In the midst of all this turmoil Old Slug maintained his equilibrium.

Nothing could disturb the knowing quiet which always held possession of the man. When the street was like a battlefield Slug was as undisturbed as a rye patch. He simply watched the market, stroked his chin whiskers and drank mechanically. He was exactly the same as when a few months ago the market lay like a waterlogged ship becalmed in the doldrums.

The break came.

Sic in the original; probably “day.”.
Sic in the original; probably “speculation.”.
Sic in the original; probably “wake.”.

There was a breath of panic on the street and the big structure which took $45,000,000 to rear began to topple. "They want to get hold of our stock," said one of the wise ones.

"They'll pay higher when they get mine," said another, equally wise.

"They can't put 'em down after to-morrow."

"Some of the timid holders are selling."

The *Post*, author of all the spring rises, invested its stock articles with a flavor of humor that took off the edge of care, and advised people to beware of combinations to break the market temporarily.

The public whistled merrily as it entered the graveyard. The papers still had a cheery tone and predicted a stronger market for the coming week. They showed how eastern capitalists were just getting interested in the Pacific coast market.

Keene was buying heavily. (Taking in one hundred shares with a big flourish, and letting out a thousand quietly.) McDonald had broken the market for a couple of days to fill his shorts.

"Damn McDonald."

The public were about to get control of the market, and would cinch the bears.

Bless the public.

A syndicate of bulls, backed by millions, were about to do something immense.

For all these crumbs which fell from the editorial and reportorial tables the public were profoundly thankful.

Everybody felt that the big magnates were sorry that they had sold, and they determined to make them pay like the devil for everything they got.

The insiders have a habit of selling stock for little or nothing, and then pay- a big price for it in thirty days.

The break continued.

Margins melted away like a line of foam disappearing upon the sand. There was a frantic call for "mud" from the brokers, who had thrown their customers' stock upon the market. Another case of an eagle who found a shaft quivering in its breast guided by a feather dropped from its own wing.

Everybody wanted to sell and nobody wanted to buy. The insiders had unloaded a few days before, and when the panic had touched bottom they bought back their stocks about seventy-five per cent cheaper. The people found consolation in reading the newspapers which fearlessly exposed the job. These newspaper articles were written with great force and ability. The public at least had the consolation of knowing who got the money.

In the midst of this crashing market I noticed Old Slug stroking his chin whiskers as calmly as ever, and pouring two-bit whisky down his throttle.

"What do you think of the situation?" I asked one morning.

"They've got us again."

In the afternoon I saw him minus his heavy gold watch and chain—"Uncle" Harris. Next day he had disappeared.

A few days later found him back again in the hills of Nevada county, looking for a pocket. In the little cabin in the grove he had a cat, a few mining and cooking utensils, a side of bacon and a sack of flour. He had passed through a few weeks of turmoil and excitement and dropped $15,000. This was his vacation. Next followed a season of industry.

He toiled away for months, pushing his little tunnel into the hillside. Ten, twelve, and sometimes fifteen hours a day he delved and sweated in this lonely spot He[sic] wallowed in red clay and burrowed like a mole through the uninviting stratifications of barren quartz. Misfortunes spurned him from behind and hope beckoned him from before. At night he rested his weary limbs on his hard bed, having accomplished nothing. He would have despised to have worked for wages at $5 a day,

It was sad to reflect that this poor devil was slaving his life away in order to help

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pay for a palatial mansion on Nob hill, from the door of which he would have been kicked had he tried to enter. His broker had begun the erection of the building with the expectation of meeting several hundred of just such men. Winter passed on and spring opened. Old Slug got anxious when he saw the snow stealing down to the streams and the flowers budding upon the hills.

“I must be down for the spring rise.”

His provisions were getting low and his iittle[sic] store of cash could be counted with a few movements of the fingers. He worked long hours, and his toil was beginning to tell. There might be gold just beyond, and there might be nothing but barrenness for rods ahead. More exasperating still, he might have passed a rich pocket a few inches to the right or left. He began to feel that Providence would never throw another chanel[,134] in his way, and despondency took the place of hope.

One afternoon, just at sundown, he struck his long sought pocket. A blow of the pick revealed the shining treasure, and, at the next, a mass of quartz flecked with free gold rolled at his feet. He scratched his red chin whiskers, now developed into a full heard[sic], and said softly to himself:

“She’s just blistered with it.”

That night he was spreeing royally in Grass Valley. After his debauch he settled down to business, and, for the next week or so, it was almost like taking honey from a hive. He cleaned up some $15,000—just about enough to pay for the last four in hand his broker had bought.

Old Slug was now equipped for the spring rise. Graball & Co. of Califcrnia[sic] street was ready for Old Slug.

He was soon in San Francisco, and on California street, his native heath. His big watch chain once more stretched across his vest front. His face—all but the chin whiskers—was cleanly shaven, and a diamond pin blazed in his hickory shirt front.

He left $10,000 with his broker, and took the balance to go round and see the town. He at first contemplated a spree, but recollected that his old partner, who was caved on in a tunnel at Dutch Flat, had a widow somewhere on

Sic in the original; probably “spot. He”.
Sic in the original; probably “little”.
Sic in the original; probably “chance”.
Sic in the original; probably “beard”.
Sic in the original; probably “California”.

North Beach, and he went down there to inquire. “Have you seen any woman round here they call Jack Hardy’s widow?” He bored hundreds with this question, and at last his patience was rewarded.

He found her with two little children, in a hand to hand battle with poverty and and[sic] an exacting landlord.

He left some money there; no one knows how much, but it was a comfortable sum.

Mrs. Hardy when she saw the coin— but why mangle up these scenes with a pen which can only mechanically record the bursting forth of a woman’s sympathy. Old Slug gave the money with no flourish. He simply laid down the sack on the table, remarking: “I prospected with Hardy. You stow that away,” and got out of the place at once, because he hated to see a woman cry. She never knew who left the money.

That night he turned himself loose, as he called it.

When he started on his spree the spring rise began.

Old Slug’s doings kept pace with the market in which he had invested. He smashed up a team coming in from the Cliff at four o’clock in the morning. He made a pandemonium of all the fashionable and bad resorts at night, and thrashed several of his old enemies by day. His fines one morning at Louderback’s levee were $450. He paid his fines, kept up his spree, and otherwise enjoyed himself.

Bracing up, he went down to California street to find he was worth $20,000 and the market boiling.

Assuring his broker that he was still on deck, he drew a thousand dollars from his winnings and plunged again into a midnight hilarity and heavy tussels[sic] with the tiger. In a week Ophir was $280 and booming.

Old Slug was worth $100,000.

“Now Slug,” he said reflectively, “don’t make a blasted ass of yourself again Sell[sic] out and quit.”

Old Slug’s broker was on the verge of ruin, A[sic] combination of men had vowed his financial downfall—and that sort of fall embraces all the rest—and now they had him in their toils. He was struggling in a network which a gang of shrewd speculators had woven about him. These highwaymen of California street were calling upon him to stand and deliver,[141], Nothing short of the Bank of California

p. 12, col. 4

could have saved him. He went over to that little brown building and implored for help. He little knew just then that the weapon held by his enemies was forged in that same place. He got no assistance, cursed himself for shorting at the wrong time on such a market, and then began sacrificing his customers’ stock.

Next day he was a dead cock in the pit. The afternoon papers gave detailed accounts of his failure, and the clique who engineered his ruin had a sumptuous spread at the Poodle Dog that night. The broker of shattered fortune improved the opportunity of being alone a few moments that evening by blowing out his brains.

Old Slug was again a pauper. He simply remarked: “Got me again, by Jove!” soaked his watch, and started for the foothills to find another pocket. On the Stockton boat that afternoon a man who had been acting quite strangely in the cabin was suddenly observed to spring upon the wheel-house and shout:

Sic in the original; probably “and”.
Sic in the original; probably “tussles”.
Sic in the original; probably “again. Sell”.
Sic in the original; probably “ruin. A”.
Sic in the original; probably “deliver.”.

“Sixty-five for any part of a thousand!” All looked up. It was Old Slug.

“Sixty-six–seller thirty.”

There was no response, and waving his hands aloft, he sprang into the bay.

The boats were promptly lowered, the poor devil picked up, and a few days afterwards he was duly installed inmate of the lunatic asylum.

He was very quiet for a few weeks, but continued on p. 13 →

MISCELLANEOUS.

[Advertisement] Scott’s Emulsion

WHAT

SCOTT’S EMULSION CURES

CONSUMPTION
SCROFULA
BRONCHITIS
COUGHS
COLDS
Wasting Diseases

Wonderful Flesh Producer.

Many have gained one pound per day by its use.

Scott’s Emulsion is not a secret remedy. It contains the stimulating properties of the Hypophosphites and pure Norwegian Cod Liver Oil, the potency of both being largely increased. It is used by Physicians all over the world.

PALATABLE AS MILK.

Sold by all Druggists.

SCOTT & BOWNE, Chemists, N. Y.

[Advertisement] Frink’s Rupture Remedy

ARE YOU RUPTURED?

That is the question. Are you ruptured? If so, use FRINK’S RUPTURE REMEDY, the only quick, safe, sure and permanent cure for hernia (breach) or rupture. This great remedy has cured many persons every year for the last twenty years, and they have stayed cured. It cures by penetrating through the pores of the skin and building up and strengthening the abdominal wall, at the same time closing the hernial opening. The Remedy is generally used

in connection with a truss. Children in arms are cured by the remedy alone without the aid of a truss. Soreness caused by chafing or pressure of truss pads, relieved immediately. The pressure can be relaxed gradually and the truss abandoned altogether in six to eight weeks. Price of Remedy, sufficient to cure an ordinary case, $5; sample package, containing enough to show good effect, $1. Sent by mail, postpaid, upon receipt of price. Full directions accompany each package. O. FRINK, sole proprietor, 234 Broadway, New York. (Opposite the post office.)

[Advertisement] Dr. M. W. Case's Carbolate of Tar Inhalent

Dr. M. W. Case's Carbolate of Tar Inhalent.

CATARRH

Consumption, Asthma, Bronchitis, Deafness, Cured at home.

New Pamphlet, FREE.

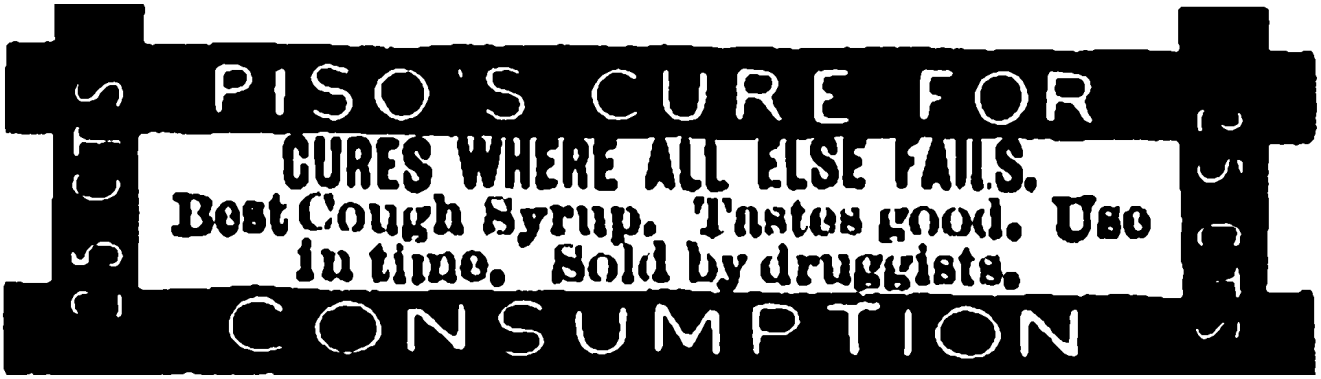
Address, DR. M. W. CASE, 809 NORTH BROAD ST., PHILADELPHIA, PA

[Advertisement] Fits Cured

FITS CURED BY OLD SPECIALIST PHYSICIAN. Bottle of medicine free We[sic] warrant our remedy to cure the worst cases, and the only physicians who do this to prevent your being imposed upou[143] by men using false names and who are not doctors. Because others failed is no reason for not using this medicine. Give express and post office address. It costs you nothing. Address Asahel Medical Bureau. 294 Broadway, New York.

[Advertisement] Piso's Cure for Consumption

[Display heading: white lettering on a black frame, "25 CTS" set vertically at each side]
PISO'S CURE FOR CONSUMPTION



Sic in the original; probably "free. We".
Sic in the original; probably "upon".

CURES WHERE ALL ELSE FAILS. Best Cough Syrup. Tastes good. Use in time. Sold by druggists.

[Advertisement] Piso's Cure: Orators

ORATORS find that Piso's Cure for Consumption not only PREVENTS, but also CURES Hoarseness.

COMMONWEALTH SINGLE TAX CLUB, OF PUEBLO, COL.

There will be a meeting of the above named Club on Tuesday evening, Jan. 16[sic], in the office of Reeve & Whitfield, over the office of the Pacific Express Company, on Union av., north side, which all Single tax men are urgently requested to attend.

J. W. BRENTLINGER,
Secretary.

CHICAGO, NORTHSIDE SINGLE TAX MEN.

All Single tax men of the Northside, Chicago, who would join in an association (not a political party) for the propagation of the Single tax, and also the discussion of all vital political questions, national, state and municipal, especially of the latter, betw en[sic] now and spring elections, are requested to send their addresses to

WILLARD J. SMITH,
175 North Clark st., Chicago.

Sic in the original; probably "Tuesday, Jan. 15 or Wednesday, Jan. 16".
Sic in the original; probably "between".

p. 13, col. 1
← continued from p. 12 one morning he glanced at the clock; it was on the stroke of 11. Mounting a chair, he called everybody to order by rapping on a table in front, and the throng of madmen and women about him paused and crowded to the front. Old Slug leaned over and shouted:

“Ophir!” in a voice which rang through the building.

“Seventy-five for a hundred shares!” yelled a man springing from the corner of the room.

“Eighty for any part of a thousand,” was echoed back. The last voice sounded so business-like that the motley crowd caught up the cry at once and began to bid uproariously.

None had stock to sell. All were anxious to buy.

The crazed creatures crowded about Old Slug, and with glaring eyes and screeching voices, they beat each other’s breasts and bid for the stock in lots ranging from ten shares to a hundred thousand.

The scene grew wilder every instant. The crowd of some score or more who began the deal were soon joined by others, who came flocking in from all sides, and melted into the excitement.

Frenzied men and decrepit old women clutched each other’s rags, and fought for place as they bulled the stock, and it rose spasmodically $20,000 per share[sic] in three minutes. Thus the poor devils went down the list, raving of fortunes lost and won.

The market closed with a deal in the wild cats. which[sic] left Phœnix at $800 and Pictou at $650 a share,

After that the authorities of the asylum kept Old Slug by himself that the excitement might not be repeated. Each day at eleven, however, even the poor fellow[sic] had no timepiece to go by, he would rise solemnly to his feet and call the list in regular order. After a few weeks he became quiet, and one day he was missing.

He had escaped.

A few months later some miners found a skeleton in an old deserted tunnel.

It was the same one in which Old Slug had struck his rich pocket.

The tunnel had been worked a few feet beyond, the fleshless hand of the skeleton still grasped the pick. Where the quartz had fallen away the glittering ore was in sight. The poor lunatic had died while drifting for a pocket.

He is still drifting—drifting into that unprospected country beyond the grave, where the theological expert assures us the ore is rich with gold of divine forgiveness, and where the market of everlasting happiness booms without a

Sic in the original; probably “share.”.
Sic in the original; probably “cats, which”.
Sic in the original; probably “even though the poor fellow”.

single break. If old Slug locates in that district, let us hope that the work of charity he performed when he left a sack of gold upon the widow's table, will enable him to hold his claim for ever.

Debates, Lectures and a "Progress and Poverty" Class in Providence. {#1889-01-19-p13-a02}

PROVIDENCE, R. I.—A very interesting meeting of the single tax association was held on Friday evening, January 11. Chapter IV of Book VII of "Progress and Poverty" was read and discussed and the following subject for discussion at the next regular meeting, January 18, 1889, was selected: "When, where and how shall the energies of the single tax men of the United States be concentrated?"

This association has extended an invitation to the "Franklin Lyceum" (the leading literary society here) to debate the following proposition: "Resolved, That a single tax on land values will more equitably distribute the burdens of taxation, than a direct tax on the products of industry and should therefore be substituted for our present system of taxation." The association will, if possible, arrange for a series of lectures by the foremost single tax orators.

The executive committee has been authorized to make arrangements for a social gathering to be held in February, date to be fixed by the committee.

GEO. D. LIDDELL,
Secretary.

His Last Objection Gone.

CLEVELAND, Ohio, Jan. 14—I inclose a few signed petitions to the house of representatives. After hearing Mr. George lecture last night the last of my doubts regarding the "single tax system" was swept away and the *American Union* will be with you heart and soul in the grand work of emancipating mankind from the thralldom of industrial slavery.

WILL BACKUS, JR.,
Editor of *American Union*.

A Lecture Worth Hearing.

Thomas G. Shearman will lecture on the single tax in the Sunday school room of the Ascension church, West New Brighton, Staten Island, on Tuesday evening, January 22, under the auspices of the Workingmen's club, a social organization of about 300 members. Admission will be free. Ladies are particularly invited.

p. 13, col. 2

TAX RIDDEN FRANCE.

Her Enormous Expenditures and Her Sources of Income.

PARIS, Dec. 21.—The heaviest item in the annual expenditures of France is the interest on the public debt. The state debt is now more than six thousand million dollars. The debts of the departments and communes amount to nearly a thousand million more. The state debt is about forty per cent greater than that of England, more than three times that of the empire of Germany added to those of the German states, three times that of Italy, and about five times that of the United States. The interest paid annually on the state debt is $270,000,000. The army takes $150,000,000, besides the navy and the colonies $55,000,000[sic], public works $30,000,000, public instruction $32,000,000, department of the interior $14,000,000, department of justice $8,000,000, and the church gets $11.000,000.[150] The expenses incurred in collecting the taxes is $70,000,000.[151] The total amount expended by the state is $700,000,000 dollars.[152] a year.

The ordinary sources of the income of France are direct and indirect taxes, "mixed revenues" (which comprise the returns from monopolies, the post office, the telegraph and the railroads owned by the state) and the revenues from the public domain. Of nearly $600,000,000, the amount thus raised in 1887, fifteen per cent was from direct taxation, sixty-two per cent from indirect taxation, twenty per cent from mixed revenues and three per cent from the public domain.

The administration of direct taxes, employing 5,200 assessors, collects the taxes imposed on real estate and on personal property, the door and window tax, and that on licenses.

The present system of real estate taxation was begun in 1790. In principle it strikes the net revenue of improved and unimproved real estate. The national legislature having fixed in advance the sum to be realized, it is divided among the eighty-seven departments, and then among the 362 arrondissements and 36,117 communes, whose officers divide their share among the owners of lands and houses. The number of assessments in 1885 was 14,-271,000[sic] for property without the improvements and 6,579,800 for constructions (house or work buildings). The following table shows calculations made in the tax offices:

Net real estate revenues. (millions of francs.) | Tax. (millions of francs.) | Percentage of the tax on the revenue.
1791.....1,440 240 16.66 1821.....1,580 155 9.79 1851.....2,540 155 6.06 1862.....3,096 159 5.15
1874.....3,959 168 4.24

In the early part of this century the real estate tax was based on estimates made by the national government of the value of the land of France—a work that was carried on through several years and cost $40,000,000. With the changes in values occurring in the course of time, and especially with the development of the railroad systems, have come unequal alterations in the estimates. The rate of taxation is therefore far from being the same throughout France. In some departments it is but three per cent of the net revenue, while in others it is six per cent. The interdepartmental inequalities are even more striking. Let successive[sic] legislative bodies recoil before the task of a re-estimate as well as before the consequences of increasing the taxes of any of their constituencies.

The personal property tax has become a tax on house rent and a capitation tax. The latter is light, from 30 to 90 cents a year. The cities which have an *octroi*—a local[sic] custom house line around them, where articles of lo cal

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Sic in the original; probably "$5,000,000".
Sic in the original; probably "$11,000,000".
Sic in the original; probably "are $70,000,000".
Sic in the original; probably "$700,000,000".
Sic in the original; probably "14,271,000".
Sic in the original; probably "Yet successive".
Sic in the original; probably "local".

consumption pay a duty on the way in—are allowed to settle a part of their personal tax with the general government out of its proceeds and then declare small rent payers free of the personal property tax. Thus in Paris all whose rent is less than 400 francs ($80) a year pay none, but a rent of 600 francs pays 7.50 per cent, one of 700, 8.50, one of 800, 9.50; one of 900, 10.50; one of 1,000, 11.53, the latter being the maximum percentage. Thus a tenant paying $400 a year rent pays also a tax of $45.

The door and window tax brings $9,000,000 to the treasury. Its base is a tariff that takes account both of the number and position of doors and windows and of the population of the places where the tax is laid. In large cities it is somewhat in proportion to the value of the real estate improvements.

The license tax strikes merchants, manufacturers, professional men, etc. In 1887 it amounted to $35,000,000.

Other direct taxes are imposed on the yield of mines, on mortmain, on horses and carriages, on billiard tables, on social clubs, on weights and measures. Five million dollars came from these sources in 1887.

Indirect taxes are collected by the state by means of three great bureaus—the general direction of registry, stamps and domains, the general direction of custom houses and the general direction of indirect taxation.

Of $350,000,000 indirect taxes imposed by the state in 1887, $9,000,000 were raised by a three per cent tax on interest, dividends, etc., $104,000,000 by registries, $31,000,000 by stamps, $64,000,000 through customs duties (not including those on sugar); the duty and interest tax on sugar was $53,000,000[sic][?]; miscellaneous indirect taxes, $115,000,000. In 1800 the customs duties reached $6,000,000; in 1810, $24,000,000; in 1830, $31,000,000; in 1875[?], $53,000,000[?]; in 1885, $80,000.000.[157]. The articles thus taxed the heaviest in 1885 were: Coffee, $21,-

p. 13, col. 3

000,000; sugar, $20,000,000; petroleum, $5,000.000; wine, $3,000.000; cocoa, $3,000,000; coal and coke, $2,500,000; cereals, $2,000,000; cotton goods, $2,000,000; woolen goods, $2,000,000.

The tax on sugar is complicated. That which comes from other countries is struck by a protective duty at the customs line. That which is made of beets in France is taxed according to quality and the manner of manufacture. In case of exportation, the tax is reduced by a premium. Loaf sugar retails in Paris at ten cents a pound; coffee, fifty-five cents.

The law requires the registry of a large number of acts arising in the course of business, a fixed proportional or graduated tax accompanying each. Among them are the sale or donation of real estate, and in certain cases of personal property, the transmission of inheritances, leases, bonds, mortgages, letters of exchange, notes of order, policies of insurance, receipts, shares, contracts of marriage, the deliverance of legacies, the formation of companies, etc. Alcoholic drinks, vinegar, oils, candles, and playing cards pay special taxes. There is a direct tax of twenty-three per cent on every railroad passenger ticket sold, excepting when the price paid is less than ten cents. Every fast freight bill of lading pays a tax of about the same percentage on the amount received by the company. Paper pays a tax of from $1 to $3.12, according to the quality, on every 200 pounds manufactured. The guarantee stamp of gold and silver gives rise to a tax. Special licenses are required of liquor dealers, wholesale and retail, brewers, distillers, and the owners of wagons carrying liquor. Ferries, fisheries and steamboat lines pay licenses.

Tobacco, powder and matches are made under government monopolies. The gross receipts from these sources in 1885 were eighty million dollars. The tobacco monopoly comprises its cultivation so far as France is concerned, its manufacture and sale. Tobacco growing is subject to vigorous rules, and is allowed only in fourteen of the eighty-

Sic in the original; probably “$3,000,000”.
Sic in the original; probably “$80,000,000”.

seven departments. There are nineteen tobacco factories in the country. The product is sold either at shops where drinks are also sold or at shops for tobacco only. The latter are usually in charge of widows of army officers or civil functionaries. The cigars of France are famous for their badness. They cost more than double those of Holland.

The monopoly on matches was established about fifteen years ago. The government bought out all existing manufactories at a cost of $6,500,000. The right to make them was then sold to one company, which turns out the heavy, old fashioned wooden matches that were made in America when the tax on matches evolved a monopoly there. A two cent box contains about seventy-five matches, one-half cf[sic] which are usually worthless.

Other monopolies of the French government are the post office and telegraph, the coining of money, the work for nearly all public administrations done in the national printing office, and the railroads of the state. The postage of the country is on a three cent basis for an ordinary letter. All items considered, the postal and telegraph system does not pay expenses. The treasury gets from[sic] the national printing office $35,000 in 1887. Counting the interest on the cost of the state railroads, they do not pay expenses.

Of the public domain, the forests yielded in 1884 $2,500,000. The rest, the plant for the army and navy, museums, libraries, etc., cost much more annually than they bring in.

In 1886 1,525 cities and communes of France maintained *octrois*. Eight departments had more than forty communes thus imposing local customs duties. In this manner Paris took into its treasury in 1885 $27,000,000, and the rest of France, $28,000.000[sic]. In the larger cities the *octroi* is the principal source of the communal tax receipts. Paris collects on wines in barrels or bottles, $3.75 per 22 gallons; pure alcohol contained in brandy, absinthe, liquor and brandied fruits, $53 per 22 gallons; cider, $1.70 per 22 gallons; oils, $3[?] per 220 pounds; beer, $3 per 22 gallons; marble and granite, $6 per cubic meter; building stone, lime and plaster are taxed by the 220 pounds or the cubic meter; iron in various forms, from 48 to 72 cents per 220 pounds; slate, from 72 cents to $1.20 per 220 pounds; bricks, tiles, terra cotta piping, from 7 to 12 cents per 220 pounds; lumber, from the heaviest beam to a lath, is assessed; meat pays about $2 per 220 pounds; poultry and game, from $6 to $15 per 220 pounds; fish, $1 to $8 per 220 pounds; oysters, $1.20 to $7.20 per 220 pounds; eggs, 84 cents per 220 pounds; wood to burn, 36 to 60 cents per 1½ cubic yards; coal, 14 cents per 220 pounds. Hay, straw, oats, salt, materials for making candles, tallow, also figure in the list.

J. W. SULLIVAN.

MISCELLANEOUS.

[Advertisement] A Position

A POSITION

AS SALESMAN, WITH GOOD PAY,

To any reliable man for [illegible] [illegible] [satisfactory?] references.

Apply to S. A. [illegible] & CO., [Rochester?], N. Y.

Sic in the original; probably “of”.
Sic in the original; probably “got from”.
Sic in the original; probably “$28,000,000”.

[Advertisement] Cure for the Deaf

CURE for the DEAF by PECK'S PAT. IMPROVED CUSHIONED EAR DRUMS. [Whispers heard distinctly?]. Comfortable, invisible. Illustrated book & proofs, FREE. Address or call on F. HISCOX, 853 Broadway, N. Y. Name this paper.

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NEW PUBLICATIONS.

[Advertisement] Robert Elsmere

ROBERT ELSMERE

will be reviewed in

THE NEW YORK LEDGER

ON DEC. 29 AND JAN. 5

By REV. DR. McCOSH,

EX-PRESIDENT OF PRINCETON COLLEGE.

An excellent portrait of Mrs. Ward, the author of the novel, will accompany the first part of the review, issued on Dec. 29.

These articles were written at the suggestion of and expressly for the New York LEDGER.

The LEDGER is for sale by all newsdealers, six cents a copy, or will be sent on receipt of price by

ROBERT BONNER'S SONS, Publishers,
170 William St., N. Y. City.

[Advertisement] The True Christian Religion

THE TRUE CHRISTIAN RE- LIGION[sic].

BY EMANUEL SWEDENBORG. 1,000 octavo pages, cloth. Mailed prepaid for $1.30 by the American Swedenborg [Printing?] and Publishing Society, 20 Cooper Union, New York city.

[Advertisement] Progress and Poverty

PROGRESS AND POVERTY,

Sic in the original; probably "RELIGION".

An Inquiry Into the Cause of Industrial Depression and of Increase of Want Wi[sic] Increase of Wealth—The Remedy.

BY HENRY GEORGE.

250[?] pages.

Cloth, $1.00. Paper covers, 35 cents.

Half calf or half morocco, $2.50.

[Advertisement] Social Problems

SOCIAL PROBLEMS.

BY HENRY GEORGE.

342 pages.

Cloth, $1.00. Paper covers, 35 cents.

Half calf or half morocco, $2.50.

[Advertisement] Protection or Free Trade?

PROTECTION OR FREE TRADE?

An Examination of the Tariff Question with Especial Regard to the Interests of Labor.

BY HENRY GEORGE.

Cloth, $1.50. Paper covers, 35 cents.

Half calf or half morocco, $3.00.

[Advertisement] The Land Question

THE LAND QUESTION.

What It Involves, and How Alone It Can Be Settled.

BY HENRY GEORGE.

87 pages.

Sic in the original; probably “Want With”.

Paper covers, 10 cents.

[Advertisement] Property in Land

PROPERTY IN LAND.

A Passage-at-Arms Between the Duke of Argyll and Henry George.

77 pages.

Paper covers, 15 cents.

[Advertisement] Fortschritt und Armuth

FORTSCHRITT UND ARMUTH.

(Progress and Poverty in German.)

TRANSLATION OF C. D. F. GUTSCHOW.

430 pages.

Paper covers, 35 cents.

For sale by all booksellers, or sent postpaid on receipt of price. Foreign editions of these books imported on rder[sic].

HENRY GEORGE, 12 Union square, New York.

[Advertisement] The Twentieth Century

THE TWENTIETH CENTURY

Hugh O. Pentecost, Editor,

Contains, besides other interesting matter, the Sunday addresses of Hugh O. Pentecost before Unity congregation. Devoted to the betterment of this world as the best preparation for any other possible world.

Issued weekly. Annual subscription, one dollar. *Sample copies free.* All subscribers will receive a copy of Mr. Pentecost's book, "What I Believe." Address the publisher,

FRED C. LEUBUSCHER,
76 Nassau street, New York City.

Sic in the original; probably "order".

[Advertisement] The Democrat

THE DEMOCRAT.

A RADICAL MONTHLY REVIEW EDITED BY WILLIAM SAUNDERS.

The Democrat advocates Land Resumption and those reforms which are necessary to make the English people a free people. It asks “compensation” not for those who have benefited by unjust legislation, but for those who have suffered thereby.

For one dollar the Democrat is supplied for 18 months to any address in the United States or Canada.

Address 177 Palace Chambers, Westminster.

For three dollars THE STANDARD and the Democrat will be sent together for one year.

Address THE STANDARD,
12 Union Square, New York.

[Advertisement] Single Tax Doctrines in a Nutshell

SINGLE TAX DOCTRINES IN A NUTSHELL.

Thirty pamphlets on various phases of the social problem. The question of the hour. All should understand it. Will be sent post paid on receipt of fifteen cents in stamps, or will be sent free to any one sending twenty-five cents for six months’ subscription to the *Tax Reformer*, a sixteen page journal. Address, SINGLE TAX PRESS, 1791 Lexington ave., N. Y.

[Advertisement] Sloan & Co.

WE PAY AGENTS $65 TO $100 PER Month Salary, and all expenses. To travel or for local work: state which preferred, also salary wanted. SLOAN & CO., Manufacturers, 291 George street, Cincinnati, Ohio.

[Advertisement] The Single Tax Military Band

THE SINGLE TAX MILITARY BAND AND ORCHESTRA. JAMES BEGGS, Director. Music Furnished for All Occasions. Address 154[?] SEVENTH AVENUE, BROOKLYN.

Page 14 of 16

QUERIES AND ANSWERS.

A Bad Break.

In the year 1929–just thirty years after the adoption by the government of the single tax doctrine, and five years after the canonization of Henry George—one John Smith emigrated to the far west and took up his abode in the beautiful valley of Utopia. Here he settled upon twenty acres of unused land and engaged in orange culture.

By dint of hard work and economy he had accumulated in early life $5,000; but alas had lost his health and his doctor bade him seek a warmer climate. That was why he came with his wife and children and his $5,000 to Utopia. He planted his orange trees, worked hard and lived economically in his new home for he knew his orchard would yield him no substantial return till the trees were at least seven years old. The change improved his health, and he lived happily with his family digging among and watching the rapid growth of his trees. But in the year 1936 he found his $5,000 had melted away and the output of his orchard was not yet remunerative; though in a year or two more he had good reason to suppose it would be. He found also that many eastern people, hearing of the marvelous beauty and health giving qualities of the Utopian climate, were migrating thither. His neighbors were rapidly multiplying. More and more people came every year, till at last they came in hordes.

A village sprang up in the immediate vicinity of his farm and suddenly it became a rapidly growing center of population. Land values appreciated enormously. Smith's taxes doubled, trebled, quadrupled, several times over, but he could not pay them, for all his money, labor and sweat had gone into the production of orange trees which were now but a nuisance on the premises. The land was far too valuable to devote to orange culture, but unhappily under the single tax it had lost its "selling value" and retained only its "taxable value." Smith found this out to his sorrow. Demand for it there certainly was. Brown wanted to build a big hotel on it; Jones wanted it for a manufacturing establishment; and Robinson wanted it for a sanitarium. But Brown, Jones and Robinson knew that Smith had no money to pay the taxes and that it soon must revert to the government. They didn't want Smith's improvements; they were an incumbrance for all the use they wanted to make of the land. They wanted the bare land and were willing to pay its rental value and no more.

"What are we to do?" says John, lugubriously to his wife. "We have nothing but improvements to sell and they are valueless; though they represent seven years' toil and all the money we had. Under the land tenure that prevailed forty years ago, this boom would have made our fortune, but under this single tax regime we are ruined. There must be something radically wrong in a system of land tenure that ruins an industrious, economical and concientious[sic] man."

. . . . . .

Sic in the original; probably "conscientious".

Mr. Editor of THE STANDARD you see I have got my hero in a bad fix. If you would kindly help him out of it, I think I could go on with my story. I am a single tax man, but I really do not feel equal to the task of extricating John.

WALTER C. LEAVENS.

So ingenious a story teller should have had no difficulty in extricating his hero from such a dilemma. Any one capable of imagining the growth of a great city or an orange orchard, and the rise of land values from nothing to an enormous amount in seven years, and of creating so extraordinary an idiot as this fellow Smith, who keeps on with his orange culture long after the concentration of population warns him to expend his energies in more appropriate pursuits, ought to find no difficulty in rescuing his idiot from a dilemma so trifling. The death of a rich uncle, the discovery of a pot of gold, an angel's visit, a contract with the devil written in blood—any of these devices would have answered the purpose and been in perfect harmony with the story. Or if something less commonplace had been desired, the population could have been dispersed as mysteriously as it came, leaving the mysterious Smith in solitary possession of his orange orchard, with all its value as an orchard restored.

There is still another way out of the fix. Smith's wife might have been pictured, in contrast with her husband, as a sensible and honest woman, and the conversation where Mr. Leavens breaks it off could have continued like this:

. . . "Yes, John; under the land tenure that existed forty years ago this boom would have made our fortune; but where would the fortune have come from?"

"Dear me, dear me," whined the lugubrious John, "how should I know?"

"Of course, you dear old simpleton, how should you know? Well, let me tell you. It would have come from the unpaid labor of other people, and been at the expense of harassed men and fainting women and outraged children."

"Yes, yes," whimpered the imbecile, "but we should have been comfortable!"

His wife gave him one keen look. He knew what it meant, and hastened to repair his hasty language.

"No, no," he said, "I didn't mean exactly what you think. I didn't mean that it would be nice for us to be comfortable when others were suffering. I only meant

p. 14, col. 2

that I wanted—or would like—don't want —oh, dear me, what did I mean[sic]."

"You meant just what you said," replied his wife with some asperity. "You meant that you would be willing to live on the labor of slaves. You meant that you would just as leave[sic] steal as not provided it was legal stealing."

"May be—yes. I suppose so; but I'm not so real bad, don't you know. It's all about those orange trees, and the seven years' toil we've put into them, and the five thousand dollars we've buried there, and now it's all gone, and it did seem to me that may be if we could have got half a million or so for the land that don't belong to us it would have been a little compensation for the loss of the trees that do belong to us. Is there anything wrong in that?"

Sic in the original; probably "what did I mean?".
Sic in the original; probably "just as lief".

"Anything wrong! Ain't that just the way Sam Sharp argued up in Vermont when he stole our cow? Didn't he say he'd lost a week old calf by an accident, and thought it was right to take our cow to compensate him? You didn't think that was good argument then, and neither did the jury, nor the judge."

"Well, but Sairy Ann, we do lose the fruits of all this labor, don't we; and it's on account of this single tax ain't it? and ain't there something wrong in the single tax when it takes away a man's orchard in this fashion?"

"Yes, John Smith, if that's what it did right and left, it would be wrong. But it don't. It just happens to hurt us a little, and you think the whole world is helter-skelter because things don't go just right with us. But how does it hurt even us? It hurts us the same as a storm or a fire might. It destroys our crop. We've got to plant another crop of another kind. But we don't live alone any more. We have ali[sic] the advantage of living in a big city under a system which gives all the inhabitants the benefit of the increase in land values. We won't starve. We won't be without a home. We won't be without good paying work. Neither will anyone else. No beggars in this city. No criminals. No charity houses. No bad business spells. No lockouts. No strikes. And what has it cost us? You say seven years' work and five thousand dollars. Well, call it ten thousand dollars; the orchard wasn't worth more than that. Ten thousand dollars—why John Smith, I'd have given that sum any time to be able to live in a world where business was always good and work always profitable. It's safer for you and me and the children to live in that kind of a world without a cent ahead, than to have ten thousand dollars in a world where everything conspires to get it away from you and leave you stranded without either money or work."

At this point John Smith awoke, and nudging his wife, said:

"Sairy Ann, I've had a funny dream."

"I know you have," replied Mrs. Smith, "because you've been talking in your sleep like an old fool and I've been answering you. What did you dream?"

"I dreamed that a man named Walter C. Leavens wanted to get off a gag on THE STANDARD, and so he pretended that this farm of ours was thick with people all wanting land, but no one wanting oranges, and the single tax was so high I couldn't hold on, and I was bellering about the thing like an overgrown baby. Well, I am glad it wasn't anything but a dream, for I wouldn't like to think I was quite the idiot Leavens made me out. Maybe I don't know how I should feel if things did take that turn. But, Sairy Ann, you and I both know that if it hadn't been for the single tax nearly all that five thousand dollars we brought here would have been used up in just buying this land, and what was left, and more, too, would have been taken for taxes which would have grown as the orchard grew. As it is, our land didn't cost us anything, we haven't paid any taxes, and next year we'll have a good crop of oranges for market and a market hungry to get 'em. When the single tax makes me shed tears, Sairy Ann, just you punch me in the ribs, will you?"

"I will," said Mrs. Smith.

PHELPS, MO.—(1) I came across one gentleman who argued that houses should be taxed simply to make the builder economize in building. The argument was all the more remarkable in that it was made by a carpenter. How is such nonsense to be answered? Or is it generally best to let nonsense go unanswered?

1. What house publishes Herbert Spencer's Social Statics?

2. It is not the builders who would economize but the users of buildings; and

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Sic in the original; probably "all".

p. 14, col. 3

when users of buildings economize in buildings it is a bad thing for builders.

1. Appleton & Co[sic],

Queries in Book Form.

CINCINNATI, O.—Do you ever intend to publish a small book, the contents consisting of the best queries propounded to you,with[sic] their answers?

CHARLES CORNELIUS.

There hardly seems to be any necessity for this, inasmuch as all the queries answered in THE STANDARD, except those which deal in statistics and a few special points, have been answered in "Progress and Poverty" or in "Protection or Free Trade?"

L. F. PCST[sic].

The Cincinnati Single Tax Club.

CINCINNATI, Ohio, Jan. 9.—At the regular monthly business meeting of the Cincinnati single tax club, held on Tuesday, January 8, at their headquarters, 298 Vine street, the following officers were re-elected to serve for the next six months: President, E. T. Fries; vice president, L. P. Minear; secretary-treasurer, Dr. David DeBeck.

The meeting was well attended and many new members were admitted to the club. In all respects the future of our cause in this city looks brighter and more hopeful than ever before.

Mr. James Flanagan, one of our active and energetic single tax workers and prominent in the Knights of Labor circles, has left this city for Louisville, Ky., where it is hoped he will, with the assistance of Mr. Gariepy, who left here last week, and our Louisville friends, soon succeed in making the single tax prominent in that city.

LEWIS W. SCHOTT.

A New Organization.

PITTSBURG, Pa.—On December 31 some single tax free traders of Pittsburg met at Mr. J. J. Quinn's house and perfected a temporary single tax league. Mr. J. J. Quinn was elected president, W. T. Matthews vice president and Mark F. Roberts secretary. A committee was appointed to make arrangements for a general public meeting.

We are all in earnest so that they[sic] may be depended upon to make things lively in Pittsburg.

We extend our congratulations to THE STANDARD on its greatly improved appearance.

Sic in the original; probably "Co.".
Sic in the original; probably "you, with".
Sic in the original; probably "POST".
Sic in the original; probably "(garbled; sense unclear)".

We are circulating a single tax state petition as well as the national petition.

JOHN HARROCKS,
MARK F. ROBERTS,
1727 Carey alley,
Committee.

Propaganda Work at Newport, Ky.

NEWPORT, Ky., Jan. 11.—All single tax men in the state of Kentucky are respectfully requested to send names and addresses to the undersigned.

JOS. L. SCHREER,
Secretary Single tax league No. 1.

The Cause of the Increase of Divorces.

New York Sun Chicago correspondent.

> Eminent among jurists who have given especial attention to the matter of divorces is Judge Murray F. Tuley. "I find," he said to the *Sun* correspondent, "that the chief and underlying motive of the bulk of divorces is resolved into the practical issue of bread and butter. The wife of the man whose income is $1.50 or $2 a day, is harassed, overworked, consequently peevish. She is bothered to make the small sum she can have stretch out over the wide space of daily food and daily clothes. She is often driven to desperation by the needs of her children. She must pinch and contrive to keep shoes on their naked, cold little feet in winter time. The food of the family is necessarily of the poorest quality. It is insufficient for the physical needs of the man and woman too. He responds to the demands of his system for sustenance by stopping on his way to and from work for a glass or two of beer, perhaps he takes more, and his improperly nourished system makes the beverage more stimulating than it would be to a well fed man. His brain is slightly inflamed by it; he goes home irritable and careless in his speech. The worried and tired wife frets at him, at the children; they cry, and are in his way. Dissatisfaction springs up, and quarrels ensue between the man and woman. The man is discouraged, desperate. He runs away and leaves the poor burdened creature who married him to shift for herself and their offsprings[sic]. He is made a coward and a villain because of incapacity to earn money enough to comfortably meet the responsibilities he assumed.

> That is the commonplace, vulgar cause of divorce in ninety-nine cases out of a hundred among the lower walks of life, whence come the most prayers for the annulment of marriage relations. Drunkenness figures next to desertion as a cause. The most frequent instances of this complaint are among laborers, although it is not confined to them. Cruelty is more often charged against the rough laborer than against the cultivated man of society, of course, but the latter has been known to do violent deeds.

> The crime of adultery is seldom alleged against the hard working poor man. It is usually the well to do or rich husband and wives[sic] who apply for divorce on this ground. Applicants are about equally divided between the men and women. Divorces for adultery are on the increase among the rich; divorces for desertion among the poor.

Sic in the original; probably "offspring".
Sic in the original; probably "husbands and wives".

The Ball is Rolling.

Columbus, Ohio, Sunday Capital.

> The Henry George single tax theory is making rapid headway, both in this country

p. 14, col. 4
> and in England. Conservative men on both sides of the Atlantic have announced themselves as converts to this fascinating method off killing[sic] off the drones who neither toil nor spin, but who becomes[,175] insolently rich at the expense of those who toil and grunt and sweat.

Thirty Corporation Attorneys in the Senate.

Philadelphia Record.

> The election of Edward D. Wolcott[sic] to the United States senate adds one more name to the list of thirty corporation attorneys in that safe harbor of monopoly. So long as the monopolists can keep secure possession of their senatorial stronghold they will be able to set the rest of the government at defiance.

NEW PUBLICATIOUS[sic].

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Sic in the original; probably "of killing".
Sic in the original; probably "become".
Sic in the original; probably "Edward O. Wolcott".
Sic in the original; probably "PUBLICATIONS".
Sic in the original; probably "editors is".

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Sic in the original; probably "T. C. Crawford".
Sic in the original; probably "N. Y.".

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NEW IDEAS, METHODS AND INVENTIONS.

The Drop a Coin in the Slot Gas Meter.

The ingenious prepayment gas meter to be used in England is based upon the principle of the confectionery and other automatic supply stands now so familiar to the public. It consists of a small attachment which can be applied to any meter, and which will cause the gas to be delivered in definite quantities as paid for by pence dropped into a box. All that has to be done is to drop in a penny and pull a small handle, when sufficient gas for the supply of an ordinary burner for six hours will be delivered from the meter. Any number of pennies may be placed in the box, one at a time, up to 143, the handle being pulled after each penny, which would insure 858 hours' gas to one burner, or a shorter supply to several. The rate at which the gas will be supplied in London is thirty-six cubic feet for one penny, or about fifty-six cents per thousand feet.

Simple Method of Disinfecting.

They have a novel way in London of disininfecting[sic] premises which have been occupied by patients suffering from scarlet fever. The cracks about the window and the opening at the fireplace are covered with strips and sheets of pasted paper. A receptacle containing several pounds of ignited sulphur is placed for safety in an open iron vessel in the centre of the room. The door is then closed, and every crevice secured. Unopened for twenty-four hours, when entered the room is still misty with the vapor of sulphur. An impalpable yellow powder, discoloring the walls, the ceiling and the floor, is found to have insinuated itself into every nook and cranny. No animal or vegetable life can survive this baptism of sulphur. Lime washing, scouring, stripping and re-papering is then ordered, and the work supervised by the inspector.

Utilizing the Force of the Tides.

Judge Albion W. Tourgee, the well known author, has just been granted a patent for a hydraulic motor to be placed in streams or tideways, and to be utilized in running a washing machine or turning a churn.

How Bent-Wood is Shaped.

The *Revue Industrielle* explains the processes by which bent-wood, for furniture and implements, is shaped: Within the last few years the methods of treating the wood have been improved and the application of the material much extended; carriage wheels, for instance, having their rims made of a single piece of oak or ash, bent to a circle, with

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Sic in the original; probably "disinfecting".

great advantage in point of strength and cheapness over those made with felloes sawed in small sections out of straight pieces of wood. The material to be bent is, for furniture, usually red birch, which grows very abundantly in the Hungarian forests. The timber is sawed into strips of one and one-half to two inches square, according to the work for which it is intended, and turned in a lathe into smooth round rods. These rods are placed in an airtight case, where they are exposed for fifteen minutes to the action of superheated steam. They are then so soft and pliable as to be easily bent by hand, and are in this condition fitted to iron patterns, well secured, and left to dry. The drying takes from two to eight days, according to the size of the piece. When it is complete the wood is detached from the pattern and is ready to be joined with other pieces, varnished, polished and sent out in the shape of finished furniture.

The River Furnishes the Power.

The Brush Electric Light Company of Rochester, N. Y., have utilized the lower falls of the Genesee river to develop the electric power they use. The falls are two and a half miles from the center of the city. Three hundred and fifty-five motors are supplied with power, and are used in various industries, such as tailor shops, printing offices, laundries, coffee mills and machine shops Elevators[sic] and ventilating fans are also run by these motors.

Electricity in Mines.

A dispatch from Virginia, Nevada[sic], says that ever since the collapse of the Big Bonanza on the Comstock the problem has been to discover some process by which low grade ores may be handled profitably. The Sutro tunnel lessened expenses greatly, but the heavy cost of fuel and the high price of labor have made it impossible to work most of the mibes,[184] profitably, and the result has been a drain of over $40,000,000 in assessments from stockholders in the last twelve years. Only one mine on the Comstock is now paying dividends, yet with the cheap working of ores at least a score of the mines would become dividend payers. The solution of this problem is claimed to be found in electricity. A successful test was made recently of a sixty stamp quartz mill, which was run by electric power generated in the Sutro tunnel where it meets the Chollar shaft, 1,700 feet below the surface. The great flow of water from the Chollar shaft is conducted in pipes, and falls on six large Pelton water wheels with a pressure of 680 pounds to the square inch. These water wheels run six Brush dynamos in the tunnel, and the power thus generated is transmitted to the surface and delivered to Brush motors that make 850 revolutions per minute. Of this enormous power generated in the tunnel sixty per cent reaches the surface and runs the stamp mills. It is claimed that this establishes the claim of electrical engineers that the great water power of the Truckee river, sixteen miles from the Comstock mines, may be utilized in this way. If the loss of power be only forty per cent, then at least 1,000 stamp mills could be run and many low grade ores worked profitably. Thus the Comstock mines, which have been a constant drain on the pockets of poor stockholders, may at last pay back some of the millions sunk in assessments.

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PERSONAL.

In a communication in THE STANDARD recently a subscriber asks where he shall send his paper after he has read it. Hon. Will Kennedy, editor of *The Age*, of Boulder, Mon. Ter., writes to say that any such papers sent to him will

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Sic in the original; probably “shops. Elevators”.
Sic in the original; probably “Virginia City, Nevada”.

be placed where they will do good. Mr. Kennedy is also a member of the Montana legislature, and will be glad to receive anything that will be likely to further the cause of electoral reform for distribution among the members.

Hugh O. Pentecost as editor and F. C. Leubuscher as publisher of the *Twentieth Century* are to be congratulated on the appearance of their journal in its present enlarged form and new dress. In an editorial paragraph of the current issue (January 12) Mr. Pentecost says: "With this number the *Twentieth Century* becomes a real though not very large newspaper. Each edition will contain, as heretofore, the Unity congregation address of the preceding Sunday, but in addition to that there will always be two pages of carefully prepared editorial matter, pertaining for the most part, though not exclusively, to those religious and social questions which constitute the scope of the paper, and about two pages devoted to communications, correspondence, book reviews and other matter."

Dr. F. S. Lewis of Port Angeles, Wash. Ter., is one of the publishers of the Port Angeles *Commonwealth*, and is doing good work in the land reform cause. He says of the *Commonwealth:* "We are running it as a straight-out Henry George paper."

In an article in the Minneapolis *Journal*, O. T. Erickson used the name and land of one L. M. Stewart, a wealthy citizen, to illustrate the outrageous injustice of the obtaining system of taxation. The shoe fit, and Mr. Stewart put it on and began to kick as if a personal attack had been made on him. Mr. Erickson in reply assured Mr. Stewart that he was nothing to him (Mr. Erickson)—at least, no more than any other man who had grown wealthy by the labor of others. Score one for Mr. Erickson.

The Grand Rapids, Mich., *Workman*, an ardent advocate of the single tax, thinks that Hon. Melbourne H. Ford is the proper man to lead the movement in that section. It truly says of him that he is a deep and progressive student of political economy, young, ambitious, popular, not rich but really a man of the people.

H. J. Buchanan of Huntington, Ind., writes that for thirty years he has denounced private ownership of land, declaring that the treatment of land as other property was altogether wrong. But he could see no way of solving the problem until he got hold of a copy of THE STANDARD, which contained an article that cleared away all the difficulties and made the way clear in his mind.

The Modern Christian.

> God rules the universe, but here to-day
> On earth such theories will do for dreamers.
> Yet we admit the need to preach and pray;
> We're Christians, but we're also worldly schemers.
> Christ died for men; that's true, and not a tittle
> Of infidel blaspheming, nor of schism,
> Shall taint our orthodoxy by so little;
> We think the heathen needs our creed's baptism.
>
> But as for letting heathens trade their spices
> For western wheat, we really couldn't do it;
> The farmer has to purchase at our prices;
> Free trade's a horrid thing, and we eschew it.
> We send the bible to the black Nile dwellers,

Sic in the original; probably "mines".

> We shed much lachrymatic pity for 'em,
> But let them send bamboos for our umbrellas,
> We tax 'em some percentage ad valorem!

JOSEPH DANA MILLER.

Christianity a la Mode.

In a sermon on the Protestant Episcopal city mission work delivered in Rev. R. Heber Newton's church last Sunday, Archdeacon Mackay-Smith maue[sic], the following remarks on "poverty:"

The whole tendency of modern civilization is to alleviate the condition of the poor. Science, political economy, and all materialistic theories are in the interest of relieving their sufferings and elevating their lives; nevertheless Christ, in declaring that the poor should be ever among us, uttered a prophesy[sic], and to the end there will continue persons who must labor for merest sustenance.

Is there an inherent necessity that the great majority of men must be poor? The answer seems to be "yes." As time progresses the methods of labor may be easier, but hunger remains the basis of civilization. The motive of the hardest labor of the world is hunger and want. There is not a workingman engaged in any one of the unpleasant tasks of the world who would, if all men were equal in the sight of man, fail to throw down his tools and say: "I have done my share of the work, now come and do yours." If there should be communism, who would clean the streets, be a scavenger, or have the policeman watching him? The dream of some leisurely time to come is a delusion. Only the demagogue, the uneducated man, or a child believes that it would be easy to reform the present condition of things. I believe the future is calling us to task in a way in which the present has no conception. The world has passed the day when the poor may be kept quiet by keeping them ignorant. The

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cry from the depths of misery to-day is: "You have taken away our faith in God—we have no faith in man." It is easy to be simply destructive.

You may say that sermons are useless, that religious services are no longer efficacious; that proper sanitation and the like will ameliorate the conditions of the poverty stricken. But, believe me that this is no surface disease. It must be reached by a medicine which must change this present bitterness and distrust into a feeling of brotherhood among men. The only thing that can give the needed relief is the gospel–the divine gospel of Christ.

SOCIETY NOTES.

Senator and Mrs. Leland Stanford gave a dinner of eighteen covers in Washington last week. Down the length of the table was a broad scarf of rose pink, satin edged, with a narrow silk fringe, and covered with fine duchesse lace. In the center was a repousse silver flat basket of La France roses, and sprays of maidenhair ferns were strewn here and there over the lace scarf. Clusters of the ferns were also placed among the fruits heaped in silver dishes. The guest cards were painted in water colors, with various specimens of the flora of California.

Twenty women employed in making mohair skirts in the manufactory of L. Dryfoos & Co., at 440 Canal street, are on a strike against a reduction of wages. They had been getting the princely sum of seventy-seven cents a dozen

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Sic in the original; probably "made".

for making the skirts, and were enabled by rapid work ten hours a day to make an average of $6 a week each. The firm ordered a reduction to sixty cents a dozen lately, and finding that they could not make more than $3 or $4 a week the women struck. Some of the strikers have been employed by the firm from ten to twenty years.

Ward McAllister is to manage the Washington centennial ball and banquet, to which 7,000 guests will be bidden. This is 6,600 more than are on Mr. McAllister's exclusive list. Eugene Perique, chef of the Hoffman house, whose salary is said to be $8,000 a year, is to provide the supper. The price of tickets to the ball is $15, and every lady is to be presented with a souvenir.

Louis Budzislawski, a Bohemian, forty-five years old, was discovered by his wife Flora last week hanging by a rope suspended from a hook driven into a side wall in their house, 146 Columbia street. Budzislawski was a carpet layer and had been working steadily up to three weeks ago, when business became dull.

Jay Gould's monsoleum[sic] in Woodlawn cemetery cost $80,000. The temple is built of Rhode Island granite. It is twenty-two feet wide, thirty-three feet long and twenty feet high. All around the structure are columns of the Ionic order, leaving quite a space between them and the walls. In the doorway are two doors of bronze opening inward. They are eight feet high and two feet wide, and weigh a ton each. The lower part of the doors is of solid bronze, panelled, and each part is ornamented on the outside with a dragon's head, a big iron ring swinging in the mouth of each dragon. The upper part of the doors is a fretwork of cherubs and vines. The open spaces in the fretwork are large, comparatively, and through these a perfect view of the interior crypt can be obtained. The roof is one solid piece of granite weighing six tons. The floor is one slab of marble. Along the sides of the interior are the catacombs. There are twenty, ten on each side, in four rows of five each, the rows on each side being separated in the middle by a granite slab.

A nurse in the Children's hospital, 161 East Thirty-sixth street, told the following story about one of the little patients to a reporter for the *Mail and Express*: "There lies Maggie ———, who is four months old. Her twin sister died soon after birth. The mother, before the child was a month old, was taken to a hospital. The father, securing work as a cigar maker, worked at home on starvation wages in an attic room, alternately making cigars and nursing the child. The mother, after a short stay in the hospital, went home before she was well, and after a miserable struggle with starvation and consumption, died of hemorrhage, and the father, hearing of this hospital, brought the child here."

The carriage of Mrs. Levi P. Morton is a marvel of elegant comfort. A diminutive clock is set into the side where she can see it a glance[sic], and thus, in making a round of calls or keeping other engagements, she may know the time without the bother of taking out a watch. In a drawer are compactly arranged a hand glass, and a hair brush and comb, to be used in the carriage whenever the slightest mishap of toilet requires attention. A bearskin rug contains a receptacle for hot water, and is thus kept in a condition to warm the feet. Like many of the vehicles made to order for ladies of wealth, the back seat of this one is of a height, breadth, and upholstered shape exactly suited to be easiest for Mrs. Morton. The coachman who guides this equipage through the fashionable streets, William White, was once in the employ of the prince of Wales, and was imported to Canada by the marquis of Lorne. He is the model coachman of Fifth avenue, and his aristocratic deportment is at once the envy and the admiration of other family retainers.

Gustave Earnest Korthamp, who shot himself on the evening of December 29 in St. Louis, died at the city hospital in that city a week later. He was forty-three years of age, a native of Germany, a laborer by occupation, married, and lived at 1119 North Ninth street. Korthamp attempted to kill himself once before by cutting his throat with a

Sic in the original; probably "prophecy".
Sic in the original; probably "mausoleum".
Sic in the original; probably "see it at a glance".

razor, but recovered and had only been out of the hospital a short time. Despondency over his inability to procure work is said to have been the cause.

p. 15, col. 4

MISCELLANEOUS.

[Advertisement] Arnold Automatic Steam Cooker



[Illustration: cut of the Arnold steam cooker, a tiered cabinet standing on a pan]

AGENTS WANTED

Everywhere for the ARNOLD AUTOMATIC STEAM COOKER

$75 to $150 per month easily made.

This is a rare chance. Apply at once.

WILMOT CASTLE & CO., Rochester, N. Y.

[Advertisement] For Standard Subscribers Only

FOR STANDARD SUBSCRIBERS ONLY.

Do you want Amateur Photograph Outfits? DO YOU WANT BOOKS FOR YOUR BOYS? Send for catalogues, and if you mention "Standard" will give you a discount of Tet[sic]. per cent.

F. H. CARPENTER & CO., Box 2988, Boston, Mass.

[Advertisement] The Single Tax Club of the Twelfth Congressional District

THE SINGLE TAX CLUB of the Twelfth congressional district meets every Thursday evening at 8 p. m. at 1,506 Second av., near 79th street. All single tax men living uptown are invited to attend. The officers for the next six months are: Arthur Flegel, president; A. H. Mendoza, vice-president; A. Schultz, secretary; F. N. Lawrence, treasurer; Geo. Hecklinger, sergeant at arms.

[Advertisement] Holland's Coffee and Dining Rooms

HOLLAND'S
COFFEE AND DINING ROOMS,
115[?] Fourth avenue,
Bet. 13th and 14th sts.

[Advertisement] Milward's Calyx-eyed Needle

WANTED—Agents for the Milward's Calyx-eyed, Self-threading Needle; preserves failing sight, a help to good sight. Perfect bonanza for canvassers; sample package 10 cents. Send for circular to headquarters, STANER & CO., Providence, R. I.

Sic in the original; probably "Ten".

[Advertisement] The San Francisco Single Tax Society

THE SAN FRANCISCO SINGLE TAX Society hold meetings for public discussion every Sunday evoning[sic] at Pithian[?] Castle, 913 1-2 Market street.

[Advertisement] Improved Monitor Incubator

IMPROVED MONITOR INCUBATOR. Hundreds in Use. Illustrated circular. A. F. WILLIAMS, Bristol, Conn.

[Advertisement] Own a Single Tax Paper

OWN a Single Tax Paper, see 7th page, 4th column, Standard, Nov. 24. T. R. Co., 52 Concord st., B'klyn

[Advertisement] Concord Co-operative Printing Company

CONCORD CO-OPERATIVE PRINTING
COMPANY (Ld.)
104 Elm street, cor. Canal, N. Y.
BOOK, JOB AND NEWSPAPER PRINTING.

NEW PUBLICATIONS.

[Advertisement] Land and Labor Library

LAND AND LABOR LIBRARY

The following is a list of tracts in print: 1. First Principles. Henry George. 4 pages. 2. Land and Taxation. David Dudley Field and Henry George. 4 pages. 3. Right to the Use of the Earth. Herbert Spencer. 4 pp 4. A Christian Minister on the Remedy for Poverty Hugh O. Pentecost[sic]. 2 pages. 5. A Sum in Proportion. T. L. McCready. 2 pages. 6. Settler's Nightmare. Louis F. Post. 4 pages. 7. New York's Docks. J. W. Sullivan. 4 pages. 8. Unemployed Labor. Henry George. 4 pages. 10. Mysterious Disappearance. Lewis Freeland. 6 pp. 11. How to Increase Profits. A. J. Steers. 2 pages. 12. The American Farmer. Henry George. 4 pages. 13. Sailors' Snug Harbor and the Randall Farm. W. T. Croasdale. 12 pages. 14. The Collegiate Church and Shoemaker's Field. W. T. Croasdale. 12 pages. 15. Only a Dream. Abner C. Thomas. 4 pages. 18. It is the Law of Christ. Rev. S. H. Spencer. 4 pp. 19. My Landlord. John Jones. 4 pages. 20. "Thou Shalt Not Steal." Henry George. 8 pages. 21. Christianity and Poverty. Father Huntington 4 pp. 22. Poverty and Christianity. H. O. Pentecost. 8 pages. 23. The Single Tax. Thomas G. Shearman. 8 pages. 26. Religion vs. Robbery. Rev. Dr. McGlynn. 8 pages. 27. Back to the Land. Bishop Nulty. 16 pages. 28. Anti-slavery and Anti-poverty. H. O. Pentecost. 8 pp 29. Tenement House Morality. J.O.S. Huntington. 4 pp. 30. The Case Plainly Stated. H. F. Ring. 8 pages. 31. Questions by Rev. Howard Henderson, with answers by Henry

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Sic in the original; probably "evening".
Sic in the original; probably "Poverty. Hugh O. Pentecost".

George. 2 pages. 32. Objections to the Land Tax. Thos. G. Shearman. 4pp 33. Socialism—Its Truth and Its Error. Henry George. 4 pages. 34. Horse Sense. W. C. Woods, M. D. 2 pages. 37. Taxing Land Values. Henry George. 8 pages. 38. "God Wills It." Henry George. 4 pages. 39. What We Want. Everett Glackin, ex-president Typographical union No. 6. 2 pages. 44. How John's Father Saw the Light. W. C. Woods. 2pp 49. The Distribution of Wealth. T. G. Shearman. 16 pp 51. Ten Thoughts for Christian Thinkers. Rev. John W. Kramer. 4 pages. 54. What the United Labor Party Wants. Henry George. 2 pages. 55. Stories for Farmers. 4 pages. 56. Electoral Reform. A. T. Rice. 4 pages. 61. A Practical Illustration. Hugh B. Brown. 2 pages. 64. Hints as to What You Can Do. Henry George. 4 pp. 65. To a Bookkeeper. Bartholomew Appleby. 2 pages 66. A Lawyer's Reply to Criticisms. Samuel B. Clarke. 16 pages. 67. A Piece of Land. The late Francis G. Shaw. 2 pp. 68. The Tax on Buildings. William T. Croasdale. 8 pp. 71. My Butcher Woman and My Grocery Man. William McCabe. 4 pages. 78. Election Reform. Louis F. Post. 12 pages. 80. The Single Tax in Canada. 2 pages. 83. The Onward March. William Lloyd Garrison. 4 pp. 84. A Republican's Reasons for Supporting Cleveland. Judge Frank T. Reid. 2 pages. 85. A Catechism. D. A. 46. 2 pages. 88. Jefferson and Hamilton. Chauncey F. Black. 8 pp.

GERMAN TRACTS.

1. First Principles. Henry George. 4 pages.
2. Socialism—Its Truth and Its Error. Henry George. 4 pages.
3. Taxing Land Values. Henry George. 8 pages.
4. It is the Law of Christ. Rev. S. H. Spencer of Henry, Ill. 4 pages.
5. The Case Plainly Stated. H. F. Ring. 8[?] pages.
6. Sailors' Snug Harbor. Wm. T. Croasdale. 12 pages.

SWEDISH.

1. The Case Plainly Stated. H. F. Ring. 8 pages.

TARIFF TRACTS.

1. Protection as a Universal Need. Henry George. 4 pages.
2. The Tariff Question. Henry George. 4 pages.
3. American Protection and British Free Trade. Henry George. 4 pages.
4. Protection and Wages. Henry George. 8 pages.
5. The Common Sense of the Tariff Question. Thomas G. Shearman. 8 pages.
6. Protection the Friend of Labor? Thomas G. Shearman. 8 pages.
7. A Short Tariff History. Thomas G. Shearman. 4 pages.
8. Plain Talk to Protectionists. Thomas G. Shearman. 4 pages.
9. An Address to Workingmen on the Tariff Question. Henry George. 4 pages.
10. Protection, the Enemy of Wages. Thomas G. Shearman. 4 pages.

A set of these Tracts will be sent to any address for ten cents.

Prices, free by mail: 2-page tracts—50 copies, 10 cents; 100 copies, 15 cents; 1,000 copies, $1; 5,000 copies, $1.25[?].

Four-page tracts—25 copies, 10 cents; 100 copies, 25 cents; 1,000 copies, $2; 5,000 copies, $8.50.

Six-page tracts—25 copies, 15 cents; 100 copies, 37 cents; 1,000 copies, $3; 5,000 copies, $12.75.

Eight-page tracts—25 copies, 20 cents; 100 copies 50 cents; 1,000 copies, $1[?]; 5,000 copies, $17.

Twelve-page tracts—25 copies, 30 cents; 100 copies, 75 cents; 1,000 copies, $6; 5,000 copies, $25.50.

Sixteen-page tracts—25 copies, 40 cents; 100 copies, $1; 1,000 copies, $8; 5,000 copies, $34.

A special selection, comprising thirty or more of the most popular tracts, will be sent for 20 cents.

Other numbers in preparation.

Address THE STANDARD,
12 Union square, New York city.

[Advertisement] Bible & Land

BIBLE & LAND. Rev. JAMES B. CONVERSE $1.00, post-paid. MORRISTOWN, TENN.

[Advertisement] Mrs. Agatha Munier Atkins

MRS. AGATHA MUNIER ATKINS WILL continue to receive pupils in solo singing and vocal sight reading at her residence. 223 E. 32d[?] street, New York.

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The Single Tax Creed.

We ask that no man be deprived
Of what is rightfully his own.
We honor wealth when it bath[sic] grown
From deeds that have the world revived.

All labor's worthy of its hire,
Whether of toiling hand or brain,
When earth is measured back again
Something to feed her furnace fire;

Something to wake her roaring mills;
Something to freight her giant slaves
That scour the land and ocean waves;
Somethiug[sic] to fill the little rills—

In which are born the mighty streams
That turn the wheels of industry,
And swell the tides of trade broad sea
Beyond the wildest idle dreams.

We hold the ancient tenet, still,
Of labor's honest claim to hold
From other touch its well-earned gold,
And leave its fruits to whom it will;

But recognize no honest right
In cunning brain to idly wait
In guard at any market gate
And there collect the workman's mite

Simply because its eyes foresaw
The course the march of trade would take,
And quick hands cross the pathway stake
The iron palings of the law.

Sic in the original; probably "hath".
Sic in the original; probably "Something".

> Or, if this is its rightful part,
> Then those who keep the market place,
> And draw their tithes from labor's race,
> Must by themselves maintain the mart.
>
> BROOKLYN, L. I.
> KATE HUDSON.

Standing Timber Getting Short.

The *Builder and Wood Worker* says that the timber interests of the world are reported to be in a bad way, the demand for lumber everywhere being in excess of the supply. The forests of Sweden and Norway have been drawn upon to excess; those of northern Russia fail to meet the demands even of St. Petersburg; the 30,000,000 acres of woodland in Germany produce lumber of a poor quality; the timber lands of Bohemia, Gallicia[sic] and Transylvania are not easily accessible; the shores of the Adriatic are bare; Great Britain has no merchantable lumber worth mentioning, and the forests of central Africa are too remote to give a supply. The aggregate woodland of Europe is estimated at 500,000,000 acres, or about 20 per cent of the area of the continent.

The Way They Do Things in Connecticut.

In Connecticut, where there is scarcely a semblance of popular government, the legislature, which always represents much less than one-half the people, often steps in and elects the governor and other state officers for the people. On Jan. 10 the legislature met in the morning and filled every state office with a republican. The governor elect was notified and immediately escorted from his residence to the capital by an unusually imposing parade, where, at 2 p. m., the oath of office was administered to him, and he proceeded to read his inaugural address.

A Mountain of Iron Ore.

A Dr. Noetling, of the geological survey of India, noticed on the surface of a hill numerous pieces of iron ore. On examination he found the surface everywhere covered with large blocks of ore, originating evidently from superficial decomposition of lower beds. He concluded that the whole hill was a huge "iron mountain." The tremendous attraction rendered his compass useless.

Graces to be Said or Sung in Workhouses.

The wholesome practice of giving and returning thanks at paupers' meals is, it is to be feared, dying out says W. H. Harper in the London *Star*. Yet a long grace may eke out a little dinner. Therefore revised versions of two well-

known formulas are here respectfully submitted to boards of guardians, workhouse chaplains, "parochial" bumbles, and other officials interested in encouraging workhouse piety, and in keeping the poor rates within reasonable limits.

I. BEFORE "MEAT."

> Be present at our table, Lord
> (Or rather, at our tresselled board);
> This skilly bless, and grant that we
> May better fare in heaven with Thee. Amen.

II. AFTER "MEAT."

> We thank Thee, Lord, for this our food
> (Stale bread with water is so good);
> Let manna to our souls be given,
> And, starved on earth, we'll feast in Heaven.
> Amen.

It Sets One to Thinking.

The Builder and Wood Worker.

A short time ago a boy in Chicago deliberately committed burglary that he might be placed in the penitentiary, where he avers he will "have a chance to learn a trade." That society should be in such a condition as to make this fact a possible one argues that our present modes of government are sadly out of gear. In a new country like this, where we boast of freedom and equality to all, an incident like the foregoing makes us wonder if all we hear of just rights is all true.

A Safe Arrangement.

Tenant (to Harlem landlord)—I say, Mr. Earth, them chandeliers in my flat rattle like the deuce, and every night when I sit down under one of them I feel as though I might get myself all mashed up. What's best to be done about it?

Landlord (thoughtfully)—Well, I don't know. What's the matter with not sitting under them?

p. 16, col. 2

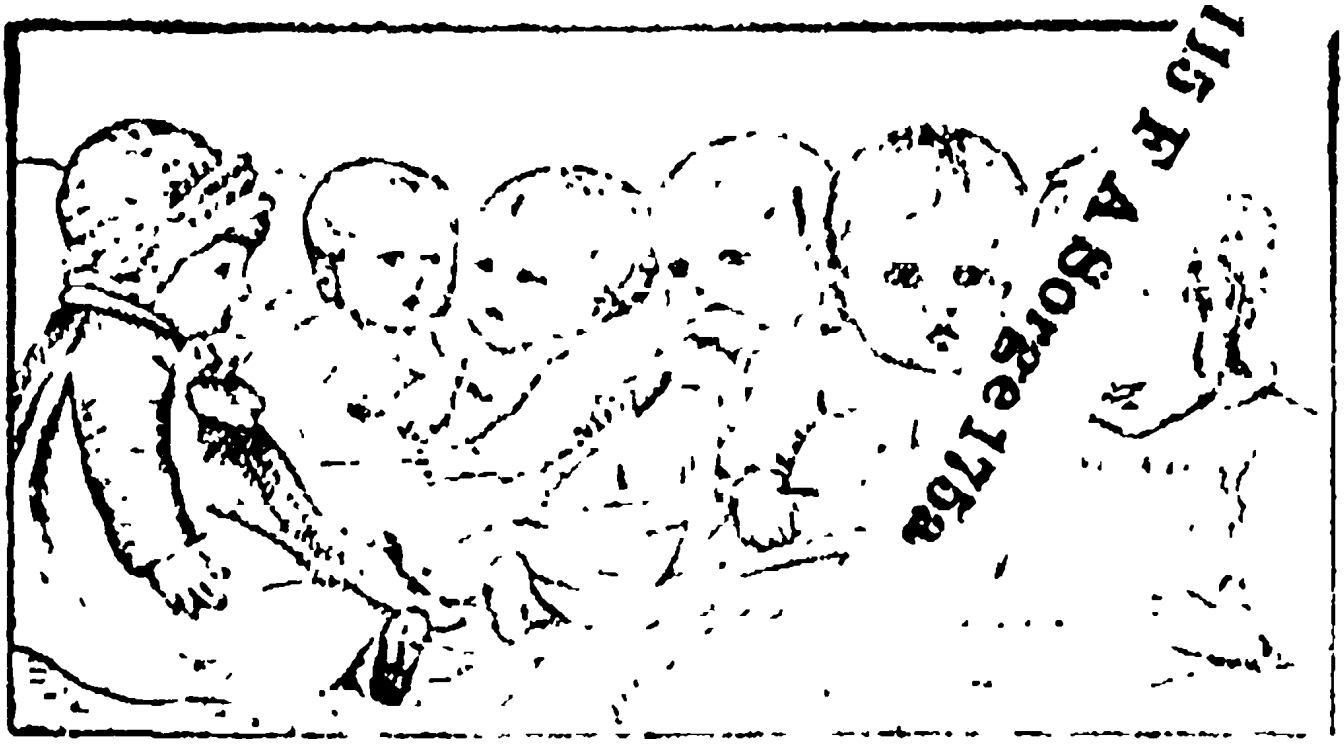
[Advertisement] Prang's Art Publications

PRANG'S
ART PUBLICATIONS.

Sic in the original; probably "Galicia".

WHO TAKES THE PRIZE?

[Illustration: a row of babies seated together, one in a bonnet at left]



The above illustration gives only the outlines of a picture which bids fair to be one of the most popular we have ever issued. It is one of our latest productions, and has all the charm of novelty. It is called the

PRIZE BABIES

and represents a baby judging upon the respective merits of a row of the most bewitching little babies that the suns of six months have shone upon. The face of the sweet baby judge is clothed in doubt, and well it may be, for surely such a collection of ideal darlings was never seen before.

The colors are exquisitely soft and tender, and the expression of the baby faces run[sic] the whole gamut of delight and wonder. It is a picture which will appeal forcibly to every mother's heart, and is altogether an admirable selection for a Christmas gift.

The picture comes mounted with a wide mat of two styles, one plain and one on which in choice hand decoration are daisies on meadow grass. Size, ready for framing, 17 by 11 inches.

Copies of this latest and most attractive picture can be found at any leading stationers. Ask for Prang's "Prize Babies." We will supply them by mail, if not found in stores, post paid on receipt of price, viz.: In plain mat, $1; in daisy mat, $2.

We want also to call the attention of mothers and fathers to our

Sic in the original; probably "runs".

NON-POISONOUS COLORS

for the use of children learning to paint.

These paints represent all the latest art colors and tints, and can be given to even the youngest children with absolute safety. They come mounted upon neat, tin palettes, or in tin boxes. They are all specially prepared for us by the most eminent manufacturer of colors in Europe—Mr. Gunther Wagner, of Hanover, Germany. They must not be classed with ordinary children's paints, put up in cheap form and made of injurious and poisonous materials. They are really fine art colors in convenient form for use and made especially non-poisonous for the needs of children.

PRANG'S OUTLINE PICTURES.

With these non-poisonous colors for children we issue several series of outline illustrations of familiar subjects as practice sheets. The original design is furnished in each case by some leading artist, and is strictly correct in form and detail. Directions how to paint them are furnished with every series. One specimen sheet of each series is furnished, colored by hand, in order to serve the children as a guide for har. monious[sic] coloring, and as an example of artistic work is the foundation of taste. The instruction is all the more successful because supplied in the form of amusement.

PRICE OF PRANG'S NON-POISONOUS COLORS:

Palette Colors—

Palette A, containing six colors with brush, 10[?] cents.
Palette B, containing nine colors with brush, 15 cents.

Eagle Colors—

Box No. 2, containing eight colors and brush, 25 cents.
Box No. 4, containing twelve colors and two brushes, 40 cents.

One box No. 2 of Prang's non-poisonous colors and one package of Prang's outline pictures (eight in a package with an extra copy of one of them painted by hand and full directions) 50 cents.

Or one box No. 2 of Prang's non-poisonous colors and three packages of Prang's outline pictures (each package different in design), $1.00.

To be found at all leading stationers, or will be sent by mail postpaid on receipt of price.

L. PRANG & CO., ART PUBLISHERS,
Boston, Mass.

NEW YORK—38 Bond street.
CHICAGO—79 Wabash avenue.
SAN FRANCISCO—529 Commercial street.

A descriptive list of Christmas and New Year cards, novelties, booklets and satin art prints sent on application.

Sic in the original; probably "harmonious".

[Advertisement] An Extraordinary Offer

AN EXTRAORDINARY OFFER

TO ALL WANTING EMPLOYMENT.

We want live, energetic agents in every county in the United States and Canada to sell a patent article of great merit, on its merits. An article having a large sale, paying over 100 per cent profit, having no competition; and on which the agent is protected in the exclusive sale by a deed given for each and every county he may secure from us. With all these advantages to our agents, and the fact is that it is an article that can be sold to every houseowner, it might not be necessary to make *an extraordinary offer* to secure good agents at once, but we have concluded to make it to show, not only our confidence in the merits of our invention, but in its salability by any agent that will handle it with energy. Our agents now at work are making from $150 to $300[?] a month clear, and this fact makes it safe for us to make our offer to all who are out of employment. Any agent that will give our business a thirty days' trial and fail to clear at least $100 in this time, *above all expenses*, can return all goods unsold to us and we will refund the money paid for them. No such employer of agents ever dared to make such offers, nor would we if we did not know that we have agents now making more than double this amount. Our large descriptive circulars explain our offer fully, and these we wish to send to everyone out of employment who will send us three one cent stamps for postage. Send at once and secure the agency in time for the boom, and go to work on the terms named in our extraordinary offer.

Address at once, National Novelty Co.,
514 Smithfield St., Pittsburg, Pa.

[Advertisement] Walking Made Easy

WALKING MADE EASY.

An effectual remedy for Galled, Calloused, Swollen, Fetid, Tender and Tired Feet. Wood's Walking Made Easy Foot Powders, for the complete removal of callous, will prevent excessive sweating of the feet and remove all soreness from bunions. New shoes made easy as old ones. A cure guaranteed for all affections of the feet. Sent, post paid, on receipt of price, 25 cents. WOOD FOOT POWDER COMPANY, 201 River st., Troy, N. Y.

[Advertisement] The Dorcas Magazine

THE DORCAS MAGAZINE is full of useful Information on Woman's Handiwork. Knitting, Crochet-work, Embroidery, Art Needle-work and other household topics of practical character. Every lady should subscribe for it. Price, 50c. a year. Address *The Dorcas Magazine*, 19 Park Place, New York[sic]

Sic in the original; probably "New York.".

[Advertisement] James Bogan

JAMES BOGAN[?], PRINCIPAL AGENT for James Means' $3 and $4[?] shoes. 226 BOWERY, near Prince street.

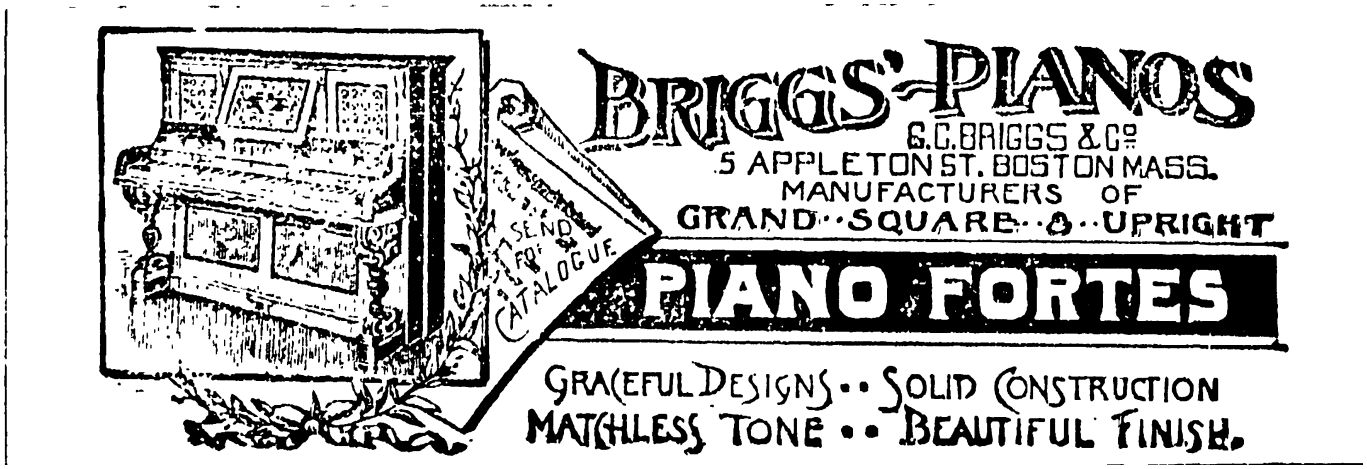
[Advertisement] Holman's Pulmonic Syrup

HOLMAN'S PULMONIC SYRUP is the best Cough Remedy, Prices[sic], 25c., 50c., and $1. Depot, 381 Fourth ave., New York,

p. 16, col. 3

[Advertisement] Briggs' Pianos

[Illustration: upright piano in a frame with laurel sprays, beside a catalogue marked "SEND FOR CATALOGUE"]



[Display heading: ornamental lettering, with "PIANO FORTES" in white letters on a black panel]
BRIGGS' PIANOS

G. C. BRIGGS & CO.
5 APPLETON ST. BOSTON MASS.
MANUFACTURERS OF
GRAND · · SQUARE · · & · · UPRIGHT
PIANO FORTES
GRACEFUL DESIGNS · · SOLID CONSTRUCTION
MATCHLESS TONE · · BEAUTIFUL FINISH.

[Advertisement] Cornish's Great Installment Offer

CORNISH'S GREAT INSTALLMENT OFFER

Sic in the original; probably "Remedy. Prices".

Warranted for
◎ 10 ◎
YEARS.

[Illustration: ornate parlor reed organ with stool and an instruction book lettered “CORNISH’S PIANO & ORGAN INSTRUCTOR”; set vertically at the left edge, “[MENTION PAPER WHERE THIS ”ADD.” IS SEEN.]”]

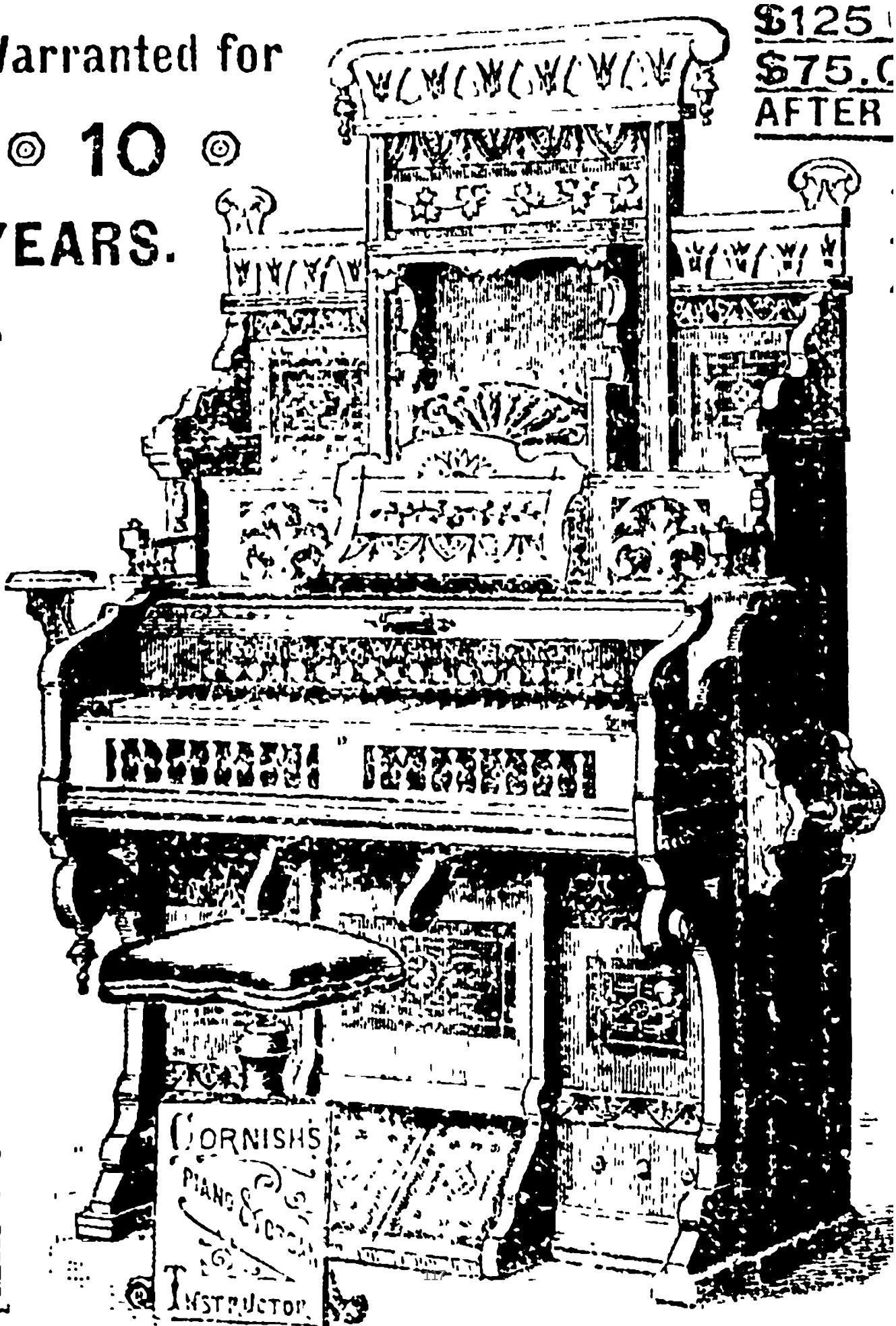
Warranted for

10

YEARS.

$125
$75.0
AFTER

[MENTION PAPER WHERE THIS "ADD." IS SEEN.]



[MENTION PAPER WHERE THIS "ADD." IS SEEN.]

$125 (20 Stop) Organs Reduced to Only $75.00 and sold for $45.00 CASH AFTER 10 DAYS' TEST TRIAL the balance of price, $30.00 to be paid in Monthly Installments of $5.00 per month until all is paid.

Stool, Instruction Book and delivery on board cars here FREE.

Style "Oriental," No. 5,000.

COMPASS—5 OCTAVES, 20 NECESSARY STOPS, SUB-BASS, 2 OCTAVE COUPLERS, AND 2 KNEE SWELLS.

CONTAINS 10 FULL SETS OF THE CELEBRATED ORCHESTRAL TONED REEDS.

THE FAMOUS "ORIENTAL" ORGAN has its reed board so constructed and arranged as to form 18 EXQUISITELY BEAUTIFUL MUSICAL COMBINATIONS, being more than contained in any other Reed Organ ever Built by any makers at any Price.

We challenge all the makers in the world to produce an organ equaling the "Oriental" in purity, sweetness, power, volume, and variety of tone, or one on which so many exquisitely beautiful tone combinations and effects can be produced.

HOW TO ORDER.

It is only necessary to send references as to your responsibility from any Banker, Postmaster, Merchant, or Express Agent, and Organ will be shipped promptly on 10 days' test trial.

REMEMBER that this will be a SAMPLE ORGAN intended to induce and influence other parties to purchase, and therefore will be the best Parlor Organ that is POSSIBLE TO BUILD.

LARGE ILLUSTRATED CATALOGUE FREE.

Be sure and write to us. We can save you Money.

[illegible] ELEGANT NEW ROSEWOOD PIANOS from $[illegible] to $[illegible], sold for half cash and half in $10 monthly installments.

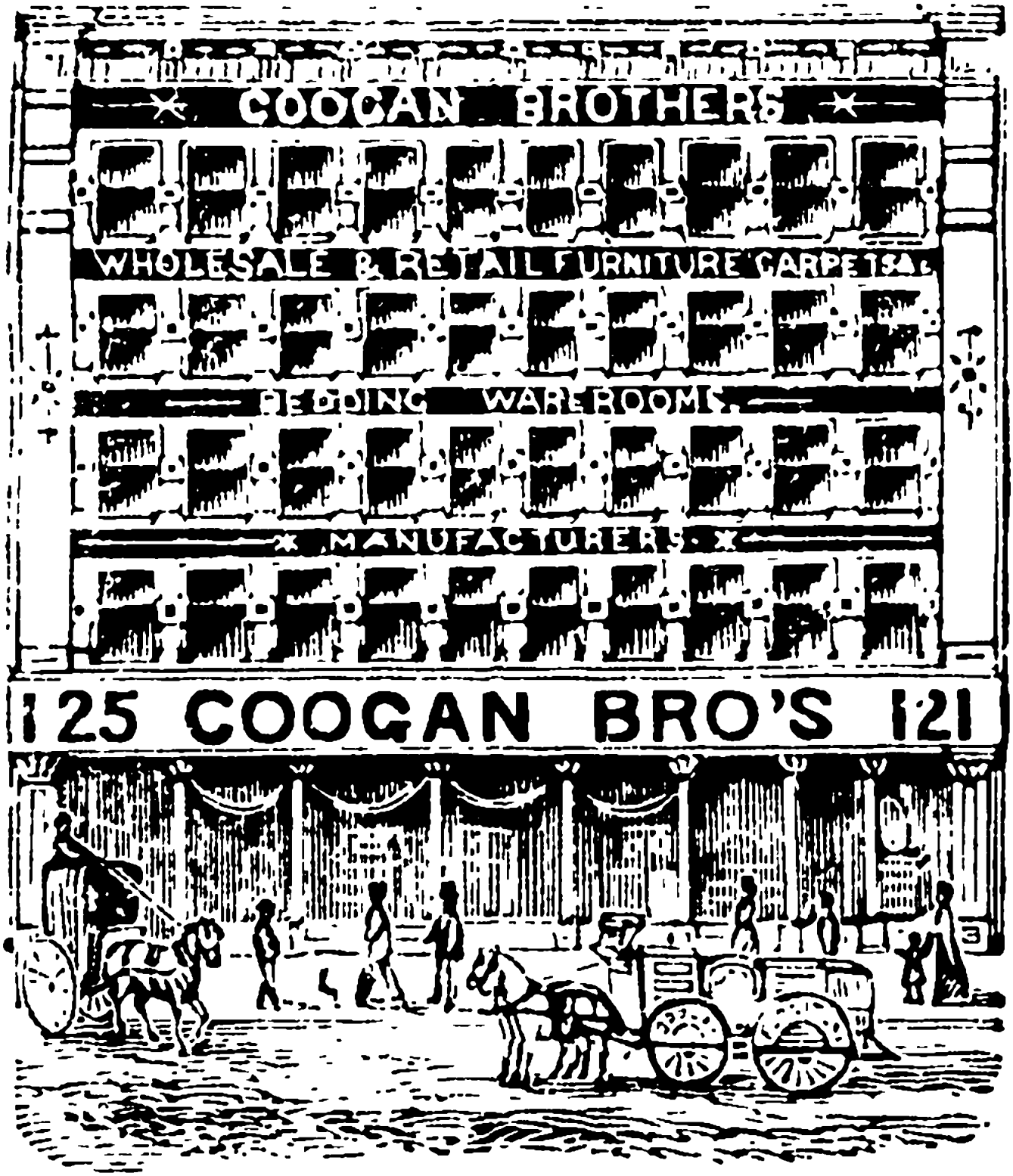
Height, 74 in.; Length, 48[?] in.; Width, 24 in.; Weight, 375 lbs.

CORNISH & CO., WASHINGTON, NEW JERSEY.

[Advertisement] Coogan Bros.

[Illustration: Coogan Brothers' store building with horse-drawn wagons in the street; signs lettered "COOGAN BROTHERS", "WHOLESALE & RETAIL FURNITURE CARPETS &c.", "BEDDING WAREROOMS",

“MANUFACTURERS”, “125 COOGAN BRO’S 121”]



COOGAN BROS.,

CARPET AND FURNITURE DEALERS,

COR. BOWERY AND GRAND STS.

[Advertisement] George Wilson

GEORGE WILSON,

(Formerly with Henry Poole, London.)

Importing Tailor,

206 East Fourteenth St., N. Y.

"'Tis not in mortals to command success;
But we'll do more, Sempronius; we'll deserve it."

SAMPLES AND RULE FOR SELF MEASUREMENT SENT ON APPLICATION.

New Imported Fabrics,
Latest Choice Patterns,
An Elegant Selection.

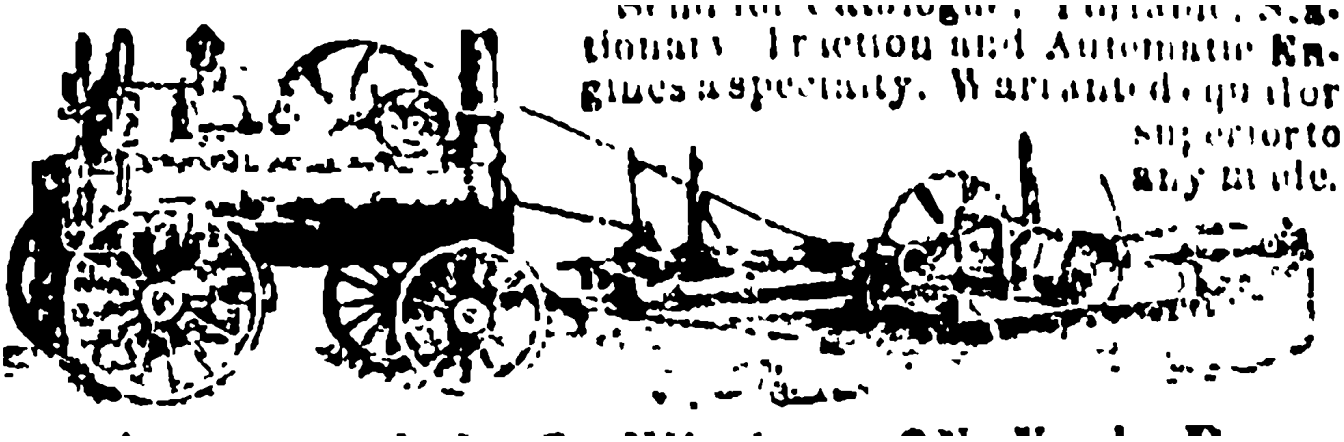
The Best Looms in the West of England contribute to an entirely new and valuable stock of goods, which for richness of quality, durability of wear and moderation of price, possesses advantages not held by other houses receiving goods through resident buyers. Why? They were bought in London by G. Wilson.

[Advertisement] Pennsylvania Agricultural Works

Pennsylvania Agricultural Works, York, Pa.

Farquhar's Standard Engines and Saw Mills, &c.

[Illustration: portable steam engine on wheels driving a saw mill]

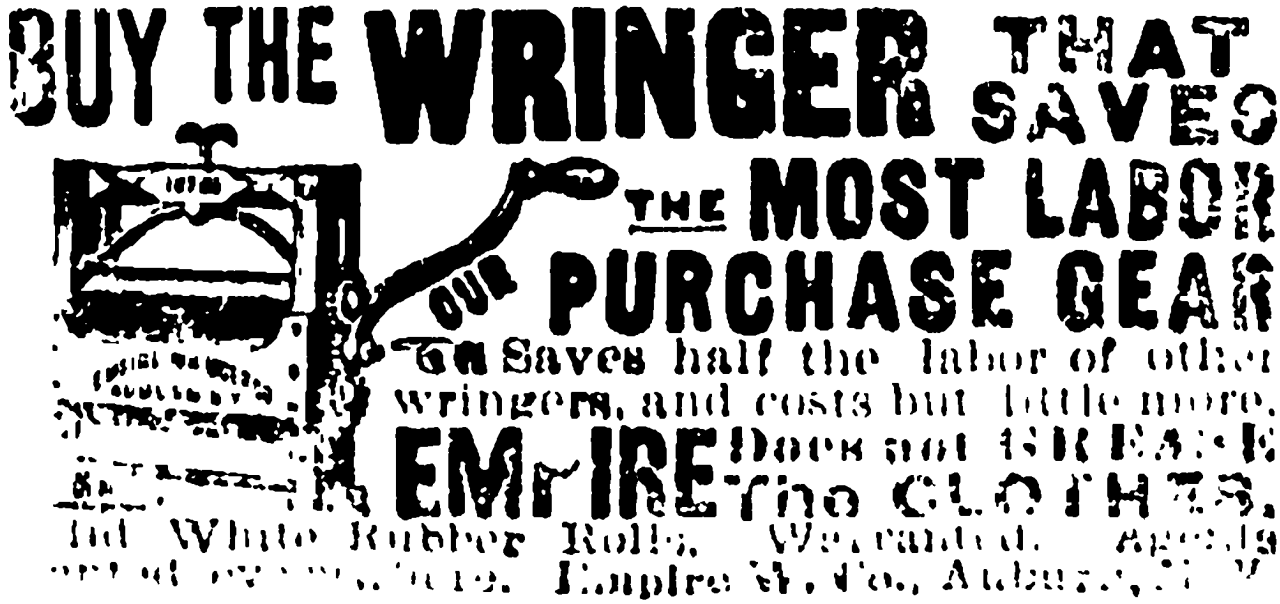


Send for Catalogue. Portable, Stationary, Traction and Automatic Engines a specialty. Warranted equal or superior to any made.

Address A. B.[?] FARQUHAR & SON, York, Pa.

[Advertisement] Empire Wringer

[Illustration: clothes wringer with crank and “purchase gear” handle]



BUY THE WRINGER THAT SAVES THE MOST LABOR

OUR PURCHASE GEAR [It?] Saves half the labor of other wringers, and costs but little more.

EMPIRE Does not GREASE The CLOTHES.

[Solid?] White Rubber Rolls. Warranted. Agents [wanted?] everywhere. Empire W. Co., Auburn, N. Y.

[Advertisement] Soper’s Instantaneous Guide

ANY PERSON CAN PLAY THE PIANO AND ORGAN WITHOUT A TEACHER, by using Soper’s Instantaneous Guide to the Keys. Price, $1.00, No[sic] previous knowledge of music whatever required. Send for book of testimonials free. Address *The Dorcas Magazine*, 19 Park Place, New York.

p. 16, col. 4

[Advertisement] The Keystone Watch Club Co.

[Illustration: watch advertisement with a keystone emblem holding a pocket watch lettered “THE KEYSTONE WATCH CLUB CO. 904 PHILA.”, an ornamental border of ribbons naming branch offices (partly legible: NEW

Sic in the original; probably “$1.00. No”.

YORK; DETROIT 80 GRISWOLD ST.; WASHINGTON 9th & PENN'A AVE.; PITTSBURGH 6th & PENN AVE.; 904 WALNUT ST.; BOSTON 20 TREMONT ST.; CHICAGO McVICKER'S THEATRE BLDG.; BALTIMORE 20 N. LIBERTY ST.; DENVER COL.; YORK PA.; ST. LOUIS MO. 304 N. 8th ST.), and a figure of Ajax holding a shield

lettered “AJAX WATCH INSULATOR”]

OUR

$43 RAIL ROAD WATCH



is specially constructed for the most exacting use and is the BEST Railroad Watch made. It contains numerous important patented improvements of vital importance to accurate timing—*Patent Dustproof, Patent Stem Wind, &c.*, which we control exclusively. It has 15 Genuine Ruby jewels in settings, and is *accurately adjusted to heat, cold and isochronism. It is fully equal for appearance, accuracy, durability and service to any $90 watch.* Price $43, either all cash or in Clubs, $1 a week. Open face or hunting. Our $1 a week Club System, while as convenient to the buyer as any installment system, is a *wholesale spot cash system* to us. The Co-operation of the club

OUR $43 RAIL ROAD WATCH is specially constructed for the most exacting use and is the BEST Railroad Watch made. It contains numerous important patented improvements of vital importance to accurate timing—*Patent Dustproof, Patent Stem Wind, &c.*, which we control exclusively. It has 15 Genuine Ruby jewels in settings, and is *accurately adjusted to heat, cold and isochronism. It is fully equal for appearance, accuracy, durability and service to any $90 watch.* Price $43, either all cash or in Clubs, $1 a week. Open face or hunting. Our $1 a week Club System, while as convenient to the buyer as any installment system, is a *wholesale spot cash system* to us. The Co-operation of the club members sells us 43 watches in each $43 Watch Club, and we get cash from the club for each watch before it goes out, though each member only pays $1 a week. This is why we give you more for your money than any one else and why we are doing the largest watch business in the world.

An Ajax Watch Insulator given free with each Watch.

The Keystone Watch Club Co

Main Office in Co's Own Building,
904 WALNUT ST, PHILADA. PA.

Agents Wanted.

Ajax Watch Insulator, $1.00

A perfect protection against magnetism. *Fit any Watch*[sic]. Sent by mail on receipt of price. [pointing hand] *We refer to any Commercial Agency.*

[Advertisement] Kansas City, Mo.

KANSAS CITY, MO.

FIVE YEARS REAL ESTATE FIRST MORTGAGE COUPON BONDS.

in sums of $1,000 to $10,000 each, bearing interest at the rate of eight per cent per annum. Interest payable semi-annually. These bonds are secured by first mortgages on Kansas City property worth three and four times the amount of bonds. Prompt payment of principal and interest guaranteed at maturity. Interest collectable through your own bank, with New York exchange added. Recorded mortgage forwarded with each bond.

CERTIFICATES OF DEPOSIT

issued in amounts of $100 and upward, bearing interest at the rate of eight per cent per annum. Certificates of deposit are secured by first mortgage bonds deposited with a trustee, a special deposit receipt to that effect, from the trustee, is attached to each certificate issued, therefore making the certificate of deposit an absolutely safe investment.

When ordering securities write your name in full, also that of your city, county and state.

Sic in the original; probably "Fits any Watch".

J. H. BAUERLEIN & CO.,
Security Building.
KANSAS CITY, MISSOURI.

[Advertisement] International Land Co.

CALIFORNIA.–TWENTY AND THIRTY Acre Farms in Colusa county for Fruits, Vines and Cereals; $20[?] to $30[?] per acre; one-quarter cash, balance in one, two and three years, 6 per cent interest. Lithograph maps of California sent free. Good government land at $1.50 per acre; 50 cents per acre cash, balance in three years, without interest. INTERNATIONAL LAND CO., 839[?] Market street, San Francisco.

Damaged type restored

Letters that were broken, blotted or missing in the print and have been written as intended. Listed so they can be checked against the scan; they are not footnoted in the text.

Page	Article	As read in the scan	Written as
1	[Platform statement of The Standard]	bounties (broken type)	bounties
1	[The hearing before the Ohio joint committee; Tom L. Johnson	advantage (broken type)	advantage
1	[The hearing before the Ohio joint committee; Tom L. Johnson	belonged (broken type)	belonged
1	[Significance of the Ohio hearing]	business (broken type)	business
1	[Committee's report; Ohio single tax conference; meeting wit	unalienable (broken type)	unalienable
1	[Committee's report; Ohio single tax conference; meeting wit	action (broken type)	action
2	A SQUEEZE 'EM DRY PROCESS. Owing to Which New England Mill O	sterile (broken type)	sterile
2	Every Business Man is Fined for Being Industrious.	fining (broken type)	fining
2	THE MANHATTAN SINGLE TAX CLUB. Getting More and More Prosper	rooms (broken type)	rooms
2	THE MANHATTAN SINGLE TAX CLUB. Getting More and More Prosper	ornament (broken type)	ornament
3	[Extracts from letters received by the enrollment committee]	by (broken type)	by
3	[Extracts from letters received by the enrollment committee]	willing (broken type)	willing

Page	Article	As read in the scan	Written as
3	[Extracts from letters received by the enrollment committee]	all (broken type)	all
3	[Extracts from letters received by the enrollment committee]	declares (broken type)	declares
3	[Extracts from letters received by the enrollment committee]	protectionist (broken type)	protectionist
3	[Extracts from letters received by the enrollment committee]	find (broken type)	find
4	If We Must Invade Then Let Us Invade Dakota.	victory (broken type)	victory
4	Wants a Committee to Consider Which State Will be Best.	but (broken type)	but
4	Wants to Capture the Old Bay State.	Capture (broken type)	Capture
4	A Good Word From the Cotton Country.	our (broken type)	our
4	SINGLE TAX MEN.	association (broken type)	association
4	SINGLE TAX MEN.	Hornellsville (broken type)	Hornellsville
4	SINGLE TAX MEN.	Station (broken type)	Station
4	SINGLE TAX MEN.	Boreman (broken type)	Boreman
4	SINGLE TAX MEN.	league (broken type)	league
4	SINGLE TAX MEN.	Thomas (broken type)	Thomas
4	A Single Tax Picture.	the (broken type)	the
4	A Single Tax Picture.	Fry (broken type)	Fry
4	From the Indian Ocean.	converted (broken type)	converted
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	Before (broken type)	Before
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	as (broken type)	as
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	per (broken type)	per
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	old (broken type)	old
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	resolution (broken type)	resolution
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	are (broken type)	are

Page	Article	As read in the scan	Written as
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	merchants (broken type)	merchants
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	of (broken type)	of
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	taxation: (broken type)	taxation
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	mortgager (broken type)	mortgager
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	re/view	review
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	ex/treme	extreme
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	four (broken type)	four
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	been amended (broken type)	been amended
5	FARMERS AND THE SINGLE TAX. HOW THE PRESENT SYSTEM TAXES THE	obedience to this (broken type)	obedience to this
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	1882. (broken type)	1882.
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	disappearance (broken type)	disappearance
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	things (broken type)	things
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	records (broken type)	records
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	patriotic (broken type)	patriotic
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	property (broken type)	property
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	assessment and (broken type)	assessment and
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	latter are (broken type)	latter are
6	FARMERS AND THE SINGLE TAX (Shearman's address, continued)	to their land as farmers (broken type)	to their land as farmers

Page	Article	As read in the scan	Written as
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	the (broken type)	the
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	requiring (broken type)	requiring
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	land (broken type)	land
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	subject (broken type)	subject
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	relief to (broken type)	relief to
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	abolition (broken type)	abolition
7	FARMERS AND THE SINGLE TAX (Shearman's address, concluded)	far (broken type)	far
7	FAVORABLE INDICATIONS. The Large Amount of Space Which the N	Space (broken type)	Space
7	FAVORABLE INDICATIONS. The Large Amount of Space Which the N	himself (broken type)	himself
8	THE STANDARD. (editorial masthead and terms of publication)	months (broken type)	months
8	THE STANDARD. (editorial masthead and terms of publication)	returned (broken type)	returned
8	THE STANDARD. (editorial masthead and terms of publication)	free (broken type)	free
8	THE SUGAR TRUST DECISION.	combination (broken type)	combination
8	THE SUGAR TRUST DECISION.	no act (broken type)	no act
8	THE SUGAR TRUST DECISION.	or plausibly (broken type)	or plausibly
8	THE SUGAR TRUST DECISION.	corporations chartered (broken type)	corporations chartered
8	[Provisions of the Saxton bill]	separate (broken type)	separate
8	[Provisions of the Saxton bill]	on the same (broken type)	on the same
8	[Provisions of the Saxton bill]	election is permitted (broken type)	election is permitted
8	[Provisions of the Saxton bill]	feet of the polls (broken type)	feet of the polls
8	[Minor defects of the Saxton bill]	certain and that (broken type)	certain and that

Page	Article	As read in the scan	Written as
8	[Ballot reform in Maine and other states]	New Jersey (broken type)	New Jersey
10	[MEN AND THINGS: the tariff on English bibles]	fine (broken type)	fine
10	[MEN AND THINGS: wage cuts at E. S. Higgins & Co.]	trustees (broken type)	trustees
10	[MEN AND THINGS: wage cuts at E. S. Higgins & Co.]	last (broken type)	last
10	[MEN AND THINGS: was Clagett a producer or a consumer?]	make (broken type)	make
10	[MEN AND THINGS: the Australian ballot at the Reform club]	with (broken type)	with
11	CURRENT THOUGHT. A Queer Sort of Township.	busin ss (broken type)	business
11	CURRENT THOUGHT. A Queer Sort of Township.	we (broken type)	we
11	Another Way of Looking at Protection and Prosperity.	was (broken type)	was
11	Another Way of Looking at Protection and Prosperity.	should (broken type)	should
12	OLD SLUG.	methods (broken type)	methods
12	OLD SLUG.	the big (broken type)	the big
12	OLD SLUG.	market temporarily (broken type)	market temporarily
12	OLD SLUG.	at least (broken type)	at least
12	OLD SLUG.	verge of (broken type)	verge of
12	OLD SLUG.	the rest (broken type)	the rest
12	[Advertisement] Fits Cured	and the only (broken type)	and the only
12	[Advertisement] Fits Cured	by men using (broken type)	by men using
13	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources	officers (broken type)	officers
13	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources	8.50, one (broken type)	8.50, one
13	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources	$31,000,000 (broken type)	$31,000,000
13		interest on (broken type)	interest on

Page	Article	As read in the scan	Written as
	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources		
13	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources	Paris collects (broken type)	Paris collects
13	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources	gallons (broken type)	gallons
13	TAX RIDDEN FRANCE. Her Enormous Expenditures and Her Sources	terra cotta (broken type)	terra cotta
13	[Advertisement] The True Christian Religion	New York city (broken type)	New York city
13	[Advertisement] Fortschritt und Armuth	TRANSLATION (broken type)	TRANSLATION
13	[Advertisement] The Democrat	18 months (broken type)	18 months
14	[Query from Phelps, Mo.: taxing houses; Spencer's Social Sta	buildings (broken type)	buildings
14	The Cause of the Increase of Divorces.	poor burdened (broken type)	poor burdened
14	The Cause of the Increase of Divorces.	women (broken type)	women
14	[Advertisement] NEW BOOKS. (Belford, Clarke & Co.)	Folk Lore (broken type)	Folk Lore
14	[Advertisement] NEW BOOKS. (Belford, Clarke & Co.)	Florence Fables (broken type)	Florence Fables
15	NEW IDEAS, METHODS AND INVENTIONS. The Drop a Coin in the Sl	fifty-six (broken type)	fifty-six
15	PERSONAL.	all (broken type)	all
15	Christianity a la Mode.	last (broken type)	last
15	Christianity a la Mode.	of (broken type)	of
15	Christianity a la Mode.	the (broken type)	the
15	SOCIETY NOTES.	miserable (broken type)	miserable
15	SOCIETY NOTES.	White (broken type)	White
15	SOCIETY NOTES.	the (broken type)	the
15	[Notice] The San Francisco Single Tax Society	Pithian[?]	Pythian
15	NEW PUBLICATIONS. [Advertisement] Land and Labor Library	Wants. (broken type)	Wants.
16	The Single Tax Creed.	market (broken type)	market
16	Standing Timber Getting Short.	500,000,000 (broken type)	500,000,000

Page	Article	As read in the scan	Written as
16	[Advertisement] Prang’s Art Publications	made especially (broken type)	made especially
16	[Advertisement] Prang’s Art Publications	PUBLISHERS (broken type)	PUBLISHERS
16	[Advertisement] An Extraordinary Offer	expenses (broken type)	expenses
16	[Advertisement] The Keystone Watch Club Co.	Club Co (broken type)	Club Co

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