

# THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform  
Throughout the World.

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## THE LORDS OF THE LAKE.

(For the Review.)

By LEWIS H. BERENS, Author of "Toward the Light," etc.

Some of you youngsters are constantly asking your elders to explain to you the real meaning of land reform, about which they talk so often and so earnestly. The following story, which like so many other stories is founded upon facts, may serve to give you some inkling of what it means.

Some few months ago a swarthy, dark-skinned gentleman, with a prominent nose, grey moustache, but most kind and benevolent eyes, called at the office of the League for the Taxation of Land Values, ordered a large supply of literature, and handed the treasurer an unusually large donation, much more than the minimum half-crown, "for the good cause," as he expressed it. "Say that it comes from a Mahomedan Single Taxer," he said. "But how comes that you are sufficiently interested in the land question of this country to treat us so generously?" asked the treasurer. "The land question is everywhere the same; all land reformers of whatever country or nationality are brothers, and should assist each other to hasten the coming of the reign of 'Justice on Earth as it is in Heaven.'" The treasurer silently held out his hand. And now listen to my story, the stranger said, and settling down in the most comfortable chair in the office he spoke as follows:

"I belong to the great tribe of Ben Kedar, which for many generations held undisputed possession of the fine lake, known by the same name, situated near Cantanabia, in the extreme south of Persia. It is the only sweet water in an otherwise waterless plain, and the natives have always called it Birkas Adonoi, The Gift of God, saying that the good God placed it there as a gift to his children to enable them to live. However this may be, for generations my tribe held possession of it, levying tribute on all who would drink or otherwise use its waters. How did we come to hold it? That is buried in the history of the past; but from the traditions of our people I gather that originally they were a nomadic tribe, partly pastoral and partly plundering, relying on their own strong arms to retain anything they could lay their hands upon. In

their wanderings they came across this favoured spot, eagerly availed themselves of the opportunity it presented—intelligent foresight, as some of your economists would call it—proclaimed themselves the Lords of the Lake, and on pain of death forbade anyone to use its waters without their permission. Apparently, the natives were a peaceable, indolent race, quite incapable of contending with our fierce desert-bred warriors, and for the most part quietly accepted their terms and conditions, though it appears that some few of the most energetic of them withdrew to the wilder mountainous districts, where they continued their simple communal life, rapidly increasing in numbers, and as we subsequently had reason to know, changing somewhat in character. However, for many generations we of the tribe of Ben Kedar took little notice of “these outlaws of the hills,” as we contemptuously named them. We contented ourselves with what you westerners would call “developing our estates,” adding constantly to our possessions, and continuously devising new and improved methods of supplying the natives, our dependents, with “Gods good Gift” of sweet water, without which, in truth, they could not have lived at all. To each family of our tribe was allotted the duty of guarding some portion of the lake, and the privilege of appropriating the tribute levied for its use. These “estates” were bought and sold amongst us, just as other landed estates are dealt with in your country. Naturally enough, we grew exceedingly rich, rich beyond the dreams of Oriental avarice, which however, to-day seems to me as nothing compared with that manifested by some of your western brethren. All the surplus wealth as well as the control and disposal of all the surplus labour, of the district accrued to us; hence nothing could be attempted without our sanction. If new roads were required, we alone could provide the necessary “capital” and labor, though the natives themselves did all the work; so too, if new storehouses or bazaars were required; and of course our revenue increased with every improvement we allowed to be made. We lived in fine castles built for us by some of the needy natives of the districts, for whom we thus found employment and provided with the necessaries of life. We fed upon the choicest products of their fields and gardens, made fertile by the sweet waters of our lake, and paid for out of the tribute we levied for its use. We surrounded ourselves with troops of servants, many of whom remained with us from the cradle to the grave. We clothed ourselves and furnished our habitations with the choicest fabrics of their looms, thus providing them with employment during the winter months, when they had no work in the fields. And we heaped up for ourselves great stores of gold, silver, pearls and precious stones, with which we adorned ourselves and women-folk, and which were brought to our doors by the wandering merchants of the East. Altogether we had what your brothers of the United States would term “a real good time.” We of the tribe of Ben Kedar were brought up to regard the natives as inferior beings, fit only to minister to our wants, and with no claims save on our benevolent charity. Towards each other, on the other hand, we were courteous, generous, hospitable and open-handed, refined and gentle in our manners, and lavish with our wealth. None of the

tribe of Ben Kedar ever wanted for anything. Those whom the old nomadic instincts prompted to travel, were fitted out in a style worthy of their origin; at different times many of them have been warmly welcomed and on account of their lavish expenditure made much of by the highest society and leading shopkeepers of most of the Capitals of Western Europe—more especially, perhaps in St. Petersburg.

“For many years everything went well with us; the country prospered, and, of course, we prospered with it. The earnings of those who did the work may have been scanty and insufficient; at times even employment may have been wanting; and occasionally some few may have died of starvation; but none of the tribe of Ben Kedar ever suffered from these ills. About thirty years ago, however, rumors came to us of some strange doctrines preached by a new prophet who had arisen amongst the Hill Tribes, the descendents of those who had fled from our ancestors so many years before, and with whom we had hitherto had but little intercourse. He was continually preaching, we were told, about Birkas Adonoi, the gift of God, of the equal claim of all to the bounties of the Lord, of the Fatherhood of God and the Brotherhood of Man, to make of which a reality, he contended, all must share on equal terms the gifts, bounties and blessings He had lavished on His children.

“The Hill Tribes, we soon ascertained, had been converted almost to a man, and had solemnly sworn allegiance to the teaching of the new Prophet. But what seemed to disturb our Elders, the wise men who ruled over us and who framed and administered our laws, which we call justice, was the rumor that he had gained numerous and influential converts among our dependents, the people of the plain. Some of the younger men, myself among the number, attended some of the meetings openly held by the apostles and missionaries of the new prophet, for it was the accepted policy of our people never to interfere with the religious beliefs of their dependents. There, however, we heard only doctrines familiar to us from earliest youth, mainly abstract teachings concerning the Fatherhood of God and the Brotherhood of man, which of course, we never for a moment thought of applying to ourselves, still less to our time-honoured, established privilege of controlling the use of “our” lake; in truth, we had never known or had forgotten that among the natives it was still called by its ancient name, Birkas Adonoi, the Gift of God.

“We reported what we had heard to the Council of the Elders, who received our report with more gravity than we thought it merited, and who thereupon sent a special messenger to the Hill Tribe Prophet, inviting him to come to discourse of his religion to them. They received a curt refusal and were briefly informed that the time had not yet come for him to address the Lords of the Lake; that for the present he was sent only to preach salvation to the poor, the disinherited and those who groaned under oppression, not to the rich, the proud and the spoilers of their brethren, but that their time would surely come. In the meantime he admonished them to change their ways, and for the future to act only towards others as they would have others act towards them; this, he declared, was all he had to teach, and was the eternal,

immutable law, the pure teachings of the ancient prophets they vowed to love and obey.

“We younger men, who had been specially called to the Council of the Elders, smiled at this simple message, and one of our number, a cousin of mine, a clean-living, a pure minded man, beloved by all of us, sprang impetuously to his feet, crying aloud that the new doctrines were but the old they had already been taught to accept and in accordance with which they all desired to shape their lives. But his stern old father, the eldest of the Elders, who for over sixty years had presided over the council of his people, motioned him to be silent, and after the messenger had departed, he himself rose and with a set grave face spoke as follows”—

“Enough! Enough! These are serious times; this is a serious message, and one we Elders have long been expecting. It is time you younger men, bred as you have been in peace and luxury, should cast aside the illusions of youth, and learn to look the stern fact of life boldly in the face. We are the rulers of this land, we Lords of the Lake. We are rich, we are powerful, we are generous; in times of trouble the deserving poor have shared in our abundance. Surely all the tribe of Ben Kedar must desire that it shall retain the proud position to which it has attained. Listen, then, to my words, to the words of one who must soon precede you to the Great Silence. On doctrines such as those to which you have just listened, and which some of the thoughtless among you appear to welcome, no state such as ours can be maintained. For what gives to us our wealth, our power, our high position? Our abundance of good houses and our fine clothes, our heaps of silver and gold and rich stores of precious stones? No! none of these, but the control of the use of the Lake, which these barbarians still presume to call “The Gift of God.” We are the Lords of the Lake; and the Lords of the Lake we shall remain to all eternity, if only you younger men remain true to the high traditions of our conquering race. By the strength of our swords we gained its possession, and if necessary, by the sword we shall maintain it, despite the teachings of all the prophets of the past, present and future. Act towards others as we would that others should act towards us! Be it so. Let them take it from us, and force us to be their servants if they can.”

“Thunders of applause from the Elders greeted the close of this high spirited oration, but the majority of the younger men remained silent. It was their initiation into the mysteries and doctrines of what you would call State Politics, which they could not reconcile with the purer teachings of their youth, reinforced and strengthened as these had so recently been by the teachings of the new prophet. However, in the presence of the Elders no protest was raised. In accordance with the definite instructions of the Council of the Elders, each family provided itself with new swords and other weapons of war; the tribute levied for the use of the lake was steadily increased and rigorously enforced; and money was withdrawn from many old and withheld from every new enterprise. Of course, the suffering among the natives increased, thousands of them flocked to their brethren of the Hills; and sur-

rounded as we were by people not only conscious of their sufferings but keenly alive to the direct cause of the ills which afflicted them, our position became yearly more precarious and more untenable; but, thanks, as we later became aware, to the wonderful influence of the Prophet of the Hills, not a single act of violence was ever attempted against us or our belongings."

"During the next few years many of our younger men, who had become converts to the new gospel of social salvation, were unremitting in their efforts to reconcile our people to its teachings. Their, I might say our, success was such that but a few years ago there was a great meeting of the whole of our people, presided over by my cousin, who had succeeded his father as the eldest of the Elders, to hearken to the voice of the Hill Tribe Prophet, who this time had not refused to come to us."

"May Peace and Justice reign over this community and all others" was his solemn greeting as he entered the Council Hall. My cousin well knew the reply he expected, which was a sort of pass-word among his followers, viz., "Though their coming be delayed, I will patiently wait and work for their appearance." Wisely, however, he gave instead the accepted salutation of our own people—"May harmonious peace be with you,"

"Where Justice is not, harmonious peace cannot prevail; replied the prophet sternly. "Have you not been told of old, Seek ye first the Kingdom of God and his Justice and all else shall be added unto you."

"For some moments my cousin made no answer; but then he said—"It may be so. But now tell me and my people, fully and frankly, what ask you of us in the sacred name of Justice?"

"The prophet pointed to the waters of the lake which our Council Hall overlooked, and replied with becoming earnestness—I ask that Birkas Adonoi, the Gift of God, the bounty of our Lord, be set free to all his children."

"You would deprive us of our possessions?"

"Nay, of none of your possessions. Let the dead past bury its dead. All that you have gathered in the past, though in truth, the fruits of the labors of others, you can retain without further injury to us or to any. We ask only that you relinquish your control of the Gift of God."

"You would make of yourselves the Masters; of us your servants and dependents."

"Nay! Nay! We would only that you share with us, and we with you, the great gift which God has placed at the disposal of all His children of men. Masters of none, and yet masters of all, servants to none, and yet servants to all. When all alike share in the gift of God, all alike are masters, all alike are servants. For then you can only benefit yourself by serving others; while others can only benefit themselves by serving you. None shall be spoilers! none shall be masters! none shall be servants! but all shall be brothers!

"But how shall this be made possible?"

"Relinquish your usurped control of the Gift of God, and the thing is done."

"Will nothing else be necessary, or even be demanded in the sacred name of Justice?"

“What the future may hide, I know not. But this I do know—justice cannot reign supreme, nor can the Children of the Hills and the Children of the Plains and the Children of Ben Kedar be made one people, one nation of brothers, so long as some alone control the use of the bounties of the Lord, the Gifts of God, necessary for the life of all.”

“To whom shall we relinquish our claims? To you? Or to our dependents, the Children of the Plains?”

“Neither to me nor to them. To no individual or set of individuals. But to a Government, to be presided over by the eldest of your Elders and elected by all, by the Children of the Hills and the Children of the Plains and the Children of Ben Kedar. To a government solemnly sworn to maintain equal liberty to all, favors to none; sworn in fact, sacredly to obey the Law of Equal Freedom, and to administer the joint inheritance of all, the Gift of God, for the joint and equal benefit of all of his children. For know that the great Creator, to whom we all owe our life, is no respecter of persons.”

“But how shall they be able to accomplish this difficult, nay, impossible, task?”

“Impossible! nay easy. The use of the Gift of God shall be made and maintained equally available to all; its fertilising waters, the source of all earthly blessings and material comforts, shall be distributed amongst all according to their needs; and each one so benefited shall contribute toward a common or public fund, not according to their ability to pay, nor according to the profitable use they may make thereof, but strictly according to the special advantages thus conferred on each by their brethren, the rest of the community. Whatsoever the individual, or group of individuals working co-operatively, may produce shall remain his own; the value of any services he may render his fellows, whether individually or collectively, shall remain his own. But the value of the Gift of God, created as this is by the needs, presence and joint activities of all, and increased, as you well know it is, by the growth and progress of the community as a whole, shall for ever remain the property and heirloom of the community as a whole, as justice demands it should be.”

“The eldest of the Elders seemed lost in meditation; he made no reply, so after a pause the Prophet of the Hills continued—It is your appropriation of this public fund that gives to you your unearned riches, and plunges your brethren into underserved poverty. And yet, in truth, your greatest sin against them is not what you take from them, but rather what you prevent them from doing and producing for themselves. It is solely your control of the Gift of God that gives to you this power, that makes of you their masters. It is this that gives you command of all the surplus wealth and surplus labor of the whole community, of everything they produce, or shall ever produce, save a bare living for the producers of all their labor save that required to provide these with the barest necessities of life.”

“And this fund in the future?” asked the eldest of the Elders.

“Shall accrue to the community and be administered by the community for the joint and common benefit of the whole community, according to their desires as expressed through their elected representatives.”

“Yes, yes. But how do you suggest they should dispose of it?”

“Some part will always be required to provide those public services necessary to the development of the joint inheritance of the community. Another to provide for the weak, the sick, the aged and the helpless, who should not be left to die by inches, as now they are, or be dependent upon the cold charity of their fellow-creatures, but maintained, temporarily or even permanently as the pensioners of the community. And yet another part to provide and place at the disposal of all means of education and of all else that may serve to elevate and refine our lives and to make them truly human.”

“And we, of the Tribe of Ben Kedar?”

“Shall share, as all others, the common inheritance of all; shall share, as all others, the common task of all; shall share, as all others, the fruits of the common labors of all. Know ye not that the Gift of God, the bounty of our Lord, provides abundantly for each and for all. When that is set free to the use of men, then no one need take thought what he shall eat, or what he shall drink, or wherewithall he shall be clothed. For our Heavenly Father knoweth that ye have need of all these things.”

“With these somewhat mystic words, the prophet drew his robe around him and rose to depart, saying in a voice broken by emotion—“May Peace and Justice reign over this community and all others.” And thanks be to God, the whole of my tribe rose, too, as one man, and solemnly responded—“Though their coming be delayed we will patiently wait and work for their appearance.”

“Some years have now elapsed since that ever memorable meeting. Everything has taken place as the noble prophet desired; and to-day he still lives honored and revered among those whom he welded into one people, one nation of brothers. The change effected in less than one generation in the lives, habits and character of our people baffles description. None of us have cause to regret the sacrifices we made or the great renunciation. Like all my brethren, I have had a full and happy life, which I would not exchange for that led by any Prince in the world. Last year I somewhat reluctantly accepted a mission from our Government which brought me to Western Europe. A few months ago I was in Paris, where I went to dispose of some strings of pearls, to-day no longer valued by our people, but which seems in great demand among your brethren, and strange to say, it was there that I first heard of your society and rejoiced my soul by the perusal of the classical books of your movement. You are on the right lines, and fain would I stay to aid you in your work. To-day, however, I could live in a country where the government is simply the means by which the unjust privileges of the few are legalized and enforced, in a country where I should constantly witness the great masses of the people sweated of their wage, toiling for mere leave to live. So I shall follow the promptings of my heart, and return to end my days among my own happier people. But hearken to my voice—To you as to us the great change must come; and I shall for ever pray that it may be achieved in your country as peaceably and effectively as it was in mine. And now

farewell: May Peace and Justice come to this community, and to all others.”

“Though their coming be delayed, I will patiently wait and work for their appearance,” answered the treasurer.

And so I am sure will some of the younger generation who may read this story, and whose ideals, aspirations and work must so largely shape the future destinies of our race and of our beloved country.

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## THE INCOME TAX.

By JOSEPH DANA MILLER

**Its Impracticability and its Injustice—Something of its History—How it can be Shifted—Hardly More than an Emergency Tax at any Time.**

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Following is an essay on the Income Tax, probably the most careful examination of the subject ever made, written by the editor of the Review for *Belford's Magazine*, and afterwards reprinted in a volume edited by Mr. Bolton Hall, and published by Messrs G. P. Putnam's Sons, New York and London, under the title of “Who Pays Your Taxes?” Questions of the Day series, (1892).

It is printed here by request, being considered timely on account of the fact that the three political leaders of as many different parties, Messrs Roosevelt, Hearst and Bryan, are advocating the Income Tax. It is desirable that Single Taxers be not betrayed into the abandonment of principle involved in even a partial endorsement of the Income Tax. For the presumption of its justice as a means of recovering wealth unjustly abstracted is an admission of the evils of present economic conditions, the remedy for which we know to be something quite different. From another aspect it carries with it its own condemnation, since the doctrine that you and I—in other words, the community—have the right to take any part of any man's earnings is best left to the gentlemen whose practice it is to levy such tributes upon solitary wayfarers along lonely roads.

The kind of income tax most likely to be imposed is one exempting incomes below a certain fixed sum. It will be assumed that incomes below one thousand dollars per annum represent actual necessities, and upon all incomes in excess of that sum government may levy at discretion. Let us consider, first, the impolicy of such a discriminating income tax.

A tax exempting incomes below a certain fixed sum intensifies the effect which all such taxes have, of operating as fines upon industry. Its effect is precisely the same as discrimination in railroad rates in favor of certain localities to the disadvantage of competing centres. Such railroad discriminations as, for example, enable farmers at distances to transport their wheat more cheaply than farmers nearer to the market, result not solely to the disadvantage of individuals, but, what is not so clearly apparent, in the actual destruction of wealth. Its effects are positive as well as relative.

Its operations may be illustrated in another way. If the United States