

TAX THE AREA

A SOLUTION OF THE LAND PROBLEM

BY

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PREFACE.

The publication of this work has two purposes: First, it is designed to show that the "unearned increment" is unearned by the community instead of by the individual; and second, that the substitution of specific taxes for value taxes on land would meet the chief demand for land reform. Since its preparation for the press, Mr. Henry George, the leading advocate of unearned increment taxation, has disclaimed sympathy with thorough-going socialism. By so doing he virtually abandons his own theory: for the only conceivable circumstances under which the community could have the right to tax the unearned increment of value would be the conditions of perfect socialism, under which the community would be the creator of all such value, through its direct control and operation of the forces of development, production, and distribution.

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TAX THE AREA.

CHAPTER I.

THE PROBLEM STATED.

“The perfect moral principle, ‘whatsoever ye would that men should do to you, do ye even so to them,’ is the unwritten constitution of every free people, and is at the foundation of every demand for fair play. No perfect social condition can be attained without its general acceptance in spirit and enforcement in letter.”

WHAT is the land problem?

It is not “shall the use of the earth be regulated by the government for the benefit of the whole people,” but “*how* shall the use of the earth be regulated by the government for the benefit of the whole people?”

For its use is already regulated by the government. The right of regulation is asserted whenever the right of eminent domain enables a railroad company to build tracks across a man’s farm, paying him somebody else’s price instead of his own. It is asserted whenever a landlord, aided by constables or deputy-sheriffs—paid servants of the community

—evicts a tenant for non-payment of rent. Sometimes this regulation is for the benefit of the whole people, and sometimes it is not. It depends on circumstances. The present system of land tenure is not a grand structure, fashioned after the design of an intelligent, honest and well-meaning architect; but the patch-work result of a process of evolution that has been going on for many centuries. Much that is of the fittest has survived; but the unfit is not all dead.

The right of eminent domain has survived, and is to-day stronger than ever before. But its strength should be maintained in harmony with the progress of civilization. Civilization began with the rule of "might makes right" and has attained the rule of "light makes might." Brute force has been compelled to surrender to advanced intelligence. But civilization will be a failure if advanced intelligence does not mean advanced justice. It must not stop until it realizes the rule of "right makes light." The institution of eminent domain can not survive unless it survives as a right, and to fulfill that requirement it must not only be intrinsically right, but must be exercised in harmony with every incidental right. Not one must be amputated. Man needs every right he has, in order to attain perfect development, and he has a right to cultivate every faculty of his nature under proper conditions.

Proper conditions are simply those under which no man is allowed to interfere with the exercise of any right of any fellow-man.

Unrestricted landlordism is not one of these proper conditions. No one asserts that it is, and no proof to the contrary is needed. Whatever may be a landlord's practice, he is seldom—in this country at least—a believer in and an advocate of tenantry as the most desirable condition for the mass of the people. It is desirable that there should be enough tenants in the world to make the competition for his houses as sharp as possible; but he cares nothing for landlordism in other parts of the world, beyond the limits within which other parts of the world may invite his tenants to emigrate and reduce his rent-roll. Whatever differences of opinion may exist as to methods, land monopoly in the abstract is odious to “the common sense of most.”

The evils of land monopoly have been too exhaustively discussed by Henry George, in “Progress and Poverty,” and elsewhere since that remarkable work was published, to require extended study here. A large library of destructive criticism has been printed within a few years. Mr. George has been trying to destroy individual landlordism, and to substitute social landlordism for it, and his critics have generally taken up the cudgels for individual landlordism and tried to destroy Mr. George. But all land-

lordism should be destroyed, so far as it takes two to make a landlord—the landlord himself and the tenant. That is the sense in which the word landlordism is generally understood, and it may be doubted if any less odious signification will ever take possession of it. There will probably be no such word as landlord if the time should ever come when the motto “Every man his own landlord,” will be realized.

What does landlordism, in the commonly received sense of “one who has tenants,” tend to imply? What does it involve when allowed to work out its legitimate results? The control of the few over opportunities of labor for the many; the control of the few over the means of securing justice for the many; the restriction of the exercise of all the rights of the many by the will of the few; in short, aristocracy.

If landlordism is to be perpetuated, government landlordism is by all odds the best form of it to perpetuate, for government is tending to be more responsive to the will of the whole people, and, with the growth of popular intelligence and the average power of perceiving popular rights, it is continually seeking to promote the welfare of the whole people. But the progress of all governments towards the realization of a general policy of universal justice is slow—very slow. We have by no

means found a way to dispense with this new application of an old maxim: "If you want something done, get the government to do it; if you want it done well, do it yourself."

The government is a big thing, in our advanced stage of civilization, and, leaving out of the question all possibility of its assumption of active control of the land in its jurisdiction, it is growing bigger all the time instead of growing smaller. Its machinery, in our own country, with its variously distributed centers of authority—national, state and local—is already so complicated that the ambition to hold office is one of the gravest evils of the day. The unrestricted development of this ambition is already so demoralizing as to compel the organization of civil service reform associations, and the professed adoption of civil service reform as a policy by both of our great national parties in their quadrennial platforms.

These considerations cause grave doubts as to whether it is advisable at any time to increase, on a large scale, the machinery of the government, and thus to increase likewise the temptations (which the multiplication of official places would hold out to the youth of the land) to shirk the duty of seriously studying a trade, a profession, or some other form of private business, dependent on the fluctuations of commerce, for the sake of seeking the more securely

remunerative and easily performed duties of a routine public official life. The more of such official places there are, the greater will be the temptations and the strength of the spoils system of politics.

Let us, instead, seek to make it easier to be an honest, intelligent, and prosperous private citizen. However wide the sphere of governmental control may become, safety lies in keeping the sphere of the private citizen wider, so that he may be more disposed to cultivate the bent of his intellectual nature, and attain a suitable average of fitness for the perpetual duty of universal suffrage. The servant must not be permitted to get above his lord. The official must never either outweigh or outnumber the private citizen.

Those who would solve the land problem can least of all afford to forget the rights of the private citizen in the premises. It is claimed, and rightly, that this problem is second to none in importance, and that on its right solution depends the greatest good of the greater number, for labor and capital are alike at the mercy of the landlord. Its solution should be sought by the speediest route; and those who seek it can not afford to sacrifice any existing institution that can help them to attain their end. Every existing institution that can have any bearing on the question should be examined, in order to see

if it has in it any thing good enough to keep; not merely actual good, but possible good as well. The institution that is easily first in its claims on the attention of those who are asking themselves and others the land question, is the institution of *private property in land*.

CHAPTER II.

IS PRIVATE OWNERSHIP OF LAND RIGHT?

“They shall sit every man under his vine and under his fig-tree, and none shall make them afraid.”—*Micah*.

THE justice of private property in land does not depend on the title of the first man who claimed it, any more than it depends on some other man's title to the farm which he occupies to-day. It depends rather on general considerations. In order to learn whether private property in land can by any possibility be a right, we must examine the idea of right, and see what “a right” is.

In general, a man has a right to be or to do that which he can be or do without injury to himself or any other man. We are so constituted that self-assertion is a necessity of our nature. Every man has a right to live, rather than merely to exist; to cultivate his intellectual and moral nature to the utmost, as well as to gratify his animal wants. If he can own land without interfering with the right of any one else to live and to own land if desired, then it is right to own land; that is, it is not wrong. If the private ownership of land is

not merely not wrong, but expedient because tending to make it easier for every man to live and to cultivate his intellectual and moral nature, it is not only not wrong to own land; it is wrong *not* to own it. It is wrong not to seek by every legitimate means to attain the ownership of land, and it is wrong not to make the ownership of land easy.

The right of private property in land, if there is such a right, must depend on permanent conditions. The area of land on the globe is practically the same at all times. The population that must live on it tends to increase continually. Whether this tendency will ever be arrested, we can not foresee. We have no right to assume that it will. Now it is plain that if the private ownership of land can be perpetuated, the area allotted to each individual may have to be reduced from time to time; that is, the average area. If a farmer has a farm of one hundred acres and ten sons, there are ten acres for each son. If each son is married and has ten children, there will no longer be ten acres for each descendant. There can not be more than one acre for each child, on a fair average.

There must be a force, or a set of forces, at work to reduce the average area occupied by each citizen or inhabitant of the world.

Such a force is found in the development of the

arts of industry and commerce, acting according to the principle of the division of labor. A part of the population of every civilized nation produces raw material as nature affords the opportunity ; it is the duty of the remaining part to handle that raw material, to work it up into useful shapes, and to distribute it among those who want to use it. The performance of this duty creates centers of population at convenient points, and as the wants of civilization are multiplied, the territory covered by cities and towns increases continually at the expense of the rural territory under cultivation or other form of productive development. The population is thus divided into two classes, in its relation to the surface of the earth : the first class consisting of those who want large tracts for agricultural or mineral development, and the second, of those who want building sites. The average building site will always be smaller than the average farm ; and, on the other hand, if the utmost freedom of development is insured to the individual, and his wants multiply indefinitely in consequence, the proportion of those who handle and work up raw material will increase continually, and the demand for building sites will, in consequence, outstrip the demand for farm land. Thus, even if there is no permanent tendency to reduce the average area of a farm, the increasing demand for building sites will reduce the

average area of the earth's surface required for the support of each person as population increases. The inhabitants of the United States employed in agricultural pursuits increased twenty-nine per cent. between the census of 1870 and that of 1880, while the number of those engaged in other pursuits increased nearly forty-one per cent. The number engaged in agricultural pursuits was forty-seven per cent. of the total in 1870 and forty-four in 1880, indicating a slight decrease in the ratio of farmers to the total of population with the growth of the latter and the development of the country's industrial resources.

Here, then, we have the fulfillment of one condition required to prove the justice of private property in land. The natural growth of civilization, by shifting population from the country to the city and town faster than it increases in the aggregate, reduces the average area required per capita. To illustrate this, take the case of a township which contains 100 citizens actively engaged in various occupations. Let us suppose that 44 of these are farmers—the percentage of the census of 1880—with farms of an average size of 50 acres. Suppose the other 56 citizens to reside on lots ranging from 50 x 100 feet in size to one acre, or averaging, say, one quarter of an acre. The farmers will then occupy 2200 acres and the non-farmers 14 acres, the

total area of the township, exclusive of roads and streets, being 2214 acres. The average area per capita will then be 22.14 acres. Now, suppose the population increased in the ratios of increase prevailing from 1870 to 1880. An increase of 29 per cent. in the number of farmers will bring the total up to 57, excluding fractions; and an increase of 41 per cent. in the number of non-farmers actively engaged will bring it up to 89. The average area per capita will then be 15.16 acres; but, as the added number of non-farmers will only reduce the 2200 acres of farm land by 33 quarter-acres, or $8\frac{1}{4}$ acres, there will still be $2191\frac{3}{4}$ acres available for farming purposes, and the average farm area will be 38.45 acres. In other words, while the population is increasing at the rate of 30 per cent. and the working population at the rate of 39 per cent., the total available farm area undergoes the trifling reduction of .037 per cent., and the average area per capita required decreases at the same time 31 per cent., or faster than the increase of population. There is apparently no reason why the world should not afford every body a living, even when every man has his share of private property in land. We hope to show that to enable every man to have his share would develop the world's maximum capacity to sustain life.

“But,” Mr. George says, “man has no share of

private property in land. He is entitled to none. 'Right of ownership that springs from labor excludes the possibility of any other right of ownership. If a man be rightfully entitled to the produce of his labor, then no one can be rightfully entitled to the ownership of any thing which is not the produce of his labor, or the labor of some one else from whom the right has passed to him. If production give to the producer the right to exclusive possession and enjoyment, there can rightfully be no exclusive possession and enjoyment of any thing not the production of labor, and the recognition of private property in land is wrong. For the right to the produce of labor can not be enjoyed without the right to the free use of the opportunities offered by nature, and to admit the right of property in these is to deny the right of property in the produce of labor.'"—("Progress and Poverty," Book VII., Chapter I.)

The above passage discloses the vulnerable point in the heel of this modern Achilles. Reduced to the form of a syllogism, Mr. George's reasoning is as follows :

1. No property in that which is not the production of labor is right.
2. Land is not the production of labor. Therefore,
3. No property in land is right.

Follow out this conclusion to its legitimate result, and another syllogism suggests itself :

1. No one can be robbed of that which is not his own property by right.
2. Land is not any one's property by right.
3. No one can be robbed of land.

From this *reductio ad absurdum* it is plain that there is an erroneous assumption found here. If we re-examine the premises of these two syllogisms, we can find nothing to impeach in the proposition "land is not the production of labor." Nor is there any thing that can be objected to in the statement that "no one can be robbed of that which is not his own property by right." The other premise of the second syllogism being the conclusion of the first, and the minor premise of the first ("land is not the production of labor") being conceded, the flaw, if there is any, must be in the first premise of the first syllogism, "no property in that which is not the production of labor is right;" or otherwise stated, "property in that which is not the production of labor is not right." Let us examine this proposition more closely.

It affirms something of an existing institution. It takes up the subject "property that is not the production of labor," and predicates of this subject that it is not-right, or wrong. Now before we can safely accept this affirmation, we must examine the

two things, one of which is asserted of the other. It assumes the existence of property that is not the production of labor. It takes things as they are, not as they ought to be. Before ascertaining whither this will lead us, it is well to get a definite idea of property.

In general, property may be defined as that which is actually owned, whether it is or is not the production of labor. Before we can affirm that it is right, we should also clearly settle the question of what *right* is. What have we a right to do? What is the limit of the self-assertion of the individual? What do we find by examining the conditions of the individual's existence? What are we warranted in assuming for the purposes of this discussion? Evidently, this: that man exists on this earth with certain powers and capacities, all of which it is good to assert, so long as their assertion by one man does not interfere with their exercise by any other man. If we have not the right to assert and exert these powers and capacities within such limits, then life is a mystery which it were hopeless to attempt to solve. But to make the notion of right comprehensive enough to command universal acquiescence, let us add to it the notion of self-protection as well as self-assertion, and we find that

1. Every thing is right which may be done by an individual without injury to himself or others.

Now as land is not the product of any body's labor, and as nobody is necessarily robbed by holding it, we consider that

2. An individual may hold land without injury to himself or others; and therefore

3. Some landholding may be right. It is exactly as erroneous to infer that all landholding is wrong because some land is wrongly held, as it would be to infer that one man may own all the land in the world without wronging any body, from the fact that he may own ten acres without wronging any body.

As keenly as Mr. George appreciates the right of every man to the use of the earth for the sake of the means of subsistence, he forgets that it includes the right of every man to every form of use to which the earth can be put. Man has a right to all the benefits of private ownership of land, and this right, like the right to the means of earning a living, is universal. The evils of which Mr. George complains are the outgrowth of the abuse of the institution of private property in land, not its legitimate use. The legitimate use of this institution would be its extension to every individual. If every person owned his share of the surface of the earth in fee simple—a farm or a building lot, according to the occupation which he chose to follow and the nature of it—the causes of industrial depression would have to be sought elsewhere than

in the land question. Mr. George can not say that the causes which he had pointed out—the monopoly and non-improvement of land—would continue to exist if the ownership of land were made universal. To claim that it is impossible to distribute land so as to secure to every one his right to the opportunities of nature is to assume the point which, of all others, it devolves on Mr. George to prove. He does not really undertake to prove it. On the contrary, after an elaborate argument designed to prove that, since man did not make land, he has no right of property in it, Mr. George substitutes for the notion of property right a natural and unacquired right; the right that exists at birth, before the individual had any chance to earn any thing. In order to enforce this right, he proposes that individual ownership of land shall continue in form but be abolished in substance, by taxing—what? Land? No, but land *values*. No one can successfully dispute Mr. George's position that our right to the use of land is natural, and to be consistent he should have proposed to tax land itself, not its value. To tax land itself may be to stimulate the usefulness of land to the human race; to tax its value is to tax that usefulness, and to handicap it. But the question of expediency is important enough to deserve more extended discussion in its own place. To return to the question

of right, let us analyze the right of private property as applied by existing institutions. What does it consist of?

1. Of the right (asserted by Mr. George) of every man to the use of the earth for the sake of the means of subsistence.

2. Of the right (asserted by existing institutions and denied by Mr. George) of the individual to the value of the land appropriated by him.

We confidently assert this second right as general and equitable in its nature, subject only to such restrictions as the nature of the community and the demands of the public interest may impose. We hope to show hereafter that the relation of land value to the development and organic form of the community is such that the community is provided with the power of asserting its rights without taxing the value of land, and that every legitimate or necessary object of its taxation can be accomplished by taxing the land itself. But before undertaking to do this it is necessary to meet Mr. George's assertion that the community is entitled to the value of land and that the tenant's title to it (except when its value is the outgrowth of improvements that he has made, as when a farmer fertilizes his farm), is nothing by comparison.

In order to understand the right of the individual to that portion of the value of land which comes

from the growth of the community around it, we must avoid the error, into which Mr. George seems to have fallen, of mistaking the effect for the cause. Individual enterprise makes a community grow before the growth of the community enriches the individual. There is not a single incident in the growth of a community that is not made up entirely of individual forces, or forces which one or more individuals have set in motion. The chance that all the individuals in a community have an exactly equal share in all the circumstances which, from its origin to a given point of recent time, have contributed to its growth, is but one in many thousands.

Suppose that one hundred men go from an eastern city to a western territory and found a town. Their individual shrewdness, averaged by consultation, selects a favorable site.

Suppose that fifty of these men build houses and the other fifty live in these houses with the building fifty, and hold their own lots for a speculative advance. We are already beginning to differentiate the interests of these individuals in the growth of the community. It is already unjust to tax one of the building fifty to the full value of his lot for the benefit of one of the speculating fifty. Yet this is what Mr. George proposes to do. A public tax is supposed to be for the benefit of all; like the rain, its benefit falls on the unjust as well as the just. It

therefore follows that a public tax should not be levied beyond the absolute need of the community whether it is levied justly or unjustly with regard to the objects of taxation.

Suppose, again, that twenty-five of the working, building fifty settlers form a board of trade. They secure railroad facilities for the town. They invite factories to come to it. They organize a building association; they study the possibilities of improvement; they advertise the town; they induce capital to come to it and increase its value as a whole. Thus they improve the value of every piece of property in it. Now is it just that they should be taxed for the benefit of the seventy-five others who have not done as much to promote this total value as they have?

As the town grows, more settlers come to it. Some of them own real estate or buy it, others do not. Some are thriving and industrious, others are not. The value of land continues to improve; if that value is taxed, the revenue that is raised for the whole community is increased, and its benefits are given to a larger number of the drones with each increase in wealth and population. The most valuable land, and the land that would be taxed most, would be on the principal streets, where the most enterprising and public-spirited citizens were owners. The next most valuable would be on the next streets.

The less valuable, still further out. Any circumstances calculated to affect these values would generally be due to the enterprise of individuals or associations of individuals, acting with a view to the purchase of some benefit for themselves, by giving benefit in exchange for it. If A owns a lot in the center of a block, and B, C, D, and other citizens make that lot more valuable by buying and improving adjoining lots, A does not owe this increased value to the community in general, but to B, C, D, and the other individuals in particular. They do not come there merely for the sake of what the community affords them in its corporate capacity, but for the opportunity, which an aggregation of individuals affords them, of selling their labor or investing their capital. A is one of these individuals, and he receives an equivalent for what he gives. One can readily imagine that a lot in such a town, valued at \$10,000, and surveyed on land that had been given to the settlers outright as an inducement, might have derived almost its entire value from a succession of events which were brought about by private enterprise;—whether individual or organized, it matters not. The value of such a lot might be analyzed as follows:

Value derived from the extension of a railroad past the town—one group of private citizens building the railroad and another group of citizens persuading them to locate the line there, giving the right of way, etc., \$ 1,000

Value derived from the location of a station in the town, through the co-operation of the same two groups of individuals.	\$2,000
Value derived from the opening of streets by the town council.	2,000
Value derived from the advertising given the town by newspapers and real estate agencies (operated by private capital).	2,000
Value derived from influx of new population (an aggregation of individuals, voluntarily choosing to give whatever benefit their presence may cause to the town in return for the opportunity of making a living which it holds out to them).	3,000
Total	10,000

The last named item might be larger, but a considerable share of it is earned by the individual efforts included in the preceding item. The \$2000 of value derived from the opening of streets is, strictly speaking, the only part of the total value of \$10,000 that has not been earned by the owner of the lot, or by those to whom he has given something valuable in exchange. Verily, the "unearned increment," John Stuart Mill to the contrary notwithstanding, is chiefly unearned by the community, and almost entirely earned by one or more individuals, whose mutual debt is settled by various forms of individual reciprocity. The community has no more right to confiscate the full value of land because it is acquired in this way, than to confiscate the house on it because one man furnished the stone,

another the brick, another the timber, another the plaster, and several men the labor. A man has a right to make an expressed or implied contract with as few or as many other men as he chooses, and the community can not justly extend the number to include all of its members and to give them an equal share in the benefits of one side of that contract, regardless of their respective responsibility for the benefits received on the other side. If it were even remotely possible to distribute the benefits of public revenue so as to return most to those who have earned most, less to those who have earned less, and so forth, there might be a *prima facie* case made out for a levy of revenue beyond the necessities of the taxing authority; but these ideal conditions are never fulfilled. Such a system of taxation would benefit Mr. George's particular *bête noire*, the land miser, just as much as another citizen. The man who locks up unimproved land for speculative purposes, the keeper of the saloon, the brothel, and the gambling hell—all are members of the community, and all derive more or less undeserved benefit from the expenditure of revenue for public purposes. In short, the collection of public revenue can not benefit any one who does not belong to one of the following three classes:

1. The man who gets more benefit therefrom than he deserves.

2. The man who gets exactly as much benefit as he deserves.

3. The man who is benefited less than he deserves, if at all.

The third man is robbed for the benefit of the first, as truly as the Irish tenant is robbed for the benefit of the landlord. Both of these men are wronged; for the man who receives something valuable which he has not earned, save as the gift of ennobling friendship or affection, is rendered less dependent on his own exertions and less useful to society, even if the sudden acquisition of additional wealth does not sharpen his greed and make him more grasping.

As for the man who receives from taxation just what he deserves—in other words, just what he has paid in in the shape of capital or labor—there is no reason for collecting from him at all, beyond the necessity of making him pay his share for the expenses of ordinary governmental machinery. It is as absurd to tax him and to return the tax to him as it would be for Mr. Henry George to hand Father McGlynn a dollar, and for Father McGlynn to hand it directly back to Mr. George.

We imagine we hear Mr. George asking “Would you then make the amount of wealth which a man had accumulated the measure of his deserts at the hands of the community?”

By no means ; but under a system of government which gave every man an equal opportunity, that man's acquisitions would, at any given point of future time, represent the net result of his individual exertions. Mr. George has taken the position that land is opportunity and opportunity is land. He should be willing to favor a system of land regulation, designed to prevent any man from monopolizing more than his share of land, provided it can be shown to contain the elements of success.

It is not desirable to tax the deserving individual unnecessarily for the support of the undeserving. There are legitimate subjects of taxation, including land, which obviate the necessity of so doing, and which suffice for the means of a system of most liberal provision for teaching the undeserving citizen to *deserve*. It is not necessary to tax all land values in order to provide for an ample supply of industrial schools, public libraries, museums, and other beneficent institutions, the mission of which should be to protect the helpless and to rescue the fallen, as well as to teach the healthy and respectable young man how to do every thing for himself, instead of asking the government to do every thing for him. Every step taken in the direction of paternal government should be taken with the development of the individual in view, and no such steps should be taken which are not logically consistent with the

natural laws of individual development. Self-culture and a vigorous, manly type of individual are not promoted by giving the individual every thing with as little exertion as possible on his part. There is no such thing as a nation of minors, and self-respecting citizens do not want to be treated as minors. They wish nothing more than the regulation of the opportunities to which they have equal rights, so that those opportunities will afford the greatest possible encouragement to self-culture and individual exertion, and so that the excuse of the loafer and idler that "there is no show for a poor man" may be taken away.

We conclude, then, that the individual's title to the "unearned increment" is far better than the community's; that the latter's right to tax it is limited, because its share in promoting the growth of that increment is limited; that this right can become unlimited only by the community totally superseding the individual in the operation of all the factors of such growth,—in other words, by the realization of the ideal socialistic state; and finally that it would be impossible to distribute justly the benefits of such taxation.

CHAPTER III.

THE RIGHTS OF THE INDIVIDUAL.

“ This undertaking for another is the blunder which stands in colossal ugliness in the governments of the world.”—EMERSON.

THE only communities of which we know any thing are composed of individuals. That which is good for the individual under the laws of his being must necessarily be good for any possible aggregation of individuals existing under the same laws, no matter how large such an aggregation may be. Conversely, nothing that tends to belittle the individual, or to reduce the sphere of his consciousness, or to prevent the exercise of any one of his natural faculties for his own physical, mental, or moral benefit, subject to such restrictions as are needed to prevent him from encroaching upon the similar exercise of similar rights by others, can be good for the community in the long run. The individual may suffer or die for the benefit of the community, but even then he benefits the community only by benefiting the individuals in it. If he is a criminal and suffers death on the scaffold, it is a

warning to others that the life of the humblest individual must be respected, and that punishment awaits him who takes it. If the individual who suffers is a patriot soldier, he endures the privation of military service, and perhaps gives his life, for the sentiment of patriotism and the rights of other individuals to exercise that sentiment or to enjoy more material forms of liberty. If he survives, the self-sacrifice which he has endured strengthens, perhaps ennobles his own character. It adds to his own individuality, and enlarges his capacity for intellectual and moral life. It educates him.

What is an army but an aggregation of individuals? What is a war, with all its tremendous and immeasurable consequences, its stimulation of patriotic feeling, and its indefinite influence on the intellectual and moral life of one or more nations, but the joint act of the individuals participating in it? What great reform, such as the abolition of slavery, was ever accomplished, save by enlisting individuals, one by one, under its banner? It is absurd to undertake to accomplish any organic change in society without educating individuals to it. Mr. Henry George recognizes this. He and his fellow-orators in the cause of land nationalization are continually making speeches to individuals, and sending books and other documents for individuals to read. They all recognize that no effect is possible

without securing individual co-operation as a second cause.

But apply this theory of individualism, unconsciously recognized by all, to the less undisputed theory of land nationalization, and what is the lesson that forces itself upon us? This; that land nationalization must be if it is good for the individual; that it can not be if it is not good for the individual; for in the latter event it can not by any possibility be permanently good for the community.

The sense of private ownership in general increases the sense of personal dignity. It increases one's self-respect most if that which is owned has been honestly acquired by the labor of the owner, and is held in constant regard of the right of others. There is, however, something especially inspiring in the sense of ownership of land. It gives a man a king-like feeling. It awakens his pride and as it has never been awakened before. It calls into exercise various other faculties that have been dormant up to the hour when the consciousness of ownership begins.

To find the general laws governing the effect of land ownership upon the individual man, the notion must be qualified as little as possible. The area owned is variable, and is not a constant factor at this phase of the problem. The notion of area must therefore be excluded for the present. We wish to

determine the general effect of land ownership on a man, whether he owns a lot a few feet square or a county.

It is the universal verdict of experience that the acquisition of land in one's own name increases one's sense of personal importance, and leads to increased self-assertion. Now self-assertion within proper bounds—such bounds as are set by the most delicate perception of the rights of others—is the secret of individual success in the sphere for which one is adapted. The lack of it is the most familiar explanation of a man's failure when his natural capacities are known to contain the other elements of success. It is impossible to avoid the conclusion that to make every citizen a land owner would give to many who had not received it, a mighty impulse to individuality. It would awaken millions who now seem to be asleep by comparison with the intellectual and practical activity of their more aggressive fellow-men.

If legislation can be so shaped as to bring about a well-nigh universal distribution of real property, the beneficial effects of such a state will be farther-reaching and more varied than language can predict. To be an owner instead of a tenant would mean, to the average man of limited means, relief from a tax probably amounting to twenty-five per cent. of his income. He would have that much more time

available either for more careful study of the details of his business—likely to result in a surer grasp of its general principles—or for the cultivation of his intellectual, æsthetic, moral, and religious faculties. His value as a citizen and a voter would be vastly increased. The man who owns his home feels a keener interest in the administration of public affairs than he who is merely a tenant. He is a stockholder in the municipality; his property may be depreciated or ruined by the misconduct of public officials if he does not watch them and do his part in holding them to their responsibility to the people their masters. His sympathies will generally be enlisted in behalf of the preservation of public order when it is riotously assailed, for his selfish interest will be imperiled. When the labor riots of 1877 endangered life and property in many of the smaller industrial centers of the great manufacturing state of Pennsylvania, sometimes sacrificing both, there was no appreciable disorder in the greatest industrial center of all, the city of Philadelphia; which freedom from trouble was almost universally attributed, then and since, to the fact that has given that city the name of “The city of homes;” the fact that, through the agency of an army of building associations the percentage of house owners in the population of Philadelphia is larger than in any other such city in the world.

If there were no reason for agitating the land question except the importance of promoting individual ownership of land as an incentive to good citizenship, this motive of itself would justify every legal step needed to make every man a house owner. Universal suffrage is an accomplished fact in this country, and there is no step backward from it; and it is slowly but certainly coming in all progressive nations. Shall the balance of power be held by orderly, industrious citizens who have every thing to lose and nothing to gain by revolution outside of legal methods, or by the Ishmaels of society, who have nothing to lose and every thing to gain by unsettling the fabric of law and justice? If by the former, then it is the true policy to destroy the latter as a famous Eastern Emperor destroyed his enemies when he made friends of them. Let us destroy the Ishmaels, as Ishmaels. Let us make the law their friend, and so make them friends of the law. But let us not, in seeking to do this, make the law their deadliest enemy by depriving honest labor of its favorite reward, in order to accumulate a fund to divide among those who have not earned it, and thus removing from either party to the arrangement the inducement to self-culture and independence of character, as developed by industry. Provided the opportunities are properly regulated so as to give every man a chance to earn a living, there is no one

who will not, in the long run, respect himself more if every dollar that he accumulates is the result of his own exertions, than he would if he were entitled to receive, on coming of age, a sum of money from the government as capital on which to make his start in life. The honest, manly young citizen asks no such donation. All he wants is a fair field and no favor, and he will make his own way. No system of legislation ever yet devised can save the shiftless from being outstripped in the race for wealth by the careful and industrious, and any legislation that would do so would be grossly unjust. So far as legislation can do any thing to reduce the number of the shiftless, it can only do so by keeping the standard of individualism clearly in sight ; by measures that will promote it and increase its average. A generation of parents of superior intellectual and moral culture will be likely to produce a generation of children in advance of the average that prevailed before the sphere of individual and moral culture was enlarged by increasing the opportunities of the multitude.

We regard as the fatal defect of Mr. George's proposition to tax the full rental value of land, its deadly demoralizing effect on the individual. It is bad for the individual both in the collection and the disbursement of the tax proposed. The collection of a tax to the full rental value of a piece of land

would impair the sense of ownership, which we have seen to be of the utmost value to the individual. He would feel all the time that the State, not he, owned it.

When the tax should have been collected in any one year, and disbursed again in bounties to young men coming of age, every one of these young men would be injured, mentally and morally, in that he was under no necessity of working for and earning his bounty before he received it. Another generation of individuals, begotten by bountied young men, would consist of moral dwarfs and runts, and a full-grown man—a man of marked individuality and force of character—would be regarded as a freak and a crank.

We have so far considered the question of distribution with reference to its direct effect on the individual. But the truths of individualism claim not only to be of the highest intellectual and moral value, but also to be of the utmost importance to the world's prosperity in a material sense.

In general, science teaches that an organism takes a high or a low place in the scale of natural development and efficiency of control over inorganic nature for its own purposes, according to the complexity or simplicity of its various organs, and the extent to which their respective functions are specialized and defined. If we view society as a

huge organism and the individuals that constitute it as its organs, it will follow that the welfare of society will, in general, be promoted by institutions that tend to produce specialization and diversity of function among individuals. We have already seen in Chapter II. how important the diversification of industries is to the problem of making the soil support the ultimate population of the earth. We have seen that the stream of immigration from the country to the city must be maintained to insure that reduction of the average area required *per capita*, which is needed to make a constant surface support an increasing population. It can be maintained only by the country sending to the cities, towns and villages, an enormous diversity of raw material, to be worked up into manufactured articles and turned into the channels of commerce. It is a question whether a proper diversification of our industries would not, temporarily at least, prevent the recurrence of those periods of industrial depression which have caused a revival of interest in the land question. This, at least, is reasonably certain; that the productive capacity of the earth's surface would be enormously increased by the subdivision of arable land and the cultivation of each part thereof by its owner. The productive capacity will be better sustained by an occupant who feels that he owns it, than by a tenant whose tenure is

limited, and who will feel no sense of loss if he exhausts the fertility of the soil when approaching the expiration of his lease. If a tenant does not yield to this temptation, but, on the contrary, conscientiously improves the quality of the ground which he cultivates, there is nothing to insure him against an increase of the rent which he has to pay for the use of it, for his landlord can perhaps get more from somebody else, and may decline to renew his lease. But when assured of a life-long tenure of ownership, unless he surrenders it of his own free will, he is likely to be careful not to exhaust the soil: rather to re-enforce it from time to time and to realize the benefits of a rotation of crops. Experience will enable him to understand what the local soil most needs. It is equally obvious that the distribution of the land into small areas can not fail to secure a better average of attention to cultivation, because it will tend to make every man concentrate his resources. Instead of a large tract half cultivated by one man, there will be two or more small tracts, well cultivated, each by its owner. The fairest tests of the policy of maximum distribution show that in general it promotes the prosperity of the individual. Mr. T. Cliffe Leslie, in his Cobden Club essay on "The Land System of France," says that the system of small property is daily gaining ground in France, and regards the fact that the

small cultivating landholder is a continual buyer of land, as a proof that it is profitable. Ex-congressman William A. Phillips of Kansas, in his interesting work entitled, "Labor, Land, and Law," finds that in France, in the past two-thirds of a century "the improvements on the small farms are much greater than they would be if the land was held by renters. The cultivators are not only able to buy more land whenever an opportunity offers, but to improve the condition of what they have. * * Arthur Young predicted that such small divisions would make France a 'rabbit warren.' It was also predicted that as there would be no wealthy employers the common laborers would suffer and wages decline. The contrary is the fact. The small farm culture in France has increased wages, partly owing to better production and partly to the fact that the laborers have continually been changing to small holders. Mr. Leslie on this subject says that seventy-five per cent. of those who were mere laborers when this system began, have become owners of land. It was also said by the political economists that these small farmers would be burdened with debt, so as to cripple them. M. Lavergne estimates the debt on the small properties in France to be only five per cent. of their value. * * The buyers are almost exclusively occupants. * * A large amount of the national debt of France is held by these peasant

landholders. This was one thing that enabled France to meet her great war indemnity to Germany." The cheapness of the necessaries of life in France, and the enormous value of her agricultural exports as well as the exports of manufactured products, speak volumes when compared with the results of aristocratic landlordism and tenantry in Ireland, England, Austria and Spain.

If a community consists of prosperous individuals, that it will be a prosperous community goes without saying. If it is filled with contented individuals, that mysterious, impalpable thing called business confidence will be likely to prevail. If the population is increasing in the natural course of events there will be competition and aggressive enterprise where there is confidence.

The relations of capital and labor will be more friendly and rational whenever the bulk of the wage workers own their houses. The home-owner is not quick to make to himself enemies in the community in which he lives by unnecessary participation in strikes, boycotts or any other form of organized action that is easily abused. From the nature of his circumstances, he is an advocate of arbitration, and he is willing to abide by it when it does not result in his favor, because he can afford to wait and to depend on the good-will of public opinion, which attaches itself to a citizen whose respectability has

stood the test of time. It is not easy to exaggerate the value of universal home ownership as a preventive of the industrial disturbances that so often arrest prosperity, and that, happily with greater rarity, endanger public order and the happiness of those not responsible for the evil that is at the root of the disturbance.

We have seen that perfect distribution would benefit the individual apart from the material or productive value of the land, and that the development of the individual, by this means, would be followed by increased attention to the productive powers of the soil, increased development of those powers, and consequently increased production. In other words, it would improve the individual to own land, and it would improve the land to be owned by as many individuals as possible. On the other hand, the wholesale suppression of the individual by a perpetually obtrusive system of public ownership would not only retard human intellectual and moral development, but would arrest the growth of productive forces. The world is coming to see that the home-rule principle, the principle of individual liberty, is the most expedient as well as the most just of the canons of government. To secure the best results, every individual must be an assistant governor. Every individual must enforce proper rules of conduct within his own sphere, and this enforcement

will be most perfect when every individual enforces as much as possible of the law that he makes, and makes as much as possible of that which he enforces. The ultimate solution must be the education of the individual, and the bringing of every public function as near to him, by thoroughly distributing the centers of administration and responsibility, as possible. Only thus can responsibility be clearly defined and enforced without the confusion of issues. The application of this general truth to the land question teaches that the perfect distribution of land will bring about its perfect development, and the perfect administration of those laws of nature which regulate its use for the maintenance of mankind.

CHAPTER IV.

AD VALOREM AND SPECIFIC TAXATION.

“Democratize property, not by abolishing but by universalizing it, so that every citizen without exception may be a landholder—*an easier task than it may be supposed*—in two words, know how to produce wealth and to distribute it, and you will possess at once material greatness and moral greatness.”—VICTOR HUGO.

PERFECT distribution implies rigid regulation of land ownership. Land must not only be distributed once, but it must stay distributed; the distributing force must be permanently resident in the law itself, not applied in the form of overt acts at irregular intervals. The land should, in fact, be made to seem to distribute itself spontaneously. It would be bad statesmanship to distribute it forcibly. There are numerous objections to wholesale confiscation and redistribution. An enormous increase in governmental machinery would be needed, and every student of civil service questions knows how hard it is to keep offices created for temporary purposes from becoming permanent barnacles.

In economics, as in physical science, the best progress is made by following the line of least re-

sistance or friction. An immense reserve of money would be required to enable the government of a state or a county to buy every body's land in order to resell it; the awarding of fair compensation would be a herculean job in more senses than one, and more or less corruption would result long before the government had gotten possession of all the land. When the actual work of redistribution began, there would be a serious dilemma. If a government were able to give away the land in its jurisdiction, the next generation would think it unfair that the sons had to buy land which was given to the fathers, for accumulation and unequal distribution would go on as before if the ordinary laws of land tenure continued in force. The sons of accumulating fathers would inherit, and the sons of other fathers would have to buy. What would be more natural than that another process of wholesale purchase and redonation would be demanded, and how hard would it be to resist it! Such a method of redistribution is plainly inadequate. It would discourage the spirit of improvement that is born of the sense of permanent tenure and would involve the increase of governmental machinery at frequent intervals. It is open, although in a less degree, to the objections that lie against actual state ownership and universal tenantship.

It would be far wiser to put distributing forces in

operation in the ordinary, rather than in extraordinary regulations of land tenure; to adjust the land laws so that the unwritten law of supply and demand could have a chance to operate instead of being blocked more and more as a community increases in material progress; to make use of existing institutions with which the public is familiar, and which it takes as matters of course, and to apply legal machinery only under circumstances which suggest its use, instead of introducing it arbitrarily.

Just such circumstances are found in the institution of taxation, and in the temporary assumption of qualified governmental control on the death of a person leaving an estate. If the opportunities offered by these familiar facts suffice for making effective such measures as are intended to promote the utmost necessary distribution of land, their effectiveness will be impaired rather than increased by going further and arousing needless opposition.

We infer, then, that the desideratum is *a method of taxation that will make land distribute itself in response to the continually increasing demand therefor*; supplemented with such legislation regarding the settlement of estates as will aid in this process of distribution. It should be made unlawful for an heir to inherit more than a certain area of land in any county in which he does not actually reside, the

excess to be sold by the sheriff, and the proceeds, less costs, turned into the estate in cash. Such a provision would induce many men to settle their own estates by selling off land as they had opportunity and investing the money otherwise. Indeed, rich men would be less disposed to accumulate real estate, and thus the monopoly demand for land would be reduced, and improvement promoted by the capital thus directed into channels of greater activity.

So much for occasions of extraordinary governmental interference. The ordinary occasion—that of taxation—demands a more extended discussion.

The object of taxation is, primarily, the accumulation of the money needed to pay the necessary cost of government. Taxation of some kind is a necessity, if there is to be any government; and this institution, therefore, offers one of the easiest methods of accomplishing a given legitimate purpose, when it is desirable to work by indirect methods, rather than to provoke resistance by direct interference of a more or less arbitrary aspect. Laws which compel the citizen to do his share in a great altruistic scheme for giving his neighbor an equal opportunity to that which he enjoys are more readily acquiesced in if their operation is indirect enough not to be felt. The abuse of indirect taxation is no argument against its legitimate use, and the spirit

of individualism is promoted by reminding the individual as seldom as possible that he is governed. There is, therefore, a legitimate secondary use of taxation as a means to a worthy end. Wisely applied taxation can be used for the assertion of that individualism which is as important to the nation, or the social unit, as a factor in human progress, as it is to the personal unit.

Land taxation in particular, for ulterior purposes, should commend itself even to the extreme members of the laissez faire school, on account of the fact, which can not be ignored for a moment in any fair discussion of the land question, that land is constant while the population that must live on it tends to increase continually. If it were susceptible of proof that taxation should not be ordinarily employed for any other purpose whatsoever than the raising of revenue, it would still be legitimate to apply it to the land in such a way as to break up monopoly. *For no other object of taxation, from its very nature and conditions, is so admirably adapted for the restriction of taxation to "the actual needs of the government, honestly administered," as one which is constant in quantity while the community that taxes it is growing continually.* Nothing is so necessary to our existence as land, and no other object of taxation transmits the sense of being taxed to so many persons. Every body feels realty taxes. The land-

lord feels them, and he takes good care to take them out of the tenant as far as possible.

But even the rigid regulation of land tenure should be kept within the limits indicated by Mr. Herbert Spencer's theory that the true function of government is negatively-regulative; that the government, instead of doing every thing for the individual, should simply insure him the opportunity to do every thing for himself. Mr. Spencer's principle will be found amply sufficient. All that is needed is that the government should tear down the artificial and irrational barriers to improvement and distribution, and adopt a rational and obvious system of taxation, and land will not only distribute itself, but will stay distributed.

In order to be permanently useful, land taxation should meet these two demands:

(1) It should promote, rather than retard, distribution.

(2) It should promote, rather than retard, improvement.

To these requisites must be added a third, which applies to all taxation whatsoever:

(3) It should be impartial in its operation.

Adhering as closely as possible to the principle that existing institutions, particular as well as general, are to be utilized as the surest channels to immediate and permanent progress, it is important

to inquire how far the present method of land taxation complies with the above requirements. The present method embodies the principle known in custom-houses as that of *ad valorem* taxation.

First, does *ad valorem* taxation of land promote distribution?

A tax will operate in favor of customs and devices by which it can be evaded. This is human nature and is not altogether wrong. A tax is, in general, the confiscation of a portion of man's income, presumably the result of his labor, and which he has earned the right to dispose of. Now it is a familiar fact that a farm of 500 acres is liable to be assessed at less than five times the valuation placed by assessors upon a similarly located farm of 100 acres. Our present system of taxation—indeed our whole system of land traffic—deals with land as if it were a commodity that could be reproduced indefinitely, and of which the production could be encouraged by making the wholesale price per acre smaller than the retail. There is reason in the difference between the wholesale and retail prices of articles which can be replaced when consumed. The process of replacing them gives employment to labor, and the money spent for labor and material goes into circulation all the sooner for the necessity of replacing them. But when land is taken out of the market you can not employ labor to make more land. It is

not so reasonable, then, to discriminate in favor of the man who has a large tract of land, and to make his taxes lighter to the acre than those of a small holder are likely to be. Yet there is a continual temptation to this. It is not so easy for the assessor to explore a large holding as it is to examine a small one, so he looks at the buildings, takes the average value of the land for granted, and naturally gives the owner, rather than the community, the benefit of whatever doubt there is.

Let us assume that there are half a dozen properties, of the respective areas of ten, twenty, forty, eighty, one hundred and sixty and three hundred and twenty acres, and that the artificial improvements are of equal value throughout, consisting, say, of houses worth \$5,000 upon each property. Let us suppose that the land, without the houses, is worth \$100 per acre. The following table shows the total value of each property :

Acres	10	20	40	80	160	320
Value	\$6,000	7,000	9,000	13,000	21,000	37,000

It is evident from this table that the taxation of real property on the *ad valorem* plan is *less burdensome per acre as the area of a holding increases*. If we exempt artificial improvements and attempt, like

Henry George, to tax the land itself, the *ad valorem* tax puts a premium on monopoly and discourages small holdings for homestead purposes. It is not to be wondered at that Mr. George suspects the existence of conditions which make the rich richer and the poor poorer. The only thing to be wondered at is that he fails to see that it is the taxation of that element of value which the individual creates, the improvements both in the soil and on it, that tends to keep poverty abreast of progress. But, just as a man on a giant's shoulders can see farther than the giant can, we can see that his principle that taxation should not handicap improvement extends farther than he thinks, and that it applies to land as well as to houses. The logical result of its extension to land is the principle of specific taxation; the taxation of land, not production or the producer.

The above table shows again that the *ad valorem* method of taxation discriminates in favor of the land miser, who locks up large areas for speculative purposes and keeps them idle and unproductive, while it bears hardest on the small holder who perhaps cultivates every square foot of his little lot not required for his houses and pathways. The lot holder who improves his property is punished, as if for doing wrong to the community, when he increases its supply of building accommodation and does his share to keep rents down. The farmer is

punished by increased taxation if he increases the value of his farm by making it more productive, increasing the supply of food and keeping down the price of the necessaries of life. The land miser is much worse than the currency miser, for there is more currency where the latter miser's commodity came from. But he who locks up land against improvement reduces the actual supply. Thus he wrongs the present generation. He prevents the improvement needed to enable the soil to support an increasing population in future. Thus he wrongs future generations. He should be taxed out of existence.

It would seem, then, that so far as the *ad valorem* taxation of land affects its distribution at all, it tends to retard it. It certainly does not promote it, but rather encourages the accumulation of idle land for speculative purposes. But it is impossible to weigh the real merits of the value method of taxation of land without considering the effects of improvement, which, under normal conditions, is responsible for whatever differences in value may exist. We therefore pass on to the second question and call attention to it as of the utmost importance.

Does value taxation promote improvement or retard it?

We are confronted at the outset by the obvious fact that improvement, from the very nature of the

case, increases value, and therefore creates a liability to increased taxation. It now becomes clearer why the farm of 100 acres bears more than one-fifth of the burden imposed on the farm of 500 acres. It is because all kinds of improvements are taxed. One is tempted to wonder how such an absurd basis of taxation could ever have been adopted until we remember that every such system is a gradual growth from inadequate beginnings. To deny that an *ad valorem* tax is a tax on improvement is as useless as it would be to deny that two and two are four. So plain a truth can not be denied, and does not need to be asserted. It asserts itself, and its absurdity also asserts itself, when it is seen from any point of view except that from which we are compelled to recognize the improvement tax as an existing institution.

Henry George, in "Progress and Poverty," points out this absurdity, and proceeds to demand the abolition of the lesser part of it in importance, the tax on buildings. Mr. George would concentrate all taxation on land itself; and so far he seems to us to be right. All taxation on real estate should be put on the land itself. A town that wishes to induce a factory to locate within its limits exempts it from taxation for a term of years, and the factory comes. This species of exemption should become perpetual and universal, if possible. A

man should not be fined for building a handsome house, by being compelled to pay a big tax on it, while his next door neighbor, occupying a lot of perhaps the same size, with a squatty, ugly little house that is an eyesore to the neighborhood, is taxed lightly.

But carry out to its logical conclusion the excellent point made by Mr. George, that a tax on improvements is a tax on improvement—any of us can make this egg stand on its end after Columbus has done it—and what are we compelled to infer?

The ad valorem tax is a tax on the improvement, and a hindrance to the productive capacity, of the land itself.

Fertilize a farm and increase the average yield to the acre, and its value is increased, even if you have made no additions to the buildings since the last valuation was made. If valuation were only a question of buildings—important as it is to repeal the tax on building improvements—the land question would not to-day be a topic of widespread discussion involving the rights of man and the future subsistence of the race. Land without buildings would be easy to get. But there is improved land in the suburbs of every town or city which it is next to impossible to get without paying an exorbitant price. Henry George wants to tax the so-called “unearned increment,” the increase in value resulting from the

growth of the community close by. But the *ad valorem* tax taxes the earned increment. The farmer who takes up some wild land, clears it, fertilizes it, and makes it worth something, is taxed or fined for doing so. In one respect, at least, we have already carried out the socialist doctrine. The farmer is only a tenant, the government is his landlord : the tax is his rent, and when the tenant makes improvements the landlord raises the rent.

The third test to be applied to the value taxation method is the question whether it is impartial.

We have already seen that it is not, in that it punishes the enterprising citizen who makes handsome improvements, and puts a premium on non-improvement, which encourages that contemptible being, the land miser. This is unjust. But it is also unjust through the imperfect distribution which it makes continually more imperfect. It is continually growing harder to get land under this locking-up-system. The result is that the tenants increase faster than the landlords, and the latter, being masters of the situation, impose the taxes on the former, by increasing the rent. The system is hardest of all on the tenant of the small house. Houses of four rooms pay ten and twelve per cent. on the investment because the workingman is obliged to be a tenant, since he finds it so hard to own a home-stand. Perfect distribution would go far to remedy

this. The workingman would find it easier to own his house if he chose to do so, and the proportion of tenants to owners would fall off. The taxes would equalize themselves with improved distribution, while the *ad valorem* method of taxation, with its adverse effect on distribution—partly a direct effect and partly indirect, through its adverse effect on improvement, with which distribution is so closely associated—imposes the burdens of taxation more unequally as civilization progresses.

To recapitulate, we have been led to the conclusion that the evils arising from the imperfect distribution of land can be remedied by reforms calculated to promote individualism; that the most perfect distribution of land would be that which made it as easy as possible for every individual to acquire land; that such a reform should be accomplished by ordinary and accepted, rather than extraordinary and radical methods of administration; that taxation and the regulation of decedents' estates are the channels through which the desired end can be attained with the least resistance; and finally, that the *ad valorem* method of taxation is a hindrance to distribution and improvement, and tends to promote the evils of landlordism, and the idleness of the soil for the speculative purposes of its owners. We find that the taxation of improvements whether in buildings or in the quality of the soil, is inseparable from

the taxation of real property on a basis of mere value, and that all such taxation tends to discourage the spirit of enterprise which should be exerted upon the soil to make it meet the increasing demands that will be made upon it in the future, with the growth of population.

Taxation of every kind is included in one or the other of two classes: *ad valorem* taxes and specific taxes. These two expressions are chiefly used with reference to import duties, the *ad valorem* duty on wool for instance, having been at one time five per cent., and the specific duty subsequently twelve cents a pound.

We propose that specific taxation be substituted for the ad valorem taxation of land, by applying to each unit of measurement (an acre, or a square foot) a tax rate of a definite sum of money.

It should be understood at once that a specific tax on land, which must of necessity be a tax according to area or linear measurement, does not mean the same tax rate on one acre as on another acre differently situated, any more than to make all tariff duties specific would mean the same duty on a pound of wool as on a pound of sugar, or the measurement of every imported article by the pound instead of by some other unit of measurement more appropriate to the circumstances of the case. It would be just as easy

to classify land as any other series of taxable articles.

There can be no perfect substitute for the *ad valorem* method of taxing land, which is not free from the objections which we have found to lie against this method. In other words the area tax plan, or any other plan which is intended to replace the value tax plan, must comply with these requirements:

1. It must promote the *distribution* of land.
2. It must promote the *improvement* of land, in every sense of that word, and under all circumstances.
3. It must be equitable.

While there can be no tax on the value principle that is not a tax on improvement, which is, by its very nature, progressive value, yet there is value residing in real property, which does not depend on actual improvement, but on possible improvement. This, the germ of right inherent in *ad valorem* taxation, is the right, because of the necessity, to tax that part of value which arises from location, and which makes necessary some arrangement for the classification of land for the purposes of taxation. It is clear enough that an acre of land which is favorably located for purposes of improvement ought to bear a much higher tax than an acre the location of which suggests no improvement at all. A scheme

of taxation avowedly for the purpose of promoting improvement must necessarily take into account the circumstances which make the question of improvement one of importance to the community. If we propose to tax an unimproved town lot as much as we tax the improved lot of the same area adjacent to it, then it will be necessary to tax it at a specific rate which, applied to a less favorably located lot, would be actually prohibitory of improvement; for in the latter case no possible form of improvement would, under the prevailing circumstances, enable the owner even to reimburse himself for the tax, much less to make a profit or a living out of the business. Obviously there is value, in the one case, which it is just and necessary to tax and which is absent in the other case and should therefore not be taxed. This is included in that part of the value of land which is called by political economists the "unearned increment." The true object of its taxation is, not to punish the owner of the land for having the foresight to buy that land when it was cheap and hold for a rise, but to promote its improvement. We are impelled irresistibly to the following conclusion:

So far as it is advisable to tax the "unearned increment," the tax thereon should be so imposed as to promote improvement, and it is therefore absurd to tax it according to any principle of taxation the effect of which is, in general, to check improvement.

Let us see how far the principle of specific taxation will meet our demands.

First, it must promote distribution. There is no possible way of taxing land which would bring its holder so directly and squarely face to face with the fact that he is appropriating more than his share of the earth's surface, as taxation according to the area he appropriates. Its natural effect upon him would be to reduce the area monopolized by him to that which he could actually use to the best advantage. So far as any part of his land was worthless to him for present purposes, so far would he be willing to part with it for a fair consideration. It is plain that a permanent principle of area taxation, if found practicable, would promote distribution, and continue to promote it. A large tract of land, so rich in valuable minerals that its owners could afford to pay specific taxes on it, would be distributed and become available for agricultural purposes when the mineral resources are exhausted.

Again, area taxation would promote improvement.

This is the key-note of the campaign for area taxation, whether taken with reference to mineral land, farm land, or land in a growing community, desirable for building purposes, and possessed of an encouraging "unearned increment."

Producers of mineral raw material would not under specific taxes lock up thousands of acres for

future use so as to restrict production and control the market. They would more generally operate under leases from individual holders, and would buy only such land as they could afford to pay the area tax on. There would thus be less monopoly and more competition in the production of raw material of a mineral character, like coal or iron ore.

Farmers would take the advice which agricultural journals and conventions have been giving them for years, and reduce their farms to the area which they could manage most profitably. All the land that anybody really wanted would come into the market, within a convenient distance from the markets for farm products ; for in thickly populated districts, from the nature of the case and the volume of public business to be transacted, the expenses of local government would be greater and tax rates higher and more prohibitory of monopoly than in sparsely settled regions.

We have stipulated, however, that the ideal principle of land taxation must promote improvement under all circumstances, and as soon as we come to consider the comparative workings of the specific principle upon developed and undeveloped land respectively, we are obliged to entertain the important subject of *classification*. For developed or improved land must be classed, not with improved land of some other class, but with unimproved land which

would be brought by improvement to resemble it, so that the aim of taxation may be to secure that kind of improvement for which the unimproved land to be taxed is best adapted. It is now easier to see the unreasonableness of loosely classifying land as land improved and unimproved, cultivated and uncultivated. It is not easy to escape this conclusion :

The capacity of the community in which the taxable land is situated is the proper basis of classification for purposes of taxation, and not the degree of improvement that has been attained. The community itself has no right to tax the value that its growth does not produce, and the nature of the community registers this growth in its municipal institutions.

Here we have a basis of classification and taxation which bears as direct a relation to the needs of the taxing authority as may be, for the taxing authority continually tends to identify itself with the most prominent interests of the social community, as asserted by its organized government. The social community, in its most general sense, will be found to create the limit within which it is equitable and productive of improvement to tax unimproved land. This limit may not, and in many cases cannot, be that of the social community itself; but so far as it will be necessary to depart from such a theory of it, we will find that the social community has the

power to fix and to enforce more special classification within itself.

To apply these general statements to the conditions of taxation in a large city, insisting in general on the principle that an unimproved lot shall be taxed as highly as an improved lot of the same size and like location, the first class of taxable land should constitute the land fronting upon the principal thoroughfare, within those blocks most desirable for business purposes or fashionable residence. There could be as many such classes as circumstances might demand. There would be decidedly fewer—there could not possibly be more—complaints of discrimination or favoritism on the part of the assessors or the boards of revision than there are under the valuation system. To define what fronts upon a principal street and what blocks, bounded by other streets, should constitute the various classes for purposes of taxation would be as easy a matter of public enactment as the fixing of the boundaries of a ward or precinct for electoral or police purposes, and the publicity of the definition would afford the owner of the property taxed highest the compensation of a proof of his right to charge the high rents which tradesmen are willing to pay for a location on the best streets. The tradesman pays higher rents for the landlord's higher taxes now; but under the operation of specific taxation

law he would be protected against landlords who make higher taxes an excuse for exorbitant rents ; since he could easily find out in what class the property was taxed, the specific rate assessed upon it, and how far his landlord was justified in raising rents on this account. The facilities for concealment afforded by the necessity of assessing every property separately operate in favor of the landlord, and place the tenant more in his power than the latter would otherwise be. This consideration alone is an important argument in favor of specific taxation, and a reason why those who do not care to own property, but are willing to rent it, should support such a reform.

The just limits of such classification would easily define themselves. Provision could be made for appeals as easily as now, and the appeal should be announced in as public a manner as the original definition, so that no change could be authorized without good reason. The publicity incident to the whole machinery of specific taxation would in itself be a feature of incalculable value as a prevention of dishonesty, injustice or evasion.

County authorities could in like manner be authorized to classify rural property for taxation ; wild and barren land constituting one class, on which the tax per acre could be adjusted so as to induce the owner to investigate the possibilities of improvement, and

if their realization were found to be beyond his individual power, the forfeiture of the land for nonpayment of taxes would injure no one. The owner would be rather benefited, and the public authorities would be free to sell the land to any buyer who thought he could make use of it.

Arable or cleared land should constitute at least one class, and timber land another, the latter to be taxed lower because of the increasing necessity of forest preservation. Plain common business-sense in the exercise of the power of classification would be the best guarantee against oppression or discrimination. The fact that the area of every landowner's property is already a matter of record upon county deed books, or may easily be computed therefrom, would facilitate area taxation and it would be an easy matter after the completion of preliminary surveys with a view to classification, to require that deeds should contain the respective areas included in each class, when more than one class was represented in a single piece of property.

The third question to be answered is, whether taxation according to such a plan would be just or equitable. Would its burdens be distributed in proportion to the actual obligations of the taxpayers to the community?

It is only fair that a man who holds more land than he can use should be subjected to some limit-

ing influence, for, as we have seen, land is of increasing importance to the welfare of the whole people.

On the other hand, it is only fair that a general arrangement should be made under which a man who could use a large area should be at liberty to do so. To let him use as much land as he wants so long as he recognizes the public right in the matter by paying the tax in proportion to the actual amount used, is more in accordance with democratic principles than it would be to fix an arbitrary limit to the area which a single owner could own; nor could it be so readily evaded as the latter species of provision, under which a man could transfer tracts of land to his relations and thus escape the penalty. If the land were evenly taxed, it would make no difference who owned it.

“But,” it is objected, “is it just to confiscate a man’s property because he is unable to improve it or to pay the taxes on it?” It is certainly just if the good of the community requires it. The good of the community justifies a railroad company in taking a man’s land for its tracks, unless he incorporates another railroad company and builds tracks on his land himself, and even then the other company may take his house itself or any other part of his property it wants, in order to secure a right of way. Neither form of confiscation robs him, so long as there is provision for the payment of a fair

award of damages. He is in most cases compensated, both directly and indirectly. The railroad improves the value of his adjacent property and so will the other form of confiscation in the public interest. He can get a better price if he sells and a higher rent if he continues to own land in the vicinity. The development of the community improves the market for every thing that he produces or handles. If a corporation can confiscate useful land to make it more useful, the people can surely confiscate useless land to make it useful.

A member of the Pennsylvania legislature, after hearing argument upon a proposed amendment to the Constitution of the State, providing for the specific or area taxation of land, objected that such a change would make the rich richer and the poor poorer. This objection is worth examination.

Let us suppose two large farms, side by side, both under partial cultivation only. The owner of one is rich, the owner of the other is "land-poor." On the introduction of area taxation, the rich farmer would pay his taxes, but he would cultivate his whole farm to make every acre pay its share. Thus the objection might be partly true; the rich might possibly become richer. It is a question, however, whether he would not find that he could do more and increase his wealth faster by reducing his area, and so sell a part. In either event the increased

production of that farm would increase the supply of food or raw material in the public market. The poor could buy provisions so much cheaper, and the manufacturers who employed them could buy raw material cheaper and hence pay better wages or employ more of the aforesaid poor. This is certainly not making the poor poorer.

Now let us see what would happen to the other farmer—the land-poor man. He could not pay the taxes on all his unproductive land, so he would figure up how much he could use and make pay its own taxes and then he would sell the rest. For it he would receive money, which he could either put into fertilizers, better buildings, machinery, live stock or miscellaneous investments without necessarily rendering himself liable to increased taxation thereby. If he used the purchase-money wisely, he would be richer, not poorer, as a result of the “confiscation” of part of his land. Meanwhile the purchaser of the sold land would probably improve it, thus at any rate raising the average value of land in the neighborhood and possibly increasing the population so as to enlarge the market for farm products. Both buyer and seller ought to be benefited.

It is not easy to see where the influence that would make the poor poorer would come in. The poor in general would be benefited by the fact that more

land came into the market for sale and a house was easier to get.

So far as "confiscation" by this indirect method becomes necessary, so far would the supply of capital available for building and industrial enterprises be increased, for the money that was taken out of land would seek other channels of investment. Houses in which the poor could live and factories where they could be employed would be multiplied, for small houses pay a bigger interest than most other forms of investment; and the increased development in the soil would result in the discovery of increased quantities and varieties of raw material. Thus area taxation would be likely to preserve and promote the tendency of population to flow from the country to the cities, by diversifying industries.

To recapitulate: we have found that the specific taxation of land, or the taxation of land areas, meets the three requirements that it must promote distribution, promote improvement, and be equitable. The question of its practicability demands some further consideration.

CHAPTER V.

PRACTICABILITY OF AREA TAXATION.

“ A practical man is a man who practices the blunders of his predecessors.”—LORD BEACONSFIELD.

WHEN England imposed an excise tax on all panes of window glass beyond a certain size, the window panes of most of the houses in that country shrunk as if by magic. Every body seemed to want to get away from the tax. The object of the excise tax in question was of course the raising of a revenue, and oppressive as the tax was, it can easily be seen that it was not easy for any one who was justly liable for its payment to evade it. One's window panes were substantially visible from the outside of the house, and the tax could be readily computed by means of simple measurements. It was not like a tax on watches or money at interest or other things which could be concealed from the assessor, or about which, if matters were privately arranged with the assessor, no third party need ever be wiser. The only way in which the window pane tax could be

evaded was by reducing the size of one's window panes until the limit of exemption was reached. Whether this tax, as a source of revenue, was a success or not, there is no doubt that it would have been regarded as a success if its object had been to make people use smaller panes in their windows. If it had been imposed in the interest of some manufacturer who made small panes of glass only, it would probably have made him rich.

Why should it have been a greater success as an influence in favor of the use of smaller window panes than as a source of revenue? Because it appealed to the tax-dodging instinct of human nature. There is something more or less fascinating to the usual mind in the idea of evading a tax. It is possibly an inherited tendency, born in the days of tyrannical rulers whose taxes were presumably extortionate and were collected to satisfy their individual greed. The tax dodging tendency is not wholly dishonest. It is a rebellion of the individual against the idea that he is not entitled to spend all money that he earns.

It is one of those characteristics of human nature which ought to be of the greatest value to the practical statesman. Indeed, the really practical statesman—for the old fogy is the statesman punctured by Lord Beaconsfield's satirical definition—is he who makes the best use of just such characteristics as the

tax dodging instinct. Every such characteristic becomes his servant instead of his master.

About the only object of taxation that is more certainly out of doors than the window panes is the land itself. Its area is easily ascertained, for it is lying around where every body can see it. It can not be carried in the pocket, like a watch, or locked up in a bank vault like a bond. A tax on the area of land, subject to the necessities of the community imposing the tax, could be as easily imposed and as easily collected as a tax on window panes of a certain size. But that it would break up land into small areas is even more certain than that it would insure a steady revenue.

If we suppose a new-found and fertile country to be peopled by a colony, and that when the colony came to consider the question of revenue, only one member of it knew any thing about the taxation of land on the *ad valorem* principle, it is difficult to avoid the conclusion that when it came to a comparison of that method with the specific method, it would be the *ad valorem* method, not the specific, that would have to bear the stigma of impracticability. The conversation might be something like the following:

First Colonist.—I propose that we survey our holdings of land, record the area transferred when we transfer any from one to the other, and pay every

year into the common fund a tax directly related to the area occupied by the tax-payer.

Second Colonist.—I propose, as a substitute for that proposition, that we have an assessor to assess every piece of property at stated intervals, and that a certain small fraction of its value be paid into the common fund.

It would not seem unnatural, under these circumstances, to hear a third colonist speak as follows :

Third Colonist.—The first plan is much the more direct and simple. It is wasting a man to have him assess every property over again so often, when he might be doing something of more use to the colony. Besides, the assessor would have to be a man, as there are no angels in the colony, and he might not be impartial. He might even be guilty of gross favoritism and corruption. We would never know just how much we would have to pay until he told us. On the other hand, with the area plan, each one of us would know just how much he would have to pay as soon as the tax rate per acre for his district was announced, and he could tell by reference to the deed book, which recorded his neighbor's area, just how much his neighbor would have to pay. Every man could thus be better prepared to meet the tax, and it would be less oppressive to him ; and the colony's income would be more certain ; thus we would not be liable to an increase of the tax rate as we would

under the other plan and its uncertainties. Friend, your *ad valorem* plan is comparatively impracticable, I am afraid you would rather be an assessor than an industrious colonist.

The specific taxation of land can be realized if its pecuniary advantages to the individual are brought home to him along the lines of thought suggested by our friend the third colonist. For the average individual cares less for the benefits which may accrue to the human race as a whole, or to his own intellectual and moral nature, than for the considerations that affect his personal comfort. A big book might be written, as this little book is written, to prove that the specific taxation of land is a great humanitarian scheme, and it would not have one tenth as much effect on him as a simple little table of figures, showing that, as a result of the saving effected by abolishing assessors and placing a tax on unimproved land to encourage its improvement, his total tax bill would be less under the specific system than under the *ad valorem* system. But almost any thing can be proved by the aid of statistics, and they are introduced here chiefly for the purpose of illustration. There are two counties in the State of Pennsylvania which will serve to illustrate the extremes of a high and a low state of rural development. The first of these is Lancaster, for some years the banner agricultural county of the

United States. The value of real estate in Lancaster county in the year 1885, exclusive of the only two formally incorporated municipalities within it—the city of Lancaster and the borough of Columbia—was \$70,000,000. At the time of the census enumeration of 1880 the improved area of Lancaster county was 490,922 acres, in a total area of 621,000 acres. The tax rate of two and a half mills on the dollar produces a nominal revenue of \$175,000, although the actual collections are considerably less, as a result of the evasions and favoritism incident to the *ad valorem* method of assessment. This is an average of 35.6 cents per acre of improved land, supposing the unimproved land to be practically exempt from taxation; not an oppressive rate, considering the value per acre, as measured by the productive capacity of Lancaster county land, where one tobacco planter for the season of 1886 realized a profit of \$360 per acre. Now suppose that the county commissioners were to classify the 130,078 acres of unimproved land for taxation on the specific principle. A considerable portion of it, say 10,000 acres, could be properly assessed as highly as the improved land, because equally capable of improvement. This would bring in \$3560 additional revenue. If we suppose 20,078 acres of the remainder to be taxable at 20 cents an acre only, according to some just average of classification, this would bring

in \$4015.60 more revenue. Now if a tax of 10 cents per acre were imposed on the 100,000 acres remaining to be considered, this would produce \$10,000 more, making the total additional revenue \$17,575.60, or more than 10 per cent. of the amount supposed to be raised, and that is practically raised at present, from the improved land. The result of such an assessment of the unimproved acreage would, even in a county so highly developed as Lancaster, be likely to effect a ten per cent. reduction in the burden of taxation borne by improved real property.

The county of Cameron is the least improved in Pennsylvania, considering its area, which is 243,200 acres, of which there are 9786 acres in improved farms. The county tax rate is 12 1-2 mills on the dollar, or one of the highest in the State—the Lancaster rate being the lowest. The taxable real estate in 1885 was assessed at \$716,528, while the value of the 9,786 acres of improved farm land, as reported by the census of 1880, was \$609,820. The taxable valuation of \$716,528 produces a theoretical revenue of \$8956.60 at the tax rate above mentioned; an average tax of 3.6 cents per acre if the improved and the unimproved land be averaged indiscriminately. But let us try to find out what proportion of the burden is actually borne by improved property. It should be borne in mind that in Pennsylvania the *ad valorem* method has encouraged a

system of undervaluation which, according to the report of the Secretary of Internal Affairs for 1885, makes the assessed value of realty vary from *one-fifth* to four-fifths of the market value, its usual ratio being one-half. The improved land which, according to the census, was worth \$609,820, is probably assessed even now at \$304,910 for purposes of taxation, and at 12 1-2 mills, produces a revenue of \$3811.37, or what would be raised by a tax of 39 cents per acre of improved land; leaving \$5145.23 to be raised from the 233,414 acres of unimproved land, or an average of 2.2 cents an acre only. It is not to be wondered at that the farmers in half-developed counties, or those less-than-half-developed, complain of unequal taxation. Here are figures that show that they pay nearly twenty times as much as is paid by the speculator, who has bought 50,000 acres of wood-land and is locking it up against improvement until the opportunity arrives for such improvement as he can make with profit to his own pocket, or for a handsome profit by selling out.

In many of the counties of this type the unimproved land is held by men who are "land poor"; men without capital to clear and develop it, or even to advertise its advantages, if it has any. Here is an opportunity to make the State land-offices useful. When such wild land is sold for non-payment

of taxes it should, in default of individual purchase, become the property of the State and the county jointly on the payment, by the State to the county, of one-half of the tax bill thereon. The State land-office should issue bulletins, from time to time, describing the lands that have come under its control by this method. There is no doubt that such a harmless confiscation of wild land would open up for settlement many thousands of acres in the Eastern and Southern States.

Lancaster and Cameron counties, which have been used for illustration, are among the twenty-two counties of Pennsylvania in which the *ad valorem* system has not gone to the absurd length of bringing down the total realty valuation for taxable purposes to less than the census valuation of improved land. *In forty-five counties of Pennsylvania the improved land, according to the census of 1880, is worth more than the assessed values of all the land in those counties respectively for the census year!* Of the twenty-two exceptions to this rule, fifteen are so only by reason of containing cities or large and populous towns. In such counties the total of improved farm values bears, of course, a smaller ratio to the total realty valuation than in the others. There are no cities or large towns in Cameron county, and the rule of official assessment in that rural region probably comes nearer the outside limit of value men-

tioned by the Secretary of Internal Affairs—four-fifths—than in most counties.

These figures show that such revenue as is now raised by taxation according to the value of both land and improvements can be raised by the taxation of land according to its area, regardless of the artificial improvements thereon, but subject to such principles of classification as the demand for improvement might dictate.

They also indicate that every change that could be made in the direction of these reforms would reduce the burden of taxation upon the agricultural classes, whose improved land now bears more than its share of that burden, while the unimproved land bears less, whether it is capable of improvement or not. The area of wild land is not always easily ascertained, it is true; but it is generally expressed in acres for purposes of sale between man and man, and the price paid is represented by a specific sum of money per acre. It ought to be no more trouble to tax it by the acre in its proper class, than to sell it by the acre.

Any advocate of area taxation who expects to secure the enactment of a law introducing the system throughout any particular state, whatever its size or the nature of its surface, for a long time to come, will be likely to find himself deceived. The principle of specific taxation, however, is so reason-

able and its application so simple when it is once established, that one measure after another in which it was introduced piecemeal could be put through without exciting appreciable opposition.

The value of real estate in large cities tends to become more and more a question of the area of the lot, and less a question of the house on it. One might be disposed to think, therefore, that classified area or specific taxation might be most easily introduced in large cities; but it need cause no surprise if the first organized movement for its realization should relate most directly to the wildest mountain regions—the sources of streams. The forestry question is increasing in importance in all parts of the United States. In Pennsylvania, during the last session of the legislature, a bill was passed remitting in part the taxes of land-owners who planted their land with forest trees in number not less than 1200 to the acre, as follows: For a period of ten years after the land has been so planted a sum equal to ninety per cent. of all the taxes annually assessed and paid upon the said land, or so much of the said ninety per centum as shall not exceed the sum of forty-five cents per acre.

For a second period of ten years a sum equal to eighty per centum of the said taxes, or so much of the said eighty per centum as shall not exceed the sum of forty cents per acre.

For a third and final period of ten years a sum equal to fifty per cent. of the said taxes, or so much of the said fifty per centum as shall not exceed the sum of twenty-five cents per acre.

Here is an entering wedge for the introduction of the specific method of taxing land. The value of the whole tract that may be owned by any given individual is not considered at all, except with reference to the specific amount that may be taxed out of each acre of it. And that is all that the public, or the community, has to do with its value. It has no right to know what that value is. That value is the owner's own business, and the community has no rights in the premises except to provide for its own expenses, and to see that the individual does not interfere with the rights of other individuals. The Pennsylvania law for the encouragement of forestry is a significant, because an involuntary and even an unconscious, recognition of the fact that the regulation of land in the public interest must sooner or later take cognizance of area, and that no intelligent solution of the problem is possible without recognizing area as the most important factor. It is desirable to limit the area held by one tenant; it is not desirable to limit the value of that area. Therefore area, and not value, should be the subject of the most important land laws.

It is as practicable to introduce area taxation in

any large city as it is to get a new city charter from the legislature. The first step could be a law exempting improvements from taxation, and taxing lots according to the value per front foot. This would be practicable according to Lord Beaconsfield's sarcastic definition of the practical man; for it would retain one of the two big blunders of the old law. After awhile it would occur to somebody of a really practical turn of mind, that it would be a good plan to assess a whole square front at one time instead of assessing each lot on that square separately, and all the lots on that front could be classified as class A. If the lots on another square fronting on the same street, were considered as equally valuable, or if a blockful of lots on any other street were considered as valuable, they could all be thrown into class A too. The next most valuable class of lots, as defined by published and public boundaries could be known as class B, the next as class C, and so forth, until the whole city was classified in large or small classes. After this, the substitution of a specific tax rate per square foot would be a simple matter. The work of classification should be announced in the newspapers, so that the utmost opportunity could be given for appeal and revision. Such a system of assessment would be nothing more revolutionary than the extension of the system by which real estate in the city of Philadelphia is now

divided into the three classes of city property, suburban property, and farm property. The difference which constitutes the basis of this classification appears in the three tax rates, fixed according to the *ad valorem* or percentage principle. To have a few more classes, and to fix a specific tax rate per square foot for each, would be much easier than it looks. There would be more work for the classifying and rate-making authority, but the work of that authority is done in "the keen bright sunlight of publicity." There would be much less work for the assessors; so much less, in fact, that there might not necessarily be any assessors; but then the work of assessors is done in the dark, and there would be room for a sweeping reduction of expenses in any plan that contemplated getting rid of this army of ward politicians. Dispensing with assessors could be endured with perfect equanimity by the entire business community, for the official assessments are almost valueless to that community, so far removed are they from the actual, or, under ordinary circumstances, the probable market valuations. In the cities as in the country, buyers and sellers can value property for themselves or secure expert opinion from those who can; they do not need the public valuation as such, and they seldom rely on it as a safe guide.

The most important element of the practicability of new legislation is that which is involved in the

question: are the people ready for it? In fact, when the education of the public into a belief in the need of the thing proposed is done, the thing itself is practically done, and the politicians and others in the legislative bodies will be quick to respond. It may be asked then, why all this agitation of the land question? Is it not premature? Is there any general demand for reform legislation on the subject?

Such questions as these are asked because few people have any idea of the extent to which land monopoly has already been indulged in this country. Enormous as our public domain is supposed to be, the press of the West is already saying that all the desirable large tracts of government land have been taken up. The present national administration has taken some steps to throw open desirable regions to the public here and there; but it is for the local, State, or territorial governments, in which police power and the right of direct taxation resides, to adopt permanent measures for the arrest of the monopoly tendency. If institutions which favor the accumulation of the land by a few owners are allowed to continue, the few owners will continue to monopolize land. A world with an infinite area is the only one to which the question of land monopoly is unimportant, for it is the only conceivable kind of world in which the land monopolist

can accumulate all the land he wants and still leave plenty for every body else.

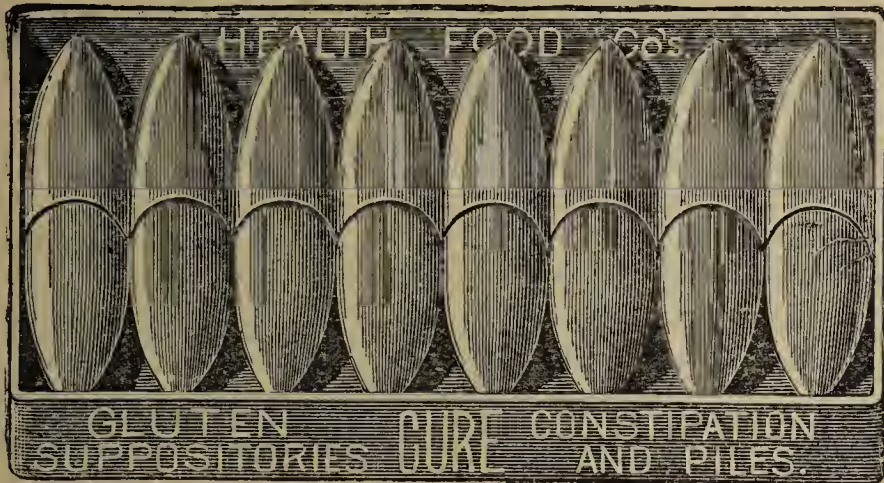
The people, however, who suffer because of the monopolization of land are less numerous than those who suffer because of the non-improvement of land. We do not all want to go West to take up land. Many, indeed, have not the means to go where they can get land. But the cry of hard times can be heard in the East as well as in the West. Every State, every county, every good citizen, would like to see better times right at home. For this the repeal of the tax which handicaps improvement is needed. But that is not all. The specific taxation of the ground itself is needed to secure improvements of all kinds, agricultural as well as architectural, and to stimulate local development and production. In this way our national dependence on transportation facilities would be reduced to a minimum, but without impairing the usefulness of those facilities as factors in distribution and development. If the agitation of any question of interest to the public is premature, it is that of the question of the distribution of the products of the soil in advance of the discussion of the distribution of the soil itself. The problem of interstate commerce is the cart only; the land question is the horse. If we get the horse into first rate condition, the cart will follow it smoothly enough, and will require much less attention.

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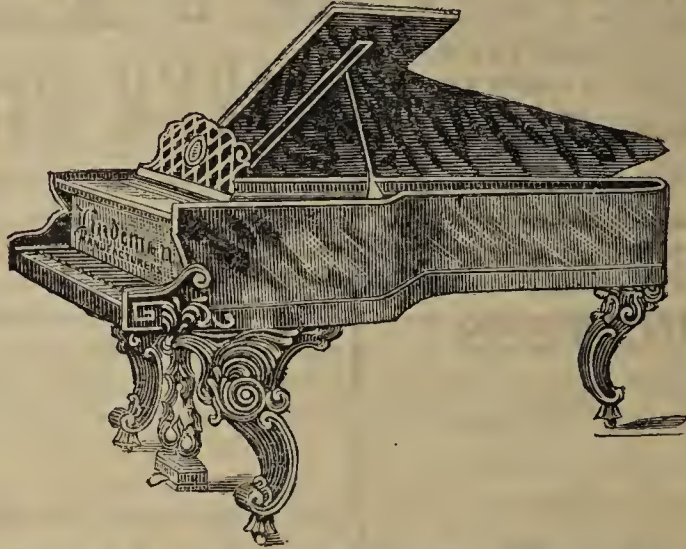
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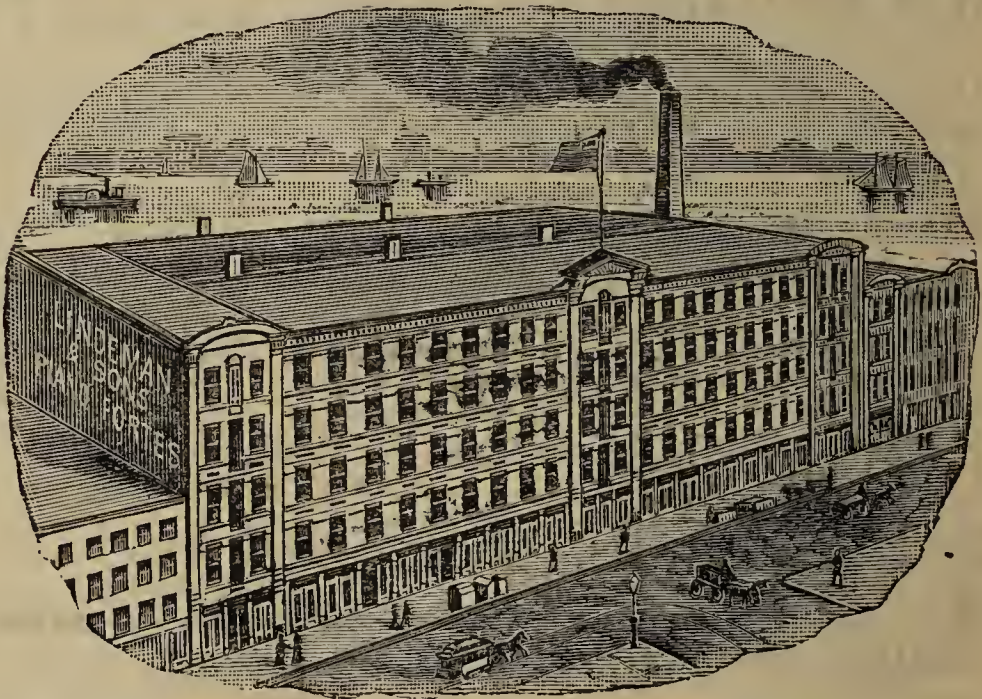
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