

The list shows that there are 19 parcels more against which the charge is less than \$1.00 than where the charge equals \$90.00 or over. It will also be seen that over 62% of the total number of parcels listed carry a charge of less than \$20.00. The total number of parcels charged with less than \$1.00 is 391 and, of this number, 39 are being sold for amounts of less than 50 cents. Think of it, 39 parcels of property in Denver are being sold by the City for delinquent taxes amounting to less than 50 cents for each parcel.

The above table also shows that, based upon a population of 240,000, Denver has one delinquent tax payer for each 40 of her citizens.

According to this table the number of delinquencies in Denver rapidly diminishes as the amount of taxes increase, thus conclusively proving the statement of our opponents, that an increase in amount of taxes would mean confiscation of property by the City, to be, not only absurd, but diametrically opposed to the actual facts in the case. This, then, puts anti-Single Taxers in the extremely awkward position of arguing in support of the thing they are opposed to, or their position might be more graphically stated as follows:—Single Tax upon land values would increase the amount of taxes thereby insuring their payment, and we are opposed to people paying their taxes. Rather a peculiar predicament for one to place himself in, isn't it?

Probably our opponents will explain the increase in number of delinquents as the amount of taxes decreases by the statement that the number of small, cheap properties is so much greater than the large, valuable ones. In that case, they had better join us because we want to give to cheap property a real value and put it into use in order that it may produce the money with which to pay the taxes charged against it, and property that has no real value we do not propose to tax at all. This plan, according to the arguments and statement of our opponents, would entirely obviate the now familiar delinquent tax list each year.

Whether the taxing power appropriates your property to its own use or sells it to another and retains the proceeds of sale, is equally confiscation. Our opponents lay a vast amount of stress upon their statement, that Single Tax means confiscation of property by the taxing power, but they fail to call one's attention to the annual confiscation of property for delinquent taxes each year, in nearly every city in the country, under our present unjust and inefficient method of taxation.

It might be a good idea for our opponents to ponder well the indisputable fact that the City and County of Denver confiscated for 1914 delinquent taxes 6,020 parcels of property, and that we are *not* working under Single Tax upon land values—ROBERT K. McCORMICK; Denver, Colorado.

THE BRITISH BUDGET

(For the Review)

The Germans have been doing their best to stop imports into Britain, and now the British have come to their help. Economically there is no difference in the manner in which you keep a man away from the market. Whether you blockade a port, or whether you keep away his goods by a heavy tax, the effect is the same, you stop exchanges. Today Britain is "sparing neither life nor limb" to stop imports into Germany and to keep their own ports open so that commerce may have free course and be glorified. Then warning is sent to the world that if they attempt to ship certain goods to Britain every third article will be confiscated.

Britain was somewhat proud of its pre-eminence in the manufacture of cheap candies, cheap pickles, etc. Now the tax on sugar is to be increased nearly six fold, from 45 cents a hundred pounds to \$2.33. Is it possible that the British will have to step down and to their preeminence they will have to repeat a mournful, vale, vale.

Mr. McKenna says he is trying to discourage imports so as to keep up the rate of exchange. When the monkey found

the frying pan getting too hot, he jumped into the fire. When the tailor said that he would no longer import shoes, but he would make them himself, then he found that he could not export so much clothing. Are we not warranted in the belief that if Britain imports less she will export less. What about idle shipping? What about idle candy and pickle makers?

The taxes on sugar, tea, coffee, tobacco, cocoa, chicory, dried fruits and patent medicines will cut into the quick amongst the poorest of the poor. Approximately one third of the nation is living either in want or on the verge thereof. These people have to pare their incomes very close to meet their expenditure. "Put your finger in the vise and screw it as tight as you can endure," said the speaker. "That's rheumatism. Now give it another turn. That's gout." In these increased taxes on the things the poor must or should buy, they are putting on the extra turn. Anyone who has had the opportunity to become acquainted with the poor of the old land, knows the hardship and difficulty of spreading out their few shillings so as to gain the necessities for a bare animal life.

The papers say that in the income tax the rich are hit hard, because the man with an income of £100,000 will have to pay a tax of £34,020. With a net income of £66,000 left, this man will not miss the first luxury. He will still be as well off as he possibly can be; for his income will still be sufficient to furnish everything and a good deal more, than will satisfy every rational want. Many of the people who will suffer from these increased taxes must at times prowl like wolves for something to eat. Are not these the men who will be hit with a vengeance?

This income tax deserves a modicum of praise; for it is vastly better than import duties, and is a much better method of taxation than the methods of most of the colonies. But the public require still to learn that an income tax is not honest. The Duke of Westminster is credited with an income of \$15,000,000 per year, an income of which he does not *earn* a dollar

in a year. It measures the tribute he can extort from the toilers in the factory, the shop or on the farm. Suppose the government were to take ninety per cent of that income, the duke would still be excessively rich. Who would pay that tax? The duke, who produces nothing, or the men, women and children of toil, who produce everything?

And herein lies the greatest iniquity and the greatest inanity of that budget. It does not the first thing to lift up the man who is at the bottom, on whose shoulders fall the heaviest burdens. He is still crushed, while other men are still allowed to live by the sweat of their neighbor's brow.

In the Titanic struggle in which the British are now engaged, they are not taxing so as to combine and concentrate the whole energy of the nation. While one set of men are putting forth their full energy either in the trenches or in the factories, another set of men are a burden and drawback to the nation. If the *idle* rich, or the half idle, were compelled to give their assistance instead of being a burden to the nation, then there need be neither any deficiency in munitions or in men.

Today the sacrifice and toil fall wholly on one part of the nation, while the other part can still lounge in their clubs or play themselves in their yachts.

The coalition of the government may have been necessary as a war measure; but for the time being it is the death knell to all reform.

Some people predict that this war will be followed by a religious revival. If it brings the reign of justice, that prediction will be very true—W. A. DOUGLAS.

NOT DISPIRITED IN PUEBLO

While they cheated us out in the count we have won out. We have educated the public here as to the right of Single Tax. We came within 200 of getting it according to the juggled figures. The majority of the voters here are for us despite the most venal campaign that you ever heard of.