

ing to the Tax Commission of Cleveland, Ohio, 2.64 per cent of the amount collected, whereas under Single Tax the collection fee is reduced to .57 of one per cent of the amount collected.

A tax on land value would not penalize man's labor, but a tax upon personal property and buildings, the value of which is based entirely upon man's industry and labor, is a direct penalty exacted from the reward of industry and thrift, and constitutes a premium on indolence and extravagance.

Land values cannot be concealed in anticipation of the visit of the assessor, but jewelry, clocks and watches, some musical instruments and pieces of furniture, oil paintings, stocks and bonds, and many other items of personal property can and do escape taxation by this means.

A system of taxation that permits any item under it to escape its proper share of the expenses of government is unjust and inefficient.

In view of all the foregoing, is not Single Tax upon land values a just and efficient system of taxation?—ROBERT K. McCORMICK.

#### AN ANCIENT SINGLE TAXER

(For the Review)

Born 1654, died 1745, Francois de Sagilac de la Motte-Fenelon, best known in history by the name, Archbishop Fenelon. His biographer says of him: "No man of the age of Louis XIV merited more affection and respect than Fenelon. His intellectual power was prodigious; his moral qualities were sublime. At twelve he knew Greek perfectly, wrote in Latin and in French with elegance and fluency, and had read the great writers of antiquity. His genius was so precocious that at the age of fifteen his instructors caused him to preach before an audience *d'elite*. The sermon is said to have been a great success.

After the publication of some books which attracted a good deal of attention he was appointed to the important and arduous task of training the Crown Prince,

the Duke of Burgoyne, eldest son of Louis XIV. The character of this young prince, as described by Saint-Simon was anything but encouraging for a teacher to train. This writer describes him as being "terrible in his youth, hard, passionate even to the last excesses against inanimate things, impetuous with fury, incapable of suffering the least resistance without falling into a transport which made his attendants fear for his life, obstinate to excess, boundless in his passions, and carried off by all pleasures, often savage, naturally disposed to cruelty, barbarous in his jests, using ridicule in a measure that was overwhelming. . . . From the loftiness of the heavens he looked down on the people only as atoms with which he had nothing in common."

Here was the virgin soil with which Fenelon had to deal. But such was his tact and skill, that, in a short time his protegee became a changed character. The prince became mild, humane, moderate, patient, modest, humble and austere. Applying himself to his duties he thought of nothing else than to unite the duties of a son and subject to those for which he saw himself destined.

For the education of the young prince Fenelon wrote the greater part of his books: Fables, Dialogues of the Dead, Treatise on the Existence of God, Dialogues on Eloquence, and The Adventures of Telemachus, Son of Ulysses. The last named book was used for many years as a text book in the high schools and colleges in this country.

It represents Telemachus traveling under the care of Mentor who acts as his guide and instructor. In the course of their journeys they come to the territory of Idomineus, who had concentrated his energies to the development of a magnificent city, with its industries, but had neglected the farming districts.

"What shall I do," asked Idomineus, "if these people whom I settle on those fertile plains neglect to cultivate them?"

"Do," answered Mentor, "altogether contrary to what is usually done. Princes, avidous and without foresight, think only

of loading charges on those of their subjects who are the most careful and the most industrious to increase the value of their possessions; at the same time they impose less taxation on those whom idleness has rendered more miserable. Change this mischievous method which punishes the good and rewards the evil, and which introduces a negligence which is as disastrous to the king himself as to the whole state. Place the taxes and fines, and even, if necessary, other rigorous penalties, on those who neglect their lands, as you punish soldiers who abandon posts during the time of war. On the contrary give favors and exemptions to those who increase the culture of their lands."—W. A. DOUGLASS.

### IS "OUR" HOUSE BUILT UPON THE SAND?

*(For the Review)*

The Bible story of the foolish man who built his house upon the sand, may have been told solely to direct the individual toward the building up of individual character, but I can not help but think that it has a larger meaning and was given for our guidance in collective character-building.

Upon what kind of foundation have we built our house of government? We have, in so far as our constitution is concerned, done well in this matter. Free speech, free press, political equality, and religious liberty are some of the beautiful columns that support our structure, but on what do these columns rest?

If these columns rest on insecure foundation, if they do not rest on the solid foundation of just economic conditions, they cannot endure. A time will come when the winds of involuntary poverty and the storms of anarchy will beat upon our house, and it will fall, because it was built upon the sand of special privilege and unearned wealth. We have an immense area of land, rich in mineral wealth and in agricultural possibilities, that only require

the mind of enterprise, the hand of labor, and the opportunity to free exchange of products, to create wealth beyond the imagination of the most enthusiastic patriot.

Do our present economic conditions show a desire on our part to encourage wealth-production, by holding out the certainty of just reward to the forces, and the only forces, which can change the raw materials of Nature into the finished product of desirable and exchangeable wealth? We do not encourage enterprise by giving over to monopoly the great public utilities (which are made valuable through collective demand) with the power to use for selfish advantage, rather than for the public interests.

We place a detainer on the hand of industry by a system which taxes, in some form, all that industry produces, thus tending to decrease the demand for wealth-production by increasing cost to the consumer.

If this were all, it might be possible, in a great and rich country like this, to build our structure and maintain it with some hope for its endurance, but it is not all. With a wholesale disregard of "equal rights to life, liberty and the pursuit of happiness," with no just conception of collective morality or moral conception of collective justice, we have established a system which hands over to the forestallers and the idlers the earned profits of the enterprising and industrious. In other words, we have made land private property. Land is the element on which capital and labor must produce wealth. Is it right, just or moral to permit non-capitalists and non-laborers to charge a price before they will permit capital and labor to do the things we want them to do?

This is the kind of foundation on which our structure rests. Can it bear up under the pressure of increased population? Will its trend, which has already, with our 100,000,000 of population made it profitable to hold land out of use, be towards more liberty or more slavery for the masses—when our population reaches 300,000,000?

The great Teacher has told us, by way