

the nights and all the days of the year it will keep falling.

These are not the victims of cut-throats on the highway. These are the men who are buried in the mines, where they are digging coal for our hearths. They are the men who are cast into fiery furnaces where they are blasting our steel. They are the men whose arms are caught in the looms and whose blood dyes our tapestries. They are the men who slip in the night and fall beneath the wheels of our trains. All along the highways of our industrial life are the bruised and the maimed, the dead and the dying.

Oh, yes, we are Good Samaritans. We build hospitals. Also we provide for factory inspection and we pass laws to check this terrible toll. But what about the killing speed of our factories? What about the mad rush of our industrial life, and reckless waste of our men? Are men goaded by fear of want? Are they lured by the chance of extortionate gain? If this is so, is it because God has been niggardly with us? Is it because nature has not made provision enough? Is it not rather that at the core of our industrial life there is the cancer of special privilege? Our government is not yet run in the interest of the life and property of all. It is not in league with robbers who kill men on the highways. But it is used for the defence of the privileges of the few, by which exploitation is legalised and industry is rendered more fatal than war.—(THE PUBLIC, Chicago.)

All men are agreed as to the ethics of the Single Tax, that the earth was made for all men and not for a few. This is what Mr. George calls an instinct, an intuition of the human mind, a primary perception of the human reason. If we were to-day starting anew, the Single Tax would be manifestly wise as a method of taxation; if it could to-day be put into operation without injustice to anyone, it would still be a manifestly wise plan of taxation. Can it be done?

The Single Taxer is firmly of the opinion that it is no part of God's economy that justice to one man can work injustice to another; that for every alleged injustice to one man there would be a far greater justice wrought to hundreds and to thousands; that the vacant lot which is his only all, is not the poor man's universe; that his individual loss or benefit will be measured, not by his relation to that vacant, unproductive lot, but by his relation to the social fabric into which he is woven and to the universe of which he is a part; and that for every alleged confiscation there would be a score of compensations.

If the moral theory of the "compensationists" were sound, it would apply—and many of its advocates claim that it does apply—as well to slavery as to landlordism, so that slaves could not be justly set free unless the masters were compensated. The most outrageous act, then, of what the "compensationists" call confiscation, was committed by God Himself, when He led the Israelites out of Egypt. Instead of compensating the Egyptians, who thereby lost valuable "private property" which had had the sanction of four hundred years' acquiescence, He engulfed in the Red Sea those whose sensitiveness to the injustice of "confiscation" stirred them to follow and reclaim their confiscated property.

If the cinder is not removed from your eye at once, and inflammation followed, what then do you do? Do you bathe the head, apply a plaster to the back, hot water bottles to the feet, and some specific to the stomach? Or do you forthwith remove the speck from the eye whatever the pain it costs you? The smaller the offending cinder, the more intense oftentimes the inflammation, and the more difficult of removal. The longer the operation is delayed the more painful the conditions. While guarding well "the apple of the eye," what irritation from mote or beam or cinder can compare with the social irritation caused by injustice?—C. B. FILLBROWN, "The A.B.C. of Taxation."

UNTAXING OF BUILDINGS

New York City Committee's Report

We are indebted to the City of New York Committee on Taxation for having sent us a copy of their Final Report and of two accompanying separate reports prepared by Dr. Robert Murray Haig.

The recommendations of the Committee were briefly referred to in our March issue, p. 311. The majority were opposed to the taxation of land values and the untaxing of buildings. They recommended a State income tax or if that was not feasible, a habitation tax, an occupation tax and a salaries tax; these are grouped and referred to as an "abilities tax." The majority was also in favour of a tax on the increment of land value. The minority, composed of Messrs. F. C. Leubuscher, D. F. Wilcox, Lawson Purdy, F. C. Howe and F. B. Shipley were in favour of a law "requiring a progressive reduction of the tax rate on buildings continuing until the rate on buildings should be one-half the rate on land."

The Committee's Report is chiefly of interest as a compilation of opinions for and against the taxation of land values. There is little else in its 376 pages. The concurring and dissenting Memoranda on other forms of taxation never get very far away from the question of site-values. We notice, among the witnesses called to give testimony, Messrs. Benj. C. Marsh, Charles T. Root, Benj. Doblin, Peter Aitken, J. P. Kohler, James R. Brown, Chas. O'Connor Hennessy, and Chas. H. Ingersoll, and Miss Grace Isabel Colbron.

The separate reports by Dr. Robert Murray Haig are entitled, "Some Probable Effects of the Exemption of Improvements from Taxation in the City of New York," and "The Exemption of Improvements from Taxation in Canada and the United States." The former is of statistical interest and shows among other matters (a) the effects of the change upon the tax burdens of the various Boroughs in the City and (b) the effects upon the tax burden of various types of property. Naturally, the burden on the land would be increased, and Dr. Haig estimates that if buildings were exempted from taxation to half their value, the amount now paid by the landowners in New York City would be increased from 84 million to 104 million dollars. The effects of the change upon various types of property depend on the ratio of the value of the land to the value of improvements in each case as compared with the average ratio of land value to improvement value throughout the City. Accordingly, in a number of properties, the total tax burden (because of the high ratio of land value) will be increased despite the fact that the improvement is exempted to half its value, but these properties are off-set in much greater numbers by those in respect of which the tax burden will be considerably diminished.

Dr. Haig's report on the Canadian and United States cities that have adopted the principle of exempting improvements from taxation is of more practical value. It provides the fullest and most authoritative story we have yet seen concerning what has been done in Vancouver, Victoria, Edmonton, Calgary, Houston, Pueblo, Everett, Pittsburgh, Scranton, and elsewhere. We may have occasion to return to this report for some account of the measure of progress carried out in these cities.

A. W. M.

M. L. G. Brettoneau (Nimes, France), in renewing his subscription to LAND VALUES, writes: "I take this opportunity of assuring LAND VALUES and its editorial staff of my admiration and sympathy, and of expressing the hope that the ideals of justice that you advocate will finally triumph."