

softness and pathos of the part. I was a dwarf to Herne's *Rip* in the McGuire Opera House days. But fate chose to thrust forward Jefferson as the only *Rip* there ever was or ever could be. I happen to know better. *Jefferson was never the Dutchman; he was the Yankee personating the Dutchman. But James A. Herne's Rip was the real thing*—DAVID BELASCO in an old number of *Hearst's Magazine*.

CONCERNING CONFISCATION OF PROPERTY BY THE TAXING POWER

(For the Review)

The opponents of Single Tax have persistently maintained and still vigorously insist that a Single Tax upon land values would increase the amount of taxes levied against land to a sum that would make its ownership unprofitable, thereby causing the owner to refuse payment of his taxes, which in turn would necessitate confiscation of the land by the taxing power. Single Taxers are just as firm in their contention that this condition would not obtain were taxes raised from land values, and the following figures are submitted as in substantiation of the latter claim and in refutation of the stand taken by the opponents of Single Tax.

The Commissioner of Finance of the City and County of Denver, Colorado, has just, (October 28th., 1915) published a list of property in Denver that is to be sold in payment of delinquent taxes for the year 1914. This list covers approximately sixteen pages in the *Denver Times* and an analysis of the figures given in the statement shows some rather startling results, as indicated below.

There are 6,020 parcels of property in this list and the combined charges* against them range from 27 cents as the minimum amount to \$12,217.56 as the maximum charge, distributed as shown in the table herewith.

This table shows a very rapid, but uniform decline in number of parcels with

increase in amount of charges, yet it seems advisable to call attention to what might seem a variation from this steady decline in two places, namely; where the charges change from \$5.00 difference to \$10.00 and from \$10.00 to \$100.00, the parcels rising in these two instances from 864 to 1044 in the former case and from 59 to 196 in the latter, but when we consider the fact that in the former case there is a difference of \$5.00 between maximum and minimum charges in the schedule and in the latter instance \$90.00, we see that the rise in number of parcels is not so great as it should be for the difference in changing points in the schedule.

DISTRIBUTION OF CHARGES, INCLUDING TAXES, INTEREST, AND PENALTY AGAINST PROPERTY TO BE SOLD IN DENVER FOR DELINQUENT TAXES FOR THE YEAR 1914, AS PER STATEMENT OF THE COMMISSIONER OF FINANCE, DENVER.

Amount of Charges.	No. of Parcels
1ct. to 99cts.	inclusive 391
\$ 1.00 to \$ 4.99	" 1566
5.00 to 9.99	" 864
10.00 to 19.99	" 1044
20.00 to 29.99	" 577
30.00 to 39.99	" 436
40.00 to 49.99	" 302
50.00 to 59.99	" 182
60.00 to 69.99	" 123
70.00 to 79.99	" 85
80.00 to 89.99	" 74
90.00 to 99.99	" 59
100.00 to 199.99	" 196
200.00 to 299.99	" 54
300.00 to 399.99	" 24
400.00 to 499.99	" 9
500.00 to 599.99	" 13
600.00 to 699.99	" 1
700.00 to 799.99	" 3
800.00 to 899.99	" 2
900.00 to 999.99	" 2
1000.00 to 1999.99	" 6
2000.00 to 2999.99	" 1
5000.00 to 5999.99	" 1
12217.56	1
Total	6,020

*Combined charges as used in this article include taxes, interest, and penalty for non-payment within the specified time.

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