

An interesting discussion followed these two reports at which minor points were drawn into debate, but all were agreed that the legislative action here described could be counted as the longest step forward our movement has yet taken, and as the one most hopeful for the future. The discussion closed the first afternoon session, the evening meeting opening with a short speech by Mrs. Marie Brumm, representing the Woman's Group of the League, which already numbers two hundred members. Professor Dr. Max Gruber, Principal of the Hygienic Institute in Munchen, followed with a long and most interesting speech on "The Spread of Tuberculosis and the Housing Problem," which started a discussion that kept the meeting in session until nearly midnight.

The following morning at half past ten the sessions were resumed, beginning with an election of officers, which made but few changes in the previous list. The morning had two important speeches on the programme, a report on "National Ownership of the Water Power," made by Prof. Dr. Schar, of Zurich, leader of the Single Taxers of Switzerland. The importance of this report and the questions presented in it, led to a resolution to preserve it in a pamphlet for propaganda purposes, and a formal resolution was made by the entire Convention as follows:

"The League of German Land Reformers protests against allowing the streams of our country, the inexhaustible sources of power for electrical purposes, to pass into the hands of private companies and private speculators. The League demands that the right to use the water power remain in the possession of the State or the communities, in order that the production and utilization of electricity be regulated in the interests of the whole people."

Another important report was the talk of Admiral Boeters on "Land Reform and Colonial Politics," in which he represented that the Imperial Government and the Colonial Office were most anxious to regulate legislation in the Colonies in order to improve conditions both for the natives and for settlers, and to prevent any abuse by the home government, and particularly to prevent the evils always following in the path of unhindered land speculation in newly opened countries.

In the afternoon a private session was held at which matters concerning organization and propaganda were discussed, and the Fourteenth Convention closed with the conviction in the minds of those present of progress all along the line, and the best prospects for the future.



"EQUAL TAXATION" IN NEW JERSEY.

(For the Review.)

By GEO. L. RUSBY.

To a few people "equal" taxation means *just* taxation; to most people "equal" taxation suggests only a reduction of one's own taxes regardless as to who is to pay the amount thus remitted.

It was thought that both of these classes would naturally be attracted by this seductive phrase, which was therefore adopted as the campaign slogan of the Democratic Party in this state in the recent effort of that party to appropriate to itself the offices and accompanying perquisites at present enjoyed by the Republicans. That there was a serious miscalculation on the part of those who conceived the plan is indicated by its crushing defeat. The real significance of this "equal taxation" campaign lay in the avowed purpose of its instigators to secure legislation which would equalize taxes as between the railroads and other owners of real estate. That there was and is a reasonable and urgent need for real reform in this direction, there can be no doubt, as is shown by

the provisions of the present law, viz.: that first class railroad property (main stem of road bed, passenger depots, franchises and personal property) shall pay only one half of one per cent. (to be paid into the state treasury) on assessed valuation, and second class railroad property (real estate outside of main stem) one and one half per cent. on assessed valuation (paid to the local taxing district). With the rates of taxation in the various taxing districts throughout the state averaging about 2.20, we see that the present law would involve most glaring injustice even if honestly applied; it has been easy however to thwart such honest application in various ways, one being the formation of scores of small "independent" railroad companies as owners of short lines of road, leased to the parent company for switching purposes but taxed as first class property because technically "main stem" instead of switch.

As remedies for this condition we had these two rival propositions made by the respective candidates for the gubernatorial offices: Mr. Stokes, the Republican candidate, proposed to tax "second class" property at local rates for local uses, and to consider "after election" the question of increasing the tax on other railroad property; Mr. Black, the Democratic candidate, proposed to tax railroad franchises for the use of the state, and to tax all real estate and tangible personal property at full local rates for local purposes.

In view of this advanced stand taken by the Democratic candidate and the widespread dissatisfaction among property owners, with existing tax laws, it would at first thought seem surprising that the Democratic party did not achieve an overwhelming victory, instead of experiencing a stupendous defeat. What is the explanation?

The electorate may for convenience be divided into three classes, viz.:

1. Those who being non real estate owners, are not direct taxpayers and who, therefore, take little or no interest in the discussion of taxation questions.

To awaken the desired interest in this great class of voters it will be necessary to enlighten them as to subtleties of *indirect* taxation and to the fact that the tenant really pays most of the tax which is handed over by his "landlord" to the tax collector.

2. Real estate owners who recognize that railroads are not paying a proper share of the taxes. Undoubtedly a large portion of this comparatively small class supported the Democratic candidate in the recent campaign; that the entire combined influence of this class was not cast in that direction, is due to a suspicion of insincerity upon the part of the Democratic leaders who promised reform. This suspicion was strengthened by knowledge of the fact that during the many successive years in which the Democratic party was in complete control of the state machinery, no effort was made to accomplish these reforms, promises to undertake which at this late day look considerably like bait cast out to recapture the coveted offices.

3. A still smaller class, influenced by convictions as to principles of justice involved, and desirous to secure improved tax legislation. That the Democratic proposition did not receive the undivided and enthusiastic support of this small but important element, was due to the latter's belief that "the game was not worth the candle." They recognize that the so-called "equal taxation" programme proposed, would, even if successfully enacted into legislation, do little or nothing to establish real equity. To fight for the doubtful benefits that might be expected to result, would demand time, effort and means out of proportion to such results and would tend to even further becloud the People's view of the real issues involved in the taxation question.

It would be highly inappropriate for officers of the law to discuss terms upon which Mr. Jones might retain possession of a watch or other property belonging to a neighbor. In the same way it seems to the writer highly out of place that legislatures, the guardians of our commonwealth, should seriously

discuss whether the tax should be one per cent. or two per cent. upon the extremely valuable public property now in the hands of private railroad corporations. The appropriateness of the analogy will be apparent to those who are aware that at least 90 per cent. of the assets of the railroad companies of New Jersey, consist not in *wealth*, but in land values and franchise values, which are not the product of human labor but which are created by the presence of the people as a whole, and which therefore *belong* of right, to the people as a whole.

When a citizen of a non-monopolistic corporation acquires property, full value must be paid, representing just so much labor performed, and then that property remains subject to the prevailing tax rate. The immensely valuable franchises in the possession of the railroad companies are public property, and instead of beclouding the public mind by a discussion as to whether such property should remain in private hands, subject merely to a trifling tax, the people should be informed *that 100 per cent., the whole annual rental value of such franchises* should be taxed into the public treasury, thus proportionately reducing the burden of taxation as laid upon our citizens. The process of educating the public mind is a slow process and yet upon it depends all social progress; our tax laws cannot be made to even approximate justice, until the public shall recognize the natural line of difference between private property, that which human labor has produced, and *public* property, those values which human labor has not produced but which are created by the presence of the whole people. When this natural distinction shall come to be recognized by leaders of public thought, the present unprofitable discussion of "what the public should own" will cease, the real and therefore the practical question is "what *does* the public own?" and the first step toward the solution of our great national problems must be to recognize that the public *does* own land values, including franchise values, even though these be at present regarded as private property.



RADICALISM IN LITERATURE.

PART I. Its Justification.

(For the Review.)

By GRACE ISABEL COLBRON.

Throughout the ages there have been two great themes for the poets, for all the arts in fact, the two great motor impulses that make the world go on: love and hunger. Art puts them in this order of succession, but nature reverses it. With nature as with mankind, hunger comes first and is strongest. The instinct of self-preservation is the first impulse known to the child, and is far stronger, preceding and outliving the instinct for the propagation of the species, the love instinct. Now, as art has been defined for us most cleverly as a bit of nature seen through a temperament, and the poet's temperament, being the temperament of the grown man with higher ideals than those of the multitude, it is natural that the lesser impulse, and the less purely instinctive one, should have most appealed to him. It was the only other thing that could occasionally engage the attention of barbarous man, and make him forget the more primal occupation of seeking his food. Because it was an intermittent interest, and the food seeking was continuous and part of the necessary daily routine, therefore the love instinct seemed something finer and better, and the artist soul, made of finer clay, seized upon it as a special field set apart for the development of beauty through art. But a one-sided beauty is a dangerous