

professional men, he insistently ranked himself with other workmen, and at noon hours or on the cars quietly put forth the unanswerable logic proving man's equal right to the use of the earth and the method by which it can be established. Teaching in this way he had an advantage over him who tries to bridge the gulf between the pulpit and the pew. Political economy was his special line of study, but for pastime he moulded intaglios and statuettes, or painted landscapes and portraits, varied with the evening study of the German language. The bible he seemed to know by heart; not in a fragmentary way, but in co-related fashion, and would sometimes relate a bible narrative with a vividness and reality that breathed of yesterday."

THE RHODE ISLAND SITUATION.

Rhode Island presents the most hopeful opportunity for tax reform in the United States. There are no constitutional provisions in the way. The entire subject of taxation is left to the legislature. Taxation is almost entirely a matter of local administration. At present, the main dependence is upon the general property tax, but this is by statutory law and not by constitutional requirement.

The state revenue is raised by an assessment upon all property in the state. This assessment is made at long and irregular intervals by the general assembly, but several years ago the general assembly decided to accept the assessed valuation placed upon property by the local town and city assessors. Against this valuation a certain rate is levied each year for such purposes. Besides this there are some special corporation taxes on telegraph, telephone, express and street railroad companies, savings banks, and insurance companies, and gas and electric light companies, shared between the state and the municipalities. There are a few license taxes reserved for the state. And some in which both the state and the towns participate; but in the main licenses are locally administered. The state receives one-fourth of the liquor tax.

There is a local poll tax of \$1. in lieu of other taxes upon persons whose taxes do not amount to \$1. The constitution provides, amendment 7, section 2: The assessors of each town and city shall annually assess upon every person, who, if registered, would be qualified to vote, a tax of one dollar, or such sum as with his other taxes shall amount to one dollar, which tax shall be paid in to the treasury of the town or city to be applied to the support of public schools therein.

Rhode Island is one of the states where the old New England town meeting plan still obtains. As a consequence of this feature of home rule, each city or town in the state has all powers which are not specifically withheld from it by the legislature. This is the opposite of most other states where the cities have no powers, except those specifically delegated to them in their charters. The taxation of personal property is optional with the cities and towns, and although no town has exercised this privilege by exempting personal property from taxation, they are at liberty to do so at any time.

Every Spring, the town meeting is held, where all matters pertaining to the levying and collection of taxes and expenditures are decided on for the ensuing year.

It would be quite easy to secure the exemption of personal property from taxation by circularizing every citizen in a town with literature, a short time before election, showing the absurdity, injustice and folly of taxing personal property. More authorities on this subject could be given than any person would care to read, and unanswerable arguments for the exemption of personal property could be presented to every citizen. He could be shown how exemption of personal property would encourage manufacturing in his own town. If one town exempts personal property from taxation, the other would have to do so to prevent the loss of their manufacturers.

Rhode Island is a manufacturing state. Its principal industries are cotton, wollen and worsted goods, machinery, jewelry, etc. It is not an agricultural state. Wheat and buckwheat crops are merely nominal. Dairy and market produce and live stock

are very small. The population of the state is 480,000 and the land area 1053 square miles (673,920 acres). Nearly one-quarter of the state is woodland. Providence has 203,000 population. Woonsocket, 33,000. Pawtucket 44,000. Three-fourths of the population dwell in cities, and are employed in manufacturing industries. Practically there is no farmer vote to deal with. The manufacturers should not be opposed to the exemption of personal property and improvements from taxation. The people of the state are a progressive, hard-working lot. With a considerable degree of home rule, which they zealously guard, it should not be hard to induce them to support a change in the law, giving each locality full home rule in taxation.

A less hopeful situation, however, is presented in the fact that the state has an antiquated system of electing state senators; one senator being elected from each city or town. The town of West Greenwich with a population of 426 and 120 voters has the same representation in the senate as has Providence, with a population of over 200,000. But this is not a serious obstacle. For with the proper efforts made in each city and town it would be possible to elect senators who would be favorable to home rule in taxation. The state at large very often has elected Democratic Governors, Lieutenant Governor and State Officials, but because of this unfair system the state has remained in Republican control.

Considerable judicious educational work must be done in the state, however, before any change in the tax laws can be made. The people must desire these changes. At the present time the only effort being made is by a few earnest, willing workers led by the twice elected governor of the state, Dr. L. F. C. Garvin. These few men are inadequate to cope with the situation, and should be given the hearty assistance and co-operation of tax reformers generally. If home rule in taxation can be secured, the people through their town meetings will have the entire matter of taxation within their hands. This is really the ideal condition to be hoped for by all who seek advance in tax laws. WILLIAM RYAN.

WHAT THE RAILROAD MONOPOLISTS WANT.

Two streaks of rust and a right of way! How few people realize the force of this pithy sentence as applied to a modern railroad, and yet if you wish to see the difference between the real and the artificial, tangible and intangible, take a trip from a big city for a few miles, then come back again, and keep your eyes open and your brain at work, and see what it is that constitutes the "terminal facilities" of a railroad. Acres, just hundreds of acres of enormously valuable land in the heart of a populous center like Chicago.

Where is the monopoly or advantage if not in this? Is it in rails? They can be and are constantly reproduced on any scale. Is it in rolling stock? Labor makes cars, engines and rails; has made them all; can make them again and again. There is no monopoly in this; then where is the advantage the railroad monopolist enjoys? Is it in depots, round-houses, bridges, machine shops, or any of the paraphernalia labor has made to transport passengers and freight? Verily no. So true is this that any one can go in the market and buy anything any railroad corporation possesses, except a place to put them.

The Monon Railroad Co. gets from a single lessee entering the Polk St. depot, every year twice as much rent as the original right-of-way cost that corporation. Is this rail rent, tie rent, spike rent, depot rent, or is it ground rent for the use of a choice part of the planet underneath called Chicago, and a very appropriate one to draw railroad business. Three-quarters of a million of dollars, from one lessee! This spells respectable socialized graft; this is an unearned increment of value, a very appropriate term; and the fact that it is unearned is evidence enough on the face of it that those who now appropriate it should be allowed to do so no longer.

This land value is the thing the watered stock is issued against; it is what the gamblers of Wall Street bet on; it is the sole source of their unearned revenues and their political corruption funds. It is to retain this privilege that the railroad grafters will bend their energies; they care nothing for