

should thus get something for nothing is not well for the State—or for them either. A system of land-holding and taxation that hinders others and puts me in the way of getting something I do not earn, is not good for Massachusetts—and it is not good for me.

Single Tax does not want to take any man's land away from him. It is not a scheme to make land the property of the State. It will help every laborer and every capitalist to be a land-owner if he wants to be a land-owner. It is not urged because it will help the poor at the cost of the rich. It is urged because it will so divide taxes and assign them in just proportion among all that they will be burdensome to none.

When we tax ground rent alone—exempting all else—every one, rich or poor, will pay his just and fair share. No one can evade or escape. Taxation will be as one chooses—each paying according to his wish and ability to use land.

Originally rent *was* a tax, and under this proposed measure each and every one will pay rent, or tax, for what land he sees fit to have and to hold—to use and to occupy. No one can avoid paying so much. No one will have to pay more.

SOME EARLY FRENCH ADVOCATES OF LAND VALUE TAXATION.

[From the Memoirs of Louis XIV and the Regency, by the Duke of Saint Simon. Saint Simon was born in 1675. The "Memoirs," from which these interesting extracts are taken, cover a period corresponding to his court life, which ended about 1723].

The difficulty of finding money to carry on the affairs of the nation continued to grow so irksome that Chamillart, who had both the finance and the war departments under his control, was unable to stand against the increased trouble and vexation which this state of things brought him. More than once he had represented that this double work was too much for him. But the King had in former times expressed so much annoyance from the troubles that arose between the finance and war departments, that he would not separate them, after having once joined them together. At last, Chamillart could bear up against his heavy load no longer. The vapors seized him: he had attacks of giddiness in the head; his digestion was obstructed; he grew thin as a lath. He wrote again to the King, begging to be released from his duties, and frankly stated that, in the state he was, if some relief was not afforded him, everything would go wrong and perish. He always left a large margin to his letters, and upon this the King generally wrote his reply. Chamillart showed me this letter when it came back to him, and I saw upon it with great surprise, in the handwriting of the King, this short note: "Well! let us perish together."

The necessity for money had now become so great, that all sorts of means were adopted to obtain it. Among other things, a tax was established upon baptisms and marriages. This tax was extremely onerous and odious. The result of it was a strange confusion. Poor people, and many of humble means, baptised their children themselves, without carrying them to the church, and were married at home by reciprocal consent and before witnesses, when they could find no priest who would marry them without formality. In consequence of this there were no longer any baptismal extracts; no longer any certainty as to baptisms or births; and the children of the marriages solemnized in the way I have stated above were illegitimate in the eyes of the law. Researches and rigors in respect to abuses so prejudicial were redoubled therefore, that is to say, they were redoubled for the purpose of collecting the tax.

From public cries and murmurs the people in some places passed to sedition. Matters went so far at Cahors, that two battalions which were there had great difficulty in holding the town against the armed peasants; and troops intended for Spain were obliged to be sent there. It was found necessary to suspend the operation of the tax, but it was with great trouble that the movement of Quercy was put down, and the peasants, who had armed and collected together, induced to retire into their villages. In Perigord they rose, pillaged the bureaux, and rendered themselves masters of a little town and some castles, and forced some gentlemen to put themselves at their head. They declared publicly that they would pay the old taxes to King, curate, and lord, but that they would pay no more, or hear a word of any other taxes or vexation. In the end it was found necessary to drop this tax upon baptism and marriages, to the great regret of the tax gatherers, who, by all manner of vexations and rogueries, had enriched themselves cruelly.

It was at this time, and in consequence, to some extent, of these events that a man who had acquired the highest distinction in France was brought to the tomb in bitterness and grief, for that which in any other country would have covered him with honor. Vauban, for it is to him that I allude, patriot as he was, had all his life been touched with the misery of the people and the vexations they suffered. The knowledge that his offices gave him of the necessity for expense, the little hope he had that the King would retrench in matters of splendor and amusement, made him groan to see no remedy to an oppression which increased in weight from day to day. Feeling this, he made no journey that he did not collect information upon the value and produce of the land, upon the trade and industry of the towns and provinces, on the nature of the imposts, and the manner of collecting them. Not content with this he secretly sent to such places as he could not visit himself, or even to those he had visited, to instruct him in everything, and compare the reports he received with those he had himself made. The last twenty years of his life were spent in these researches, and at considerable cost to himself. In the

end, he convinced himself that the land was the only real wealth, and he set himself to work to form a new system.

He had already made much progress, when several little books appeared by Boisguilbert, lieutenant general at Rouen, who long since had had the same views as Vauban, and had wanted to make them known. From this labor had resulted a learned and profound book, in which a system was explained by which the people could be relieved of all the expenses they supported, and from every tax, and by which the revenue collected would go at once into the treasury of the King, instead of enriching, first the traitants, the intendants, and the finance ministers. These latter, therefore, were opposed to the system and their opposition, as will be seen, was of no slight consequence.

Vauban read this book with much attention. He differed on some points with the author, but agreed with him in the main. Boisguilbert wished to preserve some imposts upon foreign commerce and upon provisions. Vauban wished to abolish all imposts, and to substitute for them two taxes, one upon land, the other upon trade and industry. His book, in which he put forth these ideas, was full of information and figures, all arranged with the utmost clearness, simplicity and exactitude.

But it had a grand fault. It described a course which, if followed, would have ruined an army of financiers, of clerks, of functionaries of all kinds; it would have forced them to live at their own expense, instead of at the expense of the people; and it would have sapped the foundations of those immense fortunes that are seen to grow up in such a short time. This was enough to cause its failure.

All the people interested in opposing the work set up a cry. They saw place, power, everything about to fly from their grasp, if the counsels of Vauban were acted upon. What wonder, then, that the King, who was surrounded by these people, listened to their reasons, and received with a very ill grace Marechal Vauban when he presented his book to him. The ministers, it may well be believed, did not give him a better welcome. From that moment his services, his military capacity (unique of its kind), his virtues, the affection the King had had for him, all were forgotten. The King saw only in Marechal Vauban a man led astray by love for the people, a criminal who attacked the authority of the ministers, and consequently that of the King. He explained himself to this effect without scruple.

The unhappy Marechal could not survive the loss of his royal master's favor, or stand up against the enmity the King's explanations had created against him; he died a few months after consumed with grief, and with an affliction nothing could soften, and to which the King was insensible to such a point, that he made semblance of not perceiving that he had lost a servitor so useful and so illustrious. Vauban, justly celebrated over all Europe, was regretted in France by all who were not financiers or their supporters.

Boisguilbert, whom this event ought to have rendered wise, could not

contain himself. One of the objections which had been urged against his theories, was the difficulty of carrying out changes in the midst of a great war. He now published a book refuting this point, and describing such a number of abuses then existing, to abolish which, he asked, was it necessary to wait for peace, that the ministers were outraged. Boisguilbert was exiled to Auvergne. I did all in my power to revoke this sentence, having known Boisguilbert at Rouen, but did not succeed until the end of two months. He was then allowed to return to Rouen, but was severely reprimanded, and stripped of his functions for some little time. He was amply indemnified, however, for this by the crowd of people, and the acclamations with which he was received.

It is due to Chamillart to say, that he was the only minister who had listened with any attention to these new systems of Vauban and Boisguilbert. He indeed made trial of the plans suggested by the former, but the circumstances were not favorable to his success, and they of course failed. Some time after, instead of following the system of Vauban, and reducing the imposts, fresh ones were added. Who would have said to the Marechal that all his labors for the relief of the people of France would lead to new imposts, more harsh, more permanent, and more heavy than he protested against? It is a terrible lesson against all improvements in matters of taxation and finance.

THE ROAD LEADING TOWARD THE SINGLE TAX

(For the Review)

By **WILLIAM WALTER WHEATLY**

A PHILOSOPHY OF RIGHT LIVING

Everywhere Single Taxers appear to be deeply interested in the work of intelligent propaganda—the work of educating the public. Among all classes of social reformers Single Taxers appear to lead in willingness to contribute either of their time or money (or of both) to the spread of right ideals of human relationship. They realize that every human problem, in the last analysis, is a question of right human relationship. The task of bringing the truth, in practical form, into our collective life must be performed by those who already know the truth. The followers of Henry George know that the philosophy of human relationship which he taught touches directly the material and spiritual welfare of all classes of men. The principles which lie at the base of this philosophy belong to the standard of the highest ethical and spiritual truth. Practically applied to our community life these principles would solve, in large measure, the vastly important problems of taxation, sanitation, housing, child-labor, the working conditions and wages of labor, the public ownership, control or regulation of public utilities, as well as show