

not seem reasonable that the total amount of our personal property should be less than any one of those cities."

Instead of being surprised at a by no means isolated phenomenon, the Mayor should perhaps have known that similar curious instances may be cited over the entire field of personal property taxation. The Mayor while admitting the difficulty of assessing such property, contents himself with urging the assessors to increased vigilance. But why not stop trying to do the impossible?

Speaking of the former haphazard attempts to reach those whose personal property it is desirable to tax, the Brooklyn *Eagle* says :

"All these people have been eliminated from the assessment books altogether this year, and only *bona fide* property owners will be assessed on their personal property so far as the tax commissioners can decide that they are liable to assessment."

This must be the reason why the editor of the SINGLE TAX REVIEW received a personal tax bill the other day informing him that he was subject to an assessment on \$10,000. They can have it all if they find it. We are glad that the tax office is going to be more careful than they have in the past, and the fact that they are on our track shows a surprising accession of sleuthlike powers.

There is no limit to the ingenuity of those who are busy devising new methods of taxation. Assemblyman Landon of New York has introduced a bill imposing a tax on posters—one cent for every two square feet of surface. The American Scenic and Preservation Society, as it clumsily calls itself, is responsible for its introduction. The æsthetic objects of the bill are to be commended, for our scenery is being defaced in a manner that offends the eye and robs the mind of much real pleasure in the contemplation of natural beauty. But it is to be feared that neither the purpose behind the bill nor its actual effect would conserve such laudable intention. To the big advertisers it would be a real boon, for its tendency would be to drive out the small advertiser, and to that extent give a monopoly to those to whom the extra cost of display would be a mere trifle. The New York *Tribune* editorially favors the bill. This is natural—the scheme is protectionist in its origin and in its inevitable results. Some other method must be sought for.

But Louisville, Ky., proposes a more curious tax law. It is preparing a city ordinance providing that ministers of all denominations shall pay a quarterly tax of \$50, their salaries to be impounded in the event of their failure to pay up. The reasons given are that ministers of late have been "trying to butt into politics and attempting by unwise theories to take a hand in municipal affairs." It will be observed that both in the case of the tax on posters proposed at Albany, and the idiotic suggestion of the Louisville Solons, the *repressive* nature of a tax is recognized. These taxes are designed to lessen the things aimed at. This theory of taxation is correct; is it wise then to apply it to forms of wealth the production of which it is desirable to encourage? An exchange hits this tendency off well in the following humorous fashion: There is talk of a tax on wedding presents in England. Here is a pretty opening to a honeymoon. "No presents" will take the place of the once familiar legend, "No flowers." After the ceremony the unhappy bridegroom will have to go about with a drag, returning expensive gifts! "Thank you so much for the clock, Mrs. Smith, but really, we cannot afford it!"

The Chicago *Chronicle* is doing good work both by its agitation for a simplification of our tax system and by its hospitality to communications from single taxers, which it publishes almost daily. But it is to be feared that in its determined refusal to understand the single tax proposition it is in the mental position of the young girl from the "Green Isle" who declined to learn how to spell "because spelling was something she knew nothing about."

Having accused the single taxers of a lack of explicitness in their arguments, Mr. Cummings, one of our most active workers in Chicago, wrote as follows: "Can anything be more explicit and direct than the statement that industrious persons are poor both because they are at times prevented from working and because when at work a large part of their product is taken from them?"

To this the *Chronicle* editorially replies: "That certainly is explicit as far as it goes, but it supplies no explanation of the way in which the single tax would mend matters. The implication that industrious people are prevented from working and that a large part of what they produce when working is taken from them by the private ownership of land is by no means self-evident."

The *Chronicle* cannot see that the withholding of land from use prevents people from working, though this is what Mr. Cummings is trying to make clear.

"Now, if the State collects all the rent it does quite as much as the landlord can do to prevent the poor from producing and to deprive them of a large share of what they produce. The only important difference is that in the one case the rent goes into the pocket of the private landlord, who must use it for the employment of labor unless he buries it, while in the other case it goes into the public treasury to be used as may seem good to public officials, who are not so likely as individuals to put it to the best economic use—to invest it in such wise as to give the most employment and the most useful employment to labor."

It is a curious argument that money taken from the pockets of the workers without return is so invested as to give useful employment to labor. But let the *Chronicle* continue:

"If, as Mr. Cummings says, a person pays rent whenever he buys anything, he would pay it just as much if the State were the landlord as he now does to the individual landlord. If the rent of land supplied all public revenue the poor would be relieved to some extent of indirect taxes on commodities. But in all probability whatever relief they might get in this way would be offset by a reduction of wages through competition.

"It is true that the single taxers claim that there would be a greater demand for labor if the State were to become the landlord. They adduce no convincing argument, however, in support of this proposition. There is reason to believe that there would be less demand for labor because, as above stated, public officials are less likely to put to the most profitable use the money collected for rent.

"It is practically certain that for a long time there would be less demand for labor because of the industrial and financial dislocation which would throw everything into confusion upon the confiscation of the billions of capital now invested in land values. To say nothing of the right and wrong in the case, this wholesale confiscation would produce the most disastrous economic effects for a very long time, if not forever."

There are half a dozen crucial errors here. But let it suffice us to point out that the vital contentions of the single tax principle are ignored—that land is the only opportunity of employment, not money invested (money being merely a tool of exchange), and the speculative element in the treating of land tends to make fewer opportunities for employment. With the falling of the single tax all land would come into use, and hence there would be a great increase of opportunities for labor, and an actual cheapening of land at the margin of cultivation. The reduction in price of commodities through the abolition of all taxation would greatly lessen the cost of living. And as for the investment by public officials of the amount drawn from ground rent, that need not worry our contemporary. Such amount would be invested, at all events, as wisely as they are to-day—in public improvements, which in turn increasing land values would replenish the fund to be drawn upon for the next fiscal year.