

to Washington and stop it!" But I couldn't get him interested.

You ought to a been here, John, and heard Whitelaw Reid tell the Vassar girls that men are unequal. Whitelaw proves it himself. He's unequal. He is his own exhibit. Whitelaw is a duck, that in tryin' to be a chicken, fell off the roost. Will somebody put him on? I dunno. It's equal rights to life, liberty an' happiness that my Declaration speaks of; and it riles me to see these drawing-room cripples tryin' to twist it round. Nobody ever claimed that Whitelaw was as big as Sandow, or had as much wit as Dan Webster, or was as useful as old Horace Greeley, whom Whitelaw's married money turned out of the New York Tribune. his own paper. It don't do for a man to have too much wit when he defends my Republican party. He'll see where he's at and quit the sinkin' ship. Tom Reed did, and Henderson. Yours to command,

UNCLE SAM.

SINGLE TAX DEDUCTIONS FROM THE RECENT TAX ASSESSMENT OF BUFFALO.

From the Buffalo Courier of June 10.

For the first time in the history of Buffalo the Assessors prepared and gave out yesterday total valuations of property in the city, showing land and improvements separately, in each of the twenty-five wards. It has always been the custom in Buffalo for the Assessors to appraise them separately, but they are always shown in one total on the rolls.

The result is an interesting table for students of taxation and economic problems to study. Guessing off-hand, before the computation was made, most people would have said that the value of improvements exceeded that of the land, but the figures show that the total of land is about \$33,000,000 more than improvements, and upwards of \$45,000,000 in excess of improvements including franchises as land.

Assessor Mock reckons that approximately the true value of land and improvements is one-third more than the assessed value, hence if land alone were taxed in the city (including that which is now by law exempt) at its full value, the tax rate would be the same as it is now and the same amount of revenue derived.

"The Assessors are not required to make up this list showing the valuations of land and improvements in separate columns," said Mr. Mock yesterday, "but we did it this year for our own as well as public information.

I have said for some years past that I believed the single tax plan would work all right if it ever was started and given a fair chance. These figures will give an idea of how it would work in Buffalo and upon what classes it would fall.

"Take the 1st Ward. The assessment figures show that there is nearly three times as much value in land there as in improvements. That is due to the valuable dockage there, railroad land, elevator property and valuable business sites. You can easily see that if land alone was assessed a heavier proportion of taxation would be borne by all that property than when both land and improvements are assessed.

"Now look at the reverse effect on a typical ward of homes, like the 17th Ward on the East Side, where the improvements exceed the land values by \$700,000, or in the 7th, 8th and 9th Wards, where the homes are smaller still and the improvement value higher. It is just as clear that if we were permitted to raise all revenue from land values that the average property owner in these home wards would pay less than at present, for the simple reason that he owns proportionately less in land values than he does in improvements.

"We can illustrate the same idea by taking the 25th Ward, where so much vacant land is held idle by rich men. You will notice that the land value exceeds the improvements in that ward by about \$9,000,000. The taxing of land values and exemption of improvements would make it harder for these vacant landowners and proportionately easier for the man who improves.

"Of course, as assessors we must enforce the law as we find it. That is, we must try to tax both improvements and land values; nevertheless, these figures certainly show that the single tax men have some arguments on their side. To exempt improvements would be a good thing for business; it would encourage the investment of capital in improvements of all kinds, and I would like to see the plan tried."

The list to which Mr. Mock refers is as follows:

	Assessed Value of Land.	Assessed Value of Improvements.
1st Ward.....	\$16,288,390	\$6,382,485
2d Ward.....	1,822,680	1,400,715
3d Ward.....	9,608,515	8,048,155
4th Ward.....	2,173,400	2,553,070
5th Ward.....	9,962,465	6,014,390
6th Ward.....	10,062,570	5,066,695
7th Ward.....	1,936,980	2,157,460
8th Ward.....	1,481,920	1,630,740
9th Ward.....	1,477,190	1,967,380
10th Ward.....	1,166,540	1,527,170
11th Ward.....	4,796,890	4,720,100
12th Ward.....	1,651,800	1,460,315
13th Ward.....	1,212,325	1,497,140
14th Ward.....	3,513,725	3,439,135
15th Ward.....	2,640,470	2,630,810

16th Ward.....	1,121,820	1,260,210
17th Ward.....	4,154,570	4,828,850
18th Ward.....	7,480,275	5,750,010
19th Ward.....	5,032,115	3,906,910
20th Ward.....	13,080,210	10,442,245
21st Ward.....	10,084,365	9,267,790
22d Ward.....	5,251,000	6,414,510
23d Ward.....	3,730,285	4,612,290
24th Ward.....	17,867,470	16,970,825
25th Ward.....	16,556,535	7,761,335
Totals.....	\$153,024,355	\$120,132,675
Land.....		\$153,024,355
Improvements.....		120,132,675

Total.....	\$273,157,530
Add franchise tax.....	12,607,200
Add personal tax.....	6,361,000

Total assessment.....	\$292,115,730
Deduct exemptions.....	40,091,165

Assessment, 1903.....\$25,024,555

The foregoing valuations include \$40,091,165 of property, which for various reasons is exempt from taxation. This comprises government, state and city and church property, and that purchased with money received in pensions.

To get at the approximate true value of all Buffalo real estate it will be necessary to add one-third more to this total, assuming that the assessed value is two-thirds of the full value. Excluding personal property, this would give a total real estate value in Buffalo of \$428,647,095.

The assessors calculate that about \$75,000,000 of personal property in the city escapes taxation, hence that amount added to the realty places the aggregate value of all property in Buffalo above the half billion mark.

WHEN "HANDS OFF" IS A CRIME.

An extract from a sermon delivered by Herbert S. Bigelow, pastor of the Vine street Congregational church, Cincinnati, June 14.

"To the end that there be no poor among you."—Deut. 15:4.

That is one of the essential aims of good government. Deuteronomy is a codification of the laws that were to govern Israel. While the great law giver of the Jews recognized poverty as a chronic social disease, he condemned, in unmistakable terms, that guilty optimism which closes its ears to the cry of the poor and which boasts of prosperity in the presence of poverty.

Senator Hanna thinks it is unreasonable to expect a happier state of society than one finds in Ohio to-day. In sounding the keynote of another political campaign the Senator surveyed the past and future, and then exclaimed: "Can we ever hope to place ourselves in a happier position as regards ourselves and our own interests?"

It is probable that so far as Senator Hanna, personally, is concerned there is good reason to be content. He seems to desire no better good fortune

than to be permitted to operate, at a five-cent fare, street car franchises which others would willingly operate for a three-cent fare.

Moreover, Senator Hanna's street car franchises pay no taxes. They are worth millions, but they contribute nothing to the support of the government. The supreme court of New York State has just decided that franchise values should be taxed. But while these enormous values evade taxation in Ohio, Senator Hanna can see no reason for a change, and his message to the voters is: "Hands off!"

Of course the Senator pays taxes on physical property which he has invested in his street railway enterprises. But on that property he does not pay enough. Before the defeated Republican auditor went out of office in Cleveland the Senator's company quietly made a bargain with that official whereby a fraction of what was owing to the county in back taxes was accepted as payment in full. The new auditor proposed to reopen that deal. This the State Auditor has tried to prevent. Yet this State official, who overstepped his bounds to protect the Senator's interests, has been rewarded with the nomination for a third term, by the convention which the Senator controlled. "The servant is worthy of his hire." But this servant works for the monopolies and is paid by the people. The Senator not only advises the people to keep their hands off, but does everything he can to see that they do keep their hands off.

Even in so trifling a matter as the tax on his home it seems that the Senator has been very generously dealt with by the taxing machinery in Cuyahoga county, which, until recently, has been so tractable. Any Clevelander will tell you that there cannot be much difference between the value of Senator Hanna's home and that of Mayor Johnson. Mayor Johnson's house, with an acre and a half of ground on Euclid avenue, is appraised at \$73,320. The Senator's home with ten acres of ground on a picturesque bluff overlooking the lake is appraised at \$39,930. If you talk of equalizing the burdens of taxation the Senator says: "Hands off."

He not only says it, but he takes the taxing machinery out of the hands of the local authorities and puts it in the hands of the State auditor. Driven out of his entrenchments in Cuyahoga county, he has taken refuge behind bulwarks which the State legislature has erected for his protection. The same political forces which have wrest-

ed Cleveland and Cuyahoga from his control must now dispute his right to control the State Legislature. Those who believe in American institutions, who believe in the power of truth and the ultimate good faith of the people, have no fear as to the final result of that contest.

But when we consider, not Senator Hanna's private affairs, but the condition of the people of the State and the nation, what do we find? The Senator says he cannot imagine anything happier than the present state of society. What is the condition of society? Senator Hanna is one witness, and not an impartial witness surely. Let us summon another.

Here is the story of "Big Jennie." She was an ironer in a laundry. She had worked in the laundry for years. She was heavy and great sores had come on her feet. The doctors thought an operation necessary. The forewoman in the laundry described to me the affecting scene when Big Jennie said good-bye to the girls. She had been a faithful worker, and was kind-hearted and loved by all. She had a premonition that she would not survive the operation. As she was waiting for the elevator to go to the hospital she turned to the group of companions which had gathered about her and said: "Girls, you won't let them bury me in the pauper's field, will you?"

It was one of those "successful operations" in which the patient died. There were girls in that laundry working for as little as two dollars a week. But they all contributed something to buy a coffin and a grave for their friend.

When the great Senator made that speech in which he described the present social order as the very climax of our ambition, he wore linen which was laundered by girls who do not receive enough for their work to pay the cost of keeping one of his horses.

You remember the fate of Dives. Thus did the Nazarene excoriate that type of rich man who is unmindful of the beggar at his gate. When I read the Senator's shameful admission that he was satisfied with a government where there is so much bitter poverty, I thought of the rebuke of "Alton Locke:"

You sit in a cloud and sing, like pictured angels,
And say the world runs smooth—while right below
Welters the black, fermenting heap of griefs
Whereon your state is built.

We want statesmen with a loftier ideal of human society. We want states-

men who will feel sure there is a flaw in their work so long as there is poverty among us. We do not need rich men to tell us that we have reached the goal of progress and that there is nothing more to be desired in the way of social improvement. Of more service are the agitators who will cry to us as Charles Kingsley cried to the workmen of England:

Men of England, heirs of glory,
Heroes of unwritten story,
Rise, shake off the chains like dew
Which in sleep have fallen on you!
Ye are many, they are few!

THE ETHICAL SIDE OF THE TRADE UNION MOVEMENT.

An address recently delivered by Alfred J. Boulton at the Prospect Heights Presbyterian church, Brooklyn, N. Y., as reported in the daily press.

If you could be so foolish as to pass judgment on the organized labor movement from the newspaper accounts of our strikes and boycotts you would most likely come to the conclusion that our movement did not have an ethical side. As a matter of fact, the accounts of violence are, generally speaking, greatly exaggerated. Take, for illustration, the great railroad strike of 1894. Our daily newspapers were telling us of the millions of dollars' worth of property that was destroyed in the vicinity of Chicago in one day, and that great destruction of property had taken place for a period of eight days. Now, as a matter of record Cook county had to pay \$335 to different railroad companies, and this covered the entire loss the railroad companies sustained through the destruction of property, and no evidence had ever been adduced that this destruction was the work of the American Railroad Union.

Or take the great coal strike of last year.

The New York World sent James Creelman, one of the most reliable reporters in this country, to Pennsylvania to investigate and report on the condition and affairs there, and Creelman reported a lack of violence that was simply amazing in view of the reports that had previously been published.

I have heard John Mitchell declare that if the success of the labor movement depended upon violence he would not be a member of organized labor, and Mr. Mitchell only expresses the convictions of all intelligent labor leaders in regard to brute force. An overt act injures the labor union more than it does the non-union man or the employer, but it must not be lost sight