

in his coat gaped boldly, without the pretense of a patch; his worn shoes eagerly absorbed the moisture of the puddles in the street, through which he stepped as though they were no more than bits of dark brown paper scattered on the walk. His eyes looked down steadily in front of him; his shoulders were very bent; the thinness of his face hinted that he might have examined the window of the baker with more eagerness than that of the fashionable jeweler. He was a down-and-outer, certainly; and I remembered the words of a certain clergyman, whose sermons, delivered in a large and fashionable church, were accustomed to be reported in full each Monday in the columns of a conservative newspaper, to the approval of the ultra-orthodox.

"People who are decent, sober, and wholesome and chaste, and have right intentions toward men and right activities with men, will in reason keep bread on the table and the bounty of comfort for the house and for garmenting," said the afore-said preacher to the rich; and surely the sentiment must be worthy of consideration, for has not the reverend gentleman met with much promotion since these and sundry other comments like them first appeared in print, so that he is now a bishop and a man of note? Yet lawless thoughts will come into the head; and I confess I can not hold my thoughts from wandering after the history of that tattered man, although, good sir, I have your respectable assurance for it that he is a scalawag.

For there's my own self, you know, whose shoes, while scarcely the extreme of elegance, have at least no signs of holes in them. But you will consider that when I was in school and college, becoming in a measure fit to earn my daily bread, someone cheerfully settled the small consideration of my bills for me: all my life, if I have wished it, I have had the benefit of that other person's energy and "right activities" to help me in the battle with the world. I have not seen dear ones die for want of any care or luxury to keep them with us in this world; why should I drink, who have no such bitter memories? If I fell ill today, no charity hospital would be waiting for me, whence I might be discharged half cured, to walk along these windy streets all day for work. I do not know what a sharp pang of hunger means. Had I that knowledge, do you not believe that I should learn to "steal," so that the great doors of the jail might close on me, to my disgrace—or is it to the everlasting shame of those who take away the liberty of men only for the lack of bread? No, reassuring purveyor of the staff of some other life, I can not yet convince myself that I am necessarily more entitled to the "bounty of comfort" than our discouraged friend who made such a curious picture back yonder as his ragged elbow almost brushed against those gold and silver toys.

Among these well-fed people all about, it would,

I think, be no impossible task to find here and there a man with a more greedy face than that of the comfort-lacking vagabond; indeed, that mouth of his was not so ungenerous. Was the one talent peradventure taken from him for that he would not put it out at usury? Did he stop to lend a dollar when he might have profitably invested it, to make for him a hundred other indicators of "right intentions toward men"? Did he hesitate to buy too cheaply the toil of little workers and their hungry mothers for his shop? Were night hours "wasted" over an invention which lacked something of that perfection which should have made it fill his pocketbook? Had his untrained hand aspired to perpetuate fair ladies with the artist's brush, rather than serve them with calicoes over the bargain counter of the department store? Or in the iron days, did he perchance turn his foolish pen to epic poems, when he might have used it for the bounty-of-comfort-bringing "ad" for Porkem's soap?

Whether any of these things were in that poor man's life, I do not know: some hint of them came to me when I saw his face. I do not know his history; but well I know that many great and active men have almost starved before they found success. Yes, Keats and Mozart had garmenting too thin and worn; and ah, their tables lacked the bread, and their abodes the comfort, mentioned by our friend, the preacher for the wealthy folk whose activities and whose intentions toward their fellow men are always right!

GEORGIA HOGARTH.

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SOME OF DOBBS'S THINKS.

Remembered by Jackson Biggles.

Sometime in the not very distant past I happened to be at a certain point on Washington street. It was probably before the present moon began to get old and wrinkled and out of shape. The sun was shining every where but in the loop district, according to the weather reports, and the smoke ordinance was flirting with the Sunday closing law, so that we breathed the customary amount of carbon right along without any great effort. All of the chimneys were not smoking all the time, but enough of them were working so forcefully that the rest were not missed. The object of this smoky introduction is not to cast any odious reflections on present or past administrations, but merely to give such an air of verity to this narrative that it may be believed without criminal credulity. A short experience of Washington street atmosphere was so satisfactory that I determined to leave it for the use of the rest of the people, and go over to Clark street for a sample (of atmosphere). As I turned the corner I met my genial young friend, Tom Harder. Tom is not related to Old Tom Harder of Democratic

and free trade propensities, except in the general way of being a descendant of our first progenitor, be he man or monkey. His ideas do not run parallel with those entertained by Old Tom in the least. Old Tom would tear down the Custom houses, and Young Tom believes that business would stop entirely if we did not tax ourselves good and strong for the benefit of the Barons of Industry. But Young Tom is so refreshingly innocent of logical ideas that I like to meet him. He makes my own ignorance seem so like real knowledge that I part from him with quite a good opinion of myself. So I was glad to meet him in the smoke as he came out of a basement, wiping his mouth in a way that strongly suggested refreshments of some wholesome kind.

"Howdy, Biggles!" said he, as he grasped my hand. "Fine day, isn't it?"

I hate to quarrel with a man about his opinion of the weather, but this proposition was so manifestly false that I made up my mind to have a knock-down-and-drag-out argument rather than to assent to it. I had just formulated the first proposition of the argument by clinching my fist tightly, when some more of the smoke-makers stopped work and a patch of clear sky appeared; and just in front of the patch the new County Building loomed up so plainly that it could be recognized and identified without an affidavit. Tom recognized it at once, and murmured gently with a smile on his innocent countenance, "Fine building, isn't it? Big building too. Room enough there to accommodate all the patriots in the county for the next generation. Cost a lot of money too, Jack. But then we don't care. Borrowed money pays for it. We won't feel the burden any. Posterity will pay the bill. We are going to build a fine new City Hall soon for posterity to pay for. Great scheme, isn't it, Jack?"

Now I must confess that I was so puzzled by this idea of passing the bills along that I suffered Young Tom to go without a clear explanation of the matter, and passed it along to Dobbs as a serious proposition that should be elucidated.

"Make posterity pay part of the expense of our public improvements?" queried Dobbs. "Yes! That's one of the inventions that came in with the public debt, and the promotion of prosperity by obstructing trade. It is about the same age as the idea of making things cheap by giving home folks a monopoly of making them. It has a little more truth than some of these ideas. but the justice and equity of the conception is badly twisted. It probably came as a natural offspring of the old idea that some men, the mass of men, in fact, were born to serve and the rest to be served. It is not always put in as plain language as this, but you will not have to dig very deep to find it cropping out largely in political, financial and other sorts of literature. It finds no wrong in men getting something for nothing, provided it is done legally.

It puts on a pinnacle for the admiration of mankind the extremely successful getter of something for nothing, and pityingly patronizes the unsuccessful getter for his poverty.

"This condition of mind, which depends for its existence on a suspension of our thinking faculties, probably suggested the passing on to posterity of the burden of public improvements, and some other things that can hardly be classed as public improvements—wars for the purpose of conquest or benevolent assimilation, as an example. The motive is the shirking of responsibility and the opening of a field for financial operations, which give unlimited opportunity for the game of getting something for nothing. But it is probably true that the people like to be humbugged, and have not love for the one that exposes the deceit; so I will say no more about it, except as to the benefit that posterity may get from the things we do now and tax them for. If the thing to be done is of a character that will endure for twenty or thirty years, posterity might under some circumstances derive a benefit for which they should pay. But public improvements, like every thing produced by human toil, are but transitory things. They last a few years if labor is expended in repairs, and frequently changing conditions render them worthless to succeeding generations. The courthouse or the city hall of a generation just past, becomes unfit for the use of the present. It has to be removed and a new one built. The past generation passed a part of the burden to us by borrowing money and issuing bonds. Thus we are loaded down with a double burden. We are paying for a building that is torn down, and we are making payments on the new building and also on the expense of tearing down the old. We are trying the same experiment of transmitting the burden to posterity. The facility with which it may be done tends to encourage extravagance and increase the weight of all public debts. There is a danger line here which the financiers ignore. We cannot bind posterity, except on condition that posterity shall be willing to be bound. They will consent to be bound as long as they follow our example and do as little thinking as possible.

"But suppose that posterity should get to thinking that preceding generations had been too free and easy in the matter of passing on the bills for them to pay? Suppose that posterity should get together and resolve that they would not pay any of the debts that we of the present are incurring in their behalf? There would be no way in which the payment could be enforced. Of course we, being dead and mainly occupied in paying the debts that will be due in another state of existence, would have no interest in the matter at all. I just mention the contingency for the benefit of the financiers that revel in big bond issues with their velvet profits for the promoters and refunders. The real truth is that the public improvements

are made by the labor of today. They are enjoyed by those that live today. They begin to decay as soon as made, and are only kept in condition by the continued exertion of labor. Each generation has its own wants and needs, and its own burdens. We cannot know in advance whether the things we do today will be a benefit or a curse to our posterity. We attempt to dodge our responsibility by the expensive and clumsy expedient of bond issues, because we want to shirk the payment of the taxes necessary to pay for our public needs as far as possible.

"But the real heart of the matter, Jack, is that we the people, that is, all of us allow a few of us to take for our own private use the fund that the Creator designed to be used for the benefit of all. This forces the taking by governments of a large part of the earnings of the most of us, for public purposes. The public revenue goes wrongfully into the private coffers of the few, and the many are robbed to fill the deficit. Perhaps some day the robbery will be stopped, and then public revenues will be large enough for public needs, and we will cease to try to pass the burdens on to posterity."

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THE SINGLE TAX IN AUSTRALASIA

From an Address Delivered by Max Hirsch in Celebration of Henry George's Sixty-Ninth Birthday, Before the Single Tax League of the State of Victoria, Australia, September 9, 1908. As Printed in the Melbourne "Progress" of December 1, 1908.

To Australia still belongs the pride of place; and, in Australia, to the State of South Australia, at least in point of time. That State imposed a tax on the unimproved value of land for State purposes as early as 1886, and without exemptions; and ten years later also gave to municipalities the option to rate land values alone, though, unfortunately, under conditions which have prevented all but one municipality from profiting by the option.

In Queensland the Georgian ideas were introduced by the greatest of our living statesmen, Sir Samuel Griffith, now Chief Justice of the Commonwealth. Inspired by George's writings, he initiated the exemption of improvements in 1891, and gradually extended the system. The results were so eminently satisfactory that his conservative opponents were compelled to place the coping stone on his structure, and to exempt all improvements in 1905. More than 10 per cent of the annual value of land is now used for public purposes.

New Zealand, under the guidance of that great statesman, Mr. Ballance, imposed a tax on the unimproved value of land, also in 1891, and in 1896 gave to municipalities the option of rating

land values alone. Nearly half the rates are now raised in this manner.

In point of actual achievement, however, New South Wales holds the world's record. You are aware that in 1896 Mr. G. H. Reid imposed a land value tax, disfigured by many exemptions. For this Sir Hector Carruthers, a single taxer, substituted the rating on land values, as far as the municipalities would adopt it. His Act made this system compulsory as to part of the rates, and optional as to the rest; and the result has demonstrated the wisdom of this provision. For nearly every municipality has discarded taxing improvements altogether, and in the nine cases in which councils wanted to adopt the dual method, a referendum of landowners themselves has compelled them to adopt the true system. At the same time, Sir Hector conferred wide powers of administration upon the local councils, compelling such high rates that at least 20 per cent of the annual value of the land is now used for public purposes. The city of Sydney is as yet under the old system, but this also will be changed soon.

Western Australia, the baby State, also has imposed a tax on land values for State purposes, and has given its rural districts power to exempt improvements from rating.

Tasmania has had a tax on the improved capital value of land for many years, and many efforts have been made to exempt improvements. But though the lower House has passed no less than four bills for this purpose during the last ten years, the upper House, where the landlords sit, has rejected them all. A new effort is to be made during the present year, which we may hope will have more satisfactory results.

The only Australian State which has failed to achieve anything in our direction is our own Victoria. Once it marched at the head of Australian democracy; now it brings up its tail. May be the efforts now being made by the Bent ministry may succeed, but it would be rash to assume so. Meanwhile population is still leaving us every year for those States which, by taxing land values in some form, make it easier to earn a living for those who do useful work, than is the case in their native State.

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GILBERT K. CHESTERTON ON THE AUTHOR OF "HER MAJESTY'S SHIP PINAFORE."

From the London Nation of December 5.

He had the power of putting a prejudice suddenly under a light in which it could not live. He performed the true purpose of a plague or a consuming fire; he burnt up everything that can be burnt. For instance, the real idea of patriotism cannot be burnt; it is incombustible and incorrupt. Whatever anyone says, it is true that