

To state the change in another way: Every property owner whose land value is less than two-thirds of the total value of his real estate will be benefited. Every owner whose land is only one-third of the total value will pay but one-half the amount of tax he now pays.

Land in Manhattan, which contains about 22 square miles, has become too valuable to be used for private dwellings, except costly ones. The cheapest city lot at street grade, 25 by 100 feet, is worth \$3,000 to \$4,000. Consequently many of the older dwellings are occupying such valuable land as to be themselves practically valueless. There are rows and rows of houses where the assessments run \$8,000 for the lot and \$9,000 for the total value, when the building could not be reproduced for \$4,000. On other rows off Fifth avenue land is assessed as high as \$60,000 and the total only \$65,000. Were improvements exempted, owners of such poorly improved property would be encouraged to put up buildings suited to the site.

Lower Fifth avenue, changing from residence to commercial use, affords a striking illustration of the extent to which improvers pay the taxes of non-improvers. Adding all properties in four blocks (Eighteenth to Twenty-second streets) shows these totals for the two classes of property:

	Recently Improved.	Old Improvements.
Land value.....	\$5,980,000	\$4,007,000
Improvement value...	4,495,000	806,000
Present taxes.....	138,528	72,840
Taxes under exempt'n.	132,148	88,564

Although these recent improvements are fine modern 8 to 14-story buildings, they do not in the aggregate or in individual cases equal the value of the land on which they stand (with one exception that is only a trifle more valuable.)

Likewise, the finest office buildings, department stores and Fifth avenue residences, with rare exceptions, do not equal the value of the site on which they stand. Here are some typical high values:

	Land.	Building.
Empire Building.....	\$2,050,000	\$1,700,000
Fiat Iron Building.....	1,500,000	1,200,000
Hanover Bank.....	1,985,000	1,015,000
R. H. Macy & Co.....	3,500,000	2,800,000
Siegel & Cooper.....	2,600,000	1,500,000
864 Fifth Ave., residence..	750,000	400,000
873 Fifth Ave., residence.	100,000	100,000

And here are a few contrasts:

Broadway & Wall, 4 st'y.	530,000	5,000
Borce; Bldg., 8 story.....	2,414,000	200,000
Fifth Ave. Hotel.....	4,000,000	500,000

This article is written as the Review is ready to go to press, and space does not permit more detailed instances of valuation of business properties. But everyone is interested to know how small homes will be affected by proposed changes in tax rates.

The following assessments are typical of large areas unaffected by abnormal speculation, and show various classes of homes in Brooklyn, with the amount of the tax now paid and the amount which would be paid were improvements exempted:

	Land.	Bldg.	Present Tax.	New Tax.
Brooklyn:				
Street.....	\$340	\$2,460	\$44	\$8
Troy.....	800	2,400	50	191
52nd Street.....	800	3,000	60	19
Moffat.....	700	4,300	79	17
Forty first.....	1,600	3,900	86	38
Old flats.....	1,600	7,200	139	38
New flats.....	3,000	20,000	361	70
Manhattan:				
W. 88th, residence.	8,000	7,000	227	176
W. 88th, residence..	12,000	18,000	460	266
Old flats.....	10,000	5,000	227	221
New flats.....	11,000	27,000	575	243

The last items show the only class of "small" houses now being built in Manhattan, and typical flats in which persons of moderate means reside.

Vacant land in the outlying districts is generally under-assessed, sometimes at less than half its value. In Brooklyn the land value of improved property has not always been carefully computed. With an exact assessment of land values it is not unlikely that personal property could be exempted as well as improvements without raising the rate above \$2.25.

But on the whole, the work of assessing has been well done, in Manhattan especially, where in most sections the values fixed for real property seem to be from 90 to 95 per cent. of the normal selling values, and the land values have been stated with care and accuracy. Despite some obvious inequalities and typographical errors in the printed lists, the tax department must be congratulated on having conscientiously complied with the spirit, as well as the letter, of the new requirement of separate assessment of land and publication of the lists.—A. C. Pleydell, in The Single Tax Review.

CHRISTIANITY AND DEMOCRACY.

A letter to a friend, a zealous Christian and an ardent Republican, from a fellow church member.

My Dear Mr. A.:—I have known you for a good many years, and have had a very sincere regard for you, based on what I have regarded as sterling honesty and integrity; but whenever we discuss the practical matters of life, I find, as in the case of too many of my friends, that your views are wholly divergent from my own, and altogether inexplicable on the basis of the common Christianity which we both believe in. We both have, I am inclined to think, a fair share of ability to recognize facts and to draw reasonable conclusions. I am sure that I try to be honest in my observation of facts and in my mental processes, and I give you

and my other friends the benefit of any doubt on that score. When therefore we come to absolutely divergent opinions, where shall we look for the explanation? There is a large and important screw loose somewhere. My own self-respect as well as the fact, for instance, that I have no difficulty in recognizing and acknowledging the shortcomings of men who are prominent in the party whose principles and policies I am more or less in sympathy with, and the further fact that I have stood ready, when that party has betrayed the confidence of the people, always to withdraw my support, have afforded me the satisfactory evidence that mine was the open mind and mine the honest and logical conclusions. Naturally I have attempted to dissect and analyze the opinions and mental processes of my friends, in the effort to discover the common sources of error, and I feel like saying to most of you, what I said to my brother, when he called my attention to the fact that President Eliot had announced his intention of supporting the Republican party, and asked if I thought President Eliot was either dishonest or ignorant. I said: "The fact that President Eliot voted for McKinley at his second election in spite of his assertion that if the administration had done the things which it had done in the Philippines, with clear intent from the beginning, it ought to be removed from power, showed that he cared less for the awful injustice and suffering in the Philippines, and the unconstitutional and revolutionary assumption of power on the part of the administration, than he cared for the possible disturbance of the 'business interests' of the country from the election of a man, whom the predatory classes had asserted to be a demagogue, but whose only demonstrable fault lay in his seeking to secure the masses of the people from the benevolent 'protection' of the classes; and I prefer to be in a class of one with my conscience and God and the moral law, than in line with any number of President Eliots in the support of so-called benevolent policies based upon criminal aggression and the denial of justice. I wish, my dear brother, you would get your facts together, brace up your mental processes, and form some opinions which will not have to be buttressed with great names."

It seems to me there is something radically wrong with the thinking of a Christian man who finds it easier to sympathize with so-called conservative or tory principles and policies, than with the everlasting principles of righteousness and justice. Of course my

conservative Christian friends deny this charge, but are they justified in their denial? They profess to be the admirers and followers of the Christ who came to earth to establish the Kingdom of Heaven; and yet they are almost uniformly to be found giving their influence, sympathy and votes to the cause which represents, not the poor, downtrodden and oppressed, or even the common everyday masses of the people, but the men who arrogate to themselves the wisdom and the virtue of the whole people, and claim that they can govern the people better than the people can govern themselves, but in fact always give two thoughts to their own interests for every one devoted to the good of the common people. With rare exceptions the ministry and the church have maintained their loyalty to every system of oppression and graft, whether slavery, land monopoly or vicious and inequitable methods of taxation, so long as they could hold up their heads in decent society. They have satisfied their consciences with charity and mercy, and have shut their eyes to justice and righteousness. They expend their energies in snatching sinners from a hell that they know very little about, the ultra conservatives from a hell that no intelligent twentieth century man believes in; and they shut their eyes to much of the injustice of the present social and industrial system, which makes life a veritable hell on earth for so many of the victims. Tell the average, prosperous and self-satisfied Christian man about these unfortunates and he will assure you that they are the victims of their own vicious habits. The Sunday before the last McKinley election, with a country friend I went to hear the pastor of the Wesley M. E. church. In his prayer he showed his loyalty to the conservative interests by praying that "the country might be saved from the domination of the unworthy discontented." If there is not a hell for that kind of Christians, it will be because justice is very largely tempered with mercy. But I am not sure that Dr. M. is not fairly representative of the average, smug, pious and prosperous churchman. My own observation and experience look strongly in that direction.

I take it that the chief mission of Christ on earth was to make men conscious of a common brotherhood as well as of a common sonship. How long do you think it will take to bring about such a state of mind on the part of the laboring masses, while the great body of the professed representatives of the Christ throw all their influence in

the direction of making more pronounced the chasm between the masses and the classes? Of course you do not admit that as a fact, but it is largely true.

I think I once heard you say that you would never vote for a Democrat, since such a vote was always a vote for rum and Romanism. You lately remarked that the Democratic party has no statesmen. Both remarks were unworthy of a man of your intelligence, and yet the average churchman and the average citizen in the ranks of your party would probably say amen to them. You call that man a statesman who successfully reaches high station by taking advantage of the ignorance and greed of men, and succeeds in "doing things" by keeping himself in touch with and loyal to the powers that prey upon society. The man who unselfishly, uncompromisingly seeks to secure to the people, the common people, the whole people, equal rights before the law, you denounce as a demagogue, or at the best damn with faint praise (and very faint). So long as you and men like you continue in this attitude of subserviency to vested rights, to special and protected interests, so long will you be a practical atheist in the eyes of every man of democratic instincts and discerning mind, since to such men, and they are the representatives of the toiling masses, such a Christianity is simply unthinkable. No amount of religious profession and zeal will take the place of loyalty to God's common people. Dr. George A. Gordon says that while the doctrine of human brotherhood was distinctly stated by Christ, it was contained in prevalent Christianity only as a latent element until the last 100 years. Another writer declares that the reformation of Christianity during the past 30 years has been greater than that of Luther, since the former is a change in the spirit, while Luther's reformation was largely of the letter. It has always seemed to me that the men who have so much distrust of and are so free to condemn the Catholic church, are as truly lacking in the spirit of human brotherhood, in which the Catholic church has long led the Protestant, as they are lagging behind in their apprehension of a reasonable Christian theology.

Here, then, I believe is the trouble with the average Christian man, the man who always disagrees with the political theories and principles which appeal to me as the only reasonable and correct ones. He has been trained to believe in a theology which represents the Almighty as having placed untold

millions of men upon the earth with the distinct knowledge and purpose that a large part of them would, either through ignorance of a way of escape, or through a perverse spirit, inherited or acquired, be subjected to some kind of suffering through the endless ages of eternity; that God has done this for his own pleasure; and finally (as we all believe) that man can only find salvation through the benevolence and mercy of God. Such a conception of God as a fiendish tyrant simply incapacitates the individual holding it from a reasonable appreciation of the overwhelming importance, in any system involving the relations of man to his fellows or to his creator, of justice as the primary, essential and fundamental fact. Mercy and charity have no place as fundamentals in such a system. Their only place is in the mitigation of the results of injustice. The first fruit of love is and must be simple justice.

Theologians have done all in their power to send the race to perdition by their irrational conception of the Almighty and their libelous treatment of man; and to-day quack sociologists by their attempts to substitute various forms of benevolence in the place of justice, and by formulating theories of the rights of man on the basis of that iniquitous substitution, have done and are doing all in their power to stupefy the conscience of the social pirate, and to perpetuate the conditions which render social piracy possible.

I am willing to concede that an honest and intelligent man may believe, as thousands of such men have believed, that God is at once selfish and tyrannical and unjust, and at the same time actuated by love, mercy and benevolence; that with such a belief as a basis, he could believe in the divine right of kings, in the righteousness of the dominion of the strong over the weak, of the rich over the poor, of the wise over the simple, and, as a matter of course, of the good and respectable over the less fortunate.

I do not understand how, and I most emphatically deny that a sincere believer in the person, the religion and the ethics of Jesus Christ, can entertain such opinions, unless the foundations of his mental machinery are so warped that his mind is incapable of responding to the reductionem ad absurdum. Most sincerely and faithfully yours,

EDWARD J. BROWN.
Minneapolis, Minn., Nov. 11, 1904.

The Rock Island depot master at Topeka is a roaring Democrat—about the only one connected with that road's