

pendous results. Two or three earnest and sincere men, plodding patiently along, have more than once set this old world topsy-turvy. When Arnold Winkler gathered to his breast the bunch of Austrian spears, he did not live to see the effects of his heroic deed—he saw but his duty; but he broke the power of Austria. To many of us it is given to embrace the cluster of spears, but not to see the empire tremble. Yet we know of a certainty that no righteous effort was ever put forth in vain. History tells us that. No good word or deed was ever lost. Self-sacrifice contains the germ of victory.

When the Persian millions advanced upon Thermopylae, Leonidas gave permission to all of his men to retire, except the Spartans—it was not permissible for them to retreat in the face of any foe. They did their duty as they understood it. The story of how they fell electrified all Greece. An armed host of thousands could not have done so much for liberty as the simple story of their fall, and the legend on their tomb: "Go, stranger, and tell the Spartans that we obeyed the laws, and lie here," has inspired as many daring deeds as anything in all history. The pride of Persia lies buried in the dust of centuries, countless generations have gone down to nameless and forgotten graves, and mighty nations have "passed, like the anthem of a breeze, away," but that grand and beautiful story of duty and devotion still survives, and will sing the song of freedom through unnumbered ages.

But even though our good deeds should be lost to others, they are not lost to ourselves. We are good in so far as we do good. We are all sowers, in one sense or another. Each one is to-day sowing the seeds of that harvest which must be gathered in Eternity. The path of duty is the avenue of God. And, after all, there is that within the soul of man which prompts him to believe that when the sounds of human strife are hushed, and earthly tasks are finished; when life's bloom is withered and the last day's work is ended, there will be a lasting comfort in the thought of duty done. Let us, then, in the words of Lincoln, "have faith that right makes might, and in that faith let us, to the end, dare to do our duty as we understand it."

SPEED MOSBY.

Jefferson City, Mo.

Miss Trute—The cold wave has civilized my Chinese lilies.

Mr. Mishun—Civilized them?

Miss Trute—Yes; thinned them out.

G. T. E.

WORK OF THE ONTARIO ASSESSMENT COMMISSION.

For The Public.

What may be considered an event of especial interest to tax reformers chiefly of the Henry George school of thought has been the proceedings of the assessment commission appointed by the government of Ontario, just brought to a close in the city of Toronto.

The members constituting the commission were: Judge MacLennan, Toronto (chairman); Judge McMahon, Toronto; D. R. Wilkie, banker, Toronto; Kenneth W. McKay, editor Municipal World, St. Thomas; T. H. McPherson, ex-M. P., Hamilton; M. J. Butler, Napanee; and A. Pratt, assessment commission, Ottawa.

The subjects of inquiry upon which evidence was taken—any person being permitted to give evidence—embraced the following:

(1) Assessment of lands and the improvements thereon.

(2) Most equitable method of assessing stock in trade and the property of merchants and mercantile corporations.

(3) Most equitable mode of assessing companies operating municipal franchises.

(4) Exemptions from taxation.

(5) Assessment of personal property, including income.

(6) Powers and duties of municipal officers in making assessments and in collection of taxes, including the sale of goods or lands for arrears.

(7) Local improvements and any other subject relating to municipal taxation.

A feature very noticeable at almost every sitting of the commission—noticeable to commissions, press, taxing authorities present, and others—was the predominance of single tax men, and those who, not appearing as single taxers, assisted largely in furthering the single tax.

What appeared to be most striking throughout the proceedings was the clear and forcible argument against the plan of taxing everybody in sight, as compared to the hazy, lack-of-principle plan favoring taxation of everything.

Another feature none the less noticeable—and which reflects credit upon the Canadian adherents of the Henry George school of thinkers—was the respectful, and, it should be added, inquisitive, attitude of the commission whenever any single tax man arose to speak. Here was a clear instance of talking to and not "talking at," consequently the speaker frequently was interrogated, not, as is sometimes the case, cynically, but inquisitively, with curiosity to obtain information.

All of the commissioners asked

questions, and pertinent were many of them, but the chairman seemed the most desirous of gathering all information possible. During the process of interrogation—whenever it happened—it was a most enjoyable treat to listen to the chairman, or one of his associates, putting a question which an appearing witness could not answer, which was often the case. It always created a hearty laugh. As an instance, Mr. McKelken, Q. C., a "tax-everything-in-sight man," while speaking upon exemptions proposed in the case of churches that the land alone be taxed, was asked by the commissioner: "Why should the building be exempt, and not the land?" at which Mr. McKelken hemmed and hawed and then sat down.

Immediately following a single taxpayer arose to speak, prefacing his remarks by saying: "The answer to the question put to Mr. McKelken, and which that gentleman could not answer, was this: The value of the building was produced by the labor of its owners, and should not be taxed. But the value of the land is created by the community; therefore it should be taxed."

On another occasion Mr. McKelken, Q. C., was again at a loss for an answer when asked by the chairman: "What benefit does a man derive from municipal expenditures who occupies an office in a building which already is taxed? In the rent paid for an office the occupant pays his share of the taxes imposed."

So often did the witness referred to argue that the owner of personal property should be taxed to the fullest extent because of the benefits he derived from police and fire protection, that more than once it was necessary for a single taxer present to make reply to the contrary. The shot that put an end to Mr. McKelken's theory was when that gentleman asked A. E. Kemp, M. P., a manufacturer, if he did not receive the benefits of police and fire protection, to which Mr. Kemp replied that he provided his own protective service, and therefore did not require that aid from the community.

Another witness, a single taxer, who was arguing for the taxation of church and similar educational lands, was asked by the chairman why such lands should be taxed, when there was no pecuniary gain to its holders. The single taxer replied: "The same argument could justly be advanced by the owner of a vacant lot; yet the community levies a tax on it because its value depends upon the expenditure of public monies."

The chairman was not satisfied. He said: "But it is not intended that the land shall bring any pecuniary gain."

"Perhaps not," replied the single taxer, "but the users of it, nevertheless, are enjoying the privileges of its use, while excluding others who would be taxed."

The illustrations given will indicate to some extent the ready replies which were forthcoming from the single taxer whenever he was questioned.

Some mention should be made of those who appeared to give evidence. Mr. McKelken, for instance, represented a body known as the Municipal Association of Ontario, composed of mayors and councilors, who favor the most stringent application of the present tax laws, and even more so, if that be possible. Then there were a number of municipal assessors; half a dozen corporation lawyers; three or four real estate owners; the anti-department-store retailers; but the bulk of those giving evidence were private individuals and business men, representatives of boards of trade and manufacturers' associations.

The best friends and allies of the business class, and the ordinary consumer, were the singletaxers who at every opportunity came to their rescue and that of the commissioners, and made plain to their perception a common-sense plan of taxation, so just and systematic, in comparison to the complexities and anomalies of the tax laws now in force. Among the business men there was evident pleasure at the appearance and evidence of the singletaxer who so strongly defended the interests of labor and capital. That the single taxer has been working to good purpose in the past was clearly evident in the remarks of nearly every business man who appeared, for their arguments chiefly have been the stock in trade of the single taxer for many years.

The entire proceedings, from the Henry George point of view, are gratifying, and this view is upheld by a statement in the Toronto World, which says:

The most noticeable feature has been the urgent skill with which the advocates of the single tax have pressed their views, with no little acceptance, on the commission.

The Star on the same subject says:

The tendency of the arguments and the disposition of the commissioners are easily to be seen. Mr. Justice MacLennan, the chairman, seems to lean towards single tax. The commissioners are open minded. They are not property prejudiced.

Further on the Star says:

The big corporations, operating public franchises, are evidently convinced that

the assessment commission is no idle bluff. They appeared to think at first that the assessment law would jog along in the same old way, and a row of counsel with big retainers in their pockets smiled serenely. When they saw the municipal delegates, the single taxers and even the chairman of the commission very much of the same mind on their case they were very much surprised and unprepared. They asked for six weeks' extension to prepare their case. They got three weeks.

What conclusions the commission will arrive at can fairly be stated and are likely to be somewhat as follows:

Abolition of taxation on personality and income, substituting therefor a tax on the rental of real estate but optional in its enforcement.

Taxation of franchise values in lieu of present taxes.

Taxation (limited) of church and private educational lands.

Taxation for local improvements based on the value of land—part by the owner and part by general community.

And last of all, taxation of land values exclusively, throughout New Ontario, a district recently opened up for settlement, and larger in area than any American state.

Some months will elapse before a report of the proceedings will appear in print.

GEORGE J. BRYAN.

MEEK AND LOWLY MAN.

For The Public.

An interstellar trav'ler
From Universal Space,
In his starry wand'rings
Chanced to turn his face
In time to seize an object
Resembling much a ball,
Which proved on close inspection
To be not one at all.

Arrested in its orbit,
An apple it might be,
With rough and fuzzy peeling
And moisture in degree.
Eruptions on its surface
Attracted his keen eye.
Microscopic test proved they
Were made by bacilli.

He found that they delved deeply
And bulged very high.
They delved towards the center
And built towards the sky.
Six thousand years of labor—
And what was there to show?
They had not pierced the peeling;
Upward was still more slow.

This apple they called Earth,
The center of the world.
Declared for them 'twas made,
The firmament unfurled;
The sun was made to warm
And light them through the day,
The stars to guide the mariner
Upon his weary way.

The nose of Ursa Major,
The fiery Southern Cross,
Were hung up in the heavens
To save their ships from loss;
The moon to light their night,

The cloud to give them shade—
All things in Earth and heaven
For them their course obeyed.

They thought things far from perfect;
Some grumbled at the plan;
If they had supervised it,
It had been spick and span.
Said the trav'ler as he loosed
The ball, its end to serve:
"Meek and humble little man,
All that you lack is 'nerve!'"

F.

BOOK NOTICES.

Whoever imagines that the radical doctrines of the followers of Henry George are unsound because they are new, may enjoy the sensation of astonishment by glancing through "The Earth for All Calendar" (New York, 62 Trinity place; George P. Hampton. Price 50 cents), an indexed book of 252 pages in which Ernest Howard Crosby, the more famous son of the justly famous Presbyterian clergyman of a generation ago, the Rev. Dr. Howard Crosby, has collected extracts from the writings of some of the great names of literature, ancient as well as modern. Mr. Crosby expresses his own surprise, and well he may. Here are quotations from Plato, Aristotle, Plutarch, Virgil, Horace, Seneca, Josephus, Dante, Spinoza, Froude, Gladstone, Bright, Milton and the Bible, not to mention Rousseau, Hugo, Shelley and Jefferson, and ignoring Dickens, Max O'Reil, Mark Twain and a host of others, all questioning the right of monopoly in land and exhibiting a more or less clear conception of the injustice of it. There is at least one of these quotations for each day of the year. Speakers and writers who may have occasion to illustrate arguments on the land question, or indeed any person who may wish to impress another with the words of great thinkers who have questioned the justice of land monopoly, or even to satisfy himself by comparing his ideas on this subject with theirs, will be grateful to Mr. Crosby for this useful and excellent book. It is a unique and will prove to be, we venture to predict, a serviceable contribution to the list of the more permanent books to which Progress and Poverty has given birth.

JANUARY MAGAZINES.

—The Ethical Record (New York, 48 East Fifty-eighth street; The Society for Ethical Culture. Price 15 cents a copy; 75 cents a year) opens with an editorial by Felix Adler on the redemption of New York. Other articles deal with the educational possibilities of democracy, the city of the future, the religious outlook, and the boycott, the contributors being Joseph Lee, Charles Zueblin, David Saville Muzzey and W. L. Sheldon.

—The Social Gospel (South Jamesport, N. Y.; The Social Gospel Co. Price 10 cents; \$1 a year), now in its thirty-fifth number, opens with a paper by D. T.

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