

suitable buildings erected in the Hill district is because the municipality would immediately start in and fine by an enormous increase in his taxes, every owner who would then attempt to improve the community? He would no doubt be doing a splendid thing for Pittsburgh, but Pittsburgh, instead of encouraging him, turns around and penalizes him every year. The owner therefore decides that it is better to leave his hovel stand because every baby that is born in Pittsburgh and every newcomer to the city are adding to the value of the land on which his excuse for a building stands. But suppose we had a law in Pittsburgh like they have, say in Vancouver, Canada, where the municipality taxes the owner of a vacant lot or the owner of a lot with a disease trap standing on it, providing the bare site values are alike, just the same as it does the owner with a skyscraper or a splendid apartment house on his lot. What would the owners of these lots in the Hill district do if we had such a law in Pittsburgh? I fancy that when they saw an owner across the street, on whose lot was a modern apartment house, paying no more taxes to the city than they were, they would either sell to someone who would put up such a building or put up such buildings themselves. In other words, in Vancouver they encourage owners to erect good buildings by not taxing them for so doing, but here we find them at once and continue to do so every year, even though they have done a good thing for the community. Our realty owners on the Hill, therefore, decide to leave the shacks standing, or, if they have vacant lots, to leave them idle and thus we have our Hill district, in the heart of a great metropolis, covered with buildings, many of which a farmer would consider unfit to protect his stock. But what surprised me most in the article referred to above was the belief that a decrease of the tax on realty, which on the hill is principally land, and an increase in the personal property tax, would relieve this condition. No, Col. Roberts, that will not relieve the trouble, because it is precisely the cause of the condition about which you complain. A light tax on the land in the Hill district because of the numerous taxes that are collected on other property, enables, in fact encourages the owners of realty in that district to either allow their lots to remain idle or if they are covered with disease traps, to remain as they are, whereas if all the taxes were taken off the buildings and all personal property and placed on the land, every owner in the Hill district would be compelled to do one of two things: either sell his lot or erect a building on it so he could collect enough rent to pay his taxes. The rent from a vacant lot would not do it nor would the rent from a shanty. The small owner would thus be encouraged to erect a suitable dwelling, for his taxes would not be increased thereby; now they would. The large owner would either sell or improve his property, and as no one would buy a lot under these circumstances unless he expected to build on it and put it to its best use, we would, in a very short time, see "suitable" buildings going up on the hill.

Another of Col. Roberts' observations, which amused me, was his contention that the property owners were "burdened" with all the taxes, while the non-realty owners are merely "guests" of the realty owners. Nothing could be further from the

truth. I will venture to say that in the Hill district, which he was discussing, 95 per cent of the dwellers are non-realty owners, but instead of being merely "guests" of the owners of the realty, these very same non-realty dwellers pay all the taxes of the realty owners, not directly, of course, but practically every penny that the realty owner pays into the City Treasury is first wrung from the tenant. Taxes are invariably figured in the cost of upkeep of the property rented, and if taxes go up, the rent must go up to meet it. In other words, in addition to interest on capital invested, the owner of the realty must figure in the cost of the taxes, and as the item of taxes increases, other things being equal, the landlord must increase his rent accordingly, but the man who has to squirm and earn it is the tenant who passes it on to the owner so that he can turn it in to the city treasury. In this connection I wish to call Col. Roberts' attention to the following observations:

A tax on land makes it cheaper, but a tax on anything else under the sun makes it dearer, and, conversely, removing the taxes from land increases the price, but removing the tax from everything else under the sun, which of course includes personal property, decreases the price. Then which should we tax? A tax on land does not change the quantity of land; but a tax on anything made by the hand decreases the quantity. An increase of the tax on land forces it into use, but an increase of the tax on anything made by hand, whether it is a house or a jack-knife, forces them out of use. Then which should we tax? Increase the tax on anything movable and it will move away, but increase the tax on land and it will remain where the Creator placed it. Increase the taxes on the land in the Hill district and remove the tax from buildings and all personal property and every owner will be forced to use his lot to the best advantage. He can't afford to hold it idle, neither can he afford to let it stand with a hovel on it. He will be forced to build or sell to someone who will build. In this way and in no other will the Hill district ever be suitably built up. In this way and in no other will the Schenley Farms and other vacant lots be covered with buildings to meet the needs of the toilers. In this way and in no other will every slum district in the heart of every city disappear.

BERNARD B. MCGINNIS.



MADE IN AMERICA.

Cleveland, N. Y., November 20.

The "Made in America," "Made in Utica," "Made in Syracuse" fad, ought to have a wire in its nose in order that the rest of us may not be rooted out of a place in life. The advocates of this fad appear to be wholly ignorant of the provisions of the natural laws of trade or that they may not be violated with impunity. The fact that "competition is the natural law of trade," will assert itself, even against the "Made in Germany," "Made in China," "Made in America" fad, for the buyers of goods will consider "quality and price" more subservient to their interests than the mere fact that the thing was made here, there or yonder.

Such fads do not proceed from those who think,

but have their origin in the most sordid superficial selfishness.

Beyond this is another cause that lies nearer the bottom cause of all. Over crowded industries give inadequate returns for the effort employed, but instead of enquiring as to why industries are crowded, an effort is made to compel people to trade with them whether they are well suited or served or not.

They do not see that when land is held out of use for speculation that thousands and thousands of people who would engage in agriculture are driven into the trades and mercantile pursuits resulting in their being overcrowded.

O, no, fundamentals or provisions of the natural law are too intricate for their craniums, so they take up some fad or palliative and then run into some cross road newspaper with it as just the thing to boom "our town." "Made in Utica," put a tab on it. That's the stuff—fundamentals be darned.

But just watch that kind of boomerang, follow it to its final logical sequence and the formula will be found to be as follows:

Made in America, made in York State, made in Oswego County, made in Cleveland, Oswego County, made on the street where "I" live, made in "my" house, made by "me," buy your goods from "me," never mind the quality or price; they have "my tab" on them.

Well, what about the rest of the people in your line of business? Oh, I don't care a darn for them. I'm looking out for myself. And the great Chinese philosopher, "Confucius," said: "Those who are always looking out for themselves are generally in rather small business."

E. C. CLARK.

NEWS NARRATIVE

The figures in brackets at the ends of paragraphs refer to volumes and pages of The Public for earlier information on the same subject.

Week ending Tuesday, December 29, 1914.

The European War.

All efforts toward arranging an armistice for Christmas having failed, the fighting on the field, in the trenches and on the sea continued as fiercely as before, and with no more definite results. The Germans have not taken Warsaw, nor have the Allies routed the Germans. It is reported that an agreement has been made whereby Bulgaria will remain neutral, while Greece and Roumania come to the aid of the Allies. Temporary success rested with Austria in the struggle with Russia, but she is again on the defensive. No developments are reported from Egypt; and a British raid on the German base of Cuxhaven was without material result. [See vol. xvii., p. 1231.]

The Campaign in the East.

The Polish struggle is again at a stand. The Germans have been unable, in spite of great sacrifices of men, to cross the Vistula and Bzura Rivers in force. Heavy casualties are reported on the banks of the Bzura and the Rawka Rivers, over which the Germans are trying to reach Warsaw. The German army from East Prussia has reoccupied Mława, and the Russians in East Prussia claim no material progress. In the south of Poland the German advance on the Russian line of communication with Cracow has compelled the raising of the siege of that city. The Austrian aggressive measures appear to have exhausted themselves. The Austrians are reported to be driving the Russians out of the Carpathians, but elsewhere in Galicia the Russians have resumed the aggressive. Nothing has yet occurred to indicate definitely the success or failure of this last German invasion of Poland.



The Campaign in the West.

A continuation of trench fighting still marks the operations along the line from Nieuport to Alsace, with slight gains for the Allies at both extremities. In Alsace the French are reported to have advanced to the outer fortifications of Metz, with which they have exchanged fire. In Belgium the Allies continue to press back the Germans trench by trench; but no decisive action has taken place at any point. Very heavy casualties are said to have occurred in these operations.



On the Sea and in the Air.

The most dramatic event was the attack of the British on the German naval base at Cuxhaven. Seven aeroplanes, escorted by light cruisers, destroyers and submarines, entered the harbor in daylight on Christmas day, where they were met by German aeroplanes, Zeppelins and submarines, and a spirited action took place. Each side reports having suffered no damage. The Zeppelins could not stand the fire of the ships to get near enough to drop bombs upon them; and the airmen in the planes on both sides seem to have been unable to hit their marks. Four of the British aeroplanes were wrecked, but all but one of the men were rescued by the cruisers. A German aeroplane crossed the Channel and aimed a bomb at Dover Castle, but missed its mark. London is again apprehensive of an air attack.



Other Countries.

Negotiations among the Balkan countries are reported to have resulted in a definite agreement that Bulgaria shall remain neutral, while Roumania and Greece enter the war in behalf of the Allies. Roumania is credited with 250,000 troops,