

us assume that 20 per cent of land values is owned by farmers. A proposition to transfer the burden of taxation to a species of property of which they only own one-fifth would be greatly to their advantage when, under the present system, they are paying half of all the taxes.

Land value is greatest in the cities. Farmers own no land worth ten million dollars an acre. They have no valuable mineral rights and forest and water privileges, and of the value of the property they do hold by far the largest part is really the value of improvements. For, when we speak of a good farm being worth \$50 an acre, we are including the value of the clearing, draining, fencing, and buildings, a value that is due to the application of labor to the land. But when we speak of city land being worth \$10,000,000 an acre, we speak of the land alone, and have no reference to the value of the improvements on it. Now, a tax on the value of land exclusive of improvements, would exclude all the farmer's improvements, and if an exemption of \$2,000 of the value of land in the hands of the actual user were made it would relieve all small home-owners, and 95 per cent of all owning-farmers, from paying any of the tax, while the immense and constantly increasing non-land-owning class would be entirely exempt.

Understand me; I do not favor such an exemption in itself. We Singletaxers, who would put all taxes, national, State, county, and municipal, on the value of land, irrespective of improvements, ask for no exemptions for small holders. But in proposing this tax as a substitute for the income tax it is only fair to it that it should be put in the same form and given the same extraneous advantage. As between a tax on incomes without exemption and a tax on land values without exemption there is no question which the masses of our people and especially the masses of the West and South would prefer. If there is to be an exemption in income tax, then let us propose the same exemption in this direct tax, that the people may fairly choose between the two.

But it will be said you are proposing now what you objected to before. You declare the taxing of the few by the many to be undemocratic and unjust. Now, you are proposing another tax, that will fall only on the owners of valuable land, already but a minority of the people of this country, and that with the exemption will fall only on a very small minority, and they in greater part non-residents.

The difference, however, lies in this: In the income tax it is proposed to make no distinction as to the source of income. The only distinction is in amount. It is proposed to take the income of the man who has earned it by his exertion as fully as that of the man who has merely appropriated what belongs to the community.

In the direct tax that I advocate, and that my

friend, the gentleman from California [Mr. McGuire], will introduce, we will not take one penny from the earnings of labor or of capital. We call on no one for anything that the individual has added to the common wealth. We take for the use of the people what the people themselves have created. As a matter of equal rights, as a matter of common justice, we ought to take it all. Since we are not now going to take it all, but only some little portion, we have a right to discriminate by taking at first from those who have most profited by the injustice which robs the many for the benefit of the few.

Who created the land values of Texas, so largely owned in the East and in Europe? Who created the land values of Florida, a State which is said to be "owned" by half a dozen great millionaires living in the East? Who created the land values of Washington, whose forests, to say nothing of farm land and town sites, yield millions annually to the residents of great cities and European capitals? Was it not, is it not, the people resident in those States? What was the value of those lands before settlement began? What would it be if settlement were to disappear? Who give their enormous values to the land of New York city? What would be those land values if all but the land owners were to leave Manhattan Island?

No; in this simplification of the direct tax by striking out the value of improvements we will be recurring to the only true and just basis of taxation, to a tax which is only in form a tax, and which is in reality but a taking for the use of society what the growth of society has produced. And the effect of this mode of taxation may be readily seen. What will your income tax do to open avenues of employment to those now suffering from the want of employment? Nothing whatever but to create places for a few more tax gatherers. But even the little measure which I advocate in the direct tax would at once, and perceptibly in the new States, operate to check and choke speculation in land, to open to that great army now rapidly becoming chronic tramps the natural opportunities for the employment of their own labor, and to restore that state of things which prevailed in our West before the land had been so monopolized, when "want of work" had never been dreamed of.

✦ ✦ ✦

TOM L. JOHNSON.*

By Edmund Vance Cooke.

**A Man is fallen. Hail him, you
Who realize him stanch and strong and true.**

*This poem in its original form appeared for the first time in *The Public* of January 7, 1910, at the close of Mr. Johnson's last term as Mayor of Cleveland, and was republished in the same form in *The Public* of June 3, 1910, at the time of the banquet given to Mr. Johnson in New York, May 30, 1910, on which occasion the poem

He found us dollar-bound and party-blind;
 He leaves a City with a Civic Mind,
 Choosing her conduct with a conscious care,
 Selecting one man here, another there,
 And scorning labels. Craft and Graft and Greed
 Ran rampant in our halls and few took heed.
 The Public Service and the Public Rights
 Were bloody bones for wolf and jackal fights.
 Now, even the Corporate Monster licks the hand
 Where once he snarled his insolent demand.
 Who tamed it? Answer as you will,
 But truth is truth, and his the credit still.

A Man is fallen. Flout him, you
 Who would not understand and never knew.
 Tranquil in triumph, in defeat the same,
 He never asked your praise, nor shirked your blame;
 For he, as Captain of the Common Good,
 Has earned the right to be misunderstood.
 Behold! he raised his hand against his class;
 Aye, he forsook the Few and served the Mass.
 Year upon year he bore the battle's brunt;
 And so, the hiss, the cackle and the grunt!
 He found us striving each his selfish part.
 He leaves a City with a Civic Heart,
 Which gives the fortune-fallen a new birth,
 And reunites him with his Mother Earth;
 Which seeks to look beyond the broken law
 To find the broken life, and mend its flaw.

A Man is fallen. Nay, no demigod.
 But a plain man, close to the common sod
 Whence springs the grass of our humanity. Strong
 Is he, but human, therefore sometimes wrong,
 Sometimes impatient of the slower throng,
 Sometimes un mindful of the formal thong.
 But ever with his feet set toward the height
 To plant the banner of the Common Right,
 And ever with his eye fixed on the goal,
 The Vision of a People with a Soul.
 And is he fallen? Aye, but mark him well;
 He ever rises further than he fell.
 A Man is fallen? I salute him, then,
 In these few words. He served his fellow-men
 And he is passing. But he comes again!

He comes again! not in that full-fleshed form,
 Which revelled in the charge, which rode the storm,
 But in that firm-fixed spirit, which was he,
 That heritage he left for you and me;
 Before no Vested Wrong to bow the knee,
 Before no Righteous Fight to shirk, or flee,
 Before all else to make men free, free, free!

BOOKS

TOM L. JOHNSON'S OWN STORY

The personal reminiscences of Tom L. Johnson begun in Hampton's Magazine for July, are to

was read by the author. The poem was still again printed in The Public of April 7, 1911, at the time of Mr. Johnson's death. We give it here with seven final lines which have been added by the author since its first publication.

be supplemented with a connected narrative of his life, under the title of "My Story." The publisher is B. W. Huebsch (225 Fifth avenue, New York), and the book is to appear in September. In this book Mr. Johnson tells of his childhood, his recollections of events connected with the Civil War, his early business enterprises, and the influences that made him a beneficiary of the System; his relations with Mark Hanna, his inventions, the lessons of the Johnstown flood, his friendship with Henry George, his Congressional experience, and his co-operation with Pingree in Detroit. In his own charming style the Story is a complete autobiography from the beginning to the latter days of his life; and in an Introduction and the final chapter Elizabeth J. Hauser brings the narrative down to the day of Mr. Johnson's death. It is to be hoped that other biographies of Tom L. Johnson may be written, but it is doubtful if any others can have quite the charm, the intimate touch, the human interest of this one. A story his friends will cherish, it will help other readers to understand one of the biggest and best among the public men of the generation in which he lived.

* * *

AN OUTSIDE VIEW OF TOM L. JOHNSON.

Tom L. Johnson, Mayor of Cleveland. By Carl Lorenz. Published by The A. S. Barnes Company, New York. Price, \$1 net.

There were two general types among those who truly knew Tom L. Johnson. They were such as, knowing the good in him, loved him for it, and those who, knowing the good in him, hated him for it. This book will be liked by neither. Yet it is a book that both may read to advantage.

It has general usefulness for its connected narrative of official facts; and friends and enemies of the distinguished Mayor may find it a fair picture of the man as he must sometimes have appeared to well meaning persons who did not understand him. It is a snap shot by a journalist with the journalist's dramatic feeling for events and lack of feeling for their significance. The author knew Tom L. Johnson, but was evidently never in his confidence nor capable of estimating either his purposes or his motives, whether to like them or to dislike them.

The minor facts are often submerged in mistaken guesses. A trip to England, where Johnson had an impromptu private reception by radical members of Parliament, becomes a "trip to England to take part in a meeting of Singletaxers;" and his reluctance in purchasing Henry George's "Social Problems" in the early '80s was because "cash in those days was not plentiful with him," although in fact Tom L. Johnson could not at that