

tend to know much about God. I didn't have the slightest idea about how He looked, or where he made His home. I didn't have a guess a comin' as at what He purposed to do with us later on, but it was sort o' comfortin' to feel that He'd made a purty good sort of a world here, an' to think that somebody with more sense than the ordinary man was in charge o' things an' keepin' 'em straight. I kind o' wanted something to lean on when things was goin' wrong an' the blues was colorin' everything, an' it seemed to me that whatever it was that made the earth an' the rest o' the universe was something you might bank on. I couldn't do that with the ordinary run o' men.

Yes! I was mighty lonesome for awhile after Tomkins come over an' I found out that science said things wasn't made at all, an' that there wasn't any Maker, but things jest evolved.

"How can that be?" says I.

"It's simple enough," says Tomkins. "There wasn't anything to begin with except matter an' motion, which they always was an' always will be. Motion got to mixin' itself up with matter in a sort of a whirligig an' the whirligig kept a goin', till the earth an' the rest o' the universe jest happened to come, an' somewhere in the muss there was something evolved that the scientists call a cell in which there was a germ. An' that was life. Then the cell kept on evolutin' an' makin' more cells an' the whirligig o' matter an' motion kept on grindin' an' something they call environment come to be, an' the cells kept on workin' an' turned into fish an' serpents an' elephants an' all sorts o' living things, includin' monkeys that evolved later into man. An' all these things came to be without any mind to think it out an' plan it. It jest happened."

"Simple enough," says I. "It's clear as mud to me. If I'd found it out before it would a saved me a lot o' trouble. I've bothered a good deal about the right an' wrong o' things, but if things jest happened without nobody thinkin' 'em out there can't be any right an' wrong. If there's no right or wrong what do you punish me for, if I steal your money? Say, Tomkins, how long has this evolution been workin'?"

"Oh! Millions an' millions of years," says Tomkins.

"Is it a workin' now?" says I.

"Yes, sir," says Tomkins. "It's been workin' right along ever since it begun a makin' things more an' more perfect."

"Then, if this evolution, with its natural selection an' its environment is industrious, there ought to be some evidence of the makin' of new species since men came on earth an' begun to leave history behind 'em. Has anything been discovered in the process of evolutin' from the simple to a more complex form?"

"Nothin' alive," says Tomkins, "nothin' alive.

But oceans o' bones to show that animals dropped tails an' took on wings, an' made all sorts o' changes for the better."

"Is there any other evidence, except the bones an' the imagination o' the scientists?" says I. "Did any scientist ever discover a cell or a combination o' cells in the act o' changin' its form? Did any of the species on earth when man came ever evolve into another species?"

"Not yet," says Tomkins. "But the Professors are workin' hard, an' we may learn soon that they have discovered the source of life an' can start a new species by mixin' seawater an' chemicals together."

"Well, Tomkins," says I, "I can't take a bit o' comfort in thinkin' about this whirligig o' matter an' motion. It makes me dizzy. I want to think that something with sense to it is in charge o' the universe, something that knows a heap more'n the best man that ever lived, and something that we can look up to, an' pray to if we feel the need of strength an' help beyond what man can give us. I want to think that somewhere in the universe there is an intelligence compared to which the knowledge of the scientists is idiocy. I shall keep on feelin' this way till they discover some of this evolution goin' on where we can see it."

But Tomkins is goin' to bring me another book to read.

GEO. V. WELLS.

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THE SINGLETAX.

An Oration Delivered June 15, 1911, at the Commencement Exercises of the Hartwell (Ohio) High School, by One of the Youthful Graduates, Laurence E. DeCamp.

In the year 1879 Henry George, an American, published his first great book, entitled "Progress and Poverty." In this book he first announced the Singletax theory—the proposed use of one kind of taxes instead of the many kinds we now have—this one tax to be placed upon the actual site value of land, not including the improvements upon it, and regardless of its area, and all other taxes to be abolished.

Most students of social questions believe that poverty, suffering and discontent throughout the world are becoming unbearable, and that a conflict is almost in sight. This is the most serious question for practical men to face. The present system of taxation puts an unjust burden upon labor, the consumer and the poor man, and is one great cause of the trouble.

In presenting the Singletax as a remedy, we first present the arguments from the moral side—the side of right and justice. Later we give the practical and economic side; for the disciples of Henry George are not dreamers, but include many

of the deepest thinkers in the world. They are not socialists—the farthest away from it, claiming to have the only salvation in the future from socialism.

The moral proposition you must follow closely, as it is condensed. First: This is God's world. Second: We are all His creatures and equally under His care. Third: Man has wants of the body, also those of mind and spirit. Fourth: To satisfy these wants, man is told to labor. Fifth: With the need of labor and the power to labor, God gives us the material. The material is land, man being a land animal who can live only on and from the land. The other elements, air, sunshine and water, are of no use to him without land. From this comes the great truth, that men being equal creatures of God's care are equally entitled to the use of the land. No man has a moral right to exclusive ownership of the land any more than of the air and the sunshine. But the right of possession of land is not denied.

The moral right to be an exclusive owner of property is not generally understood. Man has a full property right to the results of his labor, but not the same right to the things created by God. Man takes a fish from the river; he has a property right to the fish, to sell it or give it away, but not a property right to the river to sell it or forbid others its use. Man has a property right to the grain he cultivates, but not so to the sun and soil in which it grew. These are the continuing gifts of God for all men.

The Singletaxers are not impractical, they do not ask that the land be taken away and held for common use. They propose to leave it in the private possession of individuals, with full liberty to sell or bequeath it; but they also propose that it be taxed for all public uses, the tax to be approximately equal to the annual rental value of the naked land itself without improvements. They would repeal all other taxes, as these are upon the products of industry, and take away largely from the earnings of labor, and hence infringe on the rights of property.

Having presented the moral side of the question, I will now touch somewhat on the economic side. Taxes as now imposed are direct or indirect, mostly the latter. An example will show the unfairness of the indirect tax. A shoe manufacturer pays taxes on his plant and product; he wishes to get this back and adds it to his price of shoes to the wholesale dealer, the latter then collects it from the retailer, and the retailer in the same way collects it in added price from the purchaser or consumer. Thus what seems to be a tax on the manufacturer of shoes, is in reality an indirect tax on the consumer. The poor man finally pays the tax and pays it with compound interest. All indirect taxes are unfair because they can be shifted onto another.

Such direct taxes as income and inheritance taxes are levied only upon a man's ability to pay, and hence are also not right and fair. Singletax on the land is levied in proportion to the benefits received, and hence is the honest direct tax. Ground rent or Singletax is the just and natural tax. A man occupies certain land, and makes a profit out of that position which he could not gain elsewhere. This is proof that his profit is not the result of his labor, but comes from some superior fertility in the soil, some superior opportunity for selling the fruits of his labor, or some superior protection of government. For this he pays no more rent or tax than some other man is willing to pay for the advantage. He receives full value for his rent and he receives it personally, not as a member of society.

Under the Singletax all monopolies like railways, express, telephone, telegraph, electric light and pipe-line companies, will pay according to the values of their franchises. For example, the exclusive privilege of using an unbroken strip of barren land a thousand miles long is immensely valuable to a railway. It is now taxed only on the value of farm land. On this land-value watered stock and bonds are issued for ten or twenty times the actual cost of placing the rails and buying the equipment. Thus it is shown that the monopolies do not pay their proper share of the taxes.

Summing up all the arguments, it is shown that indirect taxes are wrong from a moral side because they conflict with God's laws; from the practical side because they can be shifted onto others. Such direct taxes as income and inheritance taxes are wrong as they are not in accordance with good government. The Singletax being the only one left, must be the honest tax. Those who have made a study of the Singletax declare that it would prevent the artificial concentration of wealth in the hands of a few; that it would encourage improvement and industry, and would increase wages; that it would reduce the taxes of farmers; that it would not increase the taxes of those in towns and cities; that it would throw open to all men some land upon which they could make a living without investing capital; that it would thus give fair and equal opportunities to all and would remove the artificial wall that hinders the success of the honest, intelligent and industrious.

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Heed not though indolence to you may whisper
That far too mighty is the strife for powers like
yours;

That 'twill be fought as well without your aid.
Alone a general never wins a battle;

'Tis won for him by solid ranks of soldiers.

—Esais Tegnér.