

years in the face of a formidable lobby, there would be an annual regulation of the rate, or of the corporation tax, or both, by the board of assessors, or the board of equalization in the light of an honest expert public accounting, to secure all the benefits which could be claimed for public ownership without the dangers which would attend the latter. Whether the issue take the name of taxation vs. ownership, or individualism vs. socialism, it is alike a vital question of public weal.

President Roosevelt recognizes taxation as the remedy for billionaires, although he chooses to begin to correct an unjust distribution at the dead end, so to speak, that is, with the inheritance tax, instead of with the franchise or privilege tax, the effect of which would be to prevent unjust accumulation.

Mr. Bryan says: "The people should have the benefit of any monopoly that might be found." How can this benefit be better secured to the people than by charging the corporation a fair price for what the people do for it, leaving the corporation free to prosecute its private business in its own way?

ETHICS OF THE SINGLE TAX.

(For the Review.)

By CHARLES R. ECKERT*.

Within recent times the world has experienced a wholesome moral awakening. Wherever one chances to look, business and professional men, teachers and preachers, editors, politicians and statesmen are seen attempting to attune their acts and utterances to a higher moral key. There are of course false notes in this awakening. All are not sincere in their pretensions to higher and truer conduct. But notwithstanding the false notes that may be detected, there is yet behind and beneath the movement towards a higher and truer plane of human conduct much that is real and abiding. After the dervish spell has passed and the moral condition of the people and the equilibrium of society are again established, there will be noted a marked and pronounced step forward in the march and progress of mankind.

This is characteristic of human advancement. The line of progress is not straight and direct, but zigzags to and fro like the swinging of a pendulum. But in addition to this moving backward and forward, now to the right and now to the left, there is a constant and ever upward and onward advance. And this is the resultant of the works and prayers and thoughts of those high priests of righteousness, who, ever and anon, are keeping the spirit of truth burning in the hearts of men.

Human progress is the combined progress of the individuals composing society, and hence society cannot rise higher than the aggregate of the sum total of human goodness. Character development is purely individualistic, but while it is almost solely a matter of individualism, it does not follow that society and its institutions do not influence, for good or ill, the individual. On the contrary society and its institutions materially affect the growth and develop-

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ment, or the retrogression of the individual. That institutions make men is much more common than that men make institutions. Therefore, it is highly important that society foster only such institutions as will enable the individuals composing it to hold fast to that which is good, and eschew that which is evil.

The Single Tax is proposed as a social institution that will open the way for the physical, mental and moral development of the individual.

What is the Single Tax, and is it ethically sound? This question intrudes upon the thoughtful mind. Upon the correct answer to this question hangs the fate of the Single Tax proposal. If it will not square with the demands of rational ethics, it must go down. All agitation, all discussion, all energy expended in its behalf will be in vain, unless it will stand the test of every sane, moral philosophy.

What is the Single Tax?

Generally speaking, it is the abolition of all taxes, save a single tax upon the value of land, that will absorb the full rental value thereof. But more strictly speaking it is a comprehensive scheme, strictly in accord with the design of nature, for the exercise of all public functions necessary for the well-being of society.

Man is a social animal. To associate with his fellowmen is a part of his very nature. Human society is the resultant of the social instinct. With the advent of society, the natural rights of the individual composing the social organism take definite form. These rights are inherent in man. The chiefest of these rights is life, liberty and the pursuit of happiness. In order that the first of these rights, that of life, may be enjoyed, it is necessary for man to have access to the earth. First of all, man is a land animal. We cannot think of the physical man, without connecting him with the land. The parents who gave us birth were bound to the earth. The food upon which they subsisted was a product of the earth. The clothing which sheltered them from the heat of the summer's sun and protected them from the winter's wind, was obtained from the earth; the fuel which gave them warmth and comfort was brought forth from the bowels of the earth. In fact, all the necessaries and comforts and luxuries, whatever their nature and kind, were drawn forth from the earth; and we, in turn, secure the necessaries and comforts and luxuries with which it may be our fortune to be blessed, from the earth. And so, in ceaseless and unending round, all the sons of men, throughout all the ages past, have gotten, and must continue to get, throughout all the ages to come, the essentials for the support of the physical man, from the earth.

The earth is the storehouse from which all physical human wants are drawn forth. It is the product of the Creator, made for all the children of men. It is therefore evident that in order to maintain the delicate balance of right and equity between man and man, it is absolutely essential that every child of God be guaranteed an equal share of, in and to the earth. Not to do so is a gross, unwarranted and unjustifiable invasion of man's natural, inherent and God-given right.

Will the Single Tax preserve the delicate balance of right and equity between man and man, as intended and designed by nature?

As civilization advances, a certain value attaches to the land. This value varies in different localities, rising or falling with the increase or decrease of human activity. In the nature of things the land with its varying value cannot be divided into equal parts and parcelled out among the people. No approach to substantial justice could in this wise be made. Nor would this be desirable even if practicable. The ends of justice can be served much more directly and much more accurately by following the plain mandate of nature,

and take for public revenues the full economic rental value of the land. This can easily be done by the application of the Single Tax. Substantial justice would thereby be done to all. Those holding or owning the most valuable land would be required to pay the full rental value thereof into the public treasury, the same as those owning or holding the least valuable land, and thus no one, be he owner or holder of the most valuable or least valuable land, would gain an advantage, or suffer an injury. All would be on an equal footing and thereby the ends of justice be fully met, and the delicate balance of right and equity between man and man scrupulously preserved.

The economic rent being thus available for public purposes, the proper application of the same, is, therefore, a natural corollary to the Single Tax. To apply this fund to purposes such as much of it is applied by the individuals and corporations that now collect it, would be unwarranted and criminal. In order that justice be done to all men, and their natural rights preserved and guaranteed, it is not enough that the economic rent be diverted from the private pockets where it now flows, and directed into the public treasury, but this fund must be used for the exercise of proper and rightful governmental functions. Therefore, the question of what are rightful governmental functions cannot escape any comprehensive discussion of the Single Tax. The Single Tax is not a mere fiscal scheme. It is a comprehensive plan for the government of society, that has ever in view the only true justification for the existence of government, to wit: The protection of the individual in the enjoyment of his natural rights. In protecting the individual's natural rights, certain functions must inevitably be exercised by the government. These functions can be determined from the character of the natural rights of the individual. It has already been observed that in order that man's natural right to life may be enjoyed, he must have access to the earth, and for the enjoyment of liberty and the pursuit of happiness, that access to the earth must be on equal terms with every other living individual. But the full enjoyment of one's natural liberty and the pursuit of happiness requires more than an equitable adjustment of the land that is privately held and possessed. Man, as has been noted, is a social animal and longs for the society of his fellows. He seeks the society of his fellow men, not alone for social intercourse, but for commercial advantage as well.

Wealth production is the result of the proper application of human labor to the natural media, or the earth. The process of wealth production is facilitated by combining, dividing and classifying labor. At this point co-operation of labor takes place. Two men working together produce a greater given result than each one working separately. And following that instinct of human nature which prompts one to pursue the line of least resistance, voluntary co-operation to the very point where the economies of production are exhausted, is as natural as the flowing of water down hill.

In order, however, that the rights of co-operation and the ability to perform those numerous acts incident to co-operation, production and commercial trading may be enjoyed, means of communication, open to all on equal terms must be established and maintained. We cannot conceive of a civilized society, a society where production is effected by the division of labor and the exchanging of wealth, without some means of inter-communication. The highway is necessary for this purpose. True, highways may be in private hands and under private control. But, in private hands and under private control, the people have no assurance whatever of being protected in the enjoyment of that natural right—the right to associate, to co-operate and trade with, and among each other. Man has a right to liberty and the pursuit of happiness, bounded of course by the equal rights of all living men. And if his

liberty and pursuit of happiness lie in the direction of associating, co-operating and trading with and among his fellow men, he must be free to use the highways on equal terms with everybody else. To place the highways in private hands is to clothe an individual or a set of individuals with a dangerous and precarious power. In fact, with such power in private hands, liberty and the pursuit of happiness are constantly endangered and often denied.

The use of the highways on equal terms being absolutely essential to the enjoyment of liberty and the pursuit of happiness, it is evident that the exercise thereof is a governmental function. In no other way can the individual be secured in his rights. Highways include not only the dirt roads of the country, or the paved streets of the city, but every enterprise, every concern that requires a permanent and constant highway privilege in its operation. It is, or course, apparent that in this sense there would be included the Steam Railroads, Electric Railways, Telegraph, Telephone, Lighting Systems, Water Plants, and enterprises of a like nature. The control and operation of all these, and such others as require the enjoyment of a constant and permanent highway privilege is the function of government, and this function must be exercised to the point where free competition can be maintained. Here the function of government ends and private function begins.

For the exercise of this function of government the revenues derived from the collection of the economic rent must be used. In this way the double purpose, that of assuring the individual in the enjoyment of his equal right of, in and to the earth, and protecting him in the enjoyment of his natural right to liberty and the pursuit of happiness, will be served.

This is the Single Tax scheme, supplemented of course, by the exercise of such police power as the times and contingencies may impel and warrant.

Is the Single Tax ethically sound? To ask the question is to answer it. At no point does it invade the rights of the individual. At every step its only concern and purpose are to protect the individual in the enjoyment of his God-given rights. What is it in effect and essence but the spirit of the Golden Rule applied to the political, commercial and economic affairs of man?

A glimpse of the Single Tax discloses the delicate adjustment of the laws of social growth, and reveals the beneficent purpose of the Creator. Its adoption will usher in the day "when swords shall be beaten into plowshares, and spears into pruning hooks; when the lion and the lamb shall lie down together and a little child shall lead them."

"A MAN'S A MAN FOR A' THAT."

(For the Review.)

By EDWARD D. BURLEIGH

"A man's a man for a' that." so said Robert Burns, one of the greatest democratic poets of the world, in reference to rank and riches and poverty; but the saying is equally applicable to *all* the accidents of humanity, to intelligence or the reverse, to height, strength or weakness, valor or timidity, race and color. A man is a man for all that. These things do not, and cannot, affect his rights as a man; but, alas, they often affect his enjoyment of them.

Our government is supposed to be founded on the democratic principles enunciated in the Declaration of Independence, but we are still far short of realizing that ideal. The great author of that declaration himself violated the principles he promulgated by keeping some of his fellowmen in bondage. Fortunately he recognized the inconsistency and worked for the abolition of the system, and freed his own slaves at his death. If all his professed