

or to say "the public be d—,d" the city helps it to reach a decision by remarking, "If you put on the extra car you will be subject to a fine." And officials who display special activity in collecting this fine are congratulated and congratulate themselves as men who have performed a notable public service. That is what might be called an unintelligent use of the power of taxation.

An intelligent use of that power would tax the value of the corporation's privilege of occupying the streets on the basis of its highest possible development, and would not only exempt its rolling stock and other facilities for promoting the public convenience but would encourage their increase. It would tax a road that ran a car every minute no more than one that ran only three cars an hour. It would make it an object for the road to improve its service and attract the largest possible amount of business, in order to reduce the ratio of its fixed charges to its receipts. This policy, systematically followed, would give the community the whip hand over its public service corporations and enable even a city as hampered by perpetual franchises as New York to enjoy most of the advantages of municipal ownership.

SAMUEL E. MOFFETT.*

TAXATION AND MORALITY.

It is astounding that an age of progress, when every new invention and every novel idea which in anywise tends to the greater utilization of our productions or the increase of our mercantile prosperity are gladly availed of, should show so little progressiveness as regards economic and social conditions.

In some aspects, instead of advancing, we have retrograded; for while in old Rome the State or its head by means of free public performances contributed towards the mental relaxation of the citizen, and in times of distress gave active aid by the distribution of grain, in our times nothing is done for the amelioration of the poor, until they become criminals, lunatics, patients or corpses.

The cause for that civic inactivity is twofold; first, the impracticability of proposed reforms; secondly, the immorality of those for whom they are intended. For the purposes of discussion, the latter subject may be subdivided into *indifference* and *dishonesty*. It is a strange phenomenon that the rich, the powerful land holders and others who might be disadvantageously affected in their interest by Single Tax, do not actively oppose its introduction but show that indif-

ference, which probably is a recognition of the stupidity and cupidity of the masses, and supreme faith in the continuance of existing conditions. The opposition proceeds from the very poor, such as do not own land and seem to have no prospects of ever acquiring a homestead. It is not the man desirous of founding a home who complains that Single Tax tends to deprive him of his prospects or possessions, but chiefly he who intends to invest his little savings in some empty lot for speculative purposes.

The eagerness to obtain large returns upon small investments, which appears to be a natural passion, lies at the foundation of such opposition. The mechanic, the small merchant and the ordinary laborer who have seen vast fortunes made and accumulated directly by land speculation or by other forms of legalized gambling, which they instinctively feel to be the outgrowth of land monopoly, apprehend, whether erroneously or not, that Single Tax will deprive them of a source for the acquisition of fanciful fortunes with a trifling risk of loss. The fear of a check to that spirit of gambling in one of its safest forms for indulgence, leads to a stubborn resistance to radical measures. The individual will submit to being gradually robbed of small sums because of the possibility that some day he may be able to rob others of a large amount in the aggregate. That this is so, is well illustrated by the writer's experience during the campaign which was waged one year ago in behalf of *municipal* ownership. A laboring man who probably earned at the rate of \$15 to \$20 a week reviled the leader of that campaign and denounced its principles for the reason that it would deprive individuals and corporations of property which justly belonged to them. When asked what interest he had in that controversy, he stated that at sometime he himself might own a railroad or steamship line and he would seriously object to have his *private* ownership disturbed. The egotism and cupidity thus naively expressed is one of the composites of human nature and must be dealt with accordingly.

Those who believe in that phantom, which proclaims "equal distribution of wealth" naturally flock to the standard of Socialism, where they are promised the greatest returns for the smallest amount of exertion. As to the great majority, they exhibit that supreme indifference, which is the result of scepticism and conservatism, or stubbornly resist any reforms which are opposed to self-interest or self-indulgence. Since from time immemorial our state of morality, or the reverse, has been the same with but slight and temporary fluctuations or variations, and since according to present indications it may thus continue for ever can nothing be accomplished towards the introduction of radical social reforms?

Among altruistic sentiments patriotism

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will probably be found to be the most effective, and perhaps an appeal to that sentiment if strongly urged and well understood might effect a change from such immoral trend.

Trusts are in disfavor, since they affect the community at large, not because of their oppression of the individual. It will be found that such combinations as were at times organized to increase the price of wheat, caused a cry of indignation to spread throughout the length and breadth of the land, and yet the citizen who would most loudly protest against the raising of the price of a commodity, which deprived the poor of their bread, comfortably and supinely contemplates that speculation in land, which deprives it of utilization for the production of that very bread, without which the existence of the individual or the community is impossible.

"Ye foolish mortals! Which of the two is the greater evil, the destruction of the fruit or the obliteration of the tree, limb, trunk and root which bears it?"

If the arguments of common sense, altruism and patriotism prove futile, there is another remedy pertaining to the reform itself. If Single Tax is to graduate from a mere theory into a practical possibility, it must be liberated of its utopian appendages and made palatable to the low commercialism of the times by proof that it is not intended as a moral educator or prohibitive legitimate speculation.

This may be done without abandoning or compromising its fundamental principles, but the means and methods are not within the purview of the present article.

CHARLES GOLDZIER.

WORK OF THE TAX EXEMPTION LEAGUE.

The progress which the Tax Exemption League has made can best be judged by a summary of its work. The League was started April, 1905, with a few supporters. Since then it has acquired the support of a large number of civic societies, taxpayers' associations, labor organizations, etc.

At the time it started only one newspaper gave it notice, now there are fully half a dozen papers interested in it. To show the interest taken by the newspapers, one of the most prominent Brooklyn daily papers has requested the Tax Exemption League to supply it with news. One of the German evening dailies has given quite some space to exemption matters.

Among the various organizations that have rallied to its support, is the Central Federated Union of New York City. The *New York Evening Journal* in its issue of Dec. 24th, 1906, says: "The executive committee recommended endorsement of the proposal of the Tax Exemption League, that the law be so amended as to exempt

from taxation improvements on real estate not exceeding three thousand dollars. Concurrence on the recommendation was unanimously voted."

Two of the State officials are pledged to support the Three Thousand Dollar Exemption—the Superintendent of Insurance and the new State Engineer.

The vice-president of the Tax Exemption League delivered a very able address before the Metropolitan State League of Building Loan Associations, which was widely published in the newspapers. The Tax Exemption League has had the address printed in pamphlet form and is distributing them throughout the State.

The *Jamestown Journal* printed a speech delivered at Bemus, N. Y., by the Hon. Arthur C. Wade, Chairman of the Assembly Committee on Taxation and Retrenchment. Among other things he said: "A bill to exempt real estate improvements not to exceed \$3,000 came before me and I strangled it in committee." A number of "Leaguers" wrote able replies to the speech and sent them to the *Jamestown Journal*. One of the replies covered three columns of the *Jamestown Journal*. This newspaper is published in Wade's home town. No doubt Mr. Wade knows more about taxation than he did before, especially about the \$3,000 Tax Exemption. His fellow townsmen by this time have discovered that Wade is not the authority on taxation that he pretended to be. One thing is certain, he will not oppose the bill officially this year as he was not returned to the Assembly.

A permanent central organization of the League has its headquarters at the Manhattan Single Tax Club rooms, No. 8-14 West 125th Street, New York. The M. S. T. Club elected to make the \$3,000 Tax Exemption part of its official work for the coming year.

The same bill that was introduced in the Legislature last year will be submitted again this year. It is expected that a large delegation will go to Albany this year. All those who desire to go as delegates should communicate with the Tax Exemption League, No. 8-14 West 125th Street.

It is believed that the measure has a fair chance of passing both houses, as it has many supporters in both branches of the Legislature.

What Gov. Hughes will do if the measure comes before him for his signature is problematical. He has not committed himself, merely having written that he will take the matter under consideration.

EDWARD POLAK.

Two hundred and fifty islands in the St. Lawrence were sold the other day at what is said to have been a "ridiculously low figure." The ridiculous nature of a bargain in islands will be clearer to future generations.