

JUSTICE.

From Coler's Bulletin of Brooklyn.

An Angel, weary of his song, turned his shining face so that his eyes might find the splendid Shade of Solomon.

Then spake the Angel: "Thou art called the Wise. Tell me out of thy wisdom which of the virtues thou esteemest greatest of all? Is it Obedience to the Law?"

"Nay, not Obedience," Solomon replied.

"Purity, then?"

"Not Purity."

"Mercy? or Love, which is another name for Mercy?"

"Not Mercy."

"Courage?"

"Thou hast not named it."

"Truth?"

"Truth, it might be called," agreed the Sage.

"Justice is the greatest because it encompasseth all the others."

"Justice is Obedience to the law.

"Justice is Purity.

"Justice is Mercy.

"Justice is Courage.

"Justice is Truth.

"Justice is all the virtues.

"Man is unhappy because man is not Just.

"God is perfect because God is Just."

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FELS ON THRIFT AND REALTY.

From the Johnstown (Pa.) Democrat of December 21.

Joseph Fels of London, now on a visit to America to confer with Tom L. Johnson and other radical leaders and to look after his private interests as a member of the famous soap-making firm of Fels Bros. at Philadelphia, has written the subjoined letter to the Press of that city. It is self-explanatory:

"In your editorial, 'Thrift and Realty,' you mention the investment of \$40,000 in a Harlem farm, which in a single life is reported to have increased to \$8,000,000 or \$10,000,000 in value. You then go on to show that this is an inducement to thrift on the part of the average citizen. Now, the average citizen (including Mr. Rockefeller and the other thrifty gentlemen) of the United States, which is the highest wage-paying country in the world, earns an average of \$600 per year. If you will stop to figure the time it would take a man at his average rate of income to create \$8,000,000 or \$10,000,000, you will have the answer to your proposition of thrift, for where one man gets something for nothing, some other man or men must get nothing for something. If a man saved all of this average earning, it would take him 13,333 years to make by this absolute thrift the

RELATED THINGS

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LOVE'S UNITY.

For The Public.

When Love's sweet court holds blessed sway
Mid life's tumultuous scene,
And selfishness and greed and lust
Awaken from their dream;
The music of the spheres shall reach
Our senses, now so dull,
And heavenly strains and visions bright
Inspire the waiting soul.
Then hand in hand and heart to heart
Shall mankind brothers be,
Discerning, each in each, the bond
Of God's vast unity.

EMILIE PAMELA BRIGGS.

sum which is here shown to have been accumulated by one individual in a lifetime.

"This kind of thrift is the thrift of the pirate who invests his hard-earned savings in a pirate ship and who also takes his life and property in his hands with the hope of gain. You yourself discount your proposition as to the risk in this sort of investment when you state later down in the editorial that if assessments grow, values grow still faster. You say, 'The idea that the lot owner does nothing, as his land rises in value, is never wholly true, and it is altogether untrue in land on the outskirts of a city.' You refer to the heavy taxes on unproductive property and to their prudence and thrift and self-denial. But how about the prudence and thrift and self-denial of the people who come along a little later in time and have to pay this \$8,000,000 or \$10,000,000 increase on the \$40,000? To be sure, speculators make bad guesses as to which piece of property will rise in value, but I deny totally that as land owners they give to the community any return. It is only as workers and creators of wealth that they incidentally give value to their land. It is the community and its activities that create these values.

"The protest of the single taxer is not against the increase of value, but against its going into the pocket of the mere holder of land, in the main a holder of lands out of use, or in only partial use. What the single taxer demands is that the community which creates this value shall take that value in taxation and apply it to the common good, in lieu of all other taxes, which, without exception, whether direct or indirect, are penalties on thrift and productivity, which fine men when they build buildings and discourage the very thrift and industry to which you are appealing.

"The presence and activity of population is the only thing that turns a wilderness into a garden or a blank plain into a city, and the exodus of that population from the city will turn it again into the blank wilderness. Therefore, population should own all values created by itself."

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A pawnbroker was awakened in the middle of the night by a furious knocking at his door. Opening the window, he looked out and asked:

"What's the matter?"

"Come down," demanded the knocker.

"But——"

"Come down!"

The pawnbroker hastened downstairs and peeped around the door. "Now, sir?" he demanded.

"I wan'sh know the time," said the reveler.

"Do you mean to say you knocked me up for that? How dare you?"

The midnight visitor looked injured. "Well, you've got my watch," he said.—Ladies' Home Journal.

THE SINGLE TAX ISSUE IN GREAT BRITAIN.

Portions of an Article in the London Daily Chronicle (Liberal), of November 30, 1908, in Reply to the London Spectator (Tory), on the Former's Proposal to Tax Capitalized Land Values a Penny in the Pound Sterling to Make Up the Treasury Deficit.

"The true principle," says the "Spectator," "is to make men pay according to their ability, and not to penalize a man because he happens to be the owner of a particular kind of property." According to this view nearly all existing taxes are unsound, because each is levied in respect of "a particular kind of property." To say that "not only capital land values, but all capital values, must be taxed," simply means that no alteration in taxation must be made until all the proper alterations can be made simultaneously. A more impracticable suggestion it would be difficult to conceive.

A hypothetical Mr. Smith, we are told, "made £480,000, and invested half of it, or £240,000, in land, and the other half in government securities and in shares in various companies." Dying, he left one-half each to his two (apparently widowed) daughters, Mrs. Jones getting the land and Mrs. Robinson the stocks and shares. Why, asks the "Spectator," should the state take £1,000 a year (1d. on £240,000) more from Mrs. Jones than from Mrs. Robinson? We will not do the writer of its article the injustice to suppose that he meant to convey that Mrs. Jones' land was all vacant, unused, and unimproved. Then, as our proposal was to tax only land value, a deduction must be made for the value of buildings and other improvements. This we put at an average of two-thirds; and on this basis Mrs. Jones would only pay £333 (1d. on £80,000) instead of £1,000. Presumably also some of Mrs. Jones' land is of that kind which is improved by agencies and circumstances over which she has no control and towards which she makes no contribution.

On the other hand Mrs. Robinson would by no means escape scot free, as the "Spectator" too hastily assumes. Shares in companies represent property in land as well as other things, and so far as her shares represented land value Mrs. Robinson would have to pay the tax. This is the extent of the "monstrous injustice."

The "Spectator's" argument is not only wrong in its facts but in its principle. It assumes that every kind of property should be taxed alike, and appears to contemplate a fiscal system under which the citizen would be brought within the net of the tax-gatherer in every relation of his business life. No civilized community would submit to such a system of taxation for a month. It is essential that certain great classes of wealth should be selected as