

were taxed there would be a heavy loss to British ships and sailors who carried foreign goods, and to the dock laborers, stevedores, and carters who handled them. Goods were not paid for by gold or bank notes, but by goods made by busy hands in the mills and workshops of their own country. (Loud applause.) All these people would be thrown out of employment. That was the reason why the Government, or any Government unless of escaped lunatics, would not attempt to stifle British trade by putting a tax on imported goods.

BOOKS

THE ABOLITION OF POVERTY.

The Abolition of Poverty, Through Restitution of the Equal Rights to Land. (Die Abschaffung der Armut, durch Wiederherstellung des gleichen Anrechts an die Erde.) By Gustav Büscher. Verlagsmagazin, Zürich, 1909.

In lieu of a preface, the author presents a letter of protest, written by him to the finance directors of the Government of the Canton of Zürich, in which he refused to pay taxes because the system of taxation rests on false principles, leads to great corruption, to lies and fraud, undermines public morals, oppresses the poor, favors the wealthy, and is altogether a gigantic robbery. Justice demands the exaction of taxes on the value of the land, which by right belongs to the people. For these and other reasons the author refused to pay the taxes imposed upon him, and left it to the officials to proceed against him as they deem best.

The sequel to this proceeding is not given, but the proceeding itself shows him to be terribly in earnest about the abolition of poverty. Nevertheless, it must be feared his insurrection will come to no good, since, as Buckle says: "However pernicious any interest, beware of using force against it, unless the progress of knowledge has previously sapped it at its base, and loosened its hold over the national mind. This has always been the error of the most ardent reformers, who, in their eagerness to effect their purpose, let the political movement outstrip the intellectual one, and, thus inverting the natural order, secure misery to themselves. . . . They touch the altar and fire springs forth to consume them."

But, for all that, sympathy and good wishes are due to Mr. Büscher in his strenuous efforts to ameliorate the hard conditions of the oppressed poor.

The book itself, though written in an undertone of anger, is full of scintillant thoughts and expressions, presented in clear and careful language, so true, so honest, so forceful, so just, so warm-hearted, so genuinely democratic that one wishes to see it translated in all languages and distributed by the million copies. All of which, we think,

may be inferred from the following extracts from the chapter on "The Advantages of the Land Values Tax Opposed to Present Robber Taxes"

People who wish to become or have grown rich at the expense of their fellow men, and those scholars who serve them, are untiring in their assertion that the land values tax is the most unjust of all taxes. How revolting, they exclaim, that the land owners only are to be taxed! Is the rich business man, the rich manufacturer, who lives in a rented house, not to pay any taxes, and the small land owner to be crushed by the burden of taxes?

Idle swaggering! Where, indeed, are the rich people who are not also land owners? who do not, indirectly, receive their portion of land values, as mortgage creditors, as stockholders, security holders, etc.? Where are the poor people who own great estates, whose dwellings are surrounded by large parks and expensive gardens? Who are the people who call a million valued building sites in our large cities, their own? Perhaps the washerwomen, or the mechanics?

In Switzerland where, nominally, the land is so well distributed, official statistics show that all the land which has any value is in the hands of not quite one-fifth of the population. Must four-fifths forego their natural rights that one-fifth of the population may retain that to which it has no right at all?

When we restore the equal rights of all to the earth, how, then, can the small land owner lose? Those land owners only can lose who have more than their share of land on an equal division.

The poor people, ruined by the taxation of land values, would be those people who intend to squeeze out a fortune from their fellow men by raising rents and speculating in land. Must we forever suffer want, that these people may find their reckoning? Must we trample under foot our rights of men, that these people who cannot understand that there is something higher than a money bag, shall not suffer from mistaken ventures?

The small land owner who has not bought his property with an eye to speculation, which means for purposes of legal robbery of his fellow men, would lose nothing by the land tax; he would be on the winning side, in most cases. He would save all other taxes he now pays, and which for him are more burdensome than for the rich. And from the increase of wages, the improvement of profits, the general growth of prosperity, he would harvest so many benefits that even a small loss would be abundantly compensated. . . . The property and income tax system has been a fiasco because these taxes are a punishment for honesty, and place a premium on lies and fraud. It has been a fiasco because all things except land values have a natural tendency to withdraw from taxation, be it that they are hidden, be it that they become scarcer and dearer. It is written in the laws of nature that land is the property of society; the products of labor, the property of the individual. This is the reason why all tax laws which disregard this principle, hatch corruption and fraud. Customs, duties and monopolies are avoided by smuggling, income and property taxes through misrepresentation of declarations. Hardly anyone deems it a moral obli-

gation to pay attention to these laws. Is it possible that laws which undermine morality rest upon justice?

C. M. KOEDT.

* * *

A GERMAN WORD TO SOCIALISTS

A Word to Socialists, and to Those Desiring to Join Them. (Ein Wort an die Sozialisten, und solche, die es werden wollen.) By Gustav Büscher. Verlagsmagazin, Zürich, 1909.

This pamphlet of 61 pages is a fierce denunciation of socialism by an author who has thoroughly mastered his subject. He recognizes as entirely true the accusations of socialism against present day society; but criticises in terms of strength and depth the utter lack of great practical results after half a century's spirited and vehement agitation on the part of socialists, and prognosticates continued failure.

Reviewing socialism in all times and all countries, he finds nothing but fine words, and promises of great events to come in the course of a couple of hundred years, all depending upon the "development of capitalism." Their promises are without limits—a shoreless sea, and therefore the rich have long ago ceased to fear socialism. Only so long as they are hungry, are the poor revolutionary. Socialists don't know what the rights of the poor are, and therefore their protests against the wealthy remain without results, they don't know what of this world of ours by right belongs to them, and what not. Whenever and wherever theories of socialism have been tried, they have been found wanting. Socialism and tariff protection grow on the same tree. Their only gains are small advantages, such as the feeding of school children, eight-hour laws, protection of laborers in factories, and the like. The old age pension

law, for example, is the work of Bismarck. In the Canton of Zürich, where their stronghold in Switzerland has been for forty years, and where their most gifted leaders have indefatigably agitated for socialism, what has been the result? Have they obtained by fighting a single valuable right for the people? "By their fruits shall ye know them." Only one right have the socialists been able to give the people of the Canton Zürich, after a hot struggle—the right to commit abortion.

Erudite socialists mock and spurn the rights of man. Human rights are nothing to them, they wait for the time when "capitalistic development" shall have gained mastery over all production; then, without regard to right or wrong, they purpose to descend upon the monopoly and seize it for the proletariat.

The author makes the new claim that socialism is based upon mendicancy, ever willing to take a bone falling from the table of the rich; and he animadverts upon the unbridled speeches at the great party meetings, as at Nüremberg, where the debaters mutually called each other infamous liars, accused each other of double dealing, unconscionableness, etc., and finally dispersed after purposeless squabbles.

Altogether the pamphlet, written in popular style, evinces ardent seeking after true democracy, and is therefore interesting reading.

C. M. KOEDT.

PERIODICALS

No one should miss two of the November magazines—Everybody's and The American. The American prints the second installment of Turner's exposure of barbarism in Mexico under Diaz. It car-

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