

## Taxes

Why are we taxed?

We are taxed to pay the cost of running our governments, National, State and Municipal, and to pay our war indebtedness.

What is taxed?

Buildings, including homes are taxed, land is taxed, industry is taxed, incomes are taxed, life insurance is taxed, railroad fares and freights are taxed, medicines and toilet articles are taxed, clothing is taxed, food is taxed. Truly we are taxed to death.

All taxes are ultimately paid by the working, producing people.

Chief Justice Marshall said that the power to tax was the power to destroy.

Unjust taxes destroy business.

The Single Tax will abolish all taxes except one tax on land values.

In other words, under the Single Tax, all revenues for the support of government will come from land values. The value of land is created by the community, and in this way it will go back to the community for community benefits.

It is by industry we thrive, and to untax industry will encourage industry and help to create prosperity for all.

Under our present system, vacant land is taxed very little, and industry a great deal. This discourages industry and encourages land speculation and land monopoly. The Single Tax would reverse this.

The landowners control the earth and the people must pay them for the privilege of living on the earth.

Is that just? No, the earth belongs to all the children of God for their use from generation to generation.

God put the mineral wealth in the earth for all and the government should mine it for the benefit of all alike and for the cost of mining only.

The landlords, the coal barons, the oil kings and the steel kings, as they now exist, must go.

Under the Single Tax you will enjoy the good things of life in generous measure. MRS. W. B. DUBOIS.

THERE'S a thing that has puzzled us for years: If folk didn't bet in bucketshops or buy fake stock, just how would they lose their money? Cleveland Press.

We want a correspondent in every city in the United States. Who will volunteer?

AN article of great significance is one by Prof. John R. Commons, in the *Political Science Quarterly* for March, entitled, "A Progressive Tax on Bare Land Values." The importance of this article merits more than a cursory examination. We shall treat of it in next issue.

"THE moral faculties constitute a truer guide than the intellectual faculties."—HENRY GEORGE.

## BOOK NOTICES

### OUR COMMON COUNTRY\*

WE confess to a very strong liking for Warren G. Harding. He is so typical of you and me—if indeed we can lay claim to his innate kindness, his desire for the good will of his fellows, and his love of country.

He moves a gentle spirit amid the world's cataclysms. Of course, he doesn't understand them. Perhaps—almost certainly—he is somewhat bewildered by what he sees and hears. He has no remedy for our social troubles. But he wishes that the world were at peace; he wants to see people happy, and he will do what he can to set things right. And all this he will do with an ingratiating kindness, with even a touch of Main street shrewdness in that smile of his.

No one but a kindly soul would have pardoned Eugene V. Debs as he did, without ostentation, and without any pious profession of a superior political or economic morality. It was just the courteous act of one gentleman to another. It was all so typical of the man.

And this volume of essays—it is all Warren G. Harding. No one will accuse any one else of having written a line of it. Main street, maybe, but Main street at its best, with all its homely virtues, if also with some of its narrowness, its limited outlook upon the world, its naive provincialism.

But how kindly it all is, seeking love and reconciliation between elements recognized as discordant. Old fashioned, of course—Mr. Harding is probably the last of his gentle tribe, representing an element among us now fast passing away, and possible only in Ohio and one or two other western States.

He has observed rather generally. He does not thunder away at these observations as if they were important discoveries. Theodore Roosevelt would have told them in a breathless rush of epigram, condemnation and froth. But Mr. Harding is above such affectations.

He does not permit himself any great indignations. The nearest he comes to it is when he touches upon land speculation, the evils of which are very clear to him. It is then that he says, in homely phrase: "We need fewer land hogs and more fat hogs for ham and bacon."

These are wise words under the head of Conservation and Development.

"Conservation, it must always be kept in mind, does not consist in locking up the treasure house of our natural resources. That would be the most objectionable form of waste. Conservation, in its truest sense, consists in the judicious use of the resources which are ours. . . . ."

"The only problem in the conservation of waters is to see to it religiously that this great inheritance of the people is not monopolized for private enrichment, and of this there can be little danger if the State—and the nation when it has jurisdiction—shall wisely exercise the powers of regulation which it possesses. \* \* \* \* \*

In a somewhat different manner, the same principle will apply to our other natural resources."

Of course, Single Taxers would want something more explicit. But Mr. Harding goes as far as he sees. And it is very much to be questioned if a mind like his may not, through its innate honesty and good intentions, be made to see further than some more eminent and intellectually hardened statesmen who have outlived the plastic period.

"I like to think of an America whose spirit flows up from the bottom and is not handed down from the top," says Mr. Harding. That is his concept of America. It is an evidence of the worthiness of one called to the presidency of the Republic. Its modesty is recommended for imitation by others in high places.

On the whole we like these essays. They furnish what the moving picture people call a "close up" of a very agreeable, courteous and kindly gentleman, who if he achieves nothing great in the presidency will uphold its best traditions with honor—and, better still, with the absence of all pretence, bluster and vainglory. J. D. M.

\*"Our Common Country," by Warren G. Harding, clo., 12mo, 302 pp. Bobbs-Merrill Co., Indianapolis, Ind.