

wood Forest, and the New York *Times* is the notable Friar Tuck of that demesne.

But other and greater Robin Hoods there are, in and out of government, compared with whose deprivations those of the Lord of Sherwood Forest were petty larceny. In the *Cosmopolitan* this month is an account of one of them, Frederick Weyerhæuser. Profiting by gigantic national criminality he has become possessed of millions in excess of the fortune of John D. Rockefeller. The master of vast reaches of timber lands, obtained with the criminal collusion of those to whom the people entrusted the custody of the splendid inheritance of their public lands.

The Single Taxer proposes to deal with this problem in the only way that will permanently settle the question and satisfy at once the demands of expediency and equity. But while recognizing the national crime that made Weyerhæuser's swollen fortune possible, how do the Robin Hoods in government purpose to deal with him? They propose to punish him by taking ten per cent of his fortune from him when he dies! That is, his heirs will be punished for his sins! Observe that it is not a question of the equity of great possessions nor the modes of acquisition. With the appalling evidence before them of the great injustice of such monopolization of natural opportunities, they offer something worse than a panacea.

Is there to be no discrimination between wealth honestly acquired and that obtained through crimes in which State legislators, Senators and Judges are *particeps criminis*, no discrimination between properties economically justifiable and those which are institutionally unsound? Is this inheritance tax to be adopted without inquiry as to what great fortunes may be justified wholly or in part, and what may be justified only in part or not at all?

If Mr. Weyerhæuser's fortune be ill gotten, if it has been acquired at the expense of the community by reason of institutional injustice, the Single Tax will take it all, which is just; but the Inheritance Tax will take but ten per cent of it, which is to continue 90 per cent of the prevailing injustice. But it is to do worse than that, since it includes a robbery of other fortunes which are the return for high and exalted service to the community, such as that rendered by Howe, McCormick, Edison, and others.

Let us assume a supposition but possible example of the workings of this Inheritance Tax and we may see who it is bearing the insignia of his exalted office rooms at large in Sherwood Forest, for there are Robin Hoods, as has been said, in and out of government, as well as journalistic Friar Tucks.

Mr. Brown aged 65 dies. Mr. Brown made 5,000,000 by a beneficent invention the value of which, owing to its importance to the world, could not be, measured in dollars, as

valuable as Edison's discoveries and possessing no element of monopoly. His son aged 45 inherits, and pays an inheritance tax of 10 per cent, or \$500,000. This son dies suddenly within three months after his father and his son, aged 22 inherits \$4,500,000 on which he pays this inheritance tax of 10 per cent, or \$450,000. Unfortunately this young man is thrown off one of the cars of the B. R. T. for refusing to pay the extra 5 cent fare to Coney Island, and is killed. His young widow inherits \$4,050,000 which is immediately mulcted 10 per cent, or \$405,000, making a grand total paid on this one estate in one year of \$1,355,000.

Is this taxation or robbery? Certainly more than one exalted person walks abroad in Sherwood Forest these days.

J. D. M.

#### THE TAX CURE FOR FRANCHISE EVILS.

American cities have become aroused at last to the value of the franchises improvidently granted in the days when "the best citizens" were not watched as vigilantly as they are now. Some of them, like Chicago, Cleveland and Detroit, are fortunate enough to have to deal with temporary grants, whose expiration make it easy to bring the corporations to terms. Others like New York, are saddled with perpetual franchises, behind which it is assumed the companies can outrage the public with impunity. It does not seem to be generally realized that in the power of taxation the community possesses a weapon which if intelligently used, can pierce even the shield of perpetual franchises. It can be made not only to secure to the public a fair share of the profits of transportation lines, but to secure good service instead of cattle-car herding. Unfortunately this weapon is often used not only without intelligence, but apparently with a perverse desire to defeat the very object the public is anxious to attain.

For instance, in New York there is incessant complaint that the roads do not run cars enough for their passengers. They go on the principal that the "dividends are in the straps," and they are unhappy when they inadvertently supply every passenger on a car with a seat. What does New York do to encourage them to put on more cars? It levies a license tax on every car run. Imagine eighty people demanding transportation, each with his nickel in his hand. They can all be jammed into one car, or they can be seated comfortably in two. Two mean the wages of an extra motorman and conductor and extra expenses for interest, depreciation, insurance and power, and no more income. While the company is hesitating whether to incur this extra cost for the sake of decency and humanity

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.

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#### 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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