

Alas, alas, that on this continent where we could so easily build up society according to the equities and the blessings of brotherhood, we are developing, just as fast as we can, all the worst evils of the old world civilization with their castles of affluence and luxury and their hovels of work and want.

To correct this evil we present you a petition, not at all of a drastic character; but simply, that you so amend the assessment act, that municipalities may reduce the rate of taxation on the improvements and increase the rate on the value of the land.

This is not a new principle; for the Municipal Act allowed municipalities for many years to reduce the taxation of manufacturing establishments. All we ask is that you will extend this principle and allow them to exempt not merely the machine which makes blankets to keep children warm; but that you will remove the tax from the house itself that keeps them warm.

We can appeal now to the example of several countries. In the province of Manitoba, about the year 1890, the farmers complained to Mr. Norquay's government that, while they were doing everything for the development of the country, they were being taxed for every improvement; the speculators were reaping the benefit of their energy and skill. After some consideration the Assessment Act of that province was amended by the following clause: "All lands in rural municipalities used for farming or gardening purposes, shall be assessed as they would be assessed if they were unimproved." I have made extensive inquiry respecting the working of that act and the testimony is unanimous that the people after trying it for many years, would not for one moment allow it to be changed. In Saskatchewan and Alberta there is no tax on farm improvements. In British Columbia, improvements are assessed at only fifty per cent. of their value and as much less as the municipality chooses. In New Zealand upwards of seventy municipalities have abolished all taxes on improvements, and in New South Wales the municipalities are moving in the same direction.

I trust therefore, gentlemen, that you will see the reasonableness of the petition which has been signed by upwards of 250 municipalities and a large number of labor unions.

THE ETHICS OF THE SINGLE TAX.

(For the Review.)

By JAMES F. MORTON, Jr.

In the advocacy of the Single Tax, it is possible to insist too much on considerations which, from their very nature, can appeal to only a fraction, small or great, of the people of the country. While a sadly small minority of the race can be honestly regarded as having yet mastered the first elements of independent reasoning, there is fair hope that the number is ever on the increase. A movement of the nature of that in behalf of the Single Tax, relying on sober demonstration rather than on an emotional appeal to the

unreflective mind, must seek to reach the intelligence of individuals, and must therefore base its main argument on premises not involving disputed metaphysical propositions or religious creeds.

The United States is fortunately blessed with a secular government. The avowed separation of church and state is one of our highest boasts, although less completely enforced than the true application of our democratic professions demands. Religious belief, from the democratic standpoint, is a purely private affair, with which the government has no concern whatever. Each individual, confronting the mysteries of being, is compelled to adopt such speculations or positive beliefs as the structure of his brain and the experiences of his life force upon him, or to become a blind worshipper at the shrine of old tradition. Whatever his conclusions may be, and whether well or ill based, is no business of his neighbors, or of the state: nor has the state the faintest shadow of right to exhibit the slightest partiality to one form of belief over another, or to facilitate in the faintest degree the propaganda of any particular faith or class of faiths. From the standpoint of citizenship, Christian, Jew, Buddhist, Mohammedan, Atheist, Agnostic, Spiritualist, Theosophist, stand on a precisely equal footing; and it is the grossest abuse of power to manipulate the forces of the government in such a way as to show favoritism to any one of these over another, or to give to any one or more of them any shade of patronage tending to elevate them to a more respectable status in the public eye than any of the others may occupy.

These premises being granted—and they are so elementary and self-evident as scarcely to require statement—certain conclusions would seem to follow with reference to Single Tax propaganda. In addressing a body composed wholly of the avowed adherents of a particular religious faith, it is unquestionably proper to prove the perfect consistency of the Single Tax with the fundamental tenets of the faith in question, and with the utterances of the prophets of that faith. But in addressing a mixed group or body of citizens, is it not better to avoid an appeal to beliefs which are undoubtedly held by some of them as individuals, but form no part of the considerations which belong specifically to the duties of American citizenship? Should not a secular reform be propagated on a secular basis? The Single Tax is neither a Christian nor an Atheistic measure, but a secular measure, in which Christians and Atheists are equally concerned as citizens; and it should be always and everywhere supported as such. The existence or non-existence of a personal deity in no way touches anything basic in our position; and if the entire human race should suddenly become converted to either belief or disbelief on this point, the justice and necessity of the Single Tax would not be affected in the slightest degree. Then why speak or write as if it were necessary to find a divine sanction for an act of simple human justice, and thus lead the hearer or reader to infer that the argument for the Single Tax depends for its validity on a belief in the existence of a deity, and a personal acquaintance with his designs and purposes? Suppose, indeed, that four out of five listeners happen to believe in such a being. They do so simply as private persons, and not in

their capacity of citizens; and the true appeal to citizenship is rightfully to be made only on grounds which touch five out of five, and that not on account of an accidental coincidence of their separate opinions on affairs of private concern, but dealing with the subject—matter of citizenship itself.

Let not this argument be mistaken for an assault on any religious belief. It is certainly not urged that the Single Tax propaganda should involve any espousal of Atheism or attack on any creed. It should simply maintain a rigid neutrality, exactly as the state itself should do, and be conducted on broad lines, which could not fail to appeal alike to Christians, Jews, Atheists and all other citizens, utterly ignoring all religious controversy and speculation, not as unworthy of individual attention, but as outside its sphere. This need involve no disregard of the ethical appeal. Natural law is natural law, and of equal validity, whether derived from a divine origin, or issuing spontaneously from the inevitable conditions of existence. Every phase of social organization must find its sanction in principles of justice, or lose the power to command the respect of the individual. The universal evidence of nature and of human experience has abundantly demonstrated that the penalty of persistent defiance of any of the great laws of the universe is degeneration, whether slow or swift, and ultimate death to the disobedient individual or species. These are laws that enforce and avenge themselves, as artificial laws cannot do. The organization of the human mind and of human society, being variations and extensions of physical activity, are inescapably subject to the same laws that govern the material universe. In nature, there is no favoritism. Each organism or species wins or loses, as its own conduct warrants. If the struggle is cruel, at least no special privileges are conferred on any individuals, to exempt them from the conflict which the rest must face. The cruelty is a mere incident, which higher phases of existence may eliminate; but the equality in the terms of life is fundamental, and must be obeyed by every phase of life which does not pursue the path to self-destruction.

The Single Tax is ethically sound, because it complies in the strictest sense with the fundamental ethics of nature. It renders to society that which is society's, and to the individual that which is the individual's. Many earnestly advocated and perhaps necessary reforms are defensible only on the ground of special treatment for a social disease. The Single Tax is natural law itself, applied to the social realm. It is not merely an act of justice to the oppressed; it is a method of orderly and exact equity in action for a society in which no oppressors or oppressed exist. Unlike most reforms, its presupposes no theories whatever concerning human nature. It is applicable alike to weak and to strong, to good and to bad, to perfect and to imperfect. It is not a palliative, but a permanent adjustment of means to end. It fits a small and scattered community, and a large and congested one, an agricultural or an industrial commonwealth. Herein lies its great strength, making it not merely an economic measure, but one of an ethical nature. It makes no appeal to weak sentimental or doubtful ethical theories, but to such as lie at the very

root of self- and race-preservation, and can be denied only by such as would deny to society all right whatever to exist or to function. For all others, to comprehend the Single Tax is to accept it.

THE CHRISTIAN'S ANTI-POVERTY CREED.

(For the Review.)

By **GEORGE WALLACE.**

Some of my readers, brethren in the church, have not fully approved of certain articles I have had published from time to time in relation to the church and poverty. They have even expressed surprise that a loyal church member like myself should in any respect criticise the church. But if a church member, who is also a believer in Jesus Christ, discovers that the church is teaching or endorsing policies and practices not supported by the teachings of Christ, how can he be deemed loyal unless he faithfully points out what seems to be wrong? For example, I do not believe the enforced poverty of God's children is according to God's will; so believing, I cannot remain silent if the church defends the conditions which produce this poverty. That is a simple proposition.

DANGER OF MISLEADING THE PEOPLE.

The church by refusing to accept the teachings of Christ may do much harm; it may delude those who are within its fold, and it may cause many others to reject the Christian religion because they cannot accept the religion taught by the church. In conversation people have admitted to me they were led into agnosticism by the idea that such a religion was Christianity, but afterwards they discovered by study of the New Testament that it was not in line with the teachings of Christ.

REAL FAITH IS NECESSARY.

The Apostle tells us that without faith it is impossible to please God. Every Christian should have implicit faith that the world will be overcome through Christ. My own belief is very simple in relation to poverty. I believe in the God who made the earth and all the people thereon; that the teachings of Jesus Christ show us how to live in harmony with the will of the Creator; that any church refusing to accept these teachings of Christ has no right to call itself a Christian church.

Let me formulate and more fully elaborate these beliefs, with the hope of helping to make the truth clear to all:

FACTS AND DEDUCTIONS.

1. God made the earth and He made all the people; He gave them the earth with all its bounties for their use.