

### MUZZLING THE LAND SPECULATOR 4,000 YEARS AGO.

"Land must be cultivated, and if neglected the owner had to pay the same as neighboring land!"—Babylonian Code 4,000 years old.

The monument which bears this inscription is a pillar of black diorite eight feet high, and was found by M. de Morgan at Susa, in the Acropolis mound, in December and January, 1901-2. One of the most remarkable historical monuments that has ever been recovered from the buried cities of the ancient world.—The London Times.

### TOM JOHNSON'S VICTORY.

A Republican newspaper, commenting upon the Cleveland election, announces gravely that Tom L. Johnson has succeeded in "cramming his humbugs down the throats of the people," and also refers to the "fakir's evanescent popularity."

Without desiring to enter into any political argument or to discuss Johnson's future, it seems to the News that its contemporary is unfair to the Cleveland man. The "humbugs" that the fearless Cleveland mayor has crammed down the throats of the people are the beliefs that it is unfair for a man with \$500,000 worth of property to pay taxes on one-tenth that valuation, while the man with a \$2,000 house pays taxes on two-thirds, and that traction companies have not the right to charge a five-cent fare when they can make a reasonable profit on a three-cent basis. Briefly stated, these are the "humbugs" responsible for Johnson's "evanescent popularity." Other reasons are his courage, his rugged honesty, his business ability, and, what is rare in politics, his belief that promises are made to be kept.

But this talk of "humbug" is rot on its face. There is not a man living who by "humbugging" could be elected mayor three times in a city the size of Cleveland. The people are not so easy as all that.—Wheeling News, quoted in The Commoner.

### PARABLE OF THE OFFICE BUILDING.

For The Public.

Now it came to pass that in the land of US, men did build most like unto the Tower of Babel—20 stories high—and called it an office building. This they separated into parts, and let the offices out for hire at so much per, according to location desirability or size.

One man who thus did hire an office spent many shekels on beautiful furni-

ture and extra fittings for his place, and made it a credit to the building, of which the owners were justly proud.

Another man, having an equally desirable office, at the same rent, only put in a few old chairs and a desk.

Then along came another man with money to invest in "futures." Finding a third office unoccupied, as good as the other two, he saw the owners, informed them he wished to buy or rent it, so as to make a profit from some one who would hereafter need it. He would not put anything into it, but would allow neighbors to throw such rubbish as they wished in; and of course, would not expect to pay as much rent as the man who did lots of business in his office.

But the cold-hearted corporation could not see it, saying that offices were rented according to their desirability, regardless of the use made of them, the business done, a man's inheritance, his ability to pay, or the equipment he put in. But if any rebate or lower rent was to be given, it should justly go to the man making improvements which were a credit to the institution, and not to the man acting the dog in the manger, holding opportunities in a disgraceful condition. They did not fine or charge rent to a man on the improvements HE put in.

And they further said unto the investment man: "You should go unto the City or National government, and get land, which is their office building. They encourage the industry of weeds, tin-cans and garbage—holding natural opportunities out of use—by less taxes. And annually fine a man by more taxes for improvements HE makes."

Moral: For common sense in taxation see what modern corporations do, and don't look to fossilized governments that are wedded to ancient traditions.

GEORGE W. PATTERSON.  
Denver, Col.

### HUMORS OF THE ENGLISH INCOME TAX.

A fact, not altogether free from humor, is that the salary of the English tax collector is a percentage of what he can extract from the taxpayer.

He asks you to send him the amount of your income, and warns you that you will have to pay a penalty of \$250 if you send him a false return. I have it on the authority of Mr. W. S. Gilbert that every Englishman sends a false return and cheats his government; but now a good many men, I am sure, cannot cheat the government, those, for example, in receipt of a sal-

ary from an official post and many others whose incomes it is easy to find out.

Of course some cannot be found out; so that those who cannot conceal their real and whole income have got to pay for those who can.

A merchant sends his return and values it at \$10,000. The collector says to him, if he chooses to do so: "Your return cannot be right. I will charge you \$20,000. Of course, you can appeal."

The merchant is obliged to lose a whole day to attend the court of appeal, taking all his books with him in order to prove that the return he sent is exact.

Very often he pays double what he owes, so as not to have to let everybody know that his business is not as flourishing as people think. But the most amusing side of the whole thing is yet to be told.

If you sell meat in one shop, and groceries in another, and you make \$5,000 in the first, and lose \$3,000 in the second, you must not suppose that you will be charged on \$2,000, the difference between your profit in the first business and the loss in the second. Not a bit of it; the two businesses being distinct, you have to pay on the \$5,000 profit made in the first, and bear your loss in the other as best you can.

As an illustration, I will give you a somewhat piquant reminiscence. Many years ago I undertook to give lectures in England, under my own management. My manager proved to be an incompetent idiot, and I lost money.

When I declared my yearly income I said to the income tax collector: "My books brought me an income of so much, but I lost so much on my lecture tour; my income is the difference; that is, so much!"

"No," he said, "your books and your lectures are two perfectly different things, and I must charge you on the whole income you derived from the sale of your books."

Then I was struck with a luminous idea which proved to me that I was better fitted to deal with the English tax collector than to manage a lecture tour.

"The two things are not at all distinct," I replied; "they are the one and the same thing. I gave lectures for the sole purpose of keeping my name before the public and pushing the sale of my books."

"Ah!" he exclaimed, "you are right; in that case you are entitled to deduct your loss from the profit."

And this is how I got out of the difficulty, a little incident which has made

me proud of my business abilities ever since.—Max O'Rell, in the Chicago Examiner.

#### GIVING UP.

#### THE MILLIONAIRE SUNDAY SCHOOL CLASS.

Topic: Giving Up. Golden Thought: Give and Make Others Give.

Leader—You will notice that our topic this morning is Giving Up, which, we infer from the Scripture lesson, means that we must give up something in life. First, let me suggest that we need not worry with the argument of the Nazarene, that it is easier for a camel to pass through the eye of a needle than it is for a rich man to enter the kingdom of heaven; the comparison is not well drawn, for all depends upon the size of the needle and the camel.

He also mentions that we should give all we have to the poor, but we know that it would be simply folly to consider that literally. The Nazarene was undoubtedly a wise person, but he never managed a coal trust, nor an oil trust, nor a beef trust. If he lived to-day and should happen to be president of an oil company, and should attempt to do business on those lines, he would soon go to the wall. (Unanimous assent from the class.)

These injunctions must be taken practically. We naturally desire a few shares of the future life, therefore we know that it is business to give up something that will extend our influence with the Creator of all natural products—the one who made a universe of trusts, each of which he holds in the hollow of his hand. The question is: What will be the easiest service for us? Giving!

Now we come to the underlying thought. The command to give is virtually a command to get, for we cannot give unless we first get something to give. How shall we get it to give? From the people! This will be a twofold work: When we get it from other people that we may give up, we will be making them give up, too, and they unconsciously will be saving their souls.

I should like to have an expression from a number of the class as to how we can arrange to give up something according to these principles. As for myself, I have advanced the price of oil two cents on the gallon, and at the end of a year I not only will have made others give up, but will have gotten enough extra profit to enable me to give a few hundred thousands to a university.

Coal Operator—I can easily cut miners' wages and clear enough to endow charities to help the poor buy fuel.

Head of Beef Trust—I can fix the prices of beef and other meats and raise a sum to establish friendly inns and soup houses for those who cannot get enough work to live.

Steel Trust Magnate—I can manage to clear the price of a few free libraries where people can read and forget their miseries.

Head of Sugar Trust—I can make people give up enough extra for sugar to defray the expenses of a hundred or so missionaries in Cuba and the Philippines.

Leader—This is what I call a practical Christian spirit. By our works we shall be known!—James Ravenscroft, in Life.

#### THE MAN IN THE DESERT.

There are incidents in the individual life that fasten on the mind and remain vivid so long as memory itself endures.

Such an experience came to me in the Idaho desert.

I was aboard a train, traveling eastward. As we sped over the dreary desert, flat almost as the ocean, and so alkaline that only the low, scraggy sagebrush will grow at clumpy intervals, the train stopped about nightfall at what was marked on the railroad map as a station.

There was a little shed for a depot, and a huge water tank and a fuel bin for the locomotive; and two or three frame houses not far away.

Nothing else appeared but sunset sky and alkaline prairie, the latter cut in halves by straight lines of steel track.

It was as lonely a place as ever a coyote prowled over.

The arrival of this train was one of the events of the day, yet so few people lived in that part of the world that only three or four men were at the station to meet it.

The engine took water and fuel. From one of the forward cars a bundle of newspapers and a small mail pouch were thrown off, and a small pouch taken on.

The signal was then given to start. But scarcely had the train got in motion, when it stopped with a tremulous jolt.

The conductor and brakeman got off, ran back, disappeared under the last car, which was a sleeper, and

pulled forth a dusty, forlorn-looking man.

He had sprawled himself out, face downward, across the beams of the rear truck, within a few inches of the revolving axle, intending, doubtless, in that fashion to ride during the night through the clouds of dry, choking alkaline dust that sifted past double windows into the sleeping cars and covered all within with a fine powder.

When the man had been pulled out the signal was given to go ahead.

The train again started. But the man was not to be left behind. He bounded forward and darted under the rear car, between the front and rear trucks. Practice, doubtless, had made him skillful in the dangerous feat of climbing in over a car's moving wheels.

Again there was a jolting and a jarring, and the train stopped. Again the man was dragged out, the trainmen using threats this time. And they saw that he did not try the thing again, as at last the train moved on without him.

The miserable man from first to last said not a word.

And there he was left, standing on the track; a stolid, motionless, silent figure, that became smaller and smaller as the train drew away, until figure and station, houses and water tank, were lost in the gray of the desert and the shades of descending night.

Who was he—this man? Who, indeed? Had he credentials? What! he, who had scarcely better than rags to cover him, and must needs ride cheek by jowl with death, to get through the desert?

Who would believe him, even if he told the truth? Left at nightfall at a stopping place in this vast sea of sand, where men are few, and where such as he are regarded with suspicion. Perhaps if he should ask for alms and a sleeping-place he would, instead, get the dog!

Marooned in the desert!

Marooned as much as ever the victim of buccaneers was along the Spanish main.

Marooned! with miles upon miles to the next station, and the next station is just as inhospitable as the last; and with never a drop of sweet nature's water by the way!

This is one of the too frequent pictures of the vast, the naturally bounte-