

opportunist. He stands for liberty rather than law. He advocates political more than moral reforms.—The World To-Day, for November.

#### THE MISTAKE OF MODERN CIVILIZATION, AND HOW ITS CORRECTION WOULD ADVANCE BOTH CAPITAL AND LABOR.

An abstract of an address before the Inter-Parish Debating association, of Fall River, Mass., December 16, 1903, by the Hon. L. F. C. Garvin, governor of Rhode Island, etc.

Gov. Garvin began his address with a full statement of what he believed to be the fundamental mistake of Modern Civilization. This mistake consists in an unwise and unjust system of taxation which engenders certain artificial and law-made monopolies.

The remedy he proposed is the exemption from taxation of all personal property and improvements. Such taxes, he showed, are paid out of interest, which is the return to the capital, and out of wages, which is the return to labor.

A reduction of wages has just occurred in Southern New England, acquiesced in by the operatives affected, because the returns to the capital invested in the manufacture of cotton fabrics are now admittedly small.

What are the influences which always handicap capital, and which from time to time become so strong as to lead to prolonged business depressions?

They are high taxes, high cost of power and raw materials, and high-priced land, which limits the opportunity for the investment of capital, and finally the diversion of wealth into monopolistic enterprises which, by promising quick and vast returns, foster a spirit of speculation.

All of these impediments to a legitimate production of wealth are magnified, if not created, by the taxes we lay upon commodities. One of the effects of the annual fines placed upon the products of capital and labor is to discourage and materially lessen the amount of wealth produced. Every product upon which a fine is laid, whether it is a horse, a stock of goods, or a building, is thereby augmented in price. Every such increase of price falls upon the consumer, taking from him a part of his wages, and, if he has saved anything for investment, a part of his interest.

In some towns in Massachusetts the local taxes amount to two per cent. of the assessed value of the property. Not infrequently all of the taxable property of widows and orphans consists of personality. Now if the guardian makes his investments carefully the very highest

return he can expect to secure is six per centum. Therefore, upon an estate of \$20,000, the annual income will be \$1,200, of which sum, if the law be enforced, \$400 will go to the municipality in taxes. When it is considered that these local taxes are but a part, and a minor part, of the total loss to the individual from our tax laws, we may form some comprehension of the burden they impose as a whole.

In one city of this country the folly of local taxes upon personal property is fully understood. For many years Philadelphia has exempted personal property, including machinery, from taxation. Not only has no injury resulted, but the Quaker city has become the Mecca of men whose wealth consisted of personal property, and in the course of time, no doubt, that wealth has found its way into real estate to the advantage of the municipality and the increase of its taxable property. Not only has Philadelphia not suffered in consequence, but it stands first among the great cities of the United States as a manufacturing center. By the census of 1890 the amount of capital per capita invested in manufactures was: In Boston, \$263; in New York, \$281; in Chicago, \$327; in Philadelphia, \$358.

The unwisdom of taxing personal property has long been known to political economists, and has given rise to the saying: "Nothing should be taxed that can run away." Equally true is it that nothing should be taxed that can stay away. Our so-called taxes upon improvements, which are nothing but annual fines imposed upon the enterprising, are the rankest folly, and no section of the country is suffering from them more than is New England.

That manufacturers realize the incubus upon their business of taxes upon mills, tenement houses and machinery, is proved by their efforts to have their plants exempted from taxation. In Rhode Island quite a number of valuable manufacturing establishments are relieved of all taxes for a period of ten years. In some of the Southern States a standing invitation is extended to capitalists to invest through laws exempting their plants from all taxes. This policy accounts in part for the fact that the chief industry of Massachusetts and Rhode Island, the manufacture of cotton fabrics, is growing far more rapidly in the South than in New England.

Our policy, therefore, is plain. It is to exempt from taxation by a simple State law personal property and improvements of all kinds. Such exemption would necessitate an increase of the amount of taxes now levied upon

land values. Taking taxes off the products of labor and capital lowers their price to the consumer, imposing taxes upon land also lowers its selling price to the user; so that in two ways both capital and laborer will find their income materially increased as compared with their expenditure.

As a practical legislative measure, a law should be passed enabling any town or city which so desired to exempt from local taxation all personal property and improvements; in other words, to derive all local revenue from a tax on land values only.

This is the direct method by which New England may maintain her high standing as a manufacturing center.

#### "FROM NARROW THINGS TO GREAT."

A Latin phrase has come down to us, from how far a past I do not know, which brings a sense of larger room and deeper breaths of windy air, and peace. "De angusta ad augusta"—"from narrow things to great." By implication we are urged to make the journey.

And what of that journey? It is truly "into a far country," but it is neither long nor arduous. It is not "the thorny way that leads to the stars," of the other Latin phrase. It is a way of pleasantness which leads to a land of peace.

For the narrow things—"the narrow things of the house," as Horace calls some of them—are just the outside things, separated in our thought of them from the inside forces which should be their souls.

Drudgery, sordidness and petty fears are of the narrow things of the house which darken and contract the lives of many good women who are carefully paying tithes of mint and anise and cummin. They are doing the right things. They are carefully and economically ordering their houses and making pleasant homes for those they love. But they think of their work as laborious, and monotonously reiterative, and as a hindrance to their intellectual and spiritual development.

And yet right there in labors for the great, simple, primitive needs of human life lies the very work which is the outside expression of the most tremendous things God does for man.

Food, clothing, shelter—these are the things alike necessary to primeval and savage man, and to the most civilized man of the latest hour. Spiritual food, clothing and shelter we never make for ourselves; the Divine Father always provides them for us in their entirety—

a statement of Swedenborg's which has only to be pondered over to be recognized as inevitably true. But here in this world He leaves to us the management of the activities which shall produce from the well-stored and pliable environment in which He places us all the things of which we have need.

Food, clothing and shelter—as general commercial products, undifferentiated for individual needs, they are supplied by general social and largely masculine labor. To the woman in the main falls the selection, the differentiation from the mass, of what is needed to make the individual home. From selected commercial products she creates the outside of the home function—the warmth and light and order—which comfort and protect and give opportunity for the development and the best productive labor of the immature and the mature human beings under her care; the clothing which gives not only protection, but furnishes also an outward expression of lives which she better than any other understands; and best of all, the food—oh, wonder, that this should be deemed the greatest drudgery of all—the food, which is needed so often and so vitally, because it is the outward expression of the essentials of the life which must be given us hour by hour and moment by moment by the Lord God Himself, or we should absolutely spiritually and physically perish. So divine a thing is the partaking of spiritual food that to him who will open the doors of his soul it is promised that the Lord will come in, “and will sup with him, and he with Me.” And “the holiest act of worship” is the sacrament of the Holy Supper, which is the symbol of this reception of the heavenly Guest—the union of God and man.

The preparation and arrangement and ordering of all things pertaining to shelter, clothing and food—the selection, the harmonizing and the cleansing—these are the matters which, looked at from above downward, and from within outward, are seen to be the loveliest services the earth offers as occupations for our activities. Looked at from the outside only, with no vision or feeling for the souls of them, these things—just these things—become the drudgery, the “domestic cares,” “the narrow things of the house,” which darken and imprison so much of feminine life.

But the doors of this prison are not locked; the shutters are not barred. To a touch, and in an instant, they yield.

You are making or mending little clothes, binding up a cut finger or teaching how a door may be closed noiseless-

ly; you are washing garments or making bread. You have not time to think of spiritual things; you are not learned in “correspondences.” No matter; you may pass from the narrow things to the great by recognizing the act you are doing as the ultimate expression, the outside form, of what is being done within for the inner life of those for whom it is your privilege to labor. You do not have to think it all carefully out. Just recognize gladly in your soul that it is so, and let yourself feel that you are being permitted to cooperate on the outer plane of life with God Himself on the inner plane of life. Then the doors and windows of your prison swing wide. The sunlight pours down in; flowers blossom, and the sound of music is in your ears. Your homely activity becomes glorified. Your affections long to express themselves in further service. There comes a great peace. And then fears—the many little fears, of marauders, of stalking disease, of deprivation, of being left alone—these melt away like mists in the sunshine. The Great Friend now abides in your house; of what will you be afraid?

From the narrow things to the great! It is not a far journey, and it leads from the shadows of life to life itself.—Alice Thacher Post, in the New Church Messenger.

#### AMERICAN GOODS IN SOUTH AFRICA.

THEY ARE SOLD THERE AT HALF THE PRICES CHARGED HERE.

The Iron Age, of December 17, contains information as to manufactured goods sold in South Africa and the countries from which they are exported. In many lines American goods outsell those from every other country. This appears to be true of brooms and brushes, cycles, carriages, clocks and watches, furniture, lamps, weights and scales, builders' hardware, tools and implements, fencing wire, wire nails, pipes and tubes, stoves, hand pumps, horse shoes, steel ropes, paints and colors, etc.

Of course none of these articles are sold for export at the high prices at which they are sold in the United States. Usually the United States price is about 50 per cent. higher than the export price, but, in many lines of goods, the American price is double the export price. This is true of clocks and watches, steel rope and of some kinds of hardware and tools.

In regard to wire nails the Iron Age says:

Of the total importations about 50 per cent. come from the United States, 25 per cent. from Belgium and Germany, and 25 per cent. from Great Britain. Belgium and Germany beat Great Britain in price,

and the United States beats all three. Even with equal freights American wire is ten shillings per ton cheaper than British.

In speaking of shovels the Iron Age says:

Shovels are divided between Great Britain, America and Germany. Great Britain's share predominates. The American round end D-handled shovel still sells, owing to its superior finish and low prices. It costs one shilling six pence in New York and can be sold wholesale in Johannesburg at three shillings three pence.

Looking up the prices of shovels in the Iron Age, we find that the Association list of November 15, 1902, is still quoted and that the discount is 40 per cent. This list price appears in the Iron Age of November 13, 1902. The only shovels there quoted that answer to the description of those sold in South Africa are made by the Wright Shovel company and are listed at \$17 per dozen, for the smallest size. This would make the American price 90 cents each, as against 36½ cents each for export. There is not a shovel of any description listed at less than eight dollars per dozen, or 40 cents each net.

It is, therefore, reasonably certain that our shovel trust is selling shovels for export at half or less than half the prices charged at home.

Trusts come high, but, apparently, we must have them or we would not put our tariff as high as possible and then decide to “stand pat.” And the American farmer and workmen say “amen” every election day to this programme.

BYRON W. HOLT.

#### A SOUTH AFRICAN VIEW OF MR. CHAMBERLAIN'S POLICY.

The third of a series of interviews appearing in the Natal (South Africa) Advertiser, upon the current fiscal controversy, published in the Advertiser of November 18, 1903.

#### INTERVIEW WITH MR. HENRY ANCKETILL, MEMBER OF THE LEGISLATIVE ASSEMBLY OF NATAL.

Although opposed to Mr. Chamberlain's policy, for Mr. Ancketill is a Free Trader in the most radical sense, Mr. Ancketill's observations are of an especially interesting character as departing somewhat from the conventional lines upon which the discussion of Mr. Chamberlain's policy has proceeded. The “other side of the question,” which Mr. Ancketill propounds, is not free trade in the abstract meaning of the term as generally understood; but an elaborate extension of the principle in a direction which is hardly contemplated by the present controversy—one at the same time which has a more or less close relation to the subject which is being discussed.