

post office department to indicate any weakness in the policy of the public operation of a public service of this character.

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Another experiment in municipal ownership was for several months made the object of sneering remarks by the plutocratic press. This was the Staten Island ferry, the public ownership and operation of which were forced upon the city of New York less than a year ago by a conjunction of peculiar circumstances and the agitation of municipal ownership advocates. At first the plutocratic press took advantage of every little operating difficulty and accident, though incidental to the institution of any new enterprise whether public or private, to impress upon the public sentiment of the country the idea that this public enterprise was a failure. Of course, the purpose was to discourage similar enterprises in other cities of the country. After a little while, however, reports of the failure of this experiment in municipal ownership and operation ceased to appear in the press. The reason for the ensuing silence is now made plain. Says the Elizabeth Evening Times of July 17th, a Democratic paper, quoting from the New York Press, a Republican paper, "the New York-Staten Island ferry has, in the first year under municipal control, carried one million more passengers than during any previous twelve months, and the commuters from Staten Island, they having been furnished with excellent service and with prospects of a reduction in the fare, are exceedingly well pleased with this particular experiment in municipal ownership."

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OUR WRETCHED TAXING SYSTEM.

Napoleon said of China: "There lies a giant asleep—let him sleep!" Napoleon spoke from the standpoint of a warrior, of a civilized savage, whose trade was war, conquest of unlimited empire, and orderly, systematic spoliation of the conquered, at home as well as abroad. So long as the giant slept, there was no danger of his interfering with the imperial robber.

The present-day Napoleons of finance have enjoyed a long period of practically uninterrupted pillage, while the unconscious giant—the public—slept. But the public is awakened now, at last, awake as never before in the history of the world. The present awakening is very different in character from that of any previous time. We are not now rising to throw off the yoke of a foreign despot, but to purge our own institutions of the

elements of internal despotism; not the despotism of a personal tyrant, but of conventional error.

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Our laws and customs at the outset appeared to point all in the line of equity and truth. But the march of national progress has now extended so far along these lines as to reveal the fact that the farther we proceed, the wider becomes the divergence from equity. A new alignment is necessary. The unavoidable mistakes of our democratic infancy must be corrected by the mature judgment of experience. Though the fundamental principles of democracy are the same forever, statute law must always be regarded merely as the attempt of the political body to enforce those principles. And when statute law is demonstrated by experience to conflict with the fundamental principles of democracy, its abrogation is not only the right, it is the solemn duty of the people.

When the alternative is between loyalty to fundamental democracy—that is to say, justice—and a certain governmental enactment, then to choose the latter is to repudiate the sacred principle it was intended to enforce.

Justice is sacred; no one will deny that. Therefore no one can deny that a law that creates injustice should be repealed.

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The law that subjects personal property to taxation inevitably promotes injustice—monstrous injustice. And one of the most cheering features of the popular awakening is the fact that the men who are leading the vanguard in the economic revolution now in progress realize the pernicious character of this form of taxation, and assail it with a vigor and persistency that presage its speedy extinction.

The element of personalty taxation beclouds the general theory and practice of taxation, thereby vitiating the whole system. The facile possibility of dodging personalty tax inures men to the immoral practice of deception, and often to downright perjury. It complicates the matter so effectually that the public, forever baffled in the endeavor to enforce justice in regard to personalty, fails also in relation to land values. That is to say, the public, viewing all objects of taxation as economically identical and finding it impossible to effect equitable taxation of personalty, surrenders the entire field at discretion, the thought never occurring that land values are of such a nature as to afford a potential solution of

the problem. Therefore the tax-dogger carries his evasions over into the field of land values also, not because he cannot be prevented from doing so, as in the case of personalty, but because the public has not yet discovered the manifest fact that he can be prevented.

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It has been discovered that the personalty assessment of the Tilden iron mine, belonging to the steel trust, has been dropped from \$309,000 to \$210,000—about one-third. Now it might be difficult, if not impossible, to determine as to the equity of this change. Not so, however, in the case of the realty assessment of the mine, which "in the face of a distinct boom in the iron business" has been reduced from about \$1,000,000 down to about one-fourth that sum. The land values are easily ascertainable, and nothing but the traditional habit on the part of assessors of treating land and personal values alike would have given rise to the existing situation.

As a further illustration, take the Palms mine, belonging to the Schlesinger syndicate of Milwaukee. The assessment on this mine in 1900 was \$75,000. Now it is only the nominal amount of \$12,000!—less than one-sixth what it formerly was, and that notwithstanding the great prosperity in the iron business! It is claimed also that the personalty assessment on this mine has been reduced from \$70,000 down to \$4,500!

What is true of the particular mines in question is doubtless true of most other mines.

Trace the effects of such wide-spread inequity and you will find a chain of all manner of evils, the last and lowest link in which is a dying babe upon a starving mother's breast!

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Come, let's put an end to the shameful farce—for a shameful farce and fraud our system of taxation is, as all who examine it exhaustively can see.

"A farce and a fraud and an instrument of tyranny," is what the Chicago Record-Herald has editorially called it; and that paper gave some striking facts to emphasize its characterization. For instance: "In a North Side ward lives a man who owns his own house and has it well filled with furniture much above the average in value. Recently he erected a garage on the rear of his lot and bought himself a new automobile that cannot have cost him less than three or four thousand dollars. His personal assessment on his furniture and his automobiles and on his wife's jewelry and on whatever notes and stocks he may

possess is just a trifle over \$700. Not more than a block away lives a young woman who works for her living. She occupies a tiny furnished room, just big enough to turn around in, and she is entirely dependent on her own daily work for support, except that she is fortunate enough to have received from abroad a year or two ago a small legacy of something over \$1,000. At the best rate of pay she ever received it would take her six or eight years to earn as much money as her neighbor spent in a single day for his new automobile. Yet she is assessed for \$1,000, against his \$700. This great rich city of Chicago is actually willing to take from that young woman half of all the income she gets on the little fund that is her sole protection against misfortune. And it is actually willing to let her well-to-do neighbor, and ten thousand men like him, escape with a mere pittance of personal property tax without trying to remedy the injustice. It will pause and doubt at the proposal of progressive taxation 'upward,' but it goes along in thoughtless indifference to such crushing cases of taxation 'downward.'" "It makes perjury and deception appear right and natural and it penalizes honesty. . . . No system could be worse."

That is only one example. There are thousands like it. For instance, read this press dispatch from Cleveland:

"In Bratenahl, a suburb where only sixty-five persons, all millionaires, own property, the assessor found only \$48,360 worth of personalty to tax. There is not a resident worth less than \$1,500,000, and every one is interested in Cleveland's largest concerns. Among the collection of articles in the village is a \$5 watch owned by Abraham Garfield; a \$5 carriage, a \$5 watch and a \$10 piano, owned by A. S. Ingalls; three \$5 watches owned by P. P. Sanford, and three \$25 horses owned by Charles H. Colt. Only four persons in the village have money invested in stocks or otherwise, so they say. Millionaire L. E. Holden was found to have personal property worth \$3,900. He owns a newspaper, silver mines and a \$2,000,000 hotel!"

Isn't it disgusting?

Isn't it infamous?

Isn't it significant of conditions too frightfully demoralizing for men of common decency to be cognizant of without striving for an effectual remedy?

Isn't it damning to the soul of a man to know of such conditions without exerting every possible effort to correct them?

"Cases of perfect veracity are so rare," con-

tinues this Cleveland dispatch, "that they must give the assessors a shock." On the other hand, these same public servants are thoroughly prepared for a hardened conscience in everyone who approaches!"

Here is a confession of almost universal falsifying and widely prevailing perjury, on the part of all classes, rich and poor alike, the principal difference being merely that the rich find it enormously profitable, financially, while an occasional poor man saves a few pennies—or rather, lightens, slightly, the tremendous burden that the rich succeed in shifting to his shoulders.

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Our taxing system has already made us a nation of liars. Have we virtue enough left to save us from everlasting moral death? from the hell of conscious (and satisfied) wickedness?

Yes, we have. As fast as we come to realize the situation, we are filled with consternation and shame. If I did not believe that many of my readers would respond manfully to this appeal I should not make it. Come, let us save each other from this degradation. Let us change our system of taxation.

EDWARD HOWELL PUTNAM.

EDITORIAL CORRESPONDENCE

SWITZERLAND.

Lucerne, July 23, 1906.—All Switzerland at this time of the year is thronged with visitors from many parts of Europe and America, and Lucerne may be said to be the capital of the wealth and fashion of the tourists. If it is a cool climate they are seeking, they have surely missed it during the past week, for the weather has been exceedingly warm. There is something comical in the situation, when one sweaters in heat while looking on oceans of snow, yet so it is in these July days in Lucerne. Across the lake, towards St. Gotthard, in the range where Urirotstock and Titlis tower up, there is the white covering of perpetual snow, while down on the green banks of the lake it is as hot as it was in Naples a month ago. Of course the natives say the weather is exceptional, but this is an ancient story the world over.

If it is beauty the tourists are seeking, the natives will never be called on to make excuses. The beauty and grandeur of the lakes and Alps of Switzerland are indescribable, and all the books and pictures can do but little in giving an idea of the reality to one who has not looked upon it with his own eyes. From my window the Rigi bounds the horizon on the left and Pilatus on the right; in front lies the Lake of Lucerne, with the Stanserhorn directly in the center of the view; and back of all, in white procession, range the snow-covered peaks of the loftier Alps, which seem all the grander if one has come down through them and knows the spell of the nearer view.

Beautiful indeed is little Switzerland—free Switzerland, where every man of 20 votes. There is, it is true, no suffrage for women as yet; but this is not surprising even in freedom-loving Switzerland, for there is still a long road ahead of the peasant women of Europe. But, in spite of certain shortcomings, Switzerland is an inspiration in her history past and present.

I walked today through the Hollow Way, on the road from Kussnacht to Immensee, where William Tell shot the tyrant Gessler. You may doubt the existence of Tell when you are far away and have read iconoclastic German historians, but here on the spot, with Schiller's splendid drama in hand, he is a living man. These two, Schiller and Tell, are the great names of this region, and healthy names they are. Schiller began by being a radical of the radicals, then went into eclipse because of the excesses of the French Revolution, but in his great drama of William Tell he returned to his love of freedom, and produced in this poem a monumental classic of the rights of man.

The two most striking themes in the play are the freedom of the soil and the possibility of popular initiative, and there are two passages which bring these ideas so clearly out that it is always a pleasure to recall them.

As Tell and his son Walter are walking together, the boy asks, "Are there lands without mountains, father?" And the father tells him of the rich plains below, where all is as a garden to behold. Then—

Walter.

Why don't we quickly seek out that fair land,
Instead of vexing and o'ertolling here?

Tell.

The land is bright and lovely, as its skies,
But those who cultivate can not enjoy it.

Walter.

Live they not free on their own heritage,
As thou dost, father?

Tell.

No—the country round
Belongs all to the bishop and the king.

Walter.

Dare they not hunt, as we do, in the forests?

Tell.

Wild animals, whether of foot or wing,
All are the lords'.

Walter.

And can't they fish the stream?

Tell.

The stream, the wood, the plain, are all the sovereign's.

Walter.

Who is this King of whom they're so afraid?

Tell.

He is the one who fosters and protects them.

Walter.

Can they not foster and protect themselves?

Tell.

Thou'rt right, my boy,—etc., etc.

The other passage is where Stauffacher and other members of the league for freedom are telling the sympathetic nobleman, Attinghausen, of the secret meeting at Rutli and their plans for action. Attinghausen, who is nearing his end, is still under the "protective" idea, in spite of his sympathy for the