industry and their own power in affairs. These are the methods whereby a class war is being precipitated, and this is the class that is bringing the classes into collision.

Let us not be blind to the perilous situation. Let us recognize it for what it is. Political lines are already forming, not on the issue of right and justice as we would have them form, but on that of power and self interest irrespective of right and justice. Is this the political storm the American people would really invite? If it is not, let them speak and speak quickly, for it is the storm that is brewing.

The word of conciliation must come from the employer class. The working class has shown often enough its disposition to try conclusions on the basis of a square deal, and it has been repulsed. Working men are consequently beginning to feel that the question is not one for a square deal but for a square fight. To be effective then the overtures for a righteous adjustment must come from the employer class. What have they to say? Shall the so-called issue between capital and hired labor, the issue which at bottom is an issue between privilege and all labor—shall this issue be "tried out" on the basis of might, or on the basis of right? Will the employer class go into the elections of the future clamoring for the sacredness of privilege and thereby risking the sacredness of all property, or will they stand frankly for the conservation of just property through the unconditional extinction of unjust privilege?

LOUIS F. POST.

A CHAPTER OF FORGOTTEN HISTORY

When, in 1892 the Commissioners of Hyattsville struck off personal property and improvements from the tax list, we believed that for the first time the Single Tax was being applied for municipal purposes in the United States. Such action was, in fact, a first fruit of the agitation having Henry George as its leader. But it is a singular fact that fifty years previously, and even before the birth of Henry George, the town of Alton, Illinois, had pursued the same course and equally with the town of Hyattsville, met defeat at the hands of a hostile Court. With the struggle of so many years ago, perhaps no one now living was then old enough to be familiar, and I cannot turn to any journals describing it. We get an inkling, however, of what took place from the decision of the case of Filch *et al.* vs. Pinckard *et al*, 4 Scammon (Illinois Reports), page 69.

The plaintiffs relying upon the tax deed given by the town of Alton brought suit and ejectment against the defendants for certain lots of ground. The defendants set up several defects in the tax proceedings, and one was that in violation of the Constitutional rule regarding all propersy to be taxed, the Board of Trustees of Alton had provided for assessment of the lots and lands, having "no regard to the improvements thereon."

For the plaintiffs appeared several lawyers whose names are forgotten by the present generation, and for the defendants, among other lawyers, John J. Hardin, a well-known name in Illinois history, and "A. Lincoln." Our later President replied upon several points not pertinent to our present discussion, while Hardin's argument rested largely upon the proposition that, "the ordinance requiring the lots to be valued without regard to improvements is a violation of the Constitution." That the arguments now made by Single Taxers in favor of their theory were not unknown to the people of that time is evident from the brief of N. D. Strong and Julius Hall, who responded to Colonel Hardin's suggestion, as appears by their report, as follows:

"Nor is the Constitution contravened by any of the provisions of this act or incorporation or ordinance. That was a principle of Magna Charta. Its object was to protect against arbitrary seizures of government. Its history shows its inapplicability here. 1 Blanc. Com., 100.

"Nor did the act of incorporation require that improvements should be included in the assessment of lots. It had reference to the naked soil, and *did not intend to interfere with that liberal policy which protects and encourages improvements.*"

The opinion of the Court was delivered by Judge Scates, who in the course of his remarks, referring to the charter of the town of Alton, said:

"The sixth section provides for a special tax for the improvements of the streets, etc.;

and the tenth section provides for the redemption of land sold by the authority of the corporation. Under this charter the Board of Trustees proceeded to ordain and establish by ordinance 'that all lots, out lots and lands lying within the limits of the corporation of Alton shall be subject to taxation; that one-half of one per centum shall be levied annually upon the amount of the assessment list of the same; that it shall be the duty of the assessors, elected immediately after the first Monday in May, in every year, having first been qualified, to proceed to value and assess all such lots, out lots and lands aforesaid, having no regard to the improvements thereon.'

"It is contended by the defendants that this ordinance is unconstitutional and void; that the corporation had no power, under the 20th Section of the 8th Article of the Constitution, to levy such an assessment upon one portion of the land, excluding another portion, to wit: the improvements upon the land. They also insist that the corporation had no power, under the Constitution or the charter, to provide for such summary sale of the land for the taxes.

"For the purpose of showing the power to levy this tax, the charter of the corporation was shown to the Court, by which the corporation was authorized to 'levy and collect taxes upon all real estate within the town, not exceeding one-half of one per centum upon the assessed value thereof.' Here is a power conferred to levy a tax; but as all fixed and permanent buildings and improvements upon land are a part of the land, in assessing the value, it is not necessary to estimate the whole, according to this charter. The Board of Trustees seemed to think themselves empowered to pass ordinances discriminating as to the parts and distinguishable portions of the land, under another clause, authorizing the passage of such ordinances, from time to time, as to carry into effect the objects of the charter. This they had no power to do. The Legislature had already designated the estate upon which taxes might be assessed. Therefore it was not necessary, in the exercise of their powers, to specify what estate should be taxed. The Legislature had fixed the per cent., and the mode of levying that per cent. was upon the assessed value, and that was to be of a tax derived from the town and city of Alton, by virtue of a sale for the taxes of 1837; secondly, the heirs of Fay claimed by virtue of a sale on a judgment and execution and in favor of Thomas S. Fay, in his life time, against Wm. G. Pinckard."

It is interesting to know that this opinion was the utterance of a divided court, the dissenters being Judge Treat, then and afterwards distinguished in the judicial history of Illinois, and Judge Stephen A. Douglas, whose name calls for no comment. Unfortunately, however, no dissenting opinion was filed.

A notable distinction exists between this ancient Illinois case and the recent case of Wells vs. the Commissioners of Hyattsville, in which the action of the Hyattsville Commissioners adopting the Single Tax was held unconstitutional. In the first the Court passed upon the direct issue before them, although, as the writer believes with the dissenters, erroneously. In the later case the Commissioners of Hyattsville won a technical victory, making every word antagonistic to the constitutionality of the Single Tax in Maryland absolutely obiter. In fact, in the later case of Hanna vs. Young, the Maryland Court of Appeals decided that the constitution of Maryland had no reference whatsoever to municipalities, the difference in action in the two Maryland cases demonstrating the anxiety of the highest Court of the State to prevent the operation of the Single Tax system.

JACKSON H. RALSTON.

RIGHTS OF WAYS AND FRANCHISES IN PUBLIC WAYS.

All students of Henry George realize that rent, or as John Stuart Mill called it, the unearned increment, is the chief source of profit, and often the chief value, owned by railroads, telegraph, telephone, electric light, water gas, street car and other public utility corporations. A right of way or a franchise in a public way, is in reality, a land grant, but has not been clearly recognized as such either by the public or by legislatures and courts; franchises of this character having been held and taxed as personal property in many cases. The fact that land grants or patents have generally originated with the Federal government,