

nor so impossible as one might think. At bottom it consists in putting our acts and inspirations in accordance with the law of our being, and consequently with the Eternal Intention which willeth that we should be at all. Let a flower be a flower, a swallow a swallow, a rock a rock, and let a man be a man, and not a fox, a hare, a hog, or a bird of prey: this is the sum of the whole matter. — Pastor Charles Wagner.

LAND NATIONALIZATION.

A private letter from W. L. Price to Bolton Hall, published with their permission.

The nationalization of land is ethically all right if it be all nationalized; but this does not seem to me the best and simplest way of reaching the result desired.

It does not seem clear that because the community is entitled to the rental value of land it is entitled to own the land itself. There seems to me to be no reason why the people collectively, more than the individuals that compose it, should hold title to the land itself. It is the individual that we have to consider, not the man-created state.

If these municipalities that own enough land to pay all the taxes, do no more than that, the benefit is very slight comparatively speaking; for the rest of the land will be speculated in (at least to a very great extent), and the fact of there being no taxes will simply make the other land more desirable, and therefore increase rent, as of course you know.

But even if all land were held by the state, the system would be inferior to the Single Tax for this reason, although it would be precisely the same thing as a tax; and is, so far as it is already taken by the state. Where the titles are left in the hands of individuals there is a natural automatic method for the adjustment and readjustment of tax (rent) value. The land is always worth more to the new man than to the old, or he thinks it is, and this haggling of the market provides this constant readjustment of values which are at once shown by such transfers and subleases. If the state has the ownership, it is upon one of the two horns of this dilemma: either it must give possession to any piece of land upon a higher bid for it, which would destroy security of possession; or it must readjust this tax (rent) upon this offer, which would open the door to all sorts of corruption.

In any case it, the tax (rent), must be arbitrarily fixed by officials rather than by the people themselves; and this

seems to be fatal to the scheme, at least as compared with Single Tax, which seems to be ultimate and just as far as the land question goes, for this reason: if we are not all altruistic the single tax scheme would see that the man using the better lot should pay the higher tax; while if we should all become altruistic the man who had the better lot would insist that he pay the difference of advantage held, over to the crowd, even if there were no system or no state.

We should not, however, oppose a movement in the direction of land nationalization or in any other socialistic direction, for probably when men have righted some of the grosser wrongs of our present system they will be forced to turn to the Law. The Law will attend to that.

The Arts and Crafts movement is very largely in the direction of hand work, which is only brain work put to the test of practice, which is only soul work, building soul for the sake of other souls. Now the Socialist proposition seems on the face of it to be the very antithesis of this idea; but suppose their Mecca were reached, and we did all the work by pushing buttons? What then? As sure as there is a soul, or something that will do instead, in man, we would turn to the doing of something worth while as the best means by which that something should grow—the only way, for there is no other way of growth than through creative thought and work, and man's very necessities and weaknesses have compelled him to become the giant that he is, and "what he shall be coth not yet appear." So I am not fighting socialists; the disease will furnish its own antitoxin, and "he also serves who stands and kicks."

THE NEGRO'S CAPACITY FOR BUSINESS AND GOVERNMENT.

Editorial in The Freeman, of Indianapolis, for December 3, 1904.

From the Augusta (Ga.) Chronicle we learn that the present owner of the "Jefferson Davis plantation," in Mississippi, is I. F. Montgomery, a colored man. He was a bright youth, and Joseph Davis, the brother of Jefferson Davis, owned him. Mr. Davis, attracted by the boy's sprightliness and good qualities, had him educated, and he was a famous pet on the plantation. He was always respectful, grateful and obedient as a bondman. He was faithful to the persons and interests of the Davis family during the war and after it. He was permitted to purchase the old plantation, and nobody objected. He has the esteem of all Missis-

sippians, and is now worth about \$300,000.

With this example before their eyes, the Mississippians ought to be able to admit that the Negro has ability to own and farm land on a large scale, as well as the white man. Also, that he may be such a good citizen as to enjoy general esteem. Now, really, would it not be safe to trust such a man with the right to vote?

Mr. Gideon B. Thompson, in his recent letters to the News, of this city, from Mississippi, mentioned the fact that some distance south of Vicksburg was a community inhabited exclusively by Negroes. They elect all the officers, collect and disburse all the taxes, and manage all the financial affairs of their town. There is no complaint of grafting, dishonesty or inefficiency, but those in charge exhibit full capacity for self-government.

Mr. Thompson mentions another case which establishes the same point. Thirty miles east of Vicksburg is the place where the celebrated battle of Champion Hill was fought, ending in the defeat of Pemberton by Grant. The battle took place on a plantation of 3,000 acres, owned by the widow Champion. After the war the place was much involved in debt, all the stock having been destroyed, the fences burned and other damage inflicted. Mrs. Champion tried to manage the place, but failed, and about 20 years ago turned all her business over to a Negro man. Since taking charge this manager has paid off \$60,000 indebtedness, restocked and improved the place, brought order out of chaos, and made his employer wealthy. Meantime he has acquired the ownership of much stock on his own account, and out of gratitude Mrs. Champion intends to give him 40 acres of land. He employs hundreds of men to work the plantation, looks after the sale of all the crops and superintends this large business with utmost integrity and ability. Gen. McGinnis, our postmaster, who commanded a brigade in the battle of Champion Hill, recently visited the scenes of his struggles, and was royally entertained by Mrs. Champion. From her he learned all about her Negro manager, and tells of him in an interview published in the News since his return to this city.

Now, does not this case fully refute the charge constantly made by Southerners that the Negro is "shiftless," has no capacity for business, and can only work under the direction of white men? Thousands of other instances might be mentioned of other Negroes in various Southern States who have accumulated property for themselves, and exhibited a high order of ability as farmers, merchants and all-round business men.

These three well-authenticated cases are mentioned because they are in the State of Mississippi, presided over by Gov. Vardaman, who insists that "the Negro is ruined by education." The truth is, many Negroes in Mississippi have proved equal to tasks where white men have failed, and that many others would do equally as well if given equal opportunities. Do we not see in this the real solution of the much discussed "race problem" in the South? Give all men equal rights before the law, a square deal in business opportunities, and the so-called problem will solve itself.

A LITTLE MOTHER'S CHRISTMAS SHOPPING.

A little maid of the tenements went out to do her Christmas shopping.

She was a little German girl, which meant that she must buy a present for each member of the family. It meant, also, that she did her Christmas shopping on Avenue A, between First and Eighth streets, in that exciting little village of Christmas booths which springs up there as if by magic just before Christmas every year.

The little girl of the tenements said that the explorer might go along with her while she did her shopping, and the explorer was glad to go.

She was a little mother, but she managed to leave "my baby" at home for just this one day. It is very wearing to have the baby along when one goes shopping.

She had three brothers and three sisters, counting in the baby. And her father and mother made eight to buy presents for, and she had exactly 25 cents. The explorer thought it would be profitable and interesting to watch this Christmas shopping.

The little maid had been to school and knew very well that she had three cents to spend on each one and a cent over, probably to add to her mother's present. But really, the baby would hardly need three cents. That would be extravagant for a baby, who cannot be expected to appreciate expensive presents.

Two gay little tin balls, one gilt, the other crimson, tied together with a bright cord, and rattling when they are shaken—that will please the baby, and they cost only a cent.

A candy chair, quite perfect, rounds, back and everything, catches the shopper's eye next. An Italian boy is selling them for a cent apiece. One of these will do for the next baby. He was the baby until six months ago, and he will admire the chair and then eat it.

And so there are two presents bought and only two cents gone.

There is a wine glass, too; only it

isn't wine, but only make believe, and the man selling them is telling people what a good joke it is to invite one's friends to have a drink out of it. That would please Johnny, who is big enough to see a joke. One cent for Johnny. It is wonderful how money holds out, anyway, especially in the hands of a skillful shopper who knows what things are worth.

But Mamie Rose must have her full three cents. Mamie Rose is old and critical. She knows the value of things. A doll's washbowl and pitcher—it costs three cents, but it is worth it. There is a vine painted all up and down one side of the beautiful white crockery.

A little washboard for 'Lizabeth costs only two cents. 'Lizabeth is not so critical. She will be pleased with anything one gives her.

And then a drum for the third brother costs another three cents. He must have something to make noise with, and this is the noisiest thing for the money.

Only 11 cents spent, and six presents bought. That means 14 cents to spend for father and mother. Seven cents apiece.

It is much more difficult to buy expensive presents than cheap ones! The astute little shopper hesitates and ponders long. She goes up and down the village of booths many times, and even condescends to ask the explorer's advice.

Eventually she decides on a bright, silvery thimble for her mother, cunningly imbedded in a dainty little box of its own, with plush all around it and roses on the outside of the box. She is well satisfied with this purchase, but she hesitates long over the gift for her father. Men are so hard to buy presents for.

At last she stops at a crockery booth and decides on a cup and saucer, which will do for father's coffee in the morning, for he always has coffee, it being the main part of his breakfast. The cups and saucers are ten cents. But she displays the last remnant of her funds, the nickel and the two cents clasped tightly in her little icy hand, and firmly demands the coffee cup.

Some sharp bargaining ensues. The salesman orders her to go home and get more money. But when she finally turns to go he weakens, and the cup and saucer are hers.

Eight presents, all suitable, new and welcome, and the little maid's quarter is just exactly gone.—N. Y. Sun.

LAND VALUES OF NEW YORK. A STUDY OF THE LATEST REAL ESTATE ASSESSMENT LISTS.

The real estate assessment lists for the city of New York have been issued,

showing the assessed value of each parcel of real estate, with the land value stated separately, also the size of lots, height of building, owner's name and location. These lists can be bought at the city hall separately for 25 cents each, one for each section or ward; for Manhattan the total cost is \$2, and for the entire city \$10.50. Every resident interested in taxation should have at least the list for his section.

As the land values are stated only as a basis of comparison and do not affect the tax, the figures have not always been changed when a reduction has been allowed. Nor are all the volumes added up, while some totals include exempt land. It is impossible to give the exact assessment of land value, without examining the tax books, and adding the entire roll. However, the total can be computed within \$20,000,000, and the following table gives in round figures the taxable land value at the lowest estimate (which is probably within \$5,000,000 of the exact amount), and the percentage to the total assessment of taxable ordinary real estate.

	Per Ct.
Manhattan borough	\$2,410,000,000 69
Bronx borough	150,000,000 67
Brooklyn borough	400,000,000 47
Queens	70,000,000 57
Richmond borough	20,000,000 48
New York city	\$3,050,000,000 62
Improvements, estimated,	\$1,681,000,000.

(The value of improvements is not officially stated, but is computed here by deducting the land value from the total realty.)

The most valuable sites are in Manhattan, as is also most of the high value land, and the assessments for that borough correspond to those for the central portion of a large city, while Brooklyn is largely a residential and manufacturing section. In Brooklyn, were it not for the vacant land, the percentage of land value would probably be only 35 per cent.)

Besides the above sum there are about \$100,000,000 of improvement values included in the special franchise assessment. If all improvements were exempted from taxation, the present total assessment of all taxable property for 1904 of \$5,640,542,657 would be reduced to \$3,858,762,963.

To raise the same amount as at present the tax rate would have to be changed as follows (omitting decimals):

	Present Rate.	New Rate.
Manhattan and Bronx	1.51	2.21
Brooklyn	1.57	2.35
Queens	1.57	2.31
Richmond	1.50	2.37

(Variations between boroughs are due to county expenses. City expenses are paid from one treasury.)