

the street car legislation, which was rushed through by the Quay ring for the purpose of enabling that ring to grab the streets of Philadelphia. Gov. Stone assured his hearers that he pleaded "not guilty" to charges of corruption, and demanded a jury at the polls next November. This is the usual plea in the criminal courts. Czolgosz's plea of "guilty" was exceptional. Excessive confidence in a favorable verdict, such as Gov. Stone expresses, is also frequent in the criminal courts, and it may rest upon knowledge that the jury is to be packed. Gov. Stone possibly has better reasons for confidence; but his objection to the pending constitutional amendment allowing voting machines is suggestive of his disposition to keep open the opportunities for vitiating popular verdicts. The public man who at this day objects to voting machines as a substitute for antiquated election machinery which has nothing to recommend it but the facilities it offers for fraud, is fairly a suspect.

Had any well-informed follower of Henry George been asked a year ago to name the civilized nations in which the single tax idea of that economic teacher had made least headway, he would certainly not have failed to name France. Other nations, such as Russia and Spain, would have occurred to him as equally backward, but not more so. This, however, is no longer true. In Paris a very pronounced step along the lines of George's policy has been taken. The octroi tax on wine, beer, and cider brought into Paris—a medieval protective tariff tax for local purposes—has been abolished. This is in accordance with the George idea of abolishing taxes on trade. But even more significant is one of the new taxes which Paris has adopted to make up the deficit caused by the abolition of the octroi. It is a tax on the value of vacant lots. Authentic news of this fiscal reform reaches this country through the columns of the London

Economist of August 31, in an article which we quote in full:

One of the ten new municipal taxes established in Paris this year to meet the deficit caused by the suppression of the octroi charges on wine, beer, and cider brought into the city, and which produced 40,000,000 francs (£1,600,000), was one of one-half per cent. on the capital value of vacant ground, gardens, and parks belonging to private individuals, the receipts from which are estimated at 4,500,000 francs (£180,000). Measures are now being taken for the first application of this tax, and an assessment has been made of the value of each property on which the tax will be claimed. Copies are deposited in the Mairie of each arrondissement of the city, in order that proprietors may appeal against their assessment if they consider that they are overcharged. A Paris journal states that the greater part of the tax will fall on the owners of mansions with grounds in the rich quarters of the city. Several in the eighth arrondissement, which comprises the Faubourg St. Honore, in which there are houses with gardens running back to the Champs Elysees, like the British embassy, will be taxed to the amount of 10,000 francs (£400) or 15,000 francs (£600) a year; another property in the neighborhood, which is valued at 18,000,000 francs (£720,000), would pay 90,000 francs (£3,600). Owners will have to pay dearly for the small reduction in their wine bill.

The rate of tax is very low, only a half of one per cent. of the land value; but the application of the single tax principle, however imperfect, is unmistakable.

The significance of this Paris tax is recognized by no less astute a paper than the New York Evening Post, which refers to the new tax as one likely to "appeal to the American 'single tax' advocate." The Post itself, however, regards the general policy of the tax as unwise; and its reasons will appeal more strongly, we imagine, to the single tax advocate, than even the tax itself. The Post argues that the ground occupied by the various private parks and gardens in Paris "is already so valuable that many persons are almost ready to sacrifice them; and the burden of the tax, in addition to the income lost by keeping the ground idle, will in many cases be sufficient to carry the day with a hesitating owner." That

is, the tax will probably force the making of improvements appropriate to the locations, thereby stimulating business and enhancing the demand for labor. This is what single tax advocates insist will be the inevitable and desirable effect of taxing land values. They add that it would be all the more marked and beneficent if improvements were wholly exempt and land values were taxed higher yet to make up the difference. To the Post, though, that effect is not desirable because one of the chief beauties of Paris is "in the numerous gardens and open spaces of various kinds that are freely scattered throughout the city." But the fact is that the gardens and parks that contribute to the beauties of Paris are public places, and would not be affected by the tax; whereas, those which this new tax will tend to sweep away are private grounds for the private use of private families. Their beauties are as a rule shut off from the populace by high walls. Why should such property be exempt from taxation?

Not all the American newspapers agree with the New York Post. The Sun does, of course, but the New York Daily News, one of the most influential papers of the metropolis, takes a more intelligent view of the subject. Referring to the Paris land value tax it says that this is—

a hard blow at these vampire landlords who are retarding the building up and development of the city by holding their land unimproved, and are reaping the benefits of the improvements that their neighbors are making in the steadily increasing value of their unimproved town lots. There could be no clearer case of an unearned increment—of an increase in value—not through any effort or expenditure of the owner and beneficiary, but through the expenditures made by the owners of adjoining properties.

Nor does the News stop with this sign of good sense on the part of Parisians. It makes a local application of the lesson:

Paris has awakened, and New York's turn will come some day. Owners will not always be allowed to hold land idle and unimproved at practical exemption from taxation, while the land that

is used for business purposes and homes is made to bear enormous burdens of taxation, which increase rents and so bear heavily upon industry and upon the people, especially the rent payer. That which most retards the development of New York, city and causes crowding and congestion is the holding of unimproved property for increases in market value, and it is the system of valuation for purposes of taxation that enables owners to keep their valuable city lots cumbered with little dilapidated buildings, while the enterprise of others is augmenting the value of these holdings. There would be plenty of room for business houses and homes if one-tenth of the comparatively unimproved property of the city was built up; but it is more profitable in the long run to let property remain occupied only by shanties until demand for the space gives it value that the owners have not earned. And the system of taxation encourages this, for property is comparatively free from the burdens of taxation so long as it is not improved—the present basis of assessment being the money expended upon a property, and not what it could earn if improved and put to the uses for which its location fits it. If the vacant lot or the dilapidated old dwelling had to pay the same tax as the adjoining apartment house, the owner would lose no time in putting up an apartment house, and there would be more room for the people and lower rents. New York has miles of streets that are filled with little time-worn and disease-breeding tenements and small stores, when the space is sorely needed for modern buildings; but the owners are waiting to get a bigger unearned profit, knowing that the demand for their property increases every day, and the only way to force them to build or to sell is to tax them for the unearned increment—the increase in value which the development of the city is giving the property.

That this is true of New York everyone familiar with that city knows. But in varying degree it is also true of every other city and every town in the land.

It is true also of the open country. Both mining rights and farming land in this country are held out of use, to the obstruction of business and the injury of workingmen, to an extent that few people dream of. Take for instance this one case which we quote from the San Francisco Star:

The firm of Miller & Lux own 14,530,000 acres of land, nearly all of it unimproved and used for grazing. This fact accounts for the power they

have shown in the local labor disputes. They own the land on which the cattle for this city's use must be raised. They are thus in a position to say who shall and who shall not be allowed to buy meat in the market. The vast area held by this firm is not conceivable to one who has not traveled through the interior of the state. It is equal to the area of New Hampshire, Massachusetts, Rhode Island and Connecticut together. It is half the size of New York, and three times the size of New Jersey. It is about the size of West Virginia and an eighth the entire area of California. It is as large as Greece, four times the size of Alsace and Lorraine, but little smaller than Ireland, and one-third the size of England and Wales together.

A tax on land values, accompanied by exemption of improvements and commodities, would soon put an end to monopolies like that, as well as to the vacant lot industry of our cities and towns.

Looking back now at the fast subsiding hysteria of the middle of last month, it is difficult to realize its dynamic force. A great tidal wave of insane feeling, it engulfed for the time almost all rational thought. Even the sober and thoughtful Springfield Republican was swept off its feet. But it is gratifying to recall that now and then a clergyman, and here and there a newspaper, stood morally erect while the wave surged against them and finally spent its force. We have already named the Chicago Evening Post, the Chicago Record-Herald and the Chicago Chronicle in this connection. With the Post in the lead, they made an editorial record of which their managers may well be proud. In New York, the Evening Post of that city was almost if not quite the only paper to maintain a dignified balance. Of course the Johnstown Democrat was among the sturdy ones. We say "of course," because that paper has acquired a deserved reputation for measuring all questions by invariable moral standards. Philadelphia was well represented on the sober side by the North American daily and the City and State weekly. It would be impossible, however, to give credit

in all cases where credit is due in this matter.

But the G. A. R. must not be overlooked. This organization was as a rule as crazy as the slaughter house preachers whose pulpits resounded with cries for lynching; but there was at least one splendid exception—Watson post, No. 420, G. A. R., department of Illinois. The resolutions adopted unanimously by that body were drafted by the man who commanded the guard at the scaffold when Surratt, Atzerodt, Harold and Payne were hanged for Lincoln's murder. Instead of proposing to put down anarchy with anarchy, these resolutions, urged upon everybody—that thoughtfulness and calm dignity that ought, always and under all circumstances, to characterize the citizens of a republic that proudly boasts of setting an example of good government to all the world;

and condemned—

as anarchical, the conduct of policemen, who should be the guardians of law, in making domiciliary visits, and in depriving persons of their liberty, without due process of law;

as well as—

the mob spirit that has been exhibited against persons who have been intemperate in their expressions, and who are rather objects of pity than subjects for lawless violence.

These resolutions then proceed with this most excellent civic advice:

Men judge governments more by their fruits, their results, than by their forms; hence we earnestly urge upon every man, comrade or citizen, who truly loves his country, the full performance of his public duty in comprehending and in advocating all measures calculated to promote the welfare, not of a class, not of a few, but of the majority. No possible legislation can prevent the sword of Damocles from hanging over the head of any man who represents a state wherein a considerable number of citizens feel themselves wronged by law, or in its execution, no matter whether that person be called a czar, an emperor, a king or a president. There is more danger in our indifference to public duty than there is in the most rabid rantings of the anarchists of even the Kropotkin school.

Probably no one ever heard Kropotkin rant, but the deference to public prejudice shown in this characterization of the great scientist may be