

round, and to haul when it is wet and he can't plow. He thus can get a better price—he can haul twice the usual load in less time. It saves wear and tear on wagons, team and temper. The children can always go to school. A man buying a farm will pay more for it on a good road than on a poor one.

All of which is strictly true, but how does it show that good roads will benefit the farmer as farmer? The farmer who owns a farm will indeed be better off. But not as a farmer; only as a land-owner. Farmers who want to buy, will not be better off; they will have to pay in the price for the advantage of the good roads. Farm tenants will not be better off; they will have to pay for the good roads in higher rent. Farm hands will not be better off; there is no intimation (and could not be in truth) that good roads will increase farm wages. On his own argument Mr. Brownlow's measure ought to be called "A Bill to subsidize the owners of farming land."

In the January Bulletin of the Federal labor bureau, there appears at page 104 a statistical report by A. F. Davies upon land values and ownership in Philadelphia, from which some useful inferences may be drawn. Philadelphia is selected because it is regarded, owing to its history and physiography, as offering the most normal urban field in this country for such an inquiry. Some of the comparisons are very interesting as well as instructive. For example, take the following regarding the only wards dealt with in the report:

WARD 8.		
	1865.	1900.
Persons holding land.....	1,854	2,064
Population .....	24,877	15,757
No. of lots to each holder.....	1.42	1.53
Value to each holder.....	\$7,292	\$35,855
Percentage of land holders to population (per cent.).....	7	13
Value per capita of population .....	\$544	\$4,061
WARDS 24 AND 34.		
	1865.	1900.
Persons holding land.....	1,917	9,658
Population .....	24,328	96,906
No. of lots to each holder.....	1.50	2.37
Value to each holder.....	\$1,708	\$6,328
Percentage of land holders to population (per cent.).....	8	10
Value per capita of population .....	\$135	\$630
WARDS 1 AND 39.		
	1865.	1900.
Persons holding land.....	2,225	7,263
Population .....	28,238	78,296
No. of lots to each holder.....	1.41	2.34
Value to each holder.....	\$2,225	\$3,945

Percentage of land holders to population (per cent.).....	8	9
Value per capita of population .....	\$220	\$367

It should be explained that Ward 8 lies in the heart of Philadelphia, and embraces valuable business sites and aristocratic residence sections. Wards 24 and 34 embrace great factories, all grades of better class residence and small business property, and much vacant area. Wards 1 and 39 include business property, lower working-class residences, and very large areas of vacant land.

For years single taxers have sturdily contended that the aggregate land values in the city of New York far exceed the value of structures. The copious extracts from the record of the tax commissioners of that city, which appeared in its local papers on the 12th, make the most skeptical recognize the truth of that contention now. An analysis discloses what to single taxers themselves must seem a startling disparity between the value of the land and of the structures, even in the case of the largest and most recently constructed of the mammoth office buildings. The assessments are supposed to be on full valuation, and not, as heretofore, 50, 60 or 70 per cent. in the case of improved property and 20, 30 or 40 per cent. in the case of the unimproved. The aggregate value of ten of the most recently constructed and largest office buildings, the Hanover National Bank, the Stock Exchange, the Washington Life Insurance, the Clearing House, Exchange Court, Broad-Exchange and others, is placed at \$9,543,000; but the value of the land upon which these costly structures are built is placed at \$16,072,000—75 per cent. more than the buildings. When we take the case of ten other large office buildings, erected ten or more years ago, we naturally find the disparity much greater; the aggregate value of ten such buildings being \$4,768,400, while the land is valued at \$18,986,660,—or more than four times the value of the structures. In the

case of nine of the leading theaters we find the buildings assessed at \$1,290,000 and the land at \$7,900,000—six times as much. Sixteen of the leading hotels (excluding the Waldorf-Astoria) are assessed at \$6,445,000; but the land is assessed at three times that figure, or \$20,805,000. Scores of thousands of those who have walked up and down Fifth avenue and viewed the stately mansions of our multi-millionaires, have doubtless thought (if they thought at all upon the subject) that these magnificent structures are worth more than the land. Yet ten of the largest and more costly of them are assessed at \$5,065,000, while the land upon which they stand is assessed at \$13,355,000; the structures, therefore, being assessed at only 38 per cent. of the land values. While these are startling examples, they are evidently by no means unusual, as we find the aggregate assessed value of all the buildings in the city of New York is put at \$1,100,000,000, while the land is assessed at \$3,697,600,000. The value of the buildings, therefore, is but 23 per cent. of the whole assessment. If we take the borough of Manhattan alone, where practically all the costly structures are situated, it will be seen that they are assessed at \$600,000,000, or only one-fifth of the assessment of the land values, which is \$3,000,000,000. Yet there are people who think that land is an unimportant item in modern industry, and others who dare to assert that a tax exclusively on land values would hurt farming communities and allow cities to escape!

In coping with the difficulties precipitated by the Iroquois theater disaster (p. 642), the authorities of Chicago have acted more like men in a panic than like responsible public officers. They remind one of the careless servant whose unaccustomed diligence becomes obstructively officious after his indolence has involved his master in trouble. Following a long course of criminal negligence, these authorities, in their