

a price on everything and resolves every question into "Will it pay?" This commercialism has given popularity to that theory of government which permits the granting of privileges to a favored few, and defends the theory by an attempt to show that the money thus given directly finds its way indirectly back into the pockets of the taxpayers. We see this theory in operation on every side. The protective tariff schedules illustrate it; our financial system rests upon it; the trusts hide themselves behind it, and imperialists are substituting this theory for the Constitution. Is it strange that money is used to carry elections? If a party makes certain classes rich by law, will it not naturally turn to those classes for contributions during the campaign. If Congress votes millions of dollars annually to tariff barons, money magnates and monopolists, is it not natural that aldermen should traffic in the small legislation of a city council, and if officials high and low use the government as if it were a private asset, is it surprising that many individuals who are without official position yield to the temptation to sell the only political influence they have—namely, the ballot. What is the remedy? There is but one remedy—an appeal to the moral sense of the country—an awakening of public conscience. And how can this appeal be made? Not by showing a greater desire for the spoils of office than for reforms, but by turning a deaf ear to the contemptible cry of "anything to win," and by announcing an honest and straightforward position on every public question. If we would appeal to sincere men, we must ourselves be sincere, and our sincerity can be shown only by a willingness to suffer defeat, rather than abandon the cause of good government. Shall we accept imperialism as an accomplished fact in order to appease those who are willing to indorse "government without the consent of the governed?" There can be no thought of such a surrender, for who would trust us to deal with other questions if we prove false to the fundamental principles of self-government. Shall we change our position on the trust question in order to secure the support of the trust magnates? Not for a moment can we think of it. We want the trust magnates against us, not for us. Their opposition is proof of our party's fidelity—their support would cast suspicion upon us. Shall we abandon our advocacy of bimetalism in order to conciliate those who defeated the party in other campaigns? Never. Some phase of the money question is always before Congress, and no one can predict when the coinage phase of the money question will again become acute. No reform of any kind would be possible with the money changers in control of the party. Shall we change our position on the tariff question in order to win over Democrats who are enjoying the benefits of protection? It is absurd to sug-

gest it, for the same vicious principle runs through all of the abuses from which the people suffer. . . . Let us defend our position, not upon the low ground of dollars and cents, but by showing how Republican policies violate moral principles and invite the punishment that sooner or later overtakes the wrongdoer. Will such a course insure victory? The best that our party can do is to deserve victory, and an appeal to the conscience of the American people is sure to win ultimately and offers the best promise of immediate success.

A witty Jeffersonian, writing in the Springfield Republican, suggests to his fellow Democrats that the next national platform should consist of but two planks, as follows:

Resolved, That we reaffirm our faith in the substantial verity of the multiplication table as it is; but if the Republican party shall succeed in modifying it at any time we will acquiesce in such modification as an accomplished fact.

Resolved, That we adhere to the law of gravitation as a convenient rule, not to be departed from unless dissented from by Senator Gorman or other Democratic leader.

With this platform he thinks the great sine qua non, the carrying of New York, can be accomplished. Let us all join "Jeffersonian" in commending his suggestion to the next Democratic dinner to be given in that part of the country.

Gov. Cummins, of Iowa, has revived his "Iowa Idea" of free trade, and with greater emphasis than before. In his inaugural address on the 14th he declared for free trade with Canada for agricultural products and urged reciprocity treaties with all the rest of the world. That he might not be misunderstood he specifically denounced Mr. Hanna's "stand pat" policy. But then it is easy to silence Gov. Cummins. The protectionists have tried it with success. He either knows so little about the subject or cares so little for what he knows, that a puff of party authority bowls him over.

A wise decision regarding taxation was made by the farmers of the Kansas Grange at its 32d annual meeting, held in Arkansas City last month. They adopted a resolution requesting the legislature to

submit to the people an amendment to the State constitution striking out the cast-iron provision on taxation. When farmers begin to realize that the attempts they have been making to tax everything react against themselves, and demand that the way for discovering scientific taxation be cleared, there is hope for the future.

We would not be counted among the enemies to the "good roads" movement. On the contrary, we believe in good roads, and are confident that much of future progress will spring from that source. But let us not be deceived about the distribution of its financial benefits. So long as those land values which are due to public improvement are treated as the private property of land owners, the pecuniary advantages of good roads will be pocketed by land owners. The people generally, though they have better roads, will have to pay more for the privilege to the few who own the land which those good roads serve.

These reflections are suggested by a "good roads" tract which Congressman Brownlow is circulating extensively. Mr. Brownlow is the father of the bill now pending in Congress for subsidizing road building out of the Federal treasury. Upon his own showing in this tract, the subsidy is in the special interest of farmland owners. Mr. Brownlow speaks of them as farmers, but inasmuch as the proportion of the farming population who are landowners is small and growing less, he does not quite mean farmers. He means farm owners whether they happen to be farmers or not. Let us quote from his really candid tract:

Q. Do improved roads increase the value of farm lands?

A. Yes; in the States of Massachusetts, New Jersey, Connecticut and New York, and wherever roads have been built by State aid, values of farm lands have increased.

Q. Why is this so?

A. A good road enables the farmer to haul his produce to market the year

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