

demanded of the amount of the mortgage, there may be nothing left to assess. This leads the assessor to raise the assessment to a considerable sum above the amount of the mortgage. The consequence is that borrowers have to pay in interest and taxes together from one-third to one-half of one per cent. more than they would have to pay if the entire tax were assessed to the property owner, and the mortgage, as such, were exempt.

California since 1898 has obtained relief from this condition by the decision in the case of the San Francisco Bank against Bandman, 120 Cal., 221, in which it was decided that a contract, not simultaneous with the mortgage, between the mortgagor and the mortgagee, for the payment of the tax on the mortgage by the mortgagor, is not in violation of the constitution.

No one can possibly defend a system of taxation which imposes increased burdens upon mortgagors, as such. A simple way out of the whole difficulty is to exempt mortgages from taxation altogether. If prejudices are too strong for this, the next best thing to do is to provide for the taxing of the mortgage in the event of a deduction from the assessed value being claimed by the mortgagor, and leave the parties free to contract in regard to the tax as they see fit. This is the rule in Connecticut and Massachusetts, and it results in the exemption from taxation of mortgages.

THE CHICAGO CHRONICLE TAKES ADVANCED GROUND.

The *Chicago Chronicle* is advocating what it calls a "simple tax"—"the taxation of land, the structures thereon, and the franchises." We should tax, it says, "only what is in sight of the assessor." It prefers this tax to the single tax because it holds, somewhat curiously, that the latter is the taxation of "the unsubstantial and non-existent." It advocates the exemption of personal property because personal property "produces nothing." Of course better reasons could be assigned, but it is well to advocate a good cause even on mistaken grounds.

Of course single taxers have got in their work, and the *Chronicle* has published communications from Edward Osgood Brown, J. R. Cummings, J. T. Ripley, E. B. Summer, E. C. Moeller, C. J. Foyer, R. Culman, Jr., and others. In reply to the arguments of our Chicago friends the *Chronicle* assumes that single taxers are wrong in their contention but refrains from giving its proof. Its defense of its own proposition of a simple tax is able and reasonable, just as a defense of creeping as a mode of motion may appear reasonable where one either will not or cannot accept the alternative of walking. The *Chronicle* speaks of the single tax unlimited as "a mode of confiscating the capital invested in land," but if such tax can be shifted nothing would be confiscated from the landowner. In replying to Mr. C. J. Foyer the *Chronicle* asks him if he imagines that the "millions of people who are small home owners"—there are scarcely millions—"would consent to part with their

savings invested in lots and homes for their families." We fear that Mr. Foyer will continue obdurate until the *Chronicle* succeeds in showing how the single tax will confiscate such savings.

We imagine that the advanced position of the *Chronicle* will gladden the hearts of the Chicago single taxers, who will point to it as a result of their recent independent campaign in the city. As to whether it can be ascribed to this cause or not, the *Chronicle* evidently has a very wholesome respect for the taxation "sharps" who are called single taxers, and welcomes their co-operation in true reform. It deserves credit, for what it advocates is really a mighty step forward, and it is to be honored, too, for throwing open its columns in such generous measure to the advocates of a more radical reform.

OUR TOM.

Mayor Johnson has signaled the current weeks of his administration by doing the usual number of public spirited acts in the interests of the people of Cleveland. Complaints having reached him that the company to whom the contract for the collection of garbage had been given were doing the cartage in wagons whose iron covers made a deafening noise and that the wagons were so loose as to scatter the garbage over the streets, Mayor Johnson promptly gave instructions that the bills of the company were not to be paid until the wagons were put in order.

Mayor Johnson's Labor Day proclamation was an unusual document and read as follows:

"In conformity to the custom of my predecessors, I call public attention to Monday, September 2, proximo, as Labor Day, ordained by the Government of the United States and State of Ohio in honor of labor and in celebration of its dignity and blessings. The people are admonished that labor is the corner stone of the republic and of individual character. It is this fact which makes our political institutions the last, best hope of earth.

"Let the day be observed by relaxation from daily toil, by innocent pleasures, individual rejoicings and by recognition of the human brotherhood."

The Cleveland *Plaindealer* says: "The city clerk's office force has been groaning under the load heaved upon it since the advent of the Johnson administration, and it complains that it cannot do the clerical work. For that reason the Mayor will ask City Clerk Taland to put on an extra man in order that the work can be done in time." The work here especially referred to is the paving of 160 unpaved streets. Just now Cleveland is the busiest city in the union, because it has at its head a practical mayor who is doing business as Chief Magistrate and is not engaged in playing politics.

In the last number of the *REVIEW* we made an examination of the question of hucksters' licenses, showing their utter inexpediency. In vetoing a measure of this kind, Mayor Johnson says:

"As a plan for raising revenue it is insignificant. The provisions of the ordinance will not prevent fraud and its operation will in no wise bring itinerant merchants or hucksters under any police control or regulation, while its effect will be to license many street merchants and fake vendors that under present conditions we are able to control. This will be particularly harmful during the times of large gatherings, such as we are about to have in the city.

"It is in my judgment an attempt to prevent competition and interfere with small traders to an extent that will ultimately raise the price to the consumer of certain necessities of life. It is a plan for taxing consumption rather than property, for taxing poverty rather than privilege. It is one of the tricks, so often resorted to by the owners of valuable property and privileges, to avoid burdens which they themselves should bear."

Of another licensing circuses this extraordinary Mayor who has the unique distinction of seeing things as they are, says:

"As a plan for raising revenue it is inadequate. This is an attempt to attack innocent amusement by making it more expensive and to the extent that it does this it seems, in my judgment, harmful, for innocent amusement should be encouraged rather than prevented. If, on the other hand, the amusement is of a character to be harmful, a wiser course, to my mind, would be to prohibit altogether.

"It would be an almost intolerable nuisance if the managers of every little concert or other entertainment, for which a small admission fee is charged, were obliged to secure a license. Many would be liable to punishment for violating the ordinance through ignorance."

Honest men the country over will applaud Mayor Johnson's efforts to make Cleveland the model city in which so far as may be done by the administration of a municipality the doctrine of manhood shall prevail, the rights of property are recognized, and all men should be equal before the law. It is conceivable that men may honestly differ with him as to methods, but it is incredible that any sincere man should accuse him of demagoguery. Yet the *Philadelphia Press*, in an article with the caption, "The Ways of a Demagogue," accuses him of playing to the galleries. Has the sense of civic spirit fallen so low that a mayor of a city who does his duty in a perfectly fearless way, even if that way be his own, who remedies abuses, who demands that tax evasion shall cease, who goes down in his own pocket to pay for services rendered in behalf of the city, who is vigilant in the protection of the rights of the humblest, who exposes pretence and tears away the mask from the pretenders—shall such a man be accused of being a demagogue?

JUSTICE

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