

prices. The law of supply and demand itself would go very far to boost the land prices out of sight, and then at a time when existing land values are at the highest level in the history of the United States—three times as great as in 1900, nineteen years ago.

"Four million buyers standing in line, scattered over every State and every county, every city, town and hamlet from Maine to California, from the Lakes to the Gulf, each with spot cash to pay for property. It staggers the imagination. We reel under the thought of the consequences, even the first consequences, not to think of the ultimate outcome."

This concern of the Committee over the evils of land speculation may be a sign of dawning grace in Congress. But what has Congress done to check the existing orgy of land speculation? Why not give the United States such an instrument of correction and control as the Federal Land Tax already possessed by Australia? A little effective action would be a welcome relief from the windy diet of words served up by Congress.

Ignoring Primary Causes

ACCORDING to Dr. Philip P. Jacobs, Assistant Secretary of the National Tuberculosis Association, housing conditions are largely the cause of the great number of tuberculosis cases in this city. Of the 29,000 cases recorded for the first six months of 1919, the greatest number was from the congested districts:

"The great shortage of apartment houses and tenements houses," says Dr. Jacobs, "has forced conditions upon human beings that are without parallel in the history of New York. Men and women have had to herd together in ways that were never intended to promote the health of individuals; and in such environments tuberculosis finds susceptible victims."

"Last October, conditions were worse than ever known at any period of the city's history. Many homeless men, women and children, forced to vacate their homes on account of the extortionate rents demanded, stood beside their furniture for hours in a drizzling, penetrating rain, that soaked them to the skin. Others resorted to all sorts of expedients, putting up with unbelievable privations in order to have a roof over their heads."

If lack of adequate housing accommodation is the immediate cause of an increase in tuberculosis cases, it is surely worth while investigating the cause of the said lack of housing accommodation. Only children will slap the stick that beats them. Older ones will turn on the wielder of the stick. Will not the National Tuberculosis Association, in the rational fulfilment of its mission, look behind the lack of houses to the laws which penalize every effort to provide houses? The active, sufficient cause of the housing shortage will there be found. It is working day and night in all months of the year to retard constructive enterprise. It is as unnecessary as it is unreasonable, unjust and pernicious.

Is it not trifling with a serious social danger to stop at secondary causes and fail to search out the primary causes?

Toothache and Taxache

TAXATION is the taking of private wealth for public use, chiefly without the knowledge of the real taxpayer. It is pickpocketry raised to the level of a fine art. It probably began as pure robbery, no equivalent being rendered for the money or cattle taken. It was paid because the robber might have taken all. He did not take all because he found it bad policy to discourage the goose or the hen that laid the golden eggs. If he did, there might be no eggs next time, and what he wanted was eggs—not the mere gratification of his sense of power.

Things changed for the better as government became more representative, but taxation never lost the sinister significance of its early days. Death and taxes are the two most unpopular institutions with which the human race is acquainted. And they are presumed to be equally inevitable. Hence one would assume that if a man should propose a policy which would eliminate taxes from most things that the common people would hear him gladly. But it is not so. In the great cities, the man on the street does not think of taxes. Forsooth, he does not pay any. He pays for everything else and kicks about high prices—but taxes—no, someone else pays them.

Representative government before all else must be popular, and so the citizen's tax cathartic is administered in a chocolate envelope which makes him think that he is eating candy, *if he does not bite too hard*. Of course, a limited number of people do pay taxes for themselves and for a lot of other people besides. They don't worry so much, because they know that they are making money by acting as tax collectors. So we have the anomalous situation that the people out of whose pockets the taxes really come don't know that they pay or how much they pay, and those who actually pay know that the money does not really come out of their pockets at all. Indeed the art has been carried to a degree of perfection where men like saloon keepers pay high annual fees for the privilege of collecting taxes for the Government. No wonder that anyone talking about changing so ideal a system should be viewed with suspicion and overwhelmed with vituperation. "Everything else in politics is wrong," we say, "but beyond the fact that our real estate taxes are a bit too high and that we need more revenue and don't know where to get it, there is nothing the matter with our tax system."

The situation is very much like that which happens when a patient consults an osteopath about a pain somewhere in his torso and learns that the disturbance is caused by some maladjustment at a point very remote from where the trouble declares itself. So some men have advanced the theory that the cause of the social disturbances which are with us more or less constantly, is this innocent tax system, which, save for the defect mentioned above seems to function with admirable smoothness. Of course, we don't pay much attention to them. We admit that they do know something about tax administration. But it's such a horribly dry subject that we can't get interested in

it and we begin to suspect the common sense of those who can. And yet, there's some point in what they say about the unwisdom of putting taxes on things that we all want more of—houses, for instance. But what other way is there? We can't afford to exempt anything because we are getting too little revenue as it is. When any one suggests that a system which exempts most things may be made to produce more revenue or enable the government to get along with less, the natural result is the creation of the belief that the suggester is a visionary. We prefer painless dentistry in taxation to any proposal for a wholesome dietary.

Advertising the Single Tax

THE subways of New York at the present date show a large and attractive poster advertising a very popular play, "Nightie Night." It is a reproduction of one of Dr. Crane's terse little essays, entitled, "The Use of Nonsense." Referring to the serious essentials of life, Dr. Crane alludes to the Single Tax humorously and tactfully:

"We are supposed," he says, "to need a lot of things in this vale of tears: as, for instance, money and love, meat and beer, religion, Single Tax, taking down a peg, hair cuts and new hats.

"For man is an omnivorous wantner.

"But the thing we perhaps want as much as anything else is a good laugh."

Not a few men may make their first acquaintance with the Single Tax through reading this quaint subway poster.

Mining Property Assessment in Ontario

THE mining interests of the Province of Ontario, Canada, evidently understand the ethics of taxation as affecting their own industry, as witness the following clauses which they caused to be inserted into the Assessment Act (Revised Statutes, 1914, Chap. 195, Section 40):

"Section 40,

4—The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, or storing same, and concentrators and sampling plant, and, subject to subsection 8, the minerals in, on or under such land, shall not be assessable.

5—In no case shall mineral land be assessed at less than the value of other land in the neighborhood used exclusively for agricultural purposes.

8—Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in such lands have been or shall be reserved to the grantor, such mineral rights shall be assessed at their actual value."

We fail to find in the Assessment Act of Ontario any similar tax exemption applying to farm buildings, machinery

and improvements. But it is to be presumed that the recent victory of the United Farmers in the Ontario elections and the nomination of a farmer to the premiership is only the forerunner of similar fiscal readjustments in relief of agriculture. The large contingent of Labor men elected to the Ontario Legislature, and now allied with the farmer representatives, should also assure similar relief to all other industries in that Province.

Trying to Pay Paul Without Robbing Peter

ONTARIO has her difficulties in endeavoring to solve the problem of housing her population. In June, 1918, a committee was appointed to report on the housing situation and to make recommendations. It has just completed its labors and the result is a volume of 185 pages, flanked by a heavy supporting battery of house plans which adds considerably to the weight of the work, if not to its popular value.

Much information has been collected and intelligently condensed; yet the net impression is one of futility because its compilers have not dared to face the real lion in the path. Indeed this weakness characterizes most of the activities proceeding from the amiable Town Planning Movement. It wishes well to humanity and would mitigate bad conditions, but it is generally supported by people whose interests would be prejudicially affected by public absorption of the annual value of land and so no real progress is made. This fact is the more surprising because probably no line of political, intellectual study brings more strongly into view the inherent evil of land speculation. Wherever a fine town-planning scheme is projected stand the social blackmailers waiting to be bought off before the plan can succeed, and the blackmailers, so often, are otherwise irreproachable and public-spirited citizens. Town-planning schemes for the betterment of the living conditions of the poor too often resemble the admonitions of health officers to residents of squalid tenements to avoid worry, use light and nourishing food and to indulge in sunlight and fresh air.

In the report before us there is a chapter devoted to Land and Taxation, which advances some admirable principles. It scathingly indicts "The iniquity of our land system" and points out the inevitable consequences that flow from it. A good phrase is the following: "It (our land system) makes and unmakes fortunes which consist of nothing more substantial than capitalized optimism," but what is really capitalized is other folk's necessity. The hypothesis is advanced that the community may claim what the community creates; then the means of doing so are considered; the exemption of improvements is discussed but is found to have one serious disadvantage, it offends the *principle* of taxation according to ability to pay. When did this fallacy become a principle? A man buys all other services on the basis of what they are worth, but justice, forsooth, requires that he shall buy government according to the