

WHAT IS THE MOST DESIRABLE THING TO BE ACCOMPLISHED IN 1903? X X

Under this heading the *Boston Globe* presents a symposium on its editorial page, the question being answered by Prof. A. E. Dolbear, of Tufts College, Rev. Charles F. Dole of the Twentieth Century Club, Mr. George T. Angell, President of the American Humane Education Society, Mrs. Mary A. Livermore, President of the Massachusetts Woman's Suffrage Association, and C. B. Fillebrown. Following is Mr. Fillebrown's contribution to the discussion, his answer to the query being

TO LEARN THE LESSON OF TAXATION.

Great emphasis is laid upon the undisputed fact that the power to tax is the power to destroy. Small note is made of the correlative truth that the power to tax implies also the power to build up, to restore, to rehabilitate. If this power is to reside in the people, the people should understand what it is, why they exercise it, and how to exercise it. Certain simple principles enter into the problem, a fair apprehension of which is necessary for their application whether in full or in part.

Ground rent (what land is worth for use) is generally admitted to be largely an indestructible social product, and hence it is, so to speak, a common fund and as such is proper to be levied upon for the common need in preference to the destructible products of individual hand and brain. In other words, the three-tenths of Boston's taxes now drawn from improvements and personal property could instead and more wisely be taken from ground rent, five-tenths or one-half of which would then be taken from this source instead of less than two-tenths as now.

Well founded complaint of partiality in the distribution of wealth is very largely due to special privileges by which a few profit at the expense of the many. A more just system of taxation would tend to correct this distribution, as nothing else has. Why not then begin to modify special privileges by taxation? "Special privileges to none" is a popular motto. Why not, at the very least, begin to tax them in proportion to their value?

If ground rent is a social product, its private appropriation is a special privilege, which affords large private profit at public expense. Why not, then, tax such privilege for what it is worth? If a railroad has the special privilege of a monopoly in the transportation of coal from the Pennsylvania coal mines, or in the transportation of people to and from Boston, why not tax the railroad in proportion to the value of its franchise?

The private monopoly of a natural resource is a special privilege. If coal fields are a natural resource and they are monopolized by a few parties why should not their owners pay what other parties would be willing to pay for the same special privilege or monopoly?

If the private ownership of the two or three billion tons of unmined anthracite coal is a special privilege why not tax it what others would give for the privilege of mining and marketing it to the relief of a great coal famine? thus making all the people sharers in what is called a natural bounty. If the private appropriation of a billion dollars worth of iron ore is a special privilege would it not be fully as much if not more "proportionate and reasonable" for its owners to pay a tax upon the value of that privilege than for a man to pay a tax on the value of the house which he builds with his own hands or his own savings?

Almost everybody scolds about trusts and monopolies, coal barons, oil magnates and railroad kings, but they seldom think of the perfectly natural resort of taxing them to the same extent that other people are being taxed.

Taxation appears to be the missing ingredient in a flood of nostrums, and yet it is respectfully submitted that taxation is the only possible method of regulation and correction, because it is the only method that can be made self-operative and impartial. If the year 1903 will put upon Boston's black-board an illustration in this lesson of the taxation of special privilege it will be the Columbus of a New World.



SINGLE TAXERS—INDEPENDENT POLITICAL ACTION—OUR DUTY

GET A NEW ANGLE ON THE SITUATION BEFORE IT IS TOO LATE.

All Single Taxers realize that the poverty, suffering and crime which afflict society result chiefly from wrongs which men have enacted into law, and that these resulting evils can only be remedied by such changes in our laws and social institutions as will cause them to conform to right and justice. We also realize that these changes can be brought about, solely through the ballot, and that to be active Single Taxers, we should be active in politics. Since, therefore, we owe it to ourselves and our country to work diligently in politics, one would certainly expect to find the same unity among Single Taxers as to their political course, that we find to exist as to our principles. But, on the contrary, we are hopelessly divided among all the existing political parties, and in the same locality, single taxers are often found working hard for rival principles and candidates. This ought not to be; and the reason that it is so is this: We are united upon the principles we believe in, simply because we have realized that back of every political question there is a moral question; and we have brought our political beliefs to the test of morals, and have rejected as unsound every principle which does not conform to correct morals. But we have never realized that the same test should just as truly be applied in deciding where our political support should be given. As to this, we have confessedly followed seeming expediency, and each man has voted and worked as seemed to him most expedient.

Herein lies our error, and the cause of our lack of unity, organization and force. We are placing expediency above morality. We are supporting and voting for the old parties and all the wrongs which they advocate, simply because it seems, to a short sighted view, *expedient* that we should desert our own principles and "follow the line of least resistance."

To see how clearly wrong in morals this is, let us briefly review the teachings of the existing parties.

TWO OF A KIND.

These organizations agree in upholding the private ownership of land; in the taxing of labor and the products of labor; in advocating a tariff, differing merely as to the purpose of the tax. They disagree as to the method of regulating trusts; as to the kind of money we should use; and as to the policy of expansion. These teachings advocated by them are all violative of natural law and justice. We know that private ownership of land is the