

of its "society" notes might sometimes dispute this estimate, but all the same they read those notes; and as they pay for this privilege they get the rest (which they might not be so keen to buy, although better worth the buying) without money and without price. The rest, which they get as *lanappe*, though it be less marketable than the "society dope," is as a rule a complete justification of our high estimate of the Mirror.

For William Marion Reedy is a book-lover who, knowing why he thinks some books are worth reading and others are not and why some are more or less worth it, tells his readers frankly what he thinks about them, tells it in vigorous and flowing English, often unique in diction, always with charm in the style. Of the drama, of music, of the other fine arts, he writes with like appreciation, picturesqueness and sincerity. And if the reader does not readily detect religion in the Mirror's editorials, who shall dare decide for either reader or editor which of them it is that leaves religion out?

To democracy, fundamental in respect of perception and practical in respect of application, William Marion Reedy's editorial pen in the St. Louis Mirror is as true as Thomas Jefferson's in the Declaration of Independence and Henry George's in "Progress and Poverty." This may not always have been so. We have no file of the Mirror, and "Who's Who" doesn't tell. But it has been so almost from the beginning of the present century.

About a year before the Exposition of 1904 at St. Louis, an after-dinner lecture was delivered there on the principles of the Singletax in their relation to the great Louisiana Purchase, the centennial of which was then about to be celebrated. For that occasion the late Frederick M. Crunden, founder of the St. Louis Public Library, had been engaged to preside, but the fatal illness in which this devoted man lingered until the year now closing had already begun. He was therefore obliged to remain away from the dinner, and William Marion Reedy accepted an urgent invitation to act as his substitute. Not only was Mr. Reedy not then a Singletaxer, but his attitude as editor of the Mirror had made him *persona non grata* to some who were. He presided most acceptably, however, and went away with his face earnestly turned toward a new quarter in the social heavens. He had caught glimpses of a star which had hitherto been to him invisible. The intellectual processes necessary to locate that star definitely and to apprehend its magnitude and influence, came quickly enough to him when he fell into intimate relations with John Z. White. Since that time, some half a

dozen years ago, no periodical has been more acute, sane and faithful in promoting the cause which is everywhere affectionately associated with the name and memory of Henry George, than is Reedy's St. Louis Mirror.

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Although the Mirror is a local periodical, an institution of St. Louis, it is edited in the patriotic spirit of a republic of the world, and in the religious spirit of a divine humanity—of human divinity, if you prefer the transposition. "The world is my country, to do good my religion," said Thomas Paine, whose religious qualities are now shining through the pagan shrouds that have enwrapped them so long. The same words would not be out of tune on the lips of William Marion Reedy, whose heart is a dwelling place and his editorial desk a breeding ground for the wholesome sentiment they express.

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### THE FELS FUND PLAN.\*

A few years ago the American people maintained a pride so high and a hope so strong that even mild criticism of existing conditions was received either as a jest or in anger. What a change is presented today. All manner of people, from President up to housewives, are crying out, half in fright half in wrath, at annoyance, irritation, pain and even desolation.

As before they were unreasonably vain—now they are unreasonably stupid. They cry: "Prosecute the Trusts!" "Give us an income tax!" "Let us have Federal control of corporations!" "Let us reciprocate in the matter of bird-seed with Canada!" "Give us a central bank"—under a disguising name like a drunkard's remedy for his thirst. In fact, do anything except look the matter squarely in the face in the upright and downright fashion of full-grown red-blooded men.

We are much in the position of the gilded youth who ran into a doctor's office clasping his brow and exclaiming, "Oh, Doctor, give me something for my head!" "I wouldn't take it as a gift," said the doctor.

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Can we not stop, take account of stock, and apply a bit of common sense.

In all matters of moment there is an ideal. Emotion or power is requisite; but there must also be practical method. By practical method power may be directed to the attainment of the ideal.

\*Substance of an address on "Tax Reform" delivered by the writer before the Singletax Conference at Willard Hall, Chicago, November 26, 1911.

Individual freedom and independence is the ideal of the American people. To this ideal we give our unqualified and enthusiastic support. Omitting consideration of those dishonest practices that have acquired the name of "graft," we hold that a small but important part of both local and general administration of public affairs in the United States is antagonistic to the realization of our ideal.

It is to a correction of mistaken methods of administration that the efforts of the Fels Commission are directed, and not to a change in our institutions.

With unimpaired faith in the splendid ideal that inspires the great mass of our people, we appeal to the good sense and sound judgment of a people that once were and doubtless will again be practical.

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Our proposal is not to extend, but to reduce governmental activities. Our laws now tax personal property and improvements upon land. These taxes we would stop. Why burden industrial effort? Why tax a man for doing just what he ought to do? Why tax a man for keeping a dog? Is it not because a dog is a nuisance, and the tax tends to check the nuisance? Then why tax a man for marrying? Is marriage a nuisance?

We would stop all taxes on productive processes. There is no more sense in taxing industry than in pouring sand into the works of a watch. The consequent shortage in public revenue we would relieve by increasing the rate of existing taxes on the value of land. No new machinery would thereby be added to our taxing mechanism. On the contrary all the expense involved in making assessments and levies on personal property and improvements upon land would be avoided.

The justification of our proposal is found in the necessary primary functions of all honest government. Those functions are: First, to keep the peace (in other words, to defend each individual from trespass); and, second, to make just possession of property secure. In other words, to protect each individual in what he earns. The execution of these two primarily necessary functions of all honest government involves expense, and consequently involves a system for securing public revenue—in other words, taxation. *Taxes pay for government services.*

Government cannot exist without granting privileges; nor can it avoid granting unequal privileges. This truth is consequent upon land holding. Land must be privately possessed, and all land is not equally desirable. It follows, then, that

some will inevitably possess the best land, some the poorest land, and some no land; and as land-holding is wholly a matter of law, we are justified in asserting that *government cannot avoid granting unequal privileges.*

As "taxes pay for government services," it is manifestly unfair to collect them in proportion to consumption instead of in proportion to privileges granted. The usual "general property tax" is partly levied in proportion to consumption, and partly in proportion to privileges granted. Our proposal is to repeal that part of our laws that levies taxes in proportion to consumption, and to extend that part of our laws that levies taxes in proportion to privileges granted.

If it is true that government cannot avoid doing more for some men than for others, is it not perfectly fair for the man who receives the greater benefit to bear a proportionately greater tax burden?

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In carrying on industry we co-operate—that is, some engage in one form, some in other forms of production, and the process is completed by the trading of products.

In some matters Nature compels all the people in a given territory to co-operate. (For instance—roads, the tenure of land, national defense, etc.). These affairs are "public"; and whereas the benefits of private co-operation are paid for according to the terms of private bargain, the benefits of public co-operation are paid for by taxes.

We hold, then, that taxes should be in proportion to public benefits received. We hold, further, that public benefits are measured by the value of land.

The law under which land is held is in aid of public co-operation; and wherever the benefits of government are greatest, there land is most valuable. Wherever the peace is secured, wherever public facilities are greatest, there land is most valuable. To levy taxes, then, in proportion to the value thus resulting from public co-operation is to make payment for services received in harmony with customary notions of fair dealing—though not in harmony with customary law.

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The one important objection to this proposal is that large numbers have invested in land, built homes and otherwise improved, and that to alter the mode of taxation would be extremely unjust—or, at least very injurious.

This objection is easily overthrown by argument, but specific reply has been difficult because

public statistics are as silent on this as they are foggy on other matters. Recently, however, I have been able to get a complete record of one city, from which we are able to show to a cent just how the change would affect each individual taxpayer—not forgetting the benefits to those who are not taxpayers. The city in question is Woonsocket, Rhode Island. The record shows in detail that if all taxes there were levied on the assessed value of land, a majority of the taxpayers would save money.\*

Here is a summary:

<b>Total number of taxpayers</b> .....	3,424
<b>Number that would be taxed less</b> .....	1,878
<b>Number that would be taxed more</b> ....	1,546
	332
<b>Favorable majority</b> .....	332
<b>Not voters</b> .....	870
	2,554
<b>Voting taxpayers</b> .....	2,554
<b>Voters that would be taxed less</b> .....	1,563
<b>Voters that would be taxed more</b> .....	991
	572
<b>Favorable majority</b> .....	572

Among the 991 voting taxpayers who would be unfavorably affected by the proposed change, there are 28 whose taxes would be increased less than one dollar each; there are 30 whose increase would be between one and two dollars each; 23 whose increase would be between two and three dollars; 19 would have to pay an average increase of \$3.31; 16 an average of \$4.52, and 29 from 1 per cent to 10 per cent more than now.

Here then are 145 taxpayers (42 not voters, leaving 102), no one of whom would find his tax bill materially increased by the land-value plan of taxation, and every one of whom, as part owner of the city, would gain very much more through the general growth than he would lose by the slight increase in his tax bill. These 102 voters would favor the plan, merely as a matter of dollars and cents, if they realized the advantages that are sure to follow its adoption.

Such benefit has been conferred where the plan has been applied in an appreciable degree, as in Vancouver (British Columbia), in Wellington (New Zealand), in Sydney (New South Wales), and in many German cities. This is no longer a conclusion of reason alone: it is now a fact of experience.

JOHN Z. WHITE.

\*"Honest vs. Crooked Taxes. Woonsocket Taxpayers." Issued by The Rhode Island Tax Reform Association, Providence, R. I.

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"When white people buy land they give what soon wears out, but land lasts always."—Cherokee orator (1767), quoted in Bancroft's History of the United States.

## NEWS NARRATIVE

The figures in brackets at the ends of paragraphs refer to volumes and pages of *The Public* for earlier information on the same subject.

Week ending Tuesday, December 12, 1911.

### The Los Angeles Election.

Election returns subsequent to those we reported last week, although they show only a few thousand less in the majority for Mayor Alexander, indicate significantly a growing disposition of non-Socialists to vote the Socialist ticket. [See current volume, pages 1235, 1240.]

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The registration for this election was as follows:

<b>Men</b> .....	107,726
<b>Women</b> .....	82,905
	190,631

Total .....

The total vote is reported as 137,329, which is a falling off from the total registration of 53,302 votes—nearly 30 per cent. Of this total vote women are reported to have cast about 75,000, being about 90 per cent of the total registration of women; whereas the men are reported to have cast only about 62,000, or about 58 per cent of the total registration of men. The vote for Mayor from all but two outlying precincts with a total vote of only 1,000 or thereabouts, is reported as follows:

<b>Alexander (fusion of all parties and organizations against the Socialists)</b>	83,978
<b>Harriman (Socialist)</b> .....	52,293

<b>Anti-Socialist majority</b> .....	31,685
<b>Socialist percentage</b> .....	38½%
<b>Anti-Socialist percentage</b> .....	61½%

The Socialist vote in Los Angeles for Governor a year ago was only 11,129.

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Besides the vote on candidates, there were important local referendums. One was on a proposal for local prohibition of the liquor traffic. It was defeated by 87,344 to 31,691, an adverse majority of 55,653. Figures on the vote for a municipal newspaper have not reached us, but the measure was carried.

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### The McNamara Case.

Since the McNamaras were sentenced, the younger to imprisonment for life and the elder to imprisonment for fifteen years, much sensational matter about their case has appeared in the newspapers, but no news except that both prisoners have peremptorily and absolutely refused to testify before the Federal grand jury in support of the confession of McManigal, the original informer,