

NEW YORK STATE.

Hon. E. D. Alsworth, leader of the opposition in a Republican Assembly and a Representative of a farming constituency, speaking to the Local Option Bill introduced by him, referred to the facts that the Board of Supervisors of his county—consisting of an agricultural county and placed in his hands the resolutions passed by the board in 1892 endorsing the spirit of a measure favoring Home Rule in Taxation, giving permissive powers to abolish personality and improvement taxes. The farmers stood by him and the bill was introduced. He held also numerous resolutions from the State Granges, and from the State lecturer, besides editorials from the leading agricultural papers, endorsing the bill. A motion to recommit with the subsequent vote (in which it was defeated by only eight votes,) showed that it could have been passed, had it not been for a factional fight which led the speaker to crack the party whip against what was in no sense a party measure. Enough votes were cast against recommitting to have passed the bill by a hand some majority, had they stood firm. The bill was not reported in the legislature of 1896, owing to peculiar conditions but it is admitted that the sentiment behind it has gained in strength. Similar legislation is being mooted in other states, notably California, Ohio, Iowa, and Illinois.

Vermont has made the following State enactment: That all manufacturing establishments hereafter established, all quarries and mines here after opened and all machinery necessary for the promotion of business, all capital invested in and used for operating same shall be exempted from taxation for a term of five years. Laws of V. 1880 Title ix, Chap. 22 to 26 and Secs. 93-7.

TAXATION OF BONDS AND MORTGAGES.

The great majority of those who demand the taxation of bonds and mortgages hold a most erroneous idea as to what those things are. A share of stock, a bond, or a mortgage is generally looked upon and spoken of as separate and independent wealth, having value in itself; but the most cursory examination of the subject will suffice to dispel any such delusion. The very fact that such an article is absolutely worthless, unless secured by some valuable, tangible thing, ought to be sufficient evidence that the article itself has no inherent value, and that it is only good as far as it constitutes an inflexible claim against some tangible thing in the hands of another. What a mortgage on a piece of land really represents, then, is a valid title to that land to the extent of the loan. A loan on a chattel, secured by the pledge of the chattel, divides the title to that chattel. It must appear evident, then, that inasmuch as the chattel has already been taxed as personal property, it would be double taxation to again tax the loan. As with the chattel so with the land; and, as "the borrower is servant to the lender," he may rest assured that any tax which has the remotest chance of being collected from the lender must be paid by him, although it has small chance of ever reaching the public treasury. As the mortgage on a piece of land therefore is, strictly speaking, a title to land, it is as manifestly unjust, after having taxed the land, to again tax the mortgage, as it would be to tax the land and then tax the deed to the land. Precisely the same thing is true concerning stocks and bonds. These particular pieces of paper are in themselves valueless, except as they are a lien on the valuable property and privileges owned and controlled by the corporation in the interests of which they are issued or sold. In other words, they are but "the shadow of wealth," and as it is to be supposed that the substance causing such shadow has already been taxed, it is not only rank injustice, but the most absurd folly, to again attempt to levy upon the shadow. Can it be wondered that the attempt to enforce such a system has not only resulted in the most dismal failure, but has also had the effect of driving many good citizens and wealth into other and less hampered parts?

In the fourteenth century in England land was practically free for use, and men having the opportunity to employ themselves did so, and as a result all that they produced was their own. The aristocracy



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who used to have control of the people as serfs, now that the people were free, could no longer command the people to work for them at serfs wages, and found themselves in the position of either having to work for themselves or starving, petitioned the King to issue a proclamation to the people ordering them to work for the same wages as when they were serfs or to suffer certain punishment if they charged higher wages than in serf times. But wages remained high, because the people would not work for less than they could earn upon the land. The aristocracy, finding they could not control the wages as long as land was free for use, got power from the successive monarchs and parliaments to enclose the land, and to charge the people rent for the use of it. When private property in land was accomplished the people were forced into the cities in search of employment, and then the "Statute of Laborers," passed by Queen Elizabeth, giving power to the magistrates to fix the wages of the people at Quarter Sessions, which was amended in 1795 by the "Speenhamland Act," which gave power to the magistrates to fix the wages at half what would support life, the rest to be made up by parish relief. This act was passed to crush the people, and it did. Pauperism and crime was fearful, jails, poorhouses, etc., were built and enlarged, and where prosperity formerly reigned misery and desolation had taken its place. Such are the results of private property in land.

In the platform of Mr. R. Hall, the Single Tax candidate for the Fourth Ward, this paragraph appears: No man should have his taxes increased because he improves his property. There should be no tax on buildings, improvements or any other products of industry. A land owner should pay just as much tax for holding his land idle as for using it. Our taxation should be so levied as to encourage the use of land. The more a man uses and improves his land, the more labor he must employ, either his own or somebody else's. Plenty of employment means no hard times; but, idle land means idle men. I am glad to know that Mr. Hall also favors proportional representation, which means a simpler and fairer system of voting. Under the new system, ward boundary lines will not exist. Each voter would have but one vote, and the candidates for office will be elected by the city at large, thus ensuring the election of men representative of different thought and belief in the community.

I am pleased to learn that our able friend, Geo. Wellings, is likely to be in the field as alderman for Ward One. There is no one whom I would support more quickly than Mr. Wellings. He would, if elected, be a credit to his ward. I hope to give some extracts from his forthcoming platform of principles later on. Edward McHugh, the English labor representative now in New York, seems to have captivated not only the average trade unionist, but he has managed to win the applause of the Socialist Labor Party. Mr. McHugh has organized a union among that body which is all the more remarkable, when it is known that the Socialist Labor Party are not very friendly to trade unionism.

A question a single taxer failed to answer—"there are others."

"Single tax"—haw!—"I have heard about this—haw!—"single tax"—haw!—"before, never met anyone who could explain it to me, you know." Thus spoke a major in her Majesty's Canadian forces some time ago to a Toronto single tax man, who replied: "I will explain it to you."

The single tax is not a tax, but simply a method to be used by the community in taking the full rental value of the land, instead of the present mode of raising revenues.

Every tax now imposed, other than the small tax now levied on land values, would be abolished, the community simply collecting what belongs to it by levying on the values of land alone. By adopting this course everybody rightly becomes a landowner.

Haw!—"that would never be accepted by Englishmen—haw!—"It is too communistic for Englishmen, you know."

"By that means valuable land would no longer be held idle. The landowners finding they could not get the rent or rise in value of the land, would let it go, and men who wanted to use it would take it up and produce goods upon it, instead of being idle as they now are. Men finding they could earn a living upon the land would never starve while waiting for some one to employ them, but would employ themselves, and the need of charity to support able-bodied men would cease to exist."

Haw!—"Can you explain to me how it is you can see—haw!—"that the single tax would abolish—haw!—"poverty, and intelligent people cannot—haw!"

The single tax man replied: "If by that you mean a major mind, I give it up."

The following facts dealing with cases of starvation in the City of London are worthy of more consideration than is usually attached to statements of a similar nature. Lloyd's London Weekly in a late issue says:

A return has just been issued as a Parliamentary paper of the number of all deaths in the administrative County of London in 1895 upon which a coroner's jury returned a verdict of death from starvation or death accelerated by privation. The total number of such deaths in 1894 was 30. In 1895 it rose to 71, distributed as follows: Eastern district, 21; Northern, 13; Central, 13; Western, 6; Southern, 6; Southwestern, 3; Southeastern, 7; Borough of Southwark, 3; and the City and Liberty of Westminster, 9. In only a few cases was the privation that led to the fatal issue due to self-neglect. The majority of cases were women, and over 50 years old. A dock laborer's widow in Shadwell was so reduced by long deprivation of food that a good meal set up a reaction that killed her. Another widow, in Hoxton, died alone in her lodging, and the verdict was that she was "starved from not eating enough." Hepzibah Tuft was found ill in the street, and succumbed to starvation. In Shadwell another widow died of cerebral hemorrhage, accelerated by want of food. A woman hawker died at Mile-end Old Town from thrombosis accelerated by inanition. A widow died in New York from influenza, similarly caused. None of these poor creatures had applied for or received relief.