

### Publications

Since the Cleveland campaign of 1884 the single taxers have, for the most part, affiliated with the democratic party. Accordingly, a good portion of the democratic press, especially the country papers, is in the hands of men who, if not actively single taxers, are at least in sympathy with the philosophy. The following list includes all of the strictly single tax publications. The Independent could find, and a few that are merely friendly.

#### SINGLE TAX REVIEW.

An illustrated quarterly magazine of single tax progress, edited and published by Joseph Dana Miller, at 11 Frankfort st., New York. Subscription price, in the United States, Canada and Mexico, \$1 per year, payable in advance. Club rates of ten subscriptions for \$5.

#### THE PUBLIC.

(Louis F. Post's paper.)

Is a weekly review which prints in concise and plain terms, with lucid explanations and without editorial bias, all the news of the world of historical value. It reads the daily papers and tells its readers what they say. It is also an editorial paper. Though it abstains from mingling editorial opinions with its news accounts, it has opinions of a pronounced character, based upon the principles of radical democracy, which, in the columns reserved for editorial comment, it expresses fully and freely, without favor or prejudice, without fear of consequences, and without hope of discreditable reward. Yet it makes no pretensions to infallibility, either in opinions or in statements of fact; it simply aspires to a deserved reputation for intelligence and honesty in both. Besides its editorial and news features, the paper contains a department of original and selected miscellany, in which appear articles and extracts upon various subjects, verse as well as prose, chosen alike for their literary merit and their wholesome human interest. Familiarity with The Public will commend it as a paper that is not only worth reading, but also worth filing.

Terms—Annual subscription, \$2.00; trial subscription, ten weeks, 10 cents; single copies, 5 cents.

Free of postage in United States, Canada and Mexico. Elsewhere, postage extra, at the rate of one cent per week.

The Public, box 687, Chicago, Ill.

#### WHY?

A monthly magazine devoted to the single tax, edited and published by Frank Vierth, Cedar Rapids, Ia. Subscription price, in United States and Canada, 50 cents a year.

#### PITTSBURG KANSAN.

Published every Thursday at Pittsburg, Ka. s., by J. C. and Chas. M. Buchanan. \$1.

#### JUSTICE.

A six-column folio issued weekly by A. R. Saylor, editor and publisher, 510 Shipley st., Wilmington, Del. \$1 per year.

#### THE CINCINNATIAN.

Published every Saturday by E. P. and Julia Fitch Foster at 15 East 7th st., Cincinnati, O. \$1. Vine Street Church department by Dr. Margaret Doane Bigelow.

#### ECONOMY.

Published every Thursday at Solon, Ia., by W. W. Martin & Sons. \$1.

"Opportunity," Dept. G, Denver, Colo. (public ownership); 25c per year, introductory price.

"The Whim," P. O. box 288, Newark, N. J. "A miniature monthly by Ernest H. Crosby and Benedict Prieth; supports single tax, anti-imperialism and common sense." 50c a year.

"Industrial Independent," Virden, Ill.; (organ Industrial Legislative Union); weekly, \$1 per year.

"The New Age," "a radical progressive weekly, edited by Rev. Harold Rylett, 1 and 2 Tooks Court, Furnival st., London, E. C., England." Three months trial, 50c.

"Fairhope Courier," Fairhope, Ala. Sample copy for 2c stamp.

#### WHAT'S THE USE?

A periodical published at East Aurora, N. Y., the first of every month, for the Society for the Propagation of Decency. Annual dues to all who do not wish to become life members is 50 cents, which will pay for all numbers of magazine printed during the twelve months succeeding receipt of the fifty, by John B. Howarth, registrar, East Aurora, N. Y. Single copies, to all who contemplate joining,

or are already members of a society of their own, 5 cents.

"There is plenty of room at the top; what we want is more room at the bottom."

#### OUR COMMONWEALTH.

(Tom Bawden's paper.)

Is published every Friday in the interests of single tax and direct legislation.

"Single tax is making room at the Father's table for all of His children."—Dr. McGlynn.

We fight injustice, not individuals—landlordism, not landlords.

Terms of subscription—Per year, \$1; six months, 50c; three months, 25c, in advance.

Thos. Bawden, editor and manager, 157 Park st., Detroit, Mich.

#### PROGRESSIVE INDIRECT TAXATION

(Written for Henry George Edition of The Independent.)

It has been the fond dream of economists to institute a tax that should be progressive in its character, or so graduated that the wealthy should pay a greater percentage than those less able; especially has this thought been uppermost in the minds of representatives of the people in times when they have by revolution thrown off the burden of an oppressive monarchical form of government and in the reconstruction times which followed have looked round for just sources of revenue. But history shows that thus far such efforts have resulted in failure. The late Prof. Francis A. Walker in summing up an examination into the history of unsuccessful attempts made by various nations to apply progressive income taxes dismisses the subject in these words: (Political Economy, sec. 602.) "If the highest human wisdom joined with perfect disinterestedness should frame a scheme of contribution, I must believe that the progressive principle must in some degree be admitted, though by what means or in what degree I am at a loss to suggest."

Walker was right in his dim perception of justice, though he looked for it in the wrong direction. It is not to be found in an income tax, but is to be found in a tax on land or a rent for natural resources.

The late David A. Wells, a noted writer on taxation and member of a committee appointed by Lincoln during the war period to devise methods of raising revenue, throws some light on the subject in his History of Recent Economic Changes, page 99. Speaking of the cost of raising wheat on the large ranches of California he says that on farms of different sizes wheat could be raised at the following scale of expense:

On ranches of 1,000 acres, 99½ cents per 100 pounds.

On ranches of 2,000 acres, 85 cents per 100 pounds.

On ranches of 6,000 acres, 75 cents per 100 pounds.

On ranches of 15,000 acres, 60 cents per 100 pounds.

On ranches of 30,000 acres, 50 cents per 100 pounds.

On ranches of 50,000 acres, 40 cents per 100 pounds.

Supposing these estimates to be even approximately correct, it would show that these large bodies of land were worth more per acre than smaller ones, a fact that would become apparent if the same competition existed for large privileges in land as for smaller; and if these progressive values could be taken in taxation it would form the price of land and be the progressive tax looked for. The same thing may be seen in the value of railway franchises; they are not to be valued per mile nor yet by their perishable property, but by the number and wealth of the populations which they connect. The way in which a tax on land might become an indirect tax and, therefore, allowable under the constitution, is only clearly seen by first comprehending that the aim of such a tax is at the ownership of the privilege in land.

Chief Justice Fuller, in his statement as to the constitutionality of the income tax of 1894, said that from time to time there had been intimations that there might be a tax which, while not a direct tax nor yet included under the words duties, imposts or excises, would be constitutional, yet he goes on to say that through more than 100 years of national life such a tax had as yet remained undiscovered, although the stress of particular necessity had invited the closest scrutiny into sources of revenue. He further describes an indirect tax to be one that is paid primarily by persons who can shift the burden upon others, or taxes which there is no legal compulsion to pay. This astute mind blinded by the institution of the private ownership of land or hindered by the ermine which he wore, feared to utter that which might be construed to be revolutionary. Evidently there was

in his mind as in Professor Walker's a dim perception of what ought to exist. Now a single tax on the value of land carried to its ultimate conclusion fills the bill as an indirect as well as a progressive tax.

E. KENNEY.

Creston, Ia.

#### QUESTIONS IN BASIC PHILOSOPHY

(Written for Henry George Edition of The Independent.)

Out of the silence comes all wisdom. Hence, the advent of the twentieth century finds the minds of men reaching as never before to gather from the great ocean of thought the key to a perfect civilization.

Throughout the ages that have withered and passed, men have delved and brought forth philosophies, many of which have served their purpose and gone by the wayside, while others are struggling for recognition that is yet timid and elusive.

To the world, the basic principle has always been a dreaded bogie whose presence is tolerated only as a passing thought. In every age, men who were first to heard the lion of social mal-adjustment have reaped for their pains a harvest of scorn and persecution. But a new era has just dawned, bringing with it the light of resplendent day—resplendent with the azure of fearless investigation. Honesty is fast displacing duplicity, and the counsel of the saviours of men is being more eagerly sought.

That the earth is the storehouse of nature is being recognized from the standpoint of him who would demand an equal right with all other men to free access to its surface. But the fundamental proposition that the mental, material, and religious progress of man depends upon such right is treated by many with that doubt which is born of the narrow prejudices of selfishness. Hence, propagandists are driven to subterfuge to obscure the real goal for which their philosophy is heading. Philosophers have sought to discover a more obscure pathway by which to lead the selfish to the throne of justice, and educators have devised methods in which basic truth is deftly concealed.

But to him who believes that truth needs not the cover of expediency, honest interrogation seems the easier way. Holding to this belief, the writer would ask the world to answer the following questions:

First—Given a planet on which man finds himself without shelter or raiment and upon the fruits of which alone his life can be sustained, is it not a fundamental supposition that, as long as he is not denied the right to gather and sow and reap at will, he will utilize the fruits of the earth to his own comfort and elevation until he evolves out of the primitive and eventually reaches the pinnacle of perfection in knowledge and civilization?

Second—Given a planet on which man finds himself without shelter or raiment and upon the fruits of which alone his life can be sustained, is it not a fundamental fact that, if he is denied access to the fruits of its soil, he will wither and die? Is it not also a fundamental fact that, if he is denied the right to fully reap, to just the degree of curtailment of that right will his progress in civilization be retarded? Then is it not true that, if some of the men of earth are compelled to surrender to other men, for the privilege of the right to such access, a part of the fruits gathered by them, all of mankind are retarded to that degree in their progress in civilization?

Third—Taking as a basis the fundamental fact that man cannot sustain life in the flesh without applying his labor to land, is it not true that it is not possible for man to reach the highest ideals in civilization until each and every able-bodied individual, directly or indirectly, applies his labor thus, reaping and appropriating all, and only, that which he gathers by his labor? But can such a condition obtain as long as land is recognized as private property? For does not the legalizing of private ownership of land imply the right to exclude others from the use of it? And, having once delegated this right to man, does it not follow—it has already done so—that some men will appropriate more of the land than they can use, for the selfish purpose of compelling other men to divide the fruits of their labor with them? Then, if these questions must be answered in the affirmative, is not private ownership of land a fundamental error and the one great thorn in the side of progress in civilization which, when removed, will make men free, giving their brain and brawn full sway to develop the sciences—geographical, civil, mechanical, commercial, and metaphysical? If this is so, is this not then the basic principle involving man's existence on the earth?

J. E. TURNER.

Dayton, O.

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