

**LAND VALUES**

The New York Tax Reform association, with headquarters at 52 William street, has finally won in its campaign to have the tax assessment show land values separate from improvement values. The last assessment in New York shows \$3,697,686,935 in land values, upon which are \$1,100,657,854 of improvements—or about 77 per cent land value to 23 per cent improvements.

The bare figures are hard to grasp. So Louis F. Post translates them into 100-acre, \$5,000 farms. It would require 738,537 of these farms to equal the bare land value of Greater New York. Grouped into "sections" of 640 acres each—a mile square—these farms would extend a mile wide and 113,621 miles long. In other words, Mr. Post calls attention to the astounding fact that the 209,218 acres of Greater New York, worth on an average \$17,673 per acre, would equal in value a strip of farms, worth \$50 per acre, extending more than four times around the globe.

Applying these figures to Nebraska, the 70,233,600 acres in this state, calculated at \$50 per acre, lack \$186,000,000 of equalling the bare land values in Greater New York. Or, turned another way, the value of greater New York's 210 thousand acres, exclusive of buildings, would buy every acre of land in Nebraska at \$50 per acre, and have enough left to buy 3,720,139 acres of \$50 land over in Colorado.

New York, of course, is the greatest city in America, but when we consider Chicago, Philadelphia, Boston, and the thousands of smaller cities; and when we further consider that an acre of land in even a very small city is much more valuable than an acre of the choicest farm land, we begin to see why the single taxers are so insistent in their assertions that by abolishing every form of taxation and taking in lieu thereof the "economic rent"—that is, rent of the land alone—the farmer would be the greatest beneficiary under such a system. An average acre in Greater New York would bring to the public treasury as much as 2,500 acres of \$50 Nebraska farm lands—that is, unimproved land which sells at that price, or improved farms with the value of improvements deducted.

The fact that such a large per cent of farmers are opposed to the single tax, however, is no stranger than the fact that so many of them are earnestly in favor of a "protective tariff."

**A MEDIUM OF EXCHANGE**

Had Mr. Buckley read Captain Ashby's "Money and the Taxing Power," he might have modified his statement somewhat regarding his non-interest bearing bond proposition, which, by the way, looks very much to The Independent like what Jacob S. Coxey, of "Coxey Army" fame, proposed once upon a time.

Making Mr. Buckley's proposed county and municipal bonds "receivable for taxes by the county or municipality where issued" would clothe them with the power which makes all coined money desirable. It would make them local "money," as that word is popularly used.

Mr. Buckley, seeing that "we always have the material, the labor and the skill," believes that the "only thing to be supplied . . . is the medium of exchange." As a matter of fact, he ought to see that the logical result of issuing the bonds in payment for materials and labor used in making public improvements, and the subsequent acceptance and cancellation of the bonds in payment of taxes is no different in final effect upon the community as a whole, than if the materials and labor had been paid for first hand, not in "bonds," but in the tax receipts which finally come to be all that the different individuals in the community have to show for what share they contributed toward making the improvements.

Why "bonds" at all? Why not issue "tax receipts" in denominations of one dollar and multiples, reciting that the bearer has paid taxes in advance of their levy to the amount named in the receipt? And whenever the levy would be made each individual taxpayer could take a sufficient number of the "indefinite"—as to time—tax receipts and have them converted into a specific receipt for that year's tax.

Does the community really need these things as "a medium of exchange?" Isn't the real need, and the one which makes them circulate, the fact that each individual knows to a certainty that he and his neighbors will all be called upon to deliver some of them to the tax collector in due course of time? Whether we call them "non-interest bearing bonds," "indefinite tax receipts," "greenbacks," "silver dollars," or "gold eagles," however, does not change their real

character: that they represent, or should represent, a quantity of value delivered to the government in advance of a tax levy.

Whoever delivers government either services or commodities, and receives in so-called "payment" one of these things—properly called a "coin," regardless of the material substance it is impressed upon—has in fact received nothing but a tax receipt—certain as to quantity of value, but indefinite as to payer, date of levy, etc. He is for the time being the taxpayer. Whoever now will give him service or commodity in exchange for the "receipt" next assumes the burden. It finally rests upon him who is obliged to exchange it at the tax collector's counter for a definite and certain tax receipt showing the individual's name, date of levy, etc. This is the "incidence" of taxation, divorced from the questions of rent, imposts, etc. Of course, in the case of tariff taxes, the consumer is the final tax bearer. Although he does not appear at the "captain's office" at all.

There is no objection to the principles underlying Mr. Buckley's plan. But an understanding of it, is an understanding of the money question itself. The only objection is that our country is too small for a local "money." Rapid transit, the telegraph and telephone are constantly counteracting our efforts at "expansion." Congress alone has power to "coin money and regulate the value thereof"—and congress ought to be about it.

**"GLIMPSES OF THE REAL"**

Such is the title of J. A. Edgerton's latest book, a neat volume of 222 pages, published by the Reed Publishing Co., Denver. Cloth, \$1. Readers of The Independent will remember Mr. Edgerton's former books, "Voices of the Morning" and "Songs of the People," both in verse. "Glimpses of the Real" is prose—but not prosy. Its contents originally appeared as Sunday editorials or sermonettes in the Rocky Mountain News.

"Glimpses of the Real" is along the line of "new thought," being an admixture of Christian science—almost; Christian socialism—almost; and is individualistic and idealistic through and through. The Independent admires Mr. Edgerton's diction and the high ideals which inspire him. In many things his prose reminds one of Emerson, although there is no copying, no imitation.

It is just such a book as will do good for prosy, matter-of-fact, almost-materialists, like one of The Independent's staff, who doesn't take much stock in the "new thought" as a steady mental diet, but is forced to admit that it is an aid to mental digestion. It acts as a corrective for the gross materialism which is certainly making far too much headway in these days of mammon-worship.—D.

Louis F. Post, editor of The Public, Chicago, commenting upon Mr. Bryan's prediction, made shortly after his arrival from Europe, that the democratic candidate for president this year will probably be a "dark horse," looks over the field and sees looming up, "not as a candidate, but as a possibility, Governor L. F. C. Garvin, of Rhode Island." Governor Garvin, Mr. Post declares, "answers to every requirement of the 'reorganizers' except that he is not a plutocrat; he answers to every requirement of the 'regulars.'" Well, possibly he does; but he is a single taxer, and most of the "regulars" want tariff for revenue only, while a good many of the "reorganizers" like a "protective" tariff.

**A POP IN TAMMANY HALL**

The Talk that He Heard and the Things That He Saw—Treated with the Greatest Courtesy and Kindness

New York, Feb. 1, 1904.—(Editorial Correspondence.)—One of my surprises since I have been in this land of the plutocrats, has been the universal courtesy and kindness with which I have been treated. Whether in association with men of national reputation or the common people, who toil for their daily bread, every kindness has been shown me. In the abominable elevated and surface cars, where a condition exists which no man living in the open country can conceive, gentlemen have frequently found a seat for me by watching some person about to leave the car and pointing it out to me. The other day when I was standing with my back to an iron post making a study of the surging masses at the Brooklyn bridge, a gentleman asked me what car I wanted. I told him, and when that car made its appearance he put his arms around me, shoved me through



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the crowd and into the car where he found a seat for me.

At Tammany Hall I was treated in the same courteous way. I happened to meet several men high up in the councils of Tammany, or it may be that a certain newspaper man arranged for that "happening," who, the day before, offered to escort me up to Tammany headquarters and show me the sights. I found Tammany Hall decorated with ferns, vines and thousands of roses, from the entrance hall up the stairways, to the general assembly room. The air was heavy with perfume. They were going to celebrate Lincoln's birthday. One of the eight or ten gentlemen whom I met proposed that we adjourn to a saloon, but the others objected and said: "Take him to the theatre." So the whole crowd went into Tony Pastor's continuous performance which runs next door to Tammany Hall. The performance was not just such as would be chosen to entertain a Sunday school. Along the wall back of the audience was a row of policemen. I did not see any tickets purchased, though there was a sign up: "Only 50-cent seats left." The policemen showed great obsequiousness to that crowd of Tammany leaders. One of them came forward and piloted us down to a seat near the front. He ousted two men who were seated in the row and put us in and we just filled it. After a little while I proposed that we retire and we went to one of the private rooms in Tammany Hall.

I told them, to avoid any embarrassment, that it would, perhaps, be well for me to say that I am a genuine populist, pure bred, long-haired, wild-eyed, and such a man as the daily papers that very morning had described as a lunatic, a socialist, an anarchist and dangerous to be at large. I added that as there were a large number of huge policemen near at hand, they would probably not get too nervous.

"Say," one of them replied, "you must not take too seriously what the papers have been saying about populists the last few days. That's all a bluff. It is because Bryan has been here."

Another one said: "I like Bryan. I heard him make a speech and I believe he is a pretty good fellow."

"Why don't you stand by him then?" I asked.

"Oh! the boss would never allow that," with a smile and a wink of his eye.

Another one spoke up: "Nobody here would stand for Bryan and his 16 to 1. I think that proposition is as silly a thing as was ever suggested, and I don't wonder that the papers call him a lunatic. Just think of a law which required the government every time it coined a five dollar gold piece also to coin 80 silver dollars. Why, very soon it would require all the drays in New York to cart them around from one bank to another. If Bryan would only drop that foolishness, he might stand some sort of a show down here." (After this man said "every time the government

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coins a five dollar gold piece," he took an envelope out of his pocket and carefully multiplied 5 by 16 before he finished his sentence. Every one whom I have met here who has spoken on the subject thinks that "16 to 1" means that every time a gold dollar is coined, sixteen silver dollars must also be coined.)

Tammany was first organized as a benevolent and fraternal society. Over the entrance in large figures is the date, 1789. It is situated on the corner of 14th and the Bowery. Its strength still lies in its helpfulness to its members. The city is divided into districts, over which "a leader" rules. That leader knows personally every member in his district and looks after his welfare. If one of them is out of a job, he is assisted to get another. The common membership knows nothing about government. They vote just as their letter tells them. It will be seen that they belong to the genus mullet head, of which there are so many specimens in Nebraska.—T.

### A Pennsylvania View

The bitterest political fight we ever knew is now being waged by the plutocratic democratic papers against Wm. J. Bryan. They say Bryan is a populist. That is true as to principles of the Kansas City platform, and six and a half millions of intelligent American citizens voted for those principles. This year they will line up under the straight populist flag, and the democratic plutocrats will go into the republican party or get up another fraudulent Palmer and Buckner fiasco. And it don't make a bit of difference which they do—they are licked in advance either or both ways. Mr. Bryan is one of the ablest political speakers and writers in the country, and unquestionably honest and frank, but he is absolutely the most incompetent political general that our politics has ever known.—Theo. P. Rynder, in Eric (Pa.) Echo.