

## The Philosophy of Freedom

An Open Forum for Single Taxers

### Direct and Indirect Taxation

The effect of the single tax will be to shift public burdens from labor and production to monopoly, from workers to idlers, from the poor to rich, from the unprivileged to the privileged classes.

Valuable land, as mines, city lots, great forests, rights of way and terminal facilities of railways, steamers, etc., are natural monopolies which can not be abolished. Their great rental values are the product, not of their owners, but of all the people, hence these values should go to all the people instead of to make multimillionaires. This can best be done—can only be done—by placing these values in annual taxation for public purposes, thereby relieving the people from their taxes on personal property and from the many indirect taxes—as tariff, internal revenue, license, occupation, etc., taxes now paid.

Had the single tax no other recommendation than that it would bring about direct instead of indirect taxation it would be sufficient for all thoughtful economists. Colbert, the great French minister of finance, was right when he said: "The only possible excuse for indirect taxation is that through the goose of labor can be plucked the cleanest with the least squawking."

Lord B. England's first lord of the treasury during our revolutionary war, said in parliament: "The English people will not submit to higher direct taxation. They will know the cause of their poverty and resent it, but through indirect taxation we can take the last rag from the back, the last crust from the mouth. There will be grumbling to be sure, but of hard times, not of high taxes, for their people are too ignorant to know their misery is caused by indirect taxation."

Dividing the two billions appropriated by the last congress by the fourteen million voters of the country gives an average of \$142 for each voter for

national taxation, state and local revenues to be added—probably over \$100 each. This now falls as heavily on the poor man as on the rich one. It all falls on labor and production, none on wealth or monopoly (we mean national revenues) and this is partly true of state and local taxes.

All forms of monopoly can shift its entire taxation (direct taxes) in higher prices. So can manufacturers, merchants, bankers, money loaners, many professional men and speculators, so that farmers, mechanics and common laborers, who do not control prices, are practically the only real taxpayers.

In the expenditure of public funds the reverse is true. Aside from salaries nearly all expenditures are to protect property of the wealthy, or by public improvements to enhance the value of their holdings. The money expended by congress in the District of Columbia adds forty to fifty millions yearly increase of the land values of the district, mostly owned by a few rich people. River and harbor and other public improvements, forts, public buildings, river levees, etc., go to enhance land values, benefitted, so that rents are raised because of improvements made by money taxed out of poor men living thousands of miles away. It has been estimated that the incomes of the Astors, Goellets, Bradley-Martins and other millionaire New York city real-estate owners, have been doubled by the many millions spent by Uncle Sam in and around that city and its harbor.

Location of state capitals and county seats produce great land values—in many instances enough to run the state or county if saved to the people who produce them.

Under the single tax all improvements enhancing the value of land would be paid for by a tax on the land benefitted.

Under the present system labor pays most of this tax and then pays higher rents because of the improvements.

W. H. T. WAKEFIELD.

## Proportional Representation

[Eighth Article.]

I had intended to tell you this week about the free list plan, which is successfully used in Switzerland and Belgium, but, on second thoughts, that had better wait until next week. We have been talking so much about the use of first choices and second choices and third choices in voting that while your minds are on them we had better discuss the use of "choices" in electing "single officers." I mean, where only one person can possibly be elected, such as a mayor, a sheriff, or the president or secretary of an organization, or the nominee of a political party.

An excellent illustration of this plan was given in the columns of The Independent some months ago on the occasion of the "straw ballot" for populist presidential candidate. The Independent then used the proper title for the plan, calling it "the preferential vote," because the voters by their ballots express "preferences." Other names are sometimes used. In Canada the annual Trades and Labor congress use this system, and so does the Toronto District Labor council; and both these organizations call this plan the "Hare-Spence system," because the method of marking ballots is nearly the same as that, and it is convenient to group the method for committees and single officers under one title; they using both.

In my description I shall employ the illustration of a voluntary organization. The method is substantially the same for mayoralty elections, etc.

Let us clearly realize the distinction between the election of several committeemen and the election of a single officer, such as president or secretary. In the former case, the object is to represent all the voters, as nearly as you can come at it. In the second case, the only requisite is that the man elected should have a clear majority of the votes cast, and should not be elected by a minority.

The ordinary system of voting for single officers is all right when only two candidates run for each office; but where three or more candidates are running, the successful one may be, and often is, elected by a minority of the voters—which is not right.

Many organizations see this clearly,

and take several ballots in order ultimately to secure a majority. The friends of the weaker candidates give up the man of their first choice and cast their votes for the one they like next best; and the process is continued until some one gets a clear majority.

A much better way than this is the application of the preferential feature of the Hare-Spence system above referred to; which is worked as follows:

Suppose that Smith, Brown, Jones and Robinson are running for the presidency of your organization. Then let each voter mark his ballot for all the candidates in the order in which he prefers them. For instance, take a voter who wants Smith to be elected and who thinks Robinson the most objectionable of the candidates, and who prefers Brown to Jones. If the voting is done by writing the names on the ballots, this voter will write his ballot thus:

Smith.

Brown.

Jones.

Robinson.

If printed or written ballots have been distributed, with the names in alphabetical order, this voter will mark his ballot as follows:

Brown ..... 2  
Jones ..... 3  
Robinson ..... 4  
Smith ..... 1

A ballot is spoiled unless the voter marks at least three out of the four names. The voters must be told this distinctly before they vote.

At the close of the poll the votes are sorted out according to the "number one" votes for each candidate. Then the candidate who has the smallest number of these first choice votes is declared "out," and his votes are distributed amongst the other three, according to the marking of the ballots. Then the lowest of these three remaining candidates is declared "out," and his ballots are similarly transferred. Then whichever of the remaining two is found to have the greatest number of votes, transferred or original, is declared elected.

A great deal of time is saved by this plan; "log-rolling" is hindered; and a fuller choice of candidates is given.

Unless himself elected, no man can spoil the chance of a friend by splitting his vote. Therefore a man is willing to be a candidate by way of seeing what he can do, and his friends will vote for him in the same way, knowing that they will have a chance at a stronger candidate if their favorite proves to be very weak in popular favor. The plan might be of value in political conventions.

The process in detail:

1. Distribute the ballot papers amongst the voters, with instructions that all the candidates are to be written or marked in the order of the voter's choice, or the ballot will be spoiled; except when one name only is omitted. In that case the omitted name will be understood as being the man most objected to by the voter. Collect the ballots when all are marked.

2. Sort out the ballots into four piles, according to the number one or first-choice votes, paying no attention to the other figures; call out the name on each ballot as you do so. Whilst this is being done, two tally clerks are keeping tally of the number of votes for each candidate. Reject spoiled ballots in accordance with paragraph 1.

3. The tally-clerks name the candidate who has the smallest number of first-choice votes (the only votes that so far have been counted). The scrutineer then declares that candidate out, and distributes the whole of his ballots amongst the remaining candidates, according to the second choices on the ballots. For instance, if Mr. Smith is at the bottom of the poll, the illustrative ballot above given would be transferred to Brown's file, because Brown is second choice upon it; and it would count Brown one vote.

4. Three candidates are now left on the board. The lowest of these is declared out, and his votes are transferred to the remaining two candidates, in the way already described. If, for instance, Brown was declared out, then the ballot above given would be put on Jones' file, and would count one vote for Jones, because Jones is number three on the ballot, and both number one and number two are out and can not be elected.

5. Only two candidates are now left, and the one found to have the greatest number of votes is declared to be elected. By means of the transfers he has a clear majority of the vote cast.

6. Ties can be disposed of by excluding the candidate having the least number of first-choice votes; or, first-choice votes being equal, by excluding the one having least second choice votes, and so on. Failing this, the order of the two tied candidates may go in, or lots may be cast.

7. These directions relate specifically to an election with four candidates; but they will at once suggest the method to be pursued when three or five or more candidates are running.

The use of these improved systems of voting in clubs and societies is one of the very best means of making them widely known. Although the foregoing is not strictly proportional representation, it is closely akin to it, and should be understood by every one interested in improved voting methods. When a voter gets used to marking several choices for a "single officer," he will be more willing to mark choices for several representatives on the quota plan for a congressional or legislative election, or to allow it to be done for him on the Gove plan.

One of the largest organizations using the foregoing system is the Independent Order of Odd Fellows of Canada. I understand that the vote is taken in each of the local lodges, and that the ballots are there sorted according to first choices, and sent with a statement to a central election committee, who make the transfer and announce the result.

A modification of the preferential plan might be made on the principles of the Gove system, by allowing the candidates themselves to state the preferences before the election. This would perhaps be desirable for the sake of uniformity in cases where the Gove system was being used at the same election for the election of a number of representatives.

A gentleman in Kansas has proposed that this preferential system should be applied to the direct primary nominating election laws now becoming so popular. The suggestion appears to be valuable, and perhaps some of my readers may express their opinion about it to the editor of The Independent, or to me.

ROBERT TYSON.

Toronto, Canada, 10 Harbord St.

### "Politics in New Zealand"

Dr. C. F. Taylor, 1518 Chestnut street, Philadelphia, has just issued in the Equity Series a condensation of the book published by himself and Professor Parsons on "Politics in New Zealand." This condensation is in paper cover, contains a little more than one hundred pages. The Independent is prepared to furnish this valuable book to its readers at 25 cents per copy. Send either stamps or currency to The Independent, Lincoln, Neb. Special attention is called to it because all reformers ought to have a copy.

New Zealand is one of the most progressive countries in the world. Free to form their own government and to shape their legislation, unhampered by previous systems, the people of New Zealand have successfully adopted a number of reforms which are under discussion here and elsewhere. The Torrens title registration is in operation there; the telegraph and telephone lines are owned by the government, postal savings banks have been established; government insurance is in operation there, the Australian ballot and the primary system have been adopted, and the railroads are operated by the government.

These are some of the reforms which the people of New Zealand have worked out for themselves and every student of economic and sociological questions is interested in knowing what has been done and what success has attended the experiments.

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