

The Philosophy of Freedom

An Open Forum for Single Taxers

It is often urged that while the single tax may have merit as a fiscal measure, as a system of taxation, it can not be expected to change human nature and work the social and moral regeneration which some claim it would do. Most of its critics are emphatic in maintaining that it is not a panacea for all ills of civilization.

That, of course, is a statement easily made in the absence of evidence and so plausibly safe that no one will presume to deny it. Single taxers do not claim that their plan is a panacea. They have maintained that it would have a great moral influence and furnish conditions under which moral influences would be more potent than under the existing system of taxation.

If Fairhope, by its example, teaches either the affirmative or negative of this proposition, it will be of great value as an object lesson. Next to demonstrating what is truth, the most valuable service that can be done is to make clear what is erroneous.

Being yet in its infancy, Fairhope can not be expected to have fully demonstrated any of the propositions that are involved in the single tax system. Enough, however, has been accomplished to show strong tendencies which may reasonably be supposed to increase as the system is developed. It is the purpose of this article to point out some of these tendencies.

One of the first things observable was the fact that improvements have been stimulated rather than retarded by the plan. People of limited means coming to Fairhope were able to secure land upon which to build their homes without the expense of purchase. Upon the payment of the current rent for the year, they could take immediate possession under a lease for ninety-nine years with no condition except the payment of the proper rent, as it accrues from time to time. This plan makes such people home builders from the start. The lease assures them that the rents will be levied on the land only and will not be increased because of any improvements that they may put upon the leased lands. These improvements belong exclusively to the lessee and are rendered secure to him by the terms of the lease.

Moreover all the taxes that the state and county levies upon his improvements and the personal property he holds upon the leased lands are paid out of the rents that are collected from him and other lessees. It follows that the more improvements and personal property he has, the greater benefit he receives from tax exemption.

In other communities the more improvements and personal property one has, the more he becomes the victim of taxation. Moreover, in other communities, one is able to lease property only upon terms that are in every way unfavorable to him, both as to security of possession and conditions of use. In Fairhope, he has a ninety-nine year lease which gives him as complete possession during his life time, as if he had a deed, and provides for transfer to his assignee. This security of possession combined with the exemption from increased rent through taxation of his improvements encourages the instinct of home making, and incidentally stimulates labor to the extent of such encouragement.

On the eastern shore of Mobile bay similarly situated to Fairhope, are four other towns which have been in existence since "before the wah," but none of them show the enterprise and advancement that is manifested at Fairhope.

The second most noticeable fact in the application of the Fairhope principle is the certainty that sufficient funds can be obtained to answer the public needs. This point is so self-evident as to need no demonstration and yet the question is often raised. If the resources of a community will enable labor to pay rent to the landlord and taxes to the government, they certainly will be sufficient to provide all needed revenues when tribute to the private landlord is entirely eliminated. As a matter of fact, the revenues available for purely local purposes have regularly been from three to four times as much as had to be paid towards the support of the state and county governments.

As a corollary to this second fact was soon observable, a third, to-wit: The evident superiority of the public services of Fairhope over those of adjoining villages. With more funds to spend, it soon became evident that she was providing herself with more of the needed public improvements. As these

benefit the community, they increase land values and without additional hardship to the lessee, a still larger rental can be raised for still further improvements. Thus all that is raised in excess of what is required for the state and county governments is returned at once to the people of Fairhope in the shape of public improvements and in payment for the labor required in providing those improvements.

Naturally enough, it was to be expected that the public would oppose high rentals. The first thought is, that all that is not taken in rent is saved to the renter, but it soon becomes apparent that unless all the value of the land is taken it will be impossible to equalize the varying advantages of the different tracts and by such a partial taking land values are left in the hands of those more fortunately situated. While, if all be taken, and be judiciously expended in public service, each will be equally benefited. Thus all soon become interested in taking the full value. The prediction that the raising of rents would be followed by a checking of settlement which was freely made at first, has not been verified. In fact, the very opposite has resulted. The higher the rents have been, the faster the population has increased.

Again, as population increases, labor seems to be more in demand and wages have increased. The hours of a day's work have fallen from ten to nine and wages per day have advanced from 25c to 50c.

But the most notable effect of the system used by Fairhope is its influence upon the surrounding country. The advantages afforded by residence in Fairhope are so evident, that home-seekers will not go outside, and as a result lands in the immediate neighborhood of Fairhope have not risen nearly so rapidly as in the interior, away from the influence of her example. Land speculators keep intending purchasers as far away from Fairhope influence as possible.

There are quite a number of other lessons taught by the example of Fairhope but they must be shown in another article. J. BELLANGEE.

A Safe Investment.

The best evidence of the prosperity of the people of the state of Nebraska is the rapid growth of the life insurance business. People are realizing as they never did before the advantages of life insurance not only as a protection to their families in the event of death, but as a safe investment for a portion of their savings. This fact together with the further fact that the people have money to invest accounts for the rapid growth of the insurance business.

The Security Mutual Life Insurance company of Lincoln, Neb., has made a larger gain in business during the past year than any other company operating in the state and has written more new business than any other company except one.

The policies issued by this company are very liberal and are fully protected by the deposit of the reserve with the state auditor as required by the law under which it operates. The rate of premium charged by the Security Mutual is lower than most of the old line companies charge. The death rate in Nebraska is lower than that of any other state except Dakota, which accounts for the low death rate among the policy holders of the Security Mutual.

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Of the East Texas Country

Home of the Elberta peach, the strawberry, plum, pear, tomato and other fruits and vegetables. Big money in growing for the northern markets.

On February 7 and 21, March 7 and 21, round trip homeseekers' tickets from St. Louis, to Texas points at 75 per cent of the one way fare, not exceeding \$15.

One way colonist tickets at half fare, plus \$2 on February 21 and March 21. Write for booklet on Texas fruit lands, map and time table. E. W. LaBEAUME, G. P. and T. A., Cotton Belt Route, St. Louis, Mo.



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F. C. HAMER Attorney

NOTICE TO NON-RESIDENT DEFENDANTS.

To Sarah C. Graham, Robert C. Percy, Sarah Percy George Percy, and all persons interested in Lot one Block twenty-five Kinney's O Street Addition to the City of Lincoln, Lancaster County, Nebraska.

Take notice that on the 7th day February Nineteen hundred and five the American Safe Deposit Company, a Corporation filed its petition and began an action against you in the District Court of Lancaster County, Nebraska, the object and prayer of which is to foreclose a certain tax sale certificate and said petition is in substance as follows:

In the District Court of Lancaster County, Nebraska, American Safe Deposit Company, a Corporation Plaintiff.

vs. Sarah C. Graham, Robert C. Percy, Sarah Percy, George Percy and all persons interested in Lot one Block twenty-five Kinney's O Street Addition to the City of Lincoln, Lancaster County, Nebraska.

Defendants. The plaintiff, a corporation organized and doing business under the laws of the State of Nebraska, complains and for cause of action alleges:

1 The following described property in the City of Lincoln, Lancaster County, Nebraska, to-wit: Lot one Block twenty-five, Kinney's O Street Addition to the City of Lincoln, Lancaster County, Nebraska was duly subject to taxation for the years 1899, 1900 and 1901, by the proper county and city authorities

2 That on November 28th 1900 W. H. Mendenhall said real estate at tax sale for the delinquent county, state and city taxes of Eighteen hundred and ninety-nine thereon for the sum of Twenty-three and 60-100 Dollars and thereupon as evidence of said tax sale the treasurer of said county issued to said W. H. Mendenhall a tax sale certificate therefor, a copy of which is hereto attached marked "EXHIBIT A."

3 That in order to protect the lien acquired under said sale, the said W. H. Mendenhall subsequently paid the following taxes on said real estate to-wit: The Nineteen hundred city taxes on December 28th Nineteen hundred in the sum of Nine and 38-100 Dollars; also the Nineteen hundred county and state taxes on May 2d 1902, in the sum of Eleven and 48-100 Dollars; also the Nineteen hundred and one city taxes, on January 3d 1902, in the sum of Eight and 08-100 Dollars; also the Nineteen hundred and one county and state taxes on May 2d 1902, in the sum of Nine and 02-100 Dollars.

4 That said tax sale with all subsequent payments of taxes made thereon were duly assigned to the plaintiff corporation and said corporation is now the real owner of the same.

5 No proceedings at law have been had for the collection of any of said taxes, and there is now due thereon the sum of Twenty-three and 60-100 Dollars with interest at the rate of Twenty per cent per annum from November eighth, Nineteen hundred, to November eighth, Nineteen hundred and two and at the rate of 10 per cent per annum after November eighth, Nineteen hundred and two; also nine and 38-100 Dollars with interest at the rate of twenty per cent per annum from December twenty-eight Nineteen hundred to December 28th nineteen hundred; and two and at the rate of 10 per cent per annum after December twenty-eighth nineteen hundred and two, also eleven and 48-100 Dollars with interest at the rate of twenty per cent per annum from May second, Nineteen hundred and one, to May second, Nineteen hundred and three, and at the rate of ten per cent per annum after May second, Nineteen hundred and three; also Eight and 08-100 Dollars with interest at the rate of twenty per cent per annum from January third, Nineteen hundred and two, to January third, Nineteen hundred and four and at the rate of ten per cent per annum after January third, Nineteen hundred and four; also Nine and 02-100 Dollars with interest at the rate of twenty per cent per annum, from May second, Nineteen hundred and two, to May second, Nineteen hundred and four, and at the rate of ten per cent per annum after May second, Nineteen hundred and four; also one Dollar for advertising notice.

That the abovenamed defendants by reason of certain deeds and mortgages claim an interest in said real estate but the plaintiff aver that said interests are subsequent and inferior to the plaintiff's tax lien and of no effect as against the same.

Therefore the plaintiff prays that an accounting may be had of the several items of taxes paid by it; that it may be decreed to have a first lien on said real estate for the amount found due it, and also a sum equal to ten per cent thereof as an attorney's fee herein; That if said defendants fail to pay said sums by a day certain to be fixed by the court, that the defendants be foreclosed of all interest in said real estate and that the same be sold to satisfy the liens thereon, and for such other and further relief as may be just and equitable.

AMERICAN SAFE DEPOSIT CO. By F. C. HAMER, President.

STATE OF NEBRASKA, } ss
LANCASTER COUNTY, }

F. C. Hamer being first duly sworn says he is the attorney for the American Safe Deposit Company, a corporation, and as its attorney believes the facts stated in the foregoing petition to be true.

F. C. HAMER, Attorney for the Plaintiff. Subscribed and sworn to before me this 7th day of February, 1905.

Signed, W. E. BARKLEY, Jr., Notary Public.

You are required to answer the plaintiff's petition on or before the 20th day of March, 1905. F. C. HAMER, Attorney for the Plaintiff.

GEO. W. BERGE, Attorney.

IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA.

NOTICE OF SALE.

In the matter of the estate of Conrad Schmidt, deceased.

Notice is hereby given that in pursuance of an order by Hon. A. J. Cornish, one of the judges of the District Court of Lancaster County, Nebraska, made on the 31st day of January, 1905, for the sale of real estate hereinafter described, there will be sold at the East Door of the Court House in the city of Lincoln, Lancaster County, Nebraska, on the 28th day of February 1905, at ten o'clock A. M. at public vendue to the highest bidder for cash the following described real estate, to-wit: Lot nine (9) in block thirteen (13) of Cahn Metcalf & Farwell's Sub-division of the North half (N. 1/2) of the Northeast quarter (N. E. 1/4) of section twenty-three (23); township ten (10), range six (6), East of the 6th P. M., in Lancaster County, Nebraska. Said sale will remain open one hour. Said real estate will be clear except taxes for 1904.

KATE SCHMIDT TROUT, Administratrix of the estate of Conrad Schmidt, deceased. Dated this 6th day of February 1905.

A Winter Chautauqua in the Pines

Commencing March 2, 1905, the greatest Chautauqua ever held in the South will assemble at Citronelle, Alabama. Low railroad rates have been arranged. For particulars and copy of program and other literature apply to your home agent, or Jno. M. Beall, G. P. A., M. & O. R. R., St. Louis.