

take a possessory title under the single tax at the rate of four per cent now, and subject to the chances and changes of the election of assessors, a fixed ground rent or single tax being wholly inconsistent with the purpose of the advocates of that policy. I have never yet seen any computation of this kind to show how a single tax would work, and when I put this problem many years ago to Henry George he could not answer my question. At that time he had never traced his hypothesis to its conclusion.

Figures never lie unless liars make the figures. Most of these figures are from the books of the assessors, while the computation of the contribution of Boston to national taxes may be varied a little according to the judgment of the reader. I think I have put it rather low.

The delusion by which I think the advocates of the single tax are misled in their conception that it will solve the problem of progress from poverty is the abstract idea that a rent in the economic sense cannot be distributed throughout the community, but that if in some way the tax-gatherer can get hold of what is now known as rent the rent receiver will lose it and the public will gain it. Time will not permit dealing with this old economic delusion, due to the abstract treatment which makes three-quarters of the treatises on what is called political economy nothing but rubbish.

Taxation is a part of the distribution of products. The object of all governments in assessing taxes is to secure money with which to buy that part of the animal products of food material, shelter and clothing which must be consumed by persons in the employ of the government. By so much as there is consumed in that way on armies, navies, civil service, public buildings, the improvements of guzzles, creeks, rivers and harbors, by so much less will the quantity of materials for food, fuel, clothing and shelter consumed by other people be lessened.

According to the best of my study and belief, all taxes tend in the long run to diffusion, ultimately falling like the dew on rich and poor alike in proportion to their consumption—not in proportion to their ability to advance the money. Hence it follows that the only way to save the poor from a heavy burden of taxation is to keep the taxes down, not to waste money on expansion, "criminal aggression," or to add to the poor white man's burden by slaughtering brown men at a heavy cost to tax-payers.

If this ground be well taken the national taxes now collected from whiskey, tobacco, sugar, tea and spices, yielding only \$4 per head out of a requisite \$7 per head may be much less of a burden than a tax on the rental value of the house occupied by the poor man. He can avoid or evade the taxes on whiskey and tobacco if he will without impairing his productive energy. He cannot avoid a heavy single tax on the land on

which his house stands, but must pay it or be deprived of shelter.

All of which is respectfully submitted to the advocates of the single tax.

It will be remarked that I have computed the cost of criminal aggression at \$2 per head; that is a very low estimate. It is more likely that the present policy, or atrocity, of imperialism will add \$3 per head to the taxes of the United States. The share of Boston on 550,000 at \$2 per head will be \$1,100,000; at \$3 per head, \$1,650,000, even if we pay only an average. I suggest to inquirers to keep a table of the number of our troops sacrificed by the present administration and of the number of Filipinos slaughtered in defence of their homes. We are all paying our share of the cost of this carnage.

We are spending at least \$2 per head, or \$156,000,000 per year, in the criminal aggression now being conducted by the president. We have in one year, since the war on Spain was declared in order to remove oppression, killed about six thousand Filipinos in an effort to compel them to surrender their rights. Each dead Filipino has therefore cost the United States \$26,000. Boston's proportion of the total cost is about three-quarters of one per cent, probably one per cent. Boston has therefore paid from \$200 to \$250 toward the cost of killing each Filipino thus far slaughtered. When we kill more it will cost less for each one.

EDWARD ATKINSON.

Boston, April, 1899.

THE RACE PROBLEM AT ITS WORST.

The horrible occurrence in Georgia, involving the murder of a farmer while sitting at the supper table in the presence of his family, the outraging of his wife, the lynch-law trial of the murderer and the burning of him at the stake by a mob which indulged in the barbaric exultation of Dahomeyan savages, has just this meaning—that the most serious race problem the United States has to meet is not found in Cuba, Porto Rico or the Philippines, but in one-third the states of the Union, including some of the old original thirteen. Occasionally it is said the negro problem was settled by the thirteenth, fourteenth and fifteenth constitutional amendments, but the truth is the problem has not been settled; we have hardly scratched the surface of the difficulties. Such crimes as murder and outrage may occur anywhere, and everywhere they provoke a just wrath and death is considered the proper punishment. But where except in a community in which an unsettled race problem has turned topsy-turvy all notions of law could such uncivilized acts be committed in a civilized country as those which took place in Georgia yesterday and today? The murderer was not hanged or shot; he was put to death by the horrible means of burning at the stake, and before he was committed to

the flames he was tortured by cutting off his ears and his fingers. A crowd of two thousand people yelled and danced with joy—the joy of fiends. Before the dead body was cold it was hacked to pieces and divided amongst the howling savages, and so highly valued were the disgusting relics that those who were not near enough to reach the victim bought pieces of bone from those who had seized them. The savage madness has infected the whole state, insomuch that popular excursions are run from Atlanta and the excursionists return with bones, scraps of flesh and splinters of the wood which built the fire at the feet of the miserable negro. In the presence of such rage as this, law, religion and reason are stricken dumb, and one gets a terrible glimpse at what may yet be in store in the South, unless some way can be discovered to change for the better the conditions under which two races now confront one another with smouldering hate, liable at any time to be blown into the flame of civil war at its worst.—A. B. Nye.

KEARNEY.

A recent visit to Kearney, whither THE CONSERVATIVE first journeyed in 1860, was a revelation. The buffalo had escaped into annihilation and the Indian who contracted his uncanned beef from that commissary had followed him into the everlasting nowhere. The old California trail had given way to railroad tracks innumerable and the switch yards had usurped the corral. Where mules brayed and cattle lowed, the locomotive now puffs and steam whistles shriek. The overland tourist in palace cars glides across the plains in gorgeous luxuriousness and the popping of champagne corks in dining cars is substituted for the popping of the bull-whacker's whip.

Old Fort Kearney has vanished. Only the tall cottonwoods about its parade ground mark the place of its former glory and their voluble leaves are whispering among the bows and twigs of heroes, men and officers who forty-five years ago held there an out-picket of American civilization.

Instead of the fort we have a young and prosperous mid-continental city. It contains six thousand intelligent, self-reliant, active and hopeful citizens. It has beautiful homes. They are standing upon cleanly kept and attractive lawns. They contain all that ennobles and embellishes civilized life.

It has a great cotton manufactory. The baled cotton comes up from the South and Kearney converts it into splendid and useful fabrics. Two to three hundred people are thus remuneratively employed and the West and South together are weaving prosperity where only the plains, the Indian, the Buffalo and the bull-whacker prevailed when in 1860 THE CONSERVATIVE first called at Kearney.