

of the visit of the Workmen to this beautiful section of Nebraska. THE CONSERVATIVE, in behalf of the tree-planters, thanks the Workmen for the interest they have developed in arboriculture and the adornment of homes. The meeting at Nebraska City will prove a blessing to all the state by bringing about a more general tree planting for 1902 than ever before experienced. It is a blessed good thing to remember the democracy of trees. They will grow as luxuriantly and symmetrically beside a cottage as beside a palace. They will flourish and flower and fruit for a poor man as quickly as for a Rockefeller or a Vanderbilt. Plant trees! They will rise up and bless you and those who come after you with shelter and fuel in winter and shade and fruit in summer.

TO END THE STRIKE.

I have noted with pleasure the "voluntary relief" system practiced by railway men. I have been thinking of a plan to do away with strikes, by doing away with their cause.

If each corporation would, each year, issue a certain amount of preferred stock, to be sold to a certain class of employees, it would soon bring within the corporation quite a number of the most temperate, skilled, intelligent and reliable men in the business.

It need not be known who has taken the stock. The man who has no interest in the corporation might be working by the side of the man who has taken stock, and the latter would always use his influence in favor of the corporation.

A railway corporation might begin with their most reliable skilled laborers, and gradually extend to others. Thus, they could have a sprinkling of stockholders in all the shops, and all along the line.

This would benefit the corporation, by doing away with the "eye service," and attracting a better class of men. It would infuse a spirit of hope and energy among all the employees.

JOSEPH MAKINSON.

Holdrege, Nebr., May 20, 1901.

THE PEOPLE AND THE PHILIPPINES

The President said to the people of Santa Barbara that "we are in the Philippines and we don't mean to come away." On the contrary, the purpose of the American people, as interpreted by their chief executive, is to "give to those distant peoples what we gave to California more than fifty years ago—the blessings of security and liberty." We doubt whether the American people have really reached a settled conviction. Certainly they are not so sure as the president is that they "don't mean to come away" from the Philippines. The subject is one concerning which much may be said, and concerning which much must be said before a final conclusion is reached.—Indianapolis News (ind.)

THE SINGLE TAX.

The power to tax is the power to destroy; it is also the power to conserve, and upon the wise or unwise exercise of this power, depends the welfare of nations. Histories of peoples, once powerful and great, and their subsequent degradation and downfall, tell but the tales of intelligent or stupid uses of the power of taxation.

While the subject is thus one of paramount importance, its correct solution as presented by the Single Tax, is nevertheless so simple, so evident and just, that it should entail no difficulty to make the truth clear to all. And yet it seems that because of this very simplicity and justness, it is with the greatest difficulty that anyone can be brought to investigate it, endorse it, believe in it and work for it. The night, with its gloom, its obscure noises and its twinkling lights, is more impressive than the day. How quickly one half of this great nation took up the doctrines of the silver expansionists; how many are captivated and lured by the incoherent, inarticulate demands for protection, paternalism, socialism or the speculative decrees of what is mis-called "Christian Science." So I affirm that it is hard to get anyone to look squarely at the Single Tax philosophy.

The Single Tax is, first of all, a *practicable proposition*; next, it is a *theory*. First, then, we will consider the proposition itself.

As a fiscal measure, Single Taxers propose to abolish all taxes except those which fall upon the value of land and special privileges granted by law. Those who are called "Limited Single Taxers," of whom was the late Thomas G. Shearman, of New York, do not propose to levy any higher tax upon land values than may be necessary to support the government. Others, who are sometimes by way of contra-distinction called "Unlimited Single Taxers," propose to appropriate the whole of economic rent—as nearly as possible—by taxation. To do this satisfactorily would require some system of assessment or appraisal. To this end, two plans are presented. One is to let every occupier of land be his own assessor, and if he values his land so low that others would pay more for it, to have some system by which a local jury could finally pass upon the matter. Another plan is to make the tax equal to the selling price of the land. Thus we may suppose that six per cent. represents the current rate of interest on safe investments. Then, if the total rent from a piece of land is \$1200, the unlimited Single Tax upon that piece of land would be \$1132.075, (twelve hundred, one hundred and sixths) which would leave to the present owner or the tenant under the Single Tax, the sum of \$67.925 as his annual compensation for the risks of occupancy or for his services as a promoter in securing

tenants and collecting rent. In this way the right to control this site would be worth to him the sum of \$67.925 per year, which is exactly six per cent. of \$1132.075. Thus the site would then always bring, on tax sale the amount of the Single Tax and the government would need give no further concern to the matter. Thus when the selling price of locations exceeded the tax, a simple calculation would determine the amount by which the tax should be increased, and *vice versa*. The Single Tax and the selling price would thus keep watch over each other.

The Single Tax is not a tax upon *land*, but upon the *value* of land. An acre of land in western Nebraska and in the city of Omaha differ greatly in value. A tax upon land, as such, is a tax upon area. But a tax upon land values rises and falls as the value rises and falls.

Because the Single Tax is a tax upon land values, it is not proposed to levy any tax whatever upon the improvements which are placed upon the land. Thus the farmer would only be taxed upon the value of his land, as it would be, if all the improvements which have been placed upon it were removed. He would pay no tax upon the value which drains, grubbing, breaking, fences, stock, machinery, buildings, trees and crops have added to it. He would be taxed exactly upon the same basis as the idle speculator in vacant lands. But as no man could afford to hold land idle and pay the Single Tax with no prospect of gain, the Single Tax would compel all mere speculators in land to let go of all land which they did not want to use. This would immediately throw upon the market all unoccupied lands and as a result the value of land would fall to a minimum. This would still further lower the tax. Whenever, in any township, there remained vacant, indefinitely, any land which was as good as the average farming land in use, then no value at all would attach to the right to use such land, since anyone could, as a common right, take up and use—for nominal fees—the vacant and unused lands. Thus a very great portion of the fertile farming lands of the western states would have no selling or rental value under the Single Tax—although its utility would be enormously increased by the cessation of all taxes. The Single Tax would be the greatest of all boons to the working farmer; for the first time in their lives the majority of them would be able to make farming pay well enough to live in comfort and to enjoy all of the luxuries of life.

Not only would the Single Tax lower the price paid for the use of land, and for many farmers entirely abolish all taxation, but it would lower freight rates and increase the facilities of transportation. Less than one-half of the market value of the railroad property of the United States represents the capital