

demonstrable proposition, *viz*: that the tenant classes which by last census number six and a half million families out of twelve and a half in U. S. will pay but about half their present amount of tax.

This deficit, assuming equal gross collections, must be made up between present small and large land owning classes with a fair presumption, nay conclusive proof, that the large landholder would pay the most of it. This is the ante-bellum statement of the case.

From the standpoint of the Single Tax the community as a whole pays the tax without a possibility of estimating the individual contribution exactly, as in fact we cannot now. Occupiers of land simply turn over to the state the unearned increment that collects under their feet, in other words, on the land used.

The Single Tax furnishes an ideal, unevadeable and unshiftable contribution to the needs of the state.

Under the present conditions the rich contribute voluntarily and through private organization to the support of the unemployed and indigent in addition to their Government contribution. Under the Single Tax it is believed that this would be unnecessary. Hampering taxes make paupers and necessitate charity in the first case. Relief from taxation and greater freedom and opportunity for employment make taxation unnecessary in the second. In the very extreme individualistic view, it is merely the difference between private and public, covert and acknowledged socialism, for the means of the strong must be used to aid the helpless in the Christian and common view. This is the condition, not the theory.

In conclusion the writer would like to put a few plain questions :

- 1st. Did you ever study systems of taxation?
- 2nd. Have you discovered any law or laws which indicate its evolutionary directions?
- 3rd. In what general direction should changes in taxation move, and what immediate modification would you suggest?
- 4th. The practice of taxing evils, in order to minimize them, especially the production and consumption of alcoholic beverages, is experientially established in every civilized country. Do you think this is all a mistake, or do you endorse the principle?
- 5th. Is not the holding of land of communal utility, coal fields, water frontages, Broadway lots, out of productive use, an evil?
- 6th. Do you not think a tax which would make it unprofitable to hold land out of use a wise tax from the standpoint of the public good and a natural extension of the principle of taxing evils, in order to minimize or destroy them, which is theoretically the basis of the liquor and excise tax?



THE STORY OF THE HYATTSVILLE, MD., SINGLE TAX EXPERIMENT.

(For the Review.)

By JACKSON H. RALSTON.

The most striking result in the United States of the recent development of the Single Tax idea in political matters, although operating in a very circumscribed area, was given at Hyattsville, Maryland, in the summer of 1892. This town is a suburb of Washington, located in the State of Maryland a short distance beyond the District of Columbia line. In the summer of 1892, a

majority of the Board of Commissioners of the town, consisting of Jackson S. Ralston, Charles H. Long and George H. Britt, being Single Taxers, determined to adopt for town purposes the principles of the Single Tax and accordingly struck from the assessment rolls all taxes on improvements. Prior to that time, taxation on personal property had been abandoned by common consent and the taxes had been levied on land and improvements, assessed separately. The then rate of taxation was very low, being fifteen cents per hundred dollars, but, with the omission of taxes on improvements, the rate was raised to twenty-five cents per hundred dollars in order to realize the same or a little larger revenue.

This measure was the legitimate result of a discussion running over several years, inaugurated in the first place by a proposition which came before the town for the issuance of bonds to make street improvements. Mr. Ralston and his associates then insisted that, if such bonds were to be issued, the taxes to pay the principal and interest thereon should be levied exclusively on land values, as the money expended could only maintain and increase them and could have no possible relation to the values of improvements.

The inauguration of the Single Tax system was not allowed to go unchallenged. Immediately the larger land holders of the town started a lively agitation. They represented to each other and to their fellow citizens that the measure adopted by the Board of Commissioners was anarchistic in the extreme and meant the confiscation of their property. The immediate result of these representations was the calling of an excited public meeting, at which only the opponents were heard, and which resulted in the passage of a resolution calling upon the majority of the Board of Commissioners to reverse the action taken or to resign. The majority had not acted without a thorough comprehension of the step taken and believed themselves actuated by a desire to benefit the larger number of their fellow citizens and in a true sense to benefit all, even the complaining land holders. As a consequence, the Commissioners themselves called a meeting and explained in the fullest detail the purpose and effect of their action and their explanation met with the apparent approval of the larger number present. But the complainants were not yet satisfied and about the same time and, in fact, before the meeting called by the Commissioners, they appealed to the Circuit Court of the County for the issuance of a writ of mandamus, directing the Commissioners to reform their levy and to include in their assessment personal property and improvements. Upon the cause being heard in the Circuit Court, the Judge decided contrary to the contentions of the petitioners, that the Commissioners were authorized by law to make exactly the levy they did make, and that their action was constitutional. This opinion was fortified by numerous citations from Maryland authorities and from it an appeal was taken. Without for the moment discussing the future course of the litigation, it may be said that, pending it, all those who were interested in opposing the enforcement of the Single Tax system, determined to pay no taxes under it, but the Commissioners proceeded in the orderly methods provided by law, and when the day arrived for the charging of interest upon the taxes they had levied, they notified all delinquents that such interest would be enforced and many who had been in arrears then paid their taxes. Later, when the moment therefor was reached, this was followed up by a further notification that the Commissioners would proceed to enforce the collection of taxes by levy and, upon this announcement, practically all taxes in arrears were paid.

Later the case was brought before the Court of Appeals of the State and that body decided that the action of the petitioners was wrongfully brought and that they should have proceeded by way of injunction instead of mandamus, and therefore dismissed their application. Not content with this, however,

which was all it would appear the Court was authorized to do, it proceeded to declare that the Commissioners were not authorized by the town charter to exempt personal property and improvements from taxation and, furthermore, that such action on their part was unconstitutional. Notwithstanding this decision, the Court of Appeals in another case involving a different question and coming before it three years later held that no provision of the Constitution, except some in certain particulars referring to the City of Baltimore, had any relation whatsoever to municipalities, which were, it declared, entirely subject to legislative disposition, thereby sustaining the principle contention of the Commissioners, and in effect, though not in words, reversing the decision in the Hyattsville single tax case.

The net result, however, of the local contest was in fact to reverse the action of the Board of Commissioners and to render impossible any further attempt to enforce the single tax system.

The interesting point of the whole experiment must be its operation and effect, rather than the details already given. When it was inaugurated, one of its leading opponents said, "We must get rid of this single tax. If we do not kill it now, we never will be free from it", as strong a tribute as possible could be made, for if it were right and just in its operation, they could never hope to escape from it, while, if it had been unjust, its speedy repeal was to be anticipated. Furthermore, the more farsighted ones feared that if it worked to the satisfaction of the majority in town affairs, it would most likely be applied to county and perhaps ultimately to the state taxation. The town rate of taxation was so small that any of them could have afforded well to submit to it, but its extension would have been burdensome to those who obtained unjust advantages from the present system of taxation.

Before the Single Tax was adopted, some of the large land owners maintained that if it were enforced, no poor man could ever hope to retain land, because taxes would be too large for them to be able to meet them. This contention was ridiculous, and it received no support after the adoption of the system, for immediately thereafter, the large owners said that they could not afford to hold their lands under it and would be compelled to dispose of them at any price, a result which would have materially increased the number of small owners whose only object would have been to put their land to its best use.

Many striking illustrations could be given of the manner in which the operations of the Single Tax changed the incidence of taxation. The largest individual speculative land holder paid in taxes the year preceding the adoption of the system about One Hundred Dollars. Under the Single Tax he contributed to the land revenues in round numbers One Hundred and Sixty Dollars. At the same time, practically every holder of improved lands found his taxes lessened, notwithstanding the increase in the rate of taxation and, as these smaller owners, together with others who hoped at some time to possess homes of their own, constituted the large majority of the voters of the town, it seemed fair to expect that the Single Tax, once adopted, would never be abandoned.

The whole contest was marked on the part of the advocates of the old system of taxation with a degree of bitterness hard to be realized by one who took no part in the struggle and which illustrated how thoroughly the opponents of the measure realized its far-reaching consequences.

It afforded new proof of the fact that those who hold unjust advantages will not willingly yield them.

Another fact was demonstrated, if demonstration were needed, and that is that land holders possess an interest far beyond that which pertains to numbers merely. They possess influence, and may never be expected to forego the advantages of wealth and incidental social, business and political power. Many of the landless, even, whose interests were not at all those of land

holders, found themselves indebted to land holders for employment or favor and in such a position that they were not free agents, even, to act for their own benefit. Incidentally we may observe that if a struggle is to come over the single tax, the sooner we reach it the better in the interests of order and success. With the steady drifting of lands into the hands of relatively a smaller number comes a degree of dependence for the right to live of a majority upon a minority, which more than counterbalances the growing difference in relative numbers.

If one lesson more than another is to be deduced from our experience in Hyattsville, it is that the line of natural growth of Single Tax thought and work is in municipalities, and from municipalities to the counties and, long afterwards, to the state and nation.



THE STORY OF THE DELAWARE CAMPAIGN.

(For the Review)

By HAROLD SUDELL.

The Winter of 1894-5, found Single Taxers in a discouraged frame of mind. A long fight for Free Trade had ended in the emasculated Wilson Bill, and the '94 election had gone so overwhelmingly Republican as to forbid hopes of any early revival of Free Trade agitation.

And so, when, in the Spring of '95, Jackson H. Ralston suggested an attempt to introduce the Single Tax by concentrating all work on one State, it met with ready acceptance. He named Delaware as the best place, his main reason being that the State was small; was very evenly balanced politically; was within easy reach of a number of large cities where there were strong Single Tax Clubs; its Constitution contained nothing inimical to Single Tax, and, in and around Wilmington, the State's largest city, there had already been some work done.

A discussion as to the best State ensued, but while this was still being argued, the Philadelphia Single Tax Society decided to inaugurate a Delaware campaign, and on Saturday, June 15th, it sent a number of speakers into Delaware, and that evening open-air meetings were held in Wilmington and a number of adjacent towns.

As soon as it became known that the campaign had begun, contributions commenced to come in, and a little later the National Committee appointed a committee of three, the late A. H. Stephenson, of Philadelphia, Jackson H. Ralston, of Hyattsville, Md., and Harold Sudell, of New Castle, Del., to supervise the campaign. The first named was elected Chairman and the last Treasurer of the Committee. They appointed Frank Stephens, of Philadelphia, to take charge of the meetings, &c., and under his direction a wonderfully active campaign was soon in progress. As far as money and men would allow, the whole State was covered every Saturday, the speakers distributing literature in the afternoon and holding meetings in the evening. In the northern end of the State, which was more easily reached, meetings were also held through the week. Later in the Summer, Dr. Longstreet, with a large tent, was brought on from Texas and toured the State.

At first the work was done almost exclusively by outsiders, but, as the campaign progressed, some very efficient speakers developed among the local men, and this greatly aided the work.

A vast amount of literature was put out—indeed the State was, as Frank Stephens phrased it, “ploughed with a book and sown with the seed of a great