

terior of South Africa to the seaport towns; and he further believes that the Boers cannot do this now without starting their own loved families.

H. C. VAN MEDENBACH DE ROOY.

Subscribed and sworn to before me, a Notary Public in Cook County, this twenty-seventh day of July, 1901.

(Seal.) HARRY BRUSKEVITH,
Notary Public.

CORRESPONDENCE OF THE AMERICAN TRANSVAAL LEAGUE.

(Copy) July 13, 1901.

Honorable John Hay, Secretary of State, Washington, D. C.

Dear Sir: The American public feels a deep concern for the sufferings of the women and children of the South African Republics who have been crowded together in military camps where they are deprived of the common necessities of life. Their hardships may be regarded by the British Government as an unavoidable incident of the war, but the reconcentration policy can be defended even from a British standpoint only on the view that it is necessary to keep the non-combatants from giving aid and comfort to the Boers who are in active service in the field. The American Transvaal League has collected funds to alleviate the miseries of those who are subjected to the hardships of the war in South Africa without participating in it, and is prepared, with the sanction of the British Government, to assist a number of these unfortunate people to leave the military camps and establish themselves in Europe and America.

The League respectfully requests you to use your good offices to ascertain from the British Government whether any objections would be interposed to the withdrawal of a limited number of the women and children from these camps upon satisfactory guaranties being given that the persons so withdrawn would be removed immediately from Africa. Respectfully yours,

(Signed) SAMUEL A. CALHOUN,
Secretary American Transvaal League.
(Signed) E. F. DUNNE,
Vice President American Transvaal League.

(Copy)

Department of State, Washington,
July 23, 1901.

Samuel A. Calhoun, Esquire, Secretary, American Transvaal League, 172 East Washington Street, Chicago, Ill.
Sir: I have to acknowledge the receipt of your letter of the 13th instant, requesting the good offices of this Department to ascertain from the British Government whether any objec-

tion would be interposed to the withdrawal of a limited number of women and children from the military camps in South Africa, upon satisfactory guaranties being given that the persons so withdrawn would be removed immediately from Africa.

In reply I have to say that a copy of your letter has been transmitted to Ambassador Choate at London, and he has been instructed to use his good offices in laying the same before the British Government for its consideration. I am, Sir, your obedient servant.

(Signed) DAVID J. HILL,
Acting Secretary.

WOULD END TAX LYING.

The manifest inequity with which personal property taxes are being imposed in Chicago, coupled with the inadequacy of public revenues, is centering attention upon tax questions in this city. The following news article, with its interviews, appeared prominently in the Chicago News of July 13.

Men and women who pay personal property taxes are beginning to believe that the present system of taxation as applied in Chicago and the rest of the country is transforming the descendants of the pilgrim fathers into a "nation of liars." Levying of taxes upon the private belongings of individuals amounts to placing a premium upon dishonesty, rather than honesty, according to the view that is held by many who have devoted thought to the problem. In that connection the question is being asked: "What is the remedy? Does it lie in anything resembling the single tax theory?"

A proposition for local option in the application of the Henry George taxation scheme is now being submitted to the people of Colorado, and the present agitation over the personal property schedules has aroused interest among Chicagoans in Colorado's proposed experiment.

Reporters for the Daily News have obtained expressions on the subject from a number of prominent attorneys and business men.

EDWARD OSGOOD BROWN.

"The trouble lies not with the taxpayer, but with the plan of taxation," said Attorney Edward Osgood Brown, one of the leading exponents of the Henry George doctrine, in explaining what bearing the single tax theory has upon the local tax tangle. "The people are naturally honest. As a general proposition it is safe to assert that they won't lie in business transactions. The bulk of the business done with banks and commercial houses rests upon credit,

which is nothing but reputation, which in turn depends upon honesty and truth-telling.

"But tens of thousands of men and women who would scorn to tell each other a lie will strive hard to outdo each other in lying to the tax assessor. They consider a lie told to the tax official different from any other kind of a lie and more harmless.

"Why does that idea prevail all over the country among all classes of men and women? For three reasons.

"First, it is unjust to compel a man to pay a portion of his or her earnings for some purpose of which that particular taxpayer may not approve, but which has been ordered approved by the majority of the taxpayers.

"Second, the taxes as laid under the present system are unequally distributed.

"The third reason why people lie about their property when confronted by the tax gatherers is because they can do so with impunity. It is very hard to prove just what properties and how much any man owns, and since there is no way of finding out whether he is scheduling all or only a part, the temptation to conceal a big share of his holdings, induced as it is by the two reasons I have already stated, is exceedingly great. He can lie and he usually does.

"All three of these reasons would fail to apply under the single tax system and all of these excuses for lying would be swept away.

"The single tax is a tax assessed on the rental value of land. Now, all law writers of authority for hundreds of years hold that no man has the same creative ownership in land as he has in a house which he has built or a wagon which he has made. In fact, there is no such thing in law as absolute ownership in land. Practically all he possesses is the right to use the land or transfer that right to others.

"Real ownership of the land, which was created by no man, belongs to all the men and women in its neighborhood, to the community. It would be eminently just, therefore, for the occupant of land to pay a fair rent to the community in the shape of a tax each year for his right of occupancy.

"There could be no inequality in valuations, because the values of every piece of land in Chicago or any other place could be quickly and

definitely ascertained by rules with which real estate dealers are already familiar and which they use in their daily business.

"The ability to lie with impunity would be removed. No possessor of a piece of land could long deceive the public about the fact of his possession or the value of his tract. As it is now, honesty in making a tax schedule is fined by a heavy tax, while dishonesty is rewarded by exemption. The effect upon the morals of the community in removing this tremendous incentive to lie would be incalculable, while the fair distribution of the tax would remove the excessive burden from the poorer people and give them more respect for the laws and institutions of their country."

HON. JOHN P. ALTGELD.

"I believe in the single tax theory to a certain extent and believe it to be practicable and capable of raising sufficient revenues for the support of Chicago," said ex-Gov. Altgeld. "I think that a modification of the single tax plan will some day be in force in Chicago as a result of the agitation concerning the injustice of the present system."

ALDERMAN FOREMAN.

"I subscribe heartily to the statement that the present system of taxation is making liars of all taxpayers," said Alderman Milton J. Foreman. "I know little about the single tax proposition, but one thing is certain, land has positive and ascertainable value always and it can never be hidden as can personal property. In the language of my old friend, Grover Cleveland, land always stays in its place."

CLARENCE S. DARROW.

"Tax dodging as one form of business lying is becoming universal," said Attorney Clarence S. Darrow. "It is not confined to corporations and bankers, but is practiced by lawyers, judges, ministers, and in fact all classes of the community who have anything that they wish to keep. Tax dodging is as necessary to sustain life as eating. A man who tells the truth must die. The people must meet the plain question that when the law places a premium upon lying liars will flourish."

"What we need in reference to taxation is a remedy in its system. The personal property tax is and always has been a humbug, a fraud and a promoter of crime. It should be utterly abolished. The only scientific way to raise revenue is to raise it in

such a way that the man who pays has nothing whatever to say in reference to the value of his property. The system of taxation should be as far as possible automatic. Probably the best system ever yet devised is the tax on vacant land. This tax could not promote perjury, fraud or deceit.

"Placing all taxation on land would not only prevent perjury but would do a vast deal toward the abolition of monopoly and the general improvement of the condition of the poor."

JUDGE TULEY.

"As I said to the Illinois Bar association, the trouble is not with our tax laws and never has been," said Judge Murray F. Tuley. "The difficulty always has been to make every one pay a fair share of taxes. We have been dodging taxes in Chicago ever since 1871, when the new constitution went into effect, to such an extent that it has become practically universal. It has been done heretofore largely by direct corruption of tax officials by politicians and personal influence. Not many years ago a south town assessor admitted that he had made \$200,000 in one year out of his position with a salary of \$1,500 a year.

"Every citizen who knows anything about the wealth of Chicago, the value of its real estate, the immense amount of stocks, bonds and personal property held by the citizens, must know that if it is fairly assessed the revenue of Chicago, Cook county and the school board would be more than double what it is at present. There is no reason why a man who pays upon the selling value of his horses, etc., should not demand that the holders of stocks and bonds should pay upon their selling value as well. For instance, a corporation says it has \$1,000,000 worth of stock. That stock sells in the market to-day at three times its nominal value. Now it should pay upon its actual selling value, but in truth it does not pay upon its nominal selling value. Every taxpayer can understand so simple a proposition and must realize that he is personally interested in having every corporation and individual pay his fair share. His own taxes are increased in proportion to the amount of property that escapes taxation.

"I see that Dusenberry has been honored with the title of 'LL. D.'"

"Oil or study?"—The Commoner.

IN ANGEL COURT.

In Angel Court the sunless air
Grows faint and sick; to left and right
The cowering houses shrink from sight,
Huddling and hopeless, eyeless, bare.

Misnamed, you say. For surely rare
Must be the Angel shapes that light
In Angel Court.

Nay; the Eternities are there.
Death by the doorway stands to smite;
Life in its garrets leaps to light;
And Love has climbed the crumbling stair
In Angel Court.

—Austin Dobson.

Our readers need not be told that we have no sympathy or patience with violence, intimidation, boycotting, or any other form of strike warfare which violates the laws of the land. All that is folly, and worse. But judge-made law is another matter. To forbid men from doing what no statute makes wrong is to open a wide door to all sorts of personal whims having the force of laws. It introduces a sort of oriental *cadi* feature into our courts which is ill suited to the temper of free people and the spirit of free institutions. It is a novelty full of danger.—Cleveland Ohio.

"Those Chinese still insist on calling us foreign devils," said one European soldier.

"I'm sorry for that," answered the other. "I'm afraid we'll have to burn another town and destroy some more libraries before we get them to realize how civilized we are."—Washington Star.

Old-Fashioned Pastor—You observe no falling off in spirituality in your congregation, I hope?

Popular Young Clergyman—I think our congregation has never been as active in church work as now. The ladies' ice-cream socials are excellently attended, and our last rummage sale realized nearly \$375 for the organ fund.—Chicago Tribune.

Warwick—Now, on what basis do the powers ascertain the indemnity China is to pay each of them?

Wickwire—Well, as near as I can make out they charge about \$500 for every Chinaman they killed.—Puck.

As calculated by expert financiology, last year's wheat crop was 2,105,000,000

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