

city or State could seize the land at any time, at the assessed valuation.

W. B. Crossman, of Boston, said landowners have no right to profit by the increased value of land or of franchises, a value due to the congregation of people."

At a hearing on Sept. 27th on the general subject of taxation, Mr. Fillebrown opened by saying:

"I have heretofore referred to two or three principles which are as necessary to a good system of taxation as a regulator is necessary to a watch.

(1) All taxes are spent upon those things which make and maintain the value of land.

(2) The selling value of land, which in Massachusetts is more than a billion and a quarter dollars, is practically untouched by taxation.

These two principles I have tried to make plain by somewhat elaborate argument and illustration. The question was asked by a member of the committee:

"Could not the owner escape a new tax upon his land by adding it to his tenant's rent?"

The answer was that 'he could not, and the authorities were quoted as overwhelmingly in support of this position, but the reason why was not given you. I would now like to offer in a few words some of the reasons why a tax upon land cannot be shifted upon the tenant.'

The balance of Mr. Fillebrown's remarks are contained in the following report of the hearing taken from the *Boston Herald*:

"Ground rent is fixed by competition, and not by taxation. Ground rent is the gross income from the land; the tax is a charge upon the land just the same as a mortgage interest. Land might be mortgaged for nearly or all its worth, yet the owner could not add such interest charge to his tenant's rent. A tax is in the nature of a mortgage or a lien by the State, and is simply the name of that part of the ground rent which is taken by the State; the other part going to the owner as interest. What ratio these two parts bear to one another has no effect upon the whole total rent figure, which is always the sum of these two parts, and is, as a rule, 'all the traffic will bear.'

'Putting more tax upon land will not make it worth any more for use. Take a piece of land for which the landowner gets \$1,000 rent from the man who uses it. The owner, let us say, now pays over to the city \$100 of this \$1,000 in taxes. Is there any indication that this \$100 has any influence in fixing the present rent at \$1,000? Let us suppose that next year the city should decide to take another \$100 in taxes, could the owner add this to the rent, making it \$1,100? Let us suppose that the following year the tax should be increased by another \$100, and so on by annual increases, until, for extreme illustration, the tax is

\$1,000, or equal to the entire rent, will this make it possible for the owner to raise his tenant's rent to \$2,000? Is the land worth any more after the imposition of each added tax? If the tax could be added to the tenant's rent, why should landowners oppose the tax? Still more conclusively, if the tax can be shifted, why should the selling value of the land be reduced by an increase of the tax? A tax is an incumbrance. Why should it be added to rent any more than mortgage interest, which is an incumbrance of a similar nature?"

Mr. Fillebrown was questioned regarding increases in land values in cities caused by the gradual shifting of business centres from one section to another. He believed that when this occurred the landlord was justified in raising the rents and the assessors were also justified in increasing the values. The assessor came along a year or two behind the growth and found the rents established for a period. The landlord had attended to that without considering the probable tax. The assessors cannot value a piece of property by the amount of income derived from it. Two owners may have equally good locations and one showing better business ability may get a better income from his property. The assessors have to decide what it would bring in the open market."

WEST VIRGINIA.

TAX REFORM IN THAT STATE — THE GOVERNOR FIGHTING PRIVILEGE, UNAIDED BY HIS PARTY.

The course of the taxation controversy now going on in our state is well worth the attention of all radicals interested in this subject.

As matters now stand the assessment of land is made separately from the improvements on land; that is number one.

The county takes all the direct taxes after this year, except 5 per cent for state school tax fund. That's number two. The state tax commissioners are now trying to tax the franchises of public utility corporations by basing the value of the roads and other monopolies on their gross earnings. They will fall down there, but it takes the fight into the legislature this winter. Our state constitution permits, and the tax laws also direct, the valuation of intangible values for taxation, but the legislature did not directly say so when framing the last tax law. This means a big fight in that body this winter.

Our governor, a strong Republican, but really of democratic instincts, is leading the fight almost single handed.

I suggested to him that if he offer the masses an exemption clause on personal property and make up the shortage caused by this by a tax on public service franchises it would enlist the ignorant or indifferent

who think the word franchise is some new French nonsense. Our governor is almost alone in his fight, as his own party is in the control of Elkins and his kind, while the Democrats are led by old-time chaps who just knock at everything in which they themselves do not lead.

W. I. BOREMAN.

Parkersburg, W. Va.

THE GEORGE BIRTHDAY CELEBRATION IN NEW YORK.

The Manhattan Single Tax Club celebrated the birthday of Henry George by a dinner at Lohbauer's Bay View Villa, Westchester, N. Y., on the evening of Sept. 17th. About sixty were present, President Polak occupying the head of the table as toastmaster.

Dr. M. R. Loverson, seventy-six years young, reviewed the progress of the movement; Richard George humorously related some of his early experiences in California; John J. Murphy delighted the diners with a characteristic talk; and addresses by John S. Crosby and Frank Stephens, the latter looking more youthful than ever, concluded the evening's entertainment. The presence of Miss Flynn, the young Socialist orator, a mere school girl in years and appearance, added to the interest of the occasion. Being called upon by the toastmaster, she addressed the assembled guests in a manner characterized by deep earnestness of conviction. Her confession that she was entirely unacquainted with the economics of the Single Tax school was made with perfect frankness.

DELAWARE.

GEORGE'S BIRTHDAY IN ARDEN, DELAWARE— A SOCIALIST PAYS HIS TRIBUTE TO OUR GREAT TEACHER.

The Sixth Celebration of the Birthday of Henry George at the Single Tax village of Arden was celebrated Sunday, Sept. 2d, by visitors from New York, Philadelphia, Camden, Wilmington and Washington. Arriving by early morning train they spent the day picnicing in the fields and woods, and promptly at the hour advertised, 3:30 P. M., one hundred and thirty people, including villagers, country neighbors and the visitors assembled in the open air theatre. Frank Stephens presided, and Joseph Garrod led the singers in the familiar songs of the Delaware campaign—the Battle Hymn, "Delaware, My Delaware," and the "Marseillaise"—his wife, the daughter of Herman Hetzel, accompanying on the piano.

The opening speaker was one of the men of Arden, Chas. Ervin, a Socialist, and his brief address—published elsewhere—raised

the tone of speaking at once to a level befitting the occasion.

He was followed by Jackson H. Ralston, of Washington, D. C., who dwelt feelingly on the brave days of the early Delaware campaign and the contest he himself led so successfully at Hyattsville. Richard Chambers, of Camden, then recited a chapter from Henry George, with the force and skill which have made his memorized renderings from "Progress and Poverty" so notable a feature at Single Tax gatherings. After Mr. Chambers Chas. F. Nesbit, of Washington, told the story of his conversion from hopeless fatalism to the faith of the new gospel through George's preaching. It was a simple recital, told with deep feeling and all the earnestness of a man who having found a reason for living would have others find it also. Will Price, of Rose Valley, followed upon the same high plane, taking for his subject "The Temple of Failure," and the closing address by Frank Stephens ended a meeting which was notable, even among Single Tax meetings, for the seriousness and sincerity of the message given.

The San Francisco *Star*, first paper in the United States to advocate the Single Tax, reappears in a new dress and is more attractive than ever. Mr. Barry, whose entire property was lost in the fire that followed the earthquake in the ill-fated city, has got on his feet again. Practically he must begin life anew—no easy task at his age, for he is no longer young. But the same splendid courage that has characterized him throughout his active life will serve him now in this supreme crisis, and the good wishes of all the friends of the movement will go with him. From many, it may be said, came aid more substantial.

Charities, the organ of the Charity Organization of the city of New York, announces that "dispossessed mothers" are cared for at East Twelfth street, this city, and 466 helpless mothers and their children were given shelter last year. What crime had those mothers committed that they should be forced to accept charity? Or is the crime ours, not theirs?

Our old friend, Edward Quincy Norton, whom all Single Taxers know, editor of the *Standard*, at Daphne, Ala., tells in a recent issue how he was offered \$100 during the last campaign by a railroad representative, for the use of his editorial columns for three issues preceding election. He was told that he might as well get a share of the money that was going around. Doubtless the sum named was a large one in the eyes of the editor of a small weekly. Sums proportionately greater are at the command of papers of larger circulation and influence. Yet they tell us government ownership of railroads spells political corruption!