

"I cannot help writing to tell you that the land taxation has made a step forward in Canada by the imposition of a five per cent. duty on unearned increments in the Province of Alberta.

"I think I told you of the extraordinary extent which this taxation has reached in Germany and Switzerland, especially in those cases where the increment has been due to municipal or city enterprise. I recently stayed at an hotel in Switzerland where the hotelkeeper showed me a claim just received in connection with street improvements, widening, etc., opposite his premises. In this case nearly the whole of the cost of resumption and of the necessary work was distributed over the frontages in the immediate vicinity, and he was assessed at a sum equal to nearly a quarter of the total. Here in England, owing to Towns Planning and Improvements Acts, much of the same sort of thing is occurring. At first people objected very strongly, but they are becoming reconciled owing to the immense benefit accruing. I met a man in the Paris-Calais train who hailed from Alberta. He told me he paid 5 per cent. State tax on unearned increment and in addition paid 8 per cent. on values of properties to the municipality, but found his property increased as the result of improvements in spite of taxation, by \$180,000, and he welcomed high taxation on property provided that the administration is honest and intelligent, when the collective expenditure would be returned manifold."

(THE END)

SOME INTERESTING EVENTS IN THE HISTORY OF THE MANHATTAN SINGLE TAX CLUB. 1886-1903.

(Continued)

(For the Review.)

By BENJAMIN DOBLIN.

This series of memoranda is designed merely to furnish the ground work for a history of the Manhattan Single Tax Club. Those who can contribute anything to the data here collected should communicate with Mr. Doblin, or the SINGLE TAX REVIEW.
—THE EDITOR.

1901.

James R. Brown, President.

January 14th—Henry George, Jr. and James R. Brown appointed delegates to the Civic Federation Conference to meet at Cooper Union. Later on these delegates were withdrawn.

Club appoints a Committee to cooperate with the City Club on new election laws.

Club interrogates candidates on their attitude regarding taxation. Club takes action looking to the stopping of special favors in tax exemptions.

W. E. Barker, on behalf of the Club, communicated with the clergy on the subject, and reported that he had received replies from Bishop Potter, Archbishop Corrigan and the Rev. Dr. McArthur.

November 7th—James A. Herne elected to membership.

Dinner to Judge Samuel Seabury, at the Union Square Hotel, to celebrate his election to the Bench.

1902.

James R. Brown re-elected President.

Henry Donovan engaged to prepare matter relative to unfair assessments.

Ella Wheeler Wilcox's articles on the Single Tax in the *Evening Journal*, create world-wide interest in the subject. The articles induce requests for literature which the Club sent to many inquirers.

July 31st—Club contributes financial aid to Colorado tax campaign.

James R. Brown debates Single Tax vs. Socialism at the Harlem People's Institute.

Bolton Hall, Judge Samuel Seabury, John J. Murphy and James R. Brown address meetings at intervals in Meriden, Conn. which William Ford organized.

September 22nd—Dinner tendered to Mr. and Mrs. David McLardy of Glasgow.

September 25th—Upon request of the Secretary of the Single Tax League of Victoria, Australia, literature was sent.

October—Open air meetings discontinued for the season.

November 8th—Saturday evening propaganda meetings began in the Club rooms.

The Club circularized a large number of organizations of various kinds, offering to furnish speakers to address their audiences on the Single Tax.

John S. Crosby speaks before the Young Men's Hebrew Association on the Single Tax.

December 4th—Memorial presented to the Mayor on taxation, and the newspapers of the City advised of the Club's action.

Edward Polak urges the purchase of a building to house the Club's activities. Committee appointed to carry the recommendation into effect, Messrs. Polak, Scully, Stimpson and Doblin.

1903.

John S. Crosby, President.

James R. Brown and Joseph L. Freund appointed Club representatives to Citizens' Union Conference to oppose the repeal of the Ford Franchise Act.

March 14th—Club endorses resolutions of the Direct Legislation League in New York, and urges the Legislature to adopt the proposed act for the initiative and referendum.

April 2nd—The following resolutions were translated into German by Miss Grace Isabel Colbron, and transmitted to the Conference of Single Taxers in Germany:

"The Manhattan Single Tax Club, at a regular meeting assembled, sends fraternal greetings to the Single Taxers of Germany in convention assembled, and wishes to Leader Adolph Damaschke long life and success to the principles we are espousing in the interests of humanity, liberty and equality."

Ella Wheeler Wilcox's article on the Single Tax, published in the *Evening Journal*, brought 126 requests for literature.

May—Club now in its own building, 224 East 62nd Street.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

There are few States in the United States where the Single Tax or approaches to it are not being heard of. We have passed the Summer when most people who can afford it are at the country or the seaside, but notwithstanding this the two months that have elapsed since the last REVIEW appeared have not been without incident.

In this city the Lower Rents Society continues its work for a referendum on untaxed buildings. Too much praise can scarcely be accorded the devoted and unselfish work of the Society's executive secretary, Benjamin C. Marsh. In this work he has been ably seconded by the Single Taxers of the city who have been unremitting in their labors as speakers at the many meetings held throughout the city. The week of August 10 was Tenants' Week and a number of automobiles were placed at the service of the speakers, among whom were James Macgregor, August Weymann, George Lloyd, E. O. Perry, Vail Stebbins, Frederick C. Leubuscher, Alexander Law, Harry Maguire, Joseph McGuinness, Harry Weinburger, Miss Colbron, Miss Hicks and Miss Walsh. During the month of October up to the eve of election a van will be driven through the streets of the city with display signs and there will be five meetings a day. Single Taxers who have not yet taken part should volunteer for service at headquarters, 320 Broadway.

William Sulzer, who is an independent candidate for Governor and hopes to receive the endorsement of the Progressives, has made a bold and explicit declaration for home rule in taxation and the untaxing of labor and the products of labor. He even says that no bill can be framed along these lines too strong for him to refuse his signature.

In California the movement for Home Rule in Taxation, which is being helped by the Fels Commission, and which will be the issue in that State this Fall, goes bravely on. It is hard to keep track of the endorsements that follow one after another. At this writing thirty-six municipalities in all have endorsed the measure. To these bodies are to be added the League of California municipalities, the State Fruit Growers' Association and the Farmers' Educational and Cooperative Union.

It must be remembered that such approval carries with it no endorsement of any particular plan of taxation, but it does mean that these bodies