

natural opportunities will be open to labour. The workers who cannot get good jobs will be able to employ themselves. This does not mean that they would all employ themselves in agriculture, but that, all lands—agricultural, mining, building—being accessible to those who wish to use them, there will be no lack of employment, and wages in all industries will be raised to their natural level, *i.e.*, the total product of labour. That is the labour problem: How shall all those who desire to produce wealth find an opportunity to work? *The Single Tax, by opening up natural opportunities and at the same time relieving industry from burdens, solves the labour problem.*

The only practicable method of arriving at the Single Tax is the successive suppression of all the other taxes, and this necessarily includes the abolition of Customs duties. *Therefore the Single Tax involves absolute Free Trade.*

UNITED STATES

Maryland

The Commissioners of Perryville, Maryland, have announced the passage of an ordinance exempting from local taxation "all household goods, merchandise and other forms of personal property and improvements of every kind." Taxes will be levied on site values only. Perryville is the third Maryland town to take advantage in this way of the recently adopted home rule in taxation provision of the Constitution. The others are Hyattsville and Columbia Heights.—*The Public (New York), July 20th.*

The town Commissioners of Perryville, Maryland, have issued a circular reading as follows:—

COME TO PERRYVILLE!

In order to build up the town; to induce settlers to locate here; and to make it an attractive and desirable place to live in, the Commissioners of Perryville have passed an ordinance providing that all household goods, merchandise and other forms of personal property, and all buildings and improvements of every kind shall be free of local taxes.

Hereafter the man who builds a house in Perryville will not have it levied on every year by the town as long as it stands; the merchant will not be assessed for his stock, nor the manufacturer for his plant. We want houses, stores and industries of all kinds, and propose to offer them every inducement.

Taxes will be levied on site values only.

WILLIS B. GORRELL.
GEORGE B. CAMPBELL.
HARVEY S. RUTTER.

July, 1917.

Commissioners of Perryville.

Capitol Heights, Maryland, adjoining the District of Columbia, voted on July 9th to raise all local revenue by taxation of land values only.—*The Public (New York), August 3rd.*

Massachusetts

A public hearing was held by the Taxation Committee of the Massachusetts Constitutional Convention on July 5th in behalf of a resolution introduced by Delegate Kerr of Malden who is a member of the Massachusetts Singletax League. The resolution states:—

"The legislative authority of the Commonwealth is hereby declared to have full power and authority and the several cities and towns of the Commonwealth are hereby given and granted full power and authority to impose and levy taxes upon the site-value of land within their respective jurisdictions, at a rate higher than that on other objects of taxation.

"The site-value of any tract of land is hereby defined for the purposes of this amendment as the fair cash value of said tract of land minus the value of all improvements growing crops, orchards, and timber therein or thereon, and plus the additional value which said tract would have if no taxes whatever were to be levied upon it.

"The legislative authority of the Commonwealth is hereby declared to have full power and authority to abolish any or all taxes levied by the said Commonwealth except taxes upon the site-value of land, and to each of the several cities and towns of the Commonwealth, full power and

authority is hereby given and granted to abolish any or all taxes levied by the said city or town except taxes upon the site-value of land."

Professor Lewis J. Johnson, president of the League, and J. S. Codman, vice-President, addressed the committee.—*The Public (New York), July 20th.*

JOE PASTORIZA

By MRS. JOSEPH FELS

It was in the heat and stress of his last gallant fight for justice and against special privilege that he whom the newspapers knew merely as Mayor of Houston wrote to me:

"Remember that I have control over my body and habits, and my friends need have no fear. I want to remain well, as my purpose is after being Mayor one term to quit public life and spend my time talking and preaching Singletax all over the United States."

It is to rejoice, now that he is gone, that he lived to do so much, to translate his rare spirit into so much of solid achievement, rather than to sorrow over what remains unfinished. Men like Joe Pastoriza—"the other Joe," we called him—never complete their work. It is their eagerness to do ever more and more in the cause nearest their hearts—the cause of justice and the plain people whom they love—that distinguishes them from men with lesser aims.

Wide as was his vision and comprehensive as were his plans, Pastoriza cared first of all for the love and confidence of his friends and neighbours. That the people of Houston trusted him and liked him meant more than national fame resting on less intimate knowledge of what he was. The simplicity that is the mark of a truly big man was his. Writing from New Orleans a few days after his election as Mayor on February 23rd, he said:

"I came here, the city of my birth, the day after the election to rest up and get away from job hunters, who like bees swarmed about me. I am really happy over my victory. I hope that the prestige of being Mayor, will aid me in helping our State Singletax League to do more effective work."

He had been cruelly attacked during the campaign. But he remained cheerful and confident. On December 19th he wrote:

"The 'safe and sane' element here, who own the sky scrapers and banks, have combined to get out what they call 'a big man,' and make my present opponent withdraw. I have talked with a couple of these 'safe and sane' men, and the biggest one of the two asked me if I would not refrain from my Singletax advocacy if I could be elected Mayor. I told him decidedly no; that the Singletax was my religion, and that I would not go back on my religion for any office in the United States; that I was a Singletaxer first and a city official second, and if the people of Houston did not like me because I was a Singletaxer, it was their privilege to vote against me. In conversing with one of these 'safe and sane' fellows, at the close of the conversation, I said to him: 'Well, my good friend, don't fight me too hard.' He replied: 'I have not made up my mind yet, but I want to say to you, that you have so many good qualities about you—but you have one or two bad ones—that I am all up in the air.'"

It was this uncompromising devotion to an ideal, combined with kindness and understanding, tremendous energy and courage, and a shrewd grasp of realities, that made Joe Pastoriza not only a great spirit and an effective crusader, but also a constructive politician able to put into practice and demonstrate the practical wisdom of the gospel he preached. In the success of the Houston plan, in the thousands of converts it has made, but most of all in his example of unselfish devotion to a cause, Joe Pastoriza will live on and on.