

tion, offers the following just and appreciative tribute:

"As a journalist, Mr. Samuel Brazier, although largely unknown to the public, and largely unpaid by the editors who availed themselves of his patient toil, was the peer of any of his contemporaries. His writing-style was singularly clear and elegant—with the elegance of simplicity, that is to say) his knowledge of his subjects was comprehensive and solid, and his exposition was lucid, logical and convincing. The mere mass of the work he accomplished ("good wheat bread," as intellectual pabulum, always) was in itself astonishing, considering that it was most generally executed in the face of cruelly deferred hopes and just expectations that were almost invariably disappointed. He had sacrificed an earlier portion of his life to another profession, which had been similarly unjust and unrewarding to him, although its communion had been sustained and enriched by his deep religious nature and his gifts of expression with both voice and pen. Modest to self-effacement, and too manly to crook the pregnant hinges of the knee to those in authority, he continually renewed the struggle, relying wholly and solely on the merits of his work. Best of all, he never lost the sweetness of his disposition, never gave way to bitterness; but brought ever a large, chivalrous and catholic spirit to the support of any 'forlorn hope' or a charge upon entrenched wrong in which he had volunteered."

Samuel Nixon and Chas. E. Early, Single Taxers of Duluth, Minn., debated in December with Morris Kaplan and D. M. Robertson on the question thus formulated: That the distinctive doctrine of socialism is common ownership of productive property, whereas the distinctive doctrine of the Single Tax is the equal opportunity to produce property.

Portland, Oregon, is to vote on February 15th on whether the city shall have its water mains paid for by the water users or by the abutting property owners who get the benefit of the mains.

## NEWS—DOMESTIC.

## RHODE ISLAND

RAYMOND ROBINS SPEAKING IN THIS STATE  
—INCREASED HOSPITALITY TO OUR TEACH-  
INGS—LEGISLATURE TO RECEIVE REPORT  
AND RECOMMENDATIONS THIS MONTH.

During the past two months the efforts for the reform have continued in Rhode Island. Early in December Raymond Robins visited the State, remaining here for nine days and speaking three times a day. Only a portion of his addresses dealt with the taxation of land values, but his position was repeatedly stated and through reports in the daily press was understood very generally. His personality and oratory were such as to attract strongly his many hearers and consequently lead them to favor, or at least to consider carefully, the great remedy he proposes for existing social ills.

On December 10th, Bolton Hall and John J. Murphy spoke before the Economic Club of Providence. The topic for discussion was the income tax. Mr. Luce, of Massachusetts, a very good speaker, advocated the affirmative whilst the two New Yorkers argued in the negative. Mr. Hall dealt largely with the principles of taxation as did Mr. Murphy, in the latter part of his address. It is scarcely necessary to say that both gentlemen indicated very plainly that land values were the true source of public revenue. Their radical utterances were received very favorably by the large number of business men present and may have something to do with the readiness now manifested by manufacturers to sign a petition for local option in taxation.

In December "Bulletin No. 10" was issued by the R. I. Tax Reform Association. It consisted chiefly of a list of endorsers of the bill for home rule in taxation. The total number of signatures being 483.

"Bulletin No. 11," for January, has gone to press. It contains the law petitioned for, granting home rule in taxation, and a much augmented list of endorsers and petitioners.

The first page of the new "Bulletin" reads as follows:

"In this "Bulletin" some five hundred manufacturers of Rhode Island and many other leading business men declare themselves in favor of local option in taxation. Nearly all of them have petitioned the General Assembly for the passage of an Act which will effect the desired result.

The signers are agreed fully upon two points; first, that the existing system of taxation is radically wrong, and, secondly, that each town and city ought to decide for itself, under the general laws of the State, how its own revenue should be derived.

Reasons for the Law:

These gentlemen ask very little. They only petition for what is already granted and is working satisfactorily in New Zealand, Australia, Canada and Germany. Surely that which is safe and desirable in all of these countries should be permitted under our free government.

An examination of the list of signers will show the cities and manufacturing towns to be very largely represented, and, no doubt, like influential signatures would appear from every town if opportunity had been given. As has been proved in the Western Provinces of Canada and elsewhere, local option in taxation is of quite as great advantage to agricultural as to manufacturing towns.

Local self-government is that system of government under which the greatest number of minds, knowing the most and having the fullest opportunities of knowing it, about the special matter in hand, and having the greatest interest in its well working, have the management of it.

Platform:

Local self-government is the right of a free people and every community is entitled thereto in all matters affecting itself alone.

The method of taxation by which local revenues shall be collected is such a matter, and each city and town should have power to decide this for itself, without being held back by those indifferent to the injustice and dishonesty of present systems."

The Committee on Taxation Laws gave five or six public hearings during the latter part of December, the first one being con-

finied exclusively to the question of local option in taxation. Quite a number appeared in support of the measure, including several prominent manufacturers, and only two spoke against it.

The drift of sentiment at all of the hearings was against the present attempts to tax intangible personal property at the same rate as real estate.

The legislature is now in session and will receive the report and recommendations of the Committee within the next four weeks.

LUCIUS F. C. GARVIN

Lonsdale, R. I.

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(BY H. J. CHASE)

Immediately after the State election, last November, I began a canvass for additional signatures to the petition for the local option amendment. With the exception of one week, my work has been confined to the city of Providence. At the suggestion of Dr. Garvin, I have made constant use of the Providence tax book, demonstrating in figures, wherever it was possible, the direct effect that the exemption of both personality and improvements would have upon business.

I have found this method of approach to be much more effective than any appeal based upon general principles. I am able at once to get at what the average business man regards as the main point.

I read in the REVIEW the statement that in New South Wales the land owners whose improvements were good and who were actually using their land for business and residential purposes, generally favored exemption, because they saw that the increase of taxation would fall, not upon them, but, for the most part, upon the owners of unimproved or but poorly improved real estate. I at once came to the conclusion that those people of Rhode Island whose business interests outweigh their interests as land owners would take the same stand, upon being shown with a slate and pencil, so to speak, that they would have to pay no more and usually less, if taxes were levied upon the land alone.

My reading of history is to the effect that