

increment on the other. The first he recognized as the corner stone of a high civilization and as a prime incentive to effort, and he urged that it should not only remain undisturbed, but should be encouraged and extended. He wanted to increase the number of land owners instead of confining land ownership to a few. The second he opposed and sought to destroy as the basic evil of society. He advocated its abolition as the necessary and indispensable precursor of fundamental social reform.

The adoption and use by Single Taxers of the term *ownership* to indicate absolute and permanent possession of a site as distinguished from the private appropriation of ground rent, which is the true meaning of private property in land, would anticipate opposition and secure readier acquiescence. In our discussions and our platforms the term *ownership* should be kept prominent in order to make apparent this vital and fundamental distinction and avoid the difficulty of removing hostile preconceptions.

ALFRED J. WOLF.

LOCAL OPTION IN TAXATION IN RHODE ISLAND.

The hearing on the Home Rule in Taxation bill for Rhode Island was held on Friday, March 19th. The principal arguments for the bill were made by Hon. L. F. C. Garvin, Mr. Charles Sisson and Mr. George W. Parks. An argument for the bill on the ground that it was a Single Tax proposition was presented by Dr. McLoughlin, contrary to the recommendation and wishes of the promoters of the bill.

The bill was opposed by Dr. Edward M. Harris, a large owner of vacant land, and Gen. Elisha H. Rhodes, who took the ground that if the existing laws were obeyed and "everyone went to the tax assessors and told the truth, there would be no necessity for worrying about the income for cities and towns." He was particularly concerned about the burden the Single Tax system would impose on the small land owner.

* In response to a letter addressed by Dr.

Garvin to Gov. Pothier asking him to appear on behalf of the bill or to recommend its adoption, the Governor stated that he had already recommended the appointment of a joint committee to consider the best methods of taxation for Rhode Island, and that it seemed to him that all tax legislation should be referred to such committee. The committee, as usual in such cases, reserved its decision.

The work of securing additional signatures is being pursued by Mr. Joseph H. Fink with the same success as has attended his efforts so far. Over four hundred leading firms and citizens of Rhode Island have petitioned the legislature for the enactment of the law, so that its adoption at this session of the legislature is not by any means hopeless.

At the time of the inception of this Rhode Island campaign the statement was made that within five years we might perhaps see our hopes fulfilled. The effect of the work done this year, what ever be the outcome at this session, has more than equalled the expectations of its projectors.

JOHN J. MURPHY.

Secretary American Single Tax League.

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