

Sunday afternoon was given up to the celebration of the anniversary of the birth of Henry George whose memory we delight to honor. C. F. Shandrew presided, and read the following poem on Tolstoy written for the occasion by Joseph Dana Miller:

LEO TOLSTOY.

What life hath crowded into eighty years
Such deeds as his, Oh, Prophet of our
time,

Scourging with bitter whips the priests
of crime?

Two things have made those eighty
years sublime—

A Tyrant's curses and a Peasant's tears.

Two calls he heard—many, their souls
enticed,

Have answered one—their numbers
legion be;

"Whose servant, thou? Lo, here are
crowns for thee,

And wide dominions stretched from
sea to sea—

Art Christ's or Czar's?" He answered,
"I am Christ's."

Then from that mighty voice and mightier
pen

Far o'er Siberian wastes his message rolled:
Then how they shook—those tyrannies
grown old;

Then how they woke—passions of men
long cold

In every land who love their fellow men!

And now he stands and calmly waits
his rest,

Loving and loved and fearless, where
alone,

Friendless and fearing, though he fills
a throne,

Another crouches behind walls of stone—
Tolstoy's or Romanoff's—whose way is
best?

Among the speakers were John J. Murphy, Will Price, Harry Hetzel, who read a chapter of Progress and Poverty, H. V. Hetzel, and Jos Fink. About 150 were present. The old Delaware Campaign songs were sung, led by Prof. Kumme.

On Sunday night there was a camp fire in the woods, at which there were readings. That old war horse, H. V. Hetzel, gave his celebrated speech of the Bucks County Democratic Chairman.

Monday night wound up the festivities with a masked ball.

LAND VALUES MORE THAN SUFFICIENT FOR ALL NEEDS.

(For the Review.)

The question is often asked "will the Single Tax on land values alone raise sufficient revenue to meet the expenses of government?" Some light is thrown on the subject by the following figures.

The report of the Department of Taxes and Assessment of New York for 1908 places the ordinary land values of Greater New York, not including special franchises or the real estate of corporations, such as steam railroad roadbeds, tracks, etc., at \$3,843,165,397. These figures are the assessed value, which is less than the real value;—the real value is the net value—that is, the amount of tax now collected must be added to find the gross rent paid by the people of New York.

Assuming that the average net return on investments in land in New York City is 5%, the gross land rent would be the net return of 5% plus the tax of 1½ per cent, approximately 6½ per cent on the present assessment, or 250 million dollars.

This is the amount which the Single Tax would collect.

The budget of the City of New York for 1908 is 160 million dollars, but this includes the cost of operating the water department and the department of docks and ferries, which are profit making branches of the government, and under a proper system of bookkeeping would not be included in the budget. With these deducted the running expenses of the City of New York are not more than 120 million dollars. New York City's proportionate share of the expense of the state government is about 25 million dollars (the total state expense is 33 million dollars.)

The per capita cost of the United States government was \$7.70 last year. The

proportionate share of the City of New York on this basis would be about 30 million dollars, its population being four million.

New York City's total share of the expense of government, local, state and national, would therefore amount to 175 million dollars, which would leave a balance of 75 million dollars of land rent unexpended.

These figures, though rough, are sufficiently exact to show that the rent of the land in the City of New York is much in excess of the needs of government, and if taken for government expenses no other taxes would be needed.

WILLIAM RYAN.

REFORM OF TAX MACHINERY IN TWO STATES.

Important constitutional amendments relating to taxation will be voted on in November by the people of five States; Washington, Ohio, Missouri, Wisconsin and California.

The Missouri amendment provides for the classification of property for taxation, and the complete separation of the sources of state and local revenue, and directs the legislature to grant home rule to the local districts in choosing the subjects of local taxation.

In Washington and Ohio the constitution now provides (as in Missouri) for the taxation of all property under the general property tax system. The Ohio amendment provides that the general assembly may divide property into classes so as to provide for "a just return from each." The Washington amendment is more sweeping, as it contains no restraint upon the power of the legislature to tax or exempt property, except the provision that taxes shall be uniform upon the same class of property within the jurisdiction imposing the tax; the intent being to prevent discrimination because of ownership.

At the session when it voted to submit this amendment, the Washington legislature passed a bill declaring that money, mortgages, accounts, certificates of deposit, judgements, state and local bonds,

should not be considered property for the purposes of the chapter providing for assessment and taxation. As the Constitution provides for the equal assessment and taxation of all property, suit was brought to compel the assessors to list money and the intangibles which the legislature had really exempted. The Supreme Court of the State, however, has decided, that except as to money, the law was constitutional; holding that as the mortgages, accounts, etc., were only evidences of property, it was competent for the legislature to exempt them so as to avoid double taxation. The Attorney-General had previously ruled that when money was deposited in a bank it became a credit or account; so that the only money left taxable under the Court's decision is cash on hand.

The amendment in the other two States are not so important, except as indicating the dissatisfaction with present systems. The Wisconsin amendment is to permit an income tax; and the California amendment is to permit classification far enough to enable the railroads and other public service corporations to be assessed and taxed as units, by the State, which can take the proceeds of the tax, and thereby reduce the direct tax on property assessed locally.

WHEREVER one is working for the Single Tax in *his* way, and you do not think that way the right one, never mind *his* way. Let results tell. Go on working for the Single Tax in *your* way.

THE Prospect Council of the Brotherhood of the Commonwealth will give a Reception, Entertainment and Ball (tendered to Charles Frederick Adams) at Prospect Hall, Prospect Avenue between 5th and 6th Aves., Brooklyn, on the evening of October 20th. Tickets will be one dollar and the proceeds will be donated to the Old Age Benefit Fund of the order.

THE Plumas Manitoba *Standard* appearing weekly, continues under its editor W. D. Lamb to preach the Single Tax in its columns.