

ment of its foremost poet. Her verse was strong and sweet and some of it possessed a quality of real distinction. Henry George himself, no mean judge of poetry, read and admired her work, and on more than one public occasion, gave in his own splendid elocutionary manner verses she had written for some passing phase of the movement of which he was leader and prophet.

Mrs. Milne never lost her enthusiasm and helpfulness. Her verse with its inspiring quality was instinct with the note of triumph. To the Single Tax cause, to which she dedicated her talents, she gave also her unselfish devotion through years of unobtrusive service.

DEATH OF SIMON MENDELSON.

In the death of Simon Mendelsohn, the Single Tax movement loses another member of that "old guard" which rallied around Henry George in his mayoralty campaign of 1886, and to whom, to the ends of their lives, the cause which they had espoused, proved an inspiration and a happiness. Always an intense lover of liberty and a true democrat at heart, he early saw in the Single Tax movement a means toward attaining a truer, a nobler, ideal of democracy than had yet been possible, and from the time when his heart was first enlisted to the end of his long and useful life he worked in his own way, with a consistency and enthusiasm that age never withered, nor custom staled. His unfailing cheerfulness of temper and sunny disposition, his optimistic philosophy of life, his humorous and odd sayings and views of affairs, his generous and sympathetic nature all united to give him a marked personality and to endear him to a large circle of friends. He died as happily as he had lived on April 9, in the 89th year of his age, after a very brief illness, at the home of his son-in-law, August Lewis.

W. M.

A letter from Edmund Quincy Norton on Land Monopoly the Cause of Decrease in the Birth Rate, occupies a half column in a recent issue of *Physical Culture*.

THE NEW PARTY.

On another page will be found the report of the convention which on the 21st of this month saw the birth of a new party—a party for the Single Tax. We bespeak for its members the treatment we believe they are ready to accord to those who doubt the wisdom of their course at this time, with charity for all and malice toward none.

We must all work for the cause in our own way. We can do no more. That way is the wisest to which sincere conviction supplies the necessary urge. To ask our comrades to work in any other way is to deprive the movement of the best individual effort.

We can imagine the criticism of some of those whose conviction, training and association make this experiment seem so doubtful—"It is magnificent, but it is not politics." It is indeed magnificent. The obstacles for even the measurable success of the party seem well nigh insurmountable. Yet its very heroism may attract to its banners those who seek nothing but the success of a great principle, and thus help to swell its ranks in numbers that may soon seem ominous to the old party politicians.

As for the REVIEW, it will continue to chronicle every phase of the movement impartially. Roads are now opening everywhere to the ultimate triumph of our principles. We are all marching to one destination to which, it may be, not one, but many roads converge.

RHODE ISLAND TAX COMMISSION REPORT.

The Rhode Island Tax Commission, appointed by the Governor from members of the General Assembly, for the purpose of investigating the laws of the State relating to taxation, has made its report.

It recommends:

A law imposing a State tax upon the capital of the corporations and indebtedness at the rate of 48 cents on \$100. with deductions of taxes paid on real estate and tangible personal property.

The elimination of debt exemptions from assessment of personal property except for credits.

A tax of 48 cents on \$100. on intangible personal property.

The taxation of real estate mortgages annually at the above rate.

The taxation of tangible personal property where such property is located.

A State tax on collateral inheritances similar to the Massachusetts law.

The creation of a State Tax Commissioner with supervisory powers over local assessors.

The separate listing of realty and personalty under the headings "land, improvements, tangible personalty and intangible personalty."

Complete assessor's maps as part of public records.

A systematic revaluation of property at stated periods.

A uniform date of assessment for all cities and towns.

In so far as progressive measures are proposed they all relate to administrative matters and are in line with the progress which is being made in other States. They may be considered as matters which are inevitable as a part of all tax systems in the not distant future.

About twenty states now have permanent tax commissioners or commissions, and wherever they have had sufficient power over local assessors, inequalities in assessments have largely disappeared.

The separate statement of the value of land and the value of improvements is the law in a number of states and cities, and is giving universal satisfaction where in operation.

Assessors cannot properly assess real estate without tax maps. In country districts large areas of land are not listed at all because the assessor does not locate them. With maps drawn from accurate surveys they can check and assess every square foot of land.

Rhode Island has levied a direct State tax upon real property upon assessments made at long and irregular periods. The proposal to have a systematic revaluation at stated periods is an improvement.

In reference to the theories of taxation

advanced by the commission, not since 1901, when the Kansas Tax Commission decided that the personal property tax was correct in theory and needed only an efficient administration to make it bear fairly on all, has any state tax commission made such a reactionary report. Tax investigating commissions in various States, one after another, have condemned the general property tax and the personal tax feature of it in particular as a farce. While the Rhode Island commission does not adhere to the general property tax system, still wherever they deviate, it is to try to strengthen the personal property tax.

Their scheme of taxing what they term "corporate excess" is double taxation. Corporations are assessed by the local assessor on their real and personal property in the same manner as individuals. They pay the same tax rate, which is determined by dividing the total property assessed into the local budget. While the law requires property to be assessed at full value, the assessor seldom obeys it, but puts all assessments down at a percentage of their true value. If his work is uniform the tax burden will fall equitably; for while there may be only half as much value in the total assessment as the law requires, nevertheless the tax will be the same because the tax rate will be doubled.

But here is the rub: the corporations' books show twice as much property as the assessor put down and the Rhode Island commission says this "corporate excess" has escaped taxation. Did it, any more than the "individual's excess?" They propose to tax it 48 cents on \$100. The only escape for the corporations will be to insist on a full valuation of all property, individual and corporate, which by the way would not be a bad thing to do.

Taxation in Rhode Island has been largely a matter of local concern. Local taxing districts have had the option of exempting personal property from taxation. The commission would abolish this by enacting a tax on intangible personal property of 48 cents on \$100 throughout the State. They do not look with favor upon local option in taxation.

The committee says, "It is well understood, and generally acknowledged, that

whatever tax or fee may be positively imposed and collected upon a mortgage, is inevitably paid by the mortgagor, either directly or indirectly." Then the committee recommends that they be taxed 48 cents on \$100 annually although in another part of their report they say, "Your committee is well aware of, and appreciate the force of the proposition that one should be taxed upon what he owns, and not upon what he owes."

WILLIAM RYAN.

JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The Manhattan Single Tax Club held its annual celebration of the birthday of Thomas Jefferson on the evening of the 13th of April at the Hotel Melbourne, this city.

President Leubuscher acting as toastmaster, said that men instinctively believe either in the rule of the common people or the rule of the "best people." We who believe in the rule of the common people should not lose sight of the fact that large numbers of men believe that the few should govern. The basic idea of the Hamiltonians, those who believe in the rule of the "best people," believe also that the government must take care of the people as a whole because they cannot take care of themselves. Mr. Leubuscher pointed out that though many editorials had appeared in the Republican papers regarding the victory of the Socialists in Milwaukee, none of them had indicated that it was the triumph of the very principle for which they themselves contend—the principle of paternalism. The speaker pointed out that the Single Taxers had been the ablest opponents of the Socialistic propaganda.

Mr. John J. Murphy said that the celebration of the anniversary of the birth of the patron saint of democracy had fallen almost entirely into the hands of the Single Taxers. Such celebrations as had been held by the partisan democrats had been mere lip service. Genuine party divisions had always been divisions on theories of property. Hamilton desired to make property more safe, but Jefferson

knew that only the universality of property can make it safe.

Mrs. E. M. Murray reviewed the position of women under the head of "Democracy and Women."

Professor E. W. Bemis was introduced by President Leubuscher as "one who enjoyed the friendship and confidence of a later Jefferson in Tom L. Johnson."

Prof. Bemis told how his attention was first drawn to the doctrines of Henry George when attending Johns Hopkins. Progress and Poverty had just appeared, and it was one of the books that the students had to take up and report upon. It is the tendency of the students to be hypercritical. But Mr. Bemis did not fail to recognize the truth of Henry George's theories and to endorse them. "I may differ with some of these views to-day, but I do believe in the ultimate absorption of land values." Prof. Bemis showed how great had been the changes in the teachings of contemporary economists, Prof. Seligman being an instance in point. He has radically changed his views.

The old idea of taxation that it should be levied according to the ability to pay, has given way to the theory nearer the truth that taxation should be in proportion to the benefits received from government, but this in turn is giving way to the truer theory that it should be in accordance with the benefits we receive from society. Economists are coming more and more to the acceptance of this theory.

Prof. Bemis spoke in high praise of Tom L. Johnson. "No radical had ever approached Mr. Johnson in efficiency. I have known a great many radicals, Altgeld, Pingree and Jones, of Toledo, but none of these approached Johnson in executive ability and efficient administration while in office. I believe he is coming back to renew the fight with much of his old time energy."

Prof. Bemis told of the work of Mr. Somers and of Mr. Purdy, of the separate assessment of land and improvements, a system which has brought about a condition where the personal property tax will be abolished, when for purposes of city revenue we must revert to land values as the sole source of revenue. "Whether we