

seemed to all present a very significant concession from so eminent a source.

When before the Commission in Concord, mentioned above, Judge Fellows asked me if I would advise their presenting this method of taxation for adoption by the legislature I assured him that I would not under present conditions, but I would advise that if possible a law might be passed making it mandatory that a separate valuation should be made of land and improvements in order that some distinction should be shown in the public mind between natural resources and the products of labor, a distinction which is unrecognized by the present system of taxation, but would be necessary as a basis for any future legislation looking in the direction of the Single Tax.

A report from the surviving members of this committee, which I shall look forward to with a good deal of interest, will be made to the incoming legislature this winter.

CHAS. HARDON.

COONTOOCOOK, N. H.

NEW JERSEY.

Passaic, N. J., has a mayor. He is a Republican. He is a student of taxation. He is public spirited. In a recent message Mayor Low says: The problem of taxation would be "immensely simplified if the tax were directly applied to the land alone."

This is the declaration; here is the sequence: In the announcement of the Mayor's appointment appears the name of John Woods, Single Taxer, as assessor for Ward No. 2 of the city. This is first rate as a beginning.

Here is the comment of the *Passaic Daily News*.

"Perhaps the appointment of Mr. John Woods of the Second Ward, as a member of the Board of Assessors may be upsetting to some, as Mr. Woods is known to be a Single Taxer, that is to say he favors the land tax system advocated by the late Henry George. If Mr. Woods, single handed, could revolutionize the existing order of taxation, however desirable such a revolution might be, there might possibly be cause for such alarm, but, as the *News*

has pointed out elsewhere on this page to-day in its comment upon the reference to this feature of taxation in the Mayor's message, nothing radical can be done without changing the fundamental law. Mr. Woods can, and probably will, exercise his influence toward an equitable assessment of unimproved land which heretofore has been lightly assessed to the great and unfair disadvantage of owners of similar land who have been energetic enough to improve it."

This too, is good as a beginning. Now watch Passaic.

MINNESOTA.

If newspaper reports are not misleading a recent decision of the supreme court of this state declaring that the "wide open tax amendment," as it is called, which passed by popular vote in Nov. shall stand, is important news. It grants to the legislature power to impose taxes of any sort, so long as equality in the several classes is maintained, and the usual unimportant exemptions remain undisturbed.

MISSOURI.

THE REFERENDUM AMENDMENT CARRIED—
BANQUET TO DR. HILL, WHO HAS FOR TWO
YEARS BEEN IN THE FOREFRONT OF THIS
FIGHT.

The election is over. Missouri has almost gone into the Republican camp. But out of the wreck we have at least rescued a pearl of great price, for the Initiative and Referendum was carried by a majority of 30,942 votes. How largely this has been due to the faithful work of Dr. Wm. P. Hill will never be known to any but a few of us. For years he has striven to bring about the result.

On December 2nd a banquet was tendered him. Members of the Single Tax League and Referendum Leagues met to honor this triumph of a true knight of the people in the crusade for real democracy. Two hundred sat down. The *Globe Democrat* gave what may fairly be termed an

adequate report of this event, and paid a just tribute to the work of Dr. Hill.

The referendum may be invoked by petition of five per cent. of the legal voters in at least two thirds of the congressional districts of the state. The petition must be filed with the Secretary of State not more than 90 days after the final adjournment of the Legislature. The Governor may not exercise the power of veto on any measure thus referred to the people.

H. SYCAMORE.

ST. LOUIS, Mo.

WASHINGTON, D. C.

The Woman's Single Tax Club of the District opened its season's work on October 5, with a good attendance. The meeting was held at the home of Mrs. Jennie L. Munroe, 1441 Clifton street, and opened with a short "inaugural address" by the president, Mrs. Wm. D. Mackenzie. The entertainment committee reported that the banquet which had been given in honor of the national delegation from Oklahoma in Congress on May 16, had been a social success, and Mrs. Henrietta Morrison Davis's toast on the Single Tax, on behalf of the club, was especially complimented. Mrs. Monroe reported briefly on the progress of the Single Tax throughout the world since the last meeting of the club. Mr. Jackson Ralston was to have given a talk on practical work of the club, but he was unable to be present. The Single Tax society, having completed the study of "Progress and Poverty" last Spring, had decided upon the "Story of My Dictatorship" for reading and discussion this year, and the first two chapters were taken up at this meeting. Piano solos by Miss Miriam Selah were followed by refreshments.

The second meeting was held on November 9 at the home of Dr. and Mrs. Alexander Kent, 26 Tea Street, northwest. During the business meeting the club voted that the president write a letter conveying the sympathy of the club to the family of Mrs. Henrietta Davis, of Linden, Md., whose work on earth had closed three days before. Mrs. Ethel Cohen represented the Socialist view-point in the economic question, in a paper entitled "The Wastes of

Competition," and Rev. James Hugh Keely read a humorous but philosophic essay on "Landlords and Mules." A piano solo was rendered by Mrs. Walter I. Swanton, and was followed by a short talk by Prof. Thos. E. Will, comparing and contrasting the Socialist and the Single Tax philosophy. The programme closed with the reading and discussion of the "Story of My Dictatorship."

The third meeting was held on December 7 at the home of Mr. and Mrs. Arthur P. Davis, 2212 First Street, northwest. Before the business meeting closed it was voted that the club renew its subscriptions to the Single Tax REVIEW, and that it also subscribe for the REVIEW and the *Public* to be placed in both the Library of Congress and the Public Library of the city. A ten-minute talk by the host Mr. Davis, on "Encouraging Symptoms in the Present Administration", was announced, but the speaker proved so interesting and instructive, that the members kept him talking and answering questions for nearly an hour. "Single Tax and Child Labor" was the subject of a short paper by Mrs. Cora Thompson, and Mrs. A. G. Drake rendered a vocal solo, "Annie Laurie." Mr. Michael O'-Donoghue gave an account of how he became a Single Taxer, and two chapters of the Dictatorship were read before refreshments were served. A short original child-labor story by Mrs. Beatrice Houghton was also on the programme, but owing to the lateness of the hour, it was regretfully postponed until a later meeting.

Several new names have been added to the roll of membership, and the members are much encouraged by the general interest and enthusiasm exhibited.

A TAX LAW REFORM ASSOCIATION IN PHILADELPHIA.

Haines D. Albright, who ran for congress on the Democratic ticket in the city of Philadelphia, and who received a gratifying support from the more intelligent of his constituents, has, in connection with a number of gentlemen, formed a Tax Law Reform Association, whose offices are at 1300 Land Title Building, Philadelphia.