

An Act to Permit the Exemption from Local Taxation of Buildings and Other Real Estate Improvements to an Amount Not Exceeding Three Thousand Dollars.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:—

Section 1, Chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled "An Act in Relation to Taxation, Constituting Chapter Twenty-four of the General Laws, as amended, is hereby further amended by adding after section four a new section, to be known as section four A, and to read as follows:—

Sec. 4 A. The Board of Supervisors of any county and the Board of Aldermen of any city covering more than one county may by ordinance prescribe that there shall be exempted from taxation within such county or city, except for State and county purposes, buildings and other real estate improvements to a certain amount, which shall not exceed three thousand dollars on each separately assessed parcel of real estate. Such ordinance shall fix the amount of such exemption and shall be in force until amended or repealed by ordinance of such Board of Supervisors or Board of Aldermen. Such exemption shall have uniform operation throughout such county or city, and shall not be conditioned upon the nature of the use to which such buildings or improvements may be put or the character of the ownership thereof.

Sec. 2. This act shall take effect immediately.

Those who desire to forward this movement for tax exemption may address Edward Polak, President of the Tax Exemption League, 4080 Third Ave., N. Y. City.

IRISH LAND.

There has been so little evolution in Irish opinion upon the land question that for the last quarter of a century the discussion might very well have been carried on by two gramophones—a landlord gramophone and a tenant gramophone—each reiterating in turn its angry and brassy defiance of its rival—*Irish Homestead*.

THE CONFERENCE BANQUET.

On the evening of November 19th as a grand finale of the two days successful convention some two hundred and fifty Single Taxers sat down in the dining parlors of the Plaza Assembly Rooms to a supper and programme of speechmaking that had been arranged for their entertainment. It was a fitting conclusion to a conference in which all felt that something of permanent value to the movement had been accomplished. The speeches were on a high plane. Mr. Raymond Robins occupied most of the time, speaking forcibly and effectively, for perhaps an hour or more. This speech is held over for the next issue of the REVIEW, and those of our readers who have not heard Mr. Robbins will have the pleasure of reading a very remarkable speech, whose inspiration loses little when conveyed to the printed page.

Mr. Fred Cyrus Leubuscher, President of the Manhattan Single Tax Club, acted as toastmaster in his usual acceptable manner. Mr. Leubuscher said:

"During the fourteen years since the last Single Tax Conference many distinguished names have been added to the great majority. Among those that will occur to you is that of the prophet Henry George; the loving and lovable priest, Father McGlynn; the great, keen, analytical mind, Thomas G. Sherman, and, during the past year, that lovable character and all around man, E. H. Crosby. I suggest that we all rise and drink a solemn toast to the memory of the dead."

When this was done the toastmaster introduced Mr. Frank Stephens of Philadelphia.

Mr. Stephens said he felt that among the Manhattan Single Taxers he was at home. He congratulated his hearers on the success of the conference and said that the work accomplished would be of tremendous value to the movement. After referring to the recent exhibition at the White House by a Japanese champion wrestler before the President, and to the frequent hunting and fishing trips of ex-President Cleveland when he was at the White House, Mr. Stephens told of a recent death of a mine worker by the collapse of a coal mine and the anxiety of the wife during the hours of attempted

rescue, and said: "Who knows how to cure such a condition? Nobody on God's earth but you and I, and it behooves us not only to organize with the strength of numbers and fellowship, but to brush aside everything that stands between us and the duty to which we have been called." He concluded by quoting the following exhortation of Henry George: "The truth that I have tried to make clear will not find easy acceptance. If that could be it would have been accepted long ago. If that could be it would never have been obscured. But it will find friends who will toil, suffer for it and, if need be, die for it. Such is the power of truth!" And we are they to whom that call sounds. (Applause.)

The chairman then introduced Mrs. Margaret Moore, who, he said, had "met Henry George in Ireland long before the majority of us ever saw him."

Mrs. Moore said that it required heart and brain to become a Single Taxer. Those who had had charge of the convention deserved great credit for its success, especially she said: "as the ways of the reformer are hard, far harder than those of the transgressor."

On the conclusion of Mr. Robins, address Hon. Robert Baker rose and said:

"Because we are not fetich worshippers and reverence tradition, and because we care nothing about the routine of this dinner, I am going to make a proposition. I went to Jersey City a few weeks ago to hear this man. I have heard him tonight and you have heard him, and we know that Rev. Mr. Hillis, pastor of Plymouth Church was right when he said. 'This man has a message for mankind.' We must send him out with that message."

The Chairman then read a telegram from Wm. C. and Anna George DeMille, expressing their regret at being unavoidably absent, and then introduced Mr. Henry George, Jr.

Mr. George said his thoughts were turned, as he came to the dinner, to the men who during the coming winter would stand at midnight in the snow or rain, in the "bread line," and his memory reverted to a night ten years ago, in the last campaign of his father, who left his hotel in Union Square to look at one of those "bread lines." Only twenty-four hours later he died, and his

cry had gone forth, "I am for men." For what men? The men in the bread line, surely. This winter was going to be a hard one in this proud republic, and fathers of families would be seen standing in the bread line to obtain food for their loved ones. What must it mean when men had to stand piled up silently waiting in the largest city in the world for the gift of a loaf of bread? "I am for men" must be the words taken to heart in starting anew the movement to preach their faith to the world. The speaker then drew a word picture of a man whom he has seen trying to steal a ride across the alkali desert of Idaho and who was brutally thrown off and left to take his chance of life remote from habitations of men, "marooned" said Mr. George "as surely as man had ever been marooned on the Spanish Main." This was out west, but what was New York to the starving, friendless man, but a desert? In the midst of one of the great labor contests in the anthracite districts, John Mitchell had said to the speaker, "I have temptations like other men, but there is one thing that holds me. It is the women who come and thank me for trying to get their little children out of the factories and mines. If I ever have temptation the thought of those women and little children carries that temptation away, and I will be true to them as long as I have red blood in my veins." (Applause)

The speaker concluded by urging his brother Single Taxers to be "for men" and women in a manner that would make for the highest manhood and womanhood.

Miss Charlotte Schetter said that at a Single Tax meeting a week ago, held in Orange New Jersey, there were but two men present, and one of them in the course of his address spoke of the inability of women to vote and therefore hinted that their influence was very limited. He emphasized his contention by saying, "You see in all this meeting there are but two persons who can vote," meaning of course himself and the other man. Now this reflection, upon woman's usefulness as a Single Taxer was too sweeping, because even if women were but "ciphers," yet it should be remembered that many ciphers with a unit in front of them represented a great deal. (Laughter and applause).

Mr. Joseph Dana Miller moved a resolution to send cordial greetings from those present to "our comrades on the other side of the great water, to those who had so worthily upheld our banner in Great Britain, John Paul, Fred Skirrow, Lewis Berens, Frederick Verinder and others."

The Chairman in introducing Mr. Wm. Lloyd Garrison, said: "William Jennings Bryan once mentioned two great Americans—Henry George and William Lloyd Garrison. I am sitting between the sons of those two men. Mr. Garrison will now address us."

Mr. Garrison said that the hour was late, and that he would not detain his hearers but for a moment. He thereupon read some humorous verses in his admirable and unaffected manner.

Frank H. Warren, editor of the *Detroit Informer*, followed, and in the course of his speech said that the advisability of sending advocates of Single Tax to Liberia, Africa, had been suggested, and he hoped the National Committee would approve that suggestion, and if so he would like to be chosen for that mission. He assured the Chairman that if he were sent to Liberia "within ten years there would be one Single Tax nation in the world," whose support would be valuable to the Single Taxers in this country.

Bolton Hall made a few remarks on the success of the Conference, and the proceedings ended.

WORK AND PAY TOO.

THE *San Francisco Chronicle* says that Dr. Taylor is more truly a "labor mayor" than any other Mayor this city ever had. And the beauty of it is that he is equally acceptable to employers. This betokens industrial peace. The one thing that this city needs is the restoration of the old-fashioned, kindly feeling between those who work and those who pay."

But who are those who pay? Does not the employer take his pay for his services from the products of the worker which are handed over to him? Does not the worker also "pay"—and is not he the first to pay, too?

OUR HOPE FOR THE FUTURE.

AN ADDRESS GIVEN AT THE ANNUAL MEETING OF THE MASSACHUSETTS SINGLE TAX LEAGUE.

BY MRS. ELIZA STOWE TWITCHELL.

Two of Edward Everett Hale's mottoes, which have been made famous by the world-wide labors of his "Lend-a-Hand Society," are "Look forward, not backward," and "Lend a hand." I like, sometimes, to pause in this earnest work of lending a hand, and look forward into the future, picturing the social and industrial life that is to be, when the Single Tax shall have abolished special privilege, and given all an equal share in the bounties of nature, and also an equal share in those social advantages which spring from progress, the market price of which is reflected in the value of land.

None but the students of Henry George can begin to realize how marked will be the revolution in our industrial, social, intellectual and moral life, when the change of only a few words in our tax laws shall have abolished our present unjust and iniquitous system of taxation, which now gives Privilege the legal power to lay heavy burdens upon labor and capital; and when there is substituted in its place a system of taxation which will make practical those principles of democracy which we all profess—"equal rights for all, and special privileges for none."

It is much that people are becoming alarmed at the industrial conditions about them; but failing to discern the cause, they know no remedy. They wonder at our enthusiasm for the Single Tax, and at our sure and certain hope for the future.

But Single Taxers are philosophers as well as economists. They believe in nature and human nature. Their ideal of government is not a leveling of all to one standard of life, crushing out individuality; but a civilization where every individual can find freedom for infinite progress, under the influence of a community of united interests.

Strange, is it not? that for over twenty years, we have been telling the world why there exists strife between labor and capital;