

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.