

News.—Domestic.

PROGRESS OF THE MOVEMENT BY STATES.

CALIFORNIA, OAKLAND.—*Special Correspondence*, Edgar Pomeroy.—Mismanagement, a charter with a "dollar limit" clause, a deficit and a great cry for improved streets, more schools, parks, lights, and fire stations, is giving active Oakland single taxers a splendid opportunity to get in their work. The floundering and incompetence of the public officials in their efforts to find a way out of the mess is only driving another nail in the coffin of the present system of taxation, and illustrating that the single tax is the only system left that will give relief. To raise the much bragged of "dollar limit" tax on personal property is not possible under the present charter and would probably drive property across the bay to San Francisco if it could be raised. What, then, are we to do?

On April 7th the Mayor presented his annual message to the people stating the conditions, urging a bond issue of \$2,000,000. In addition to this he urges "a special tax on occupations, vehicles and such other things as appear practical." He also suggests a tax on all bicycles in use. The last part of the message recommends a municipal water supply, but fails to offer a practical method for obtaining same. A \$2,000,000 bond issue would not cover the acquirement of a water plant, for it is already spoken for almost entirely. The Water Company is capitalized for \$7,000,000, and it seems to be generally understood that not less than \$4,000,000 would buy the business.

Oakland's present bonded indebtedness is:		
1872	Interest at 8 per cent.	\$ 16,000.00
1874	" " 8 " "	43,000.00
1892	" " 5 " "	220,000.00
1897	" " 4 " "	126,000.00

Total Bonded Debt \$405,000.00

Now the Mayor unwittingly shows what he considers the "best interests" of Oakland to mean and also where the source of revenue for the proposed improvements should be looked for. Here are his own words:

"It is said of a man who is seeking a city or town for the purpose of locating a business or investing capital, that some of the first questions he asks are: What is the financial condition of the city? What is the tax levy? Is the valuation of property for tax purposes high or low as compared with its real value?"

"This (the Health Department) is another very important department of the city government, the records of which are always carefully examined by intendent locators. A city may have all the best advantages for business, manufacturing, schools, churches, etc., but if its sewer system is deficient and location unhealthy, its population and valuation of property will decrease instead of increase."

"The interests of Oakland have always been close to my heart, but never more so than now."

"There are many things our city needs, and some of which must be supplied if we wish to progress, *increase our property values*, and keep pace with our rapidly increasing population."

Here at last is the real inwardness of it all. We must have improvements so that more people will come to Oakland and thus increase our property values. Of course even Mayor Barstow knows that the only kind of property that increases in value as population increases is land. Other things, by the economy in production and distribution incident to a close and enterprising community, are more easily obtained; are cheaper, to use a commoner word. So Mayor Barstow's idea of the real interests of Oakland is exactly the same as that of the water, railroad and gas monopolies. He shows still more emphatically in another place, that he only considers *those who have* as the real citizens of Oakland. Those who produce are evidently merely wild nomads, for, referring to the recent labor troubles, instead of commending the peaceful behavior and wonderful discipline of the striking teamsters, stevedores, etc., he says:

"I think it remarkable that there have not been more murders, hold-ups and robberies, and that the lives and property of our citizens have been so well protected, and peace and security preserved; it is all due to our brave and efficient Police Department."

The single taxers of Oakland were quick to point out that in this phenomenon of an increase of land values coincident with improvement, might be found the revenue to pay for the improvements; but history repeats itself. So long as single tax discussion is academic we may, once in a while, secure a little space in the great daily and evening papers which (don't) print the news, but when they see it "coming home," they close the door.

I took the trouble to write some of the leading San Francisco and Oakland papers asking them, as they would not permit a *free* discussion, what they would *charge* for a column once a month or so for the use of the single taxers. This elicited various diplomatic replies.

Baffled in this effort, as chairman of the Pilgrim Brotherhood Programme Committee, I got the "Mayor's Message" as the chief topic at our April meeting, and presented it myself. The members of the Single Tax League turned out and we had a spirited and intelligent discussion. Then on May 27th, Councilman Wallace presented the full text of the proposed Bond Issue, and we gradually got hold of the situation, which resolved itself into this: For Bonds: The Council, Mayor, Water Company and kindred interests. For municipal ownership of

water first: single taxers and some few others. Most of the "others," however, were still in favor of bonds as well, plus the Mayor's scheme of taxation; but on June 20th, at a big meeting of the Brotherhood, a strong resolution, demanding municipal ownership of water first was unanimously carried, although for a time it looked like a division.

The papers have persisted in calling our meetings an endorsement of bonds, but the resolution "rattled" them. The *Enquirer* this time gave us a fair report; the *Tribune*, which is a monopoly sheet, garbled it as much as they dare, and omitted all mention of the resolutions, while the San Francisco papers ignored the meeting altogether. Nevertheless, I think we have started a snowball down hill. It will get bigger and bigger as it goes, and when it reaches the bottom will soon have water enough for all.

The average charge per household for water now is \$40 (Forty Dollars) per annum, just about twenty times what it should be, and in addition to this the company has placed meters everywhere, so that any household using over a certain amount is fined extra.

I can not conclude without saying that we are eagerly watching the fight in Colorado.

—LOS ANGELES.—Every single taxer in this city and vicinity has his ear to the ground, metaphorically speaking, listening to what Mayor Tom Johnson is doing in Ohio. At the same time, we are also eagerly devouring every scrap of information obtainable concerning the important campaign in progress in Colorado in behalf of local option. The general belief is that Johnson will win in his fight against Hanna and the Devil, though both of those notorious monopolists are known to be tough characters to overcome, even when encountered separately. United as they now are, the firm of Hanna & Satan is a hard one to overthrow. But Truth is immutable, and Justice must sooner or later prevail.

Ralph Hoyt, at single tax headquarters, is receiving Ohio news every week through copies of the *Cleveland Plaindealer*, which are sent hither by order of Mayor Johnson from headquarters in Cleveland. They are read with intense interest by all who desire to keep posted on the great struggle in the Buckeye State. The universal belief is that Johnson will continue to win victory on victory till the top round is reached. Very sanguine are we also as to the outcome in Colorado, but without losing sight of the fact that a tremendous monopolistic power is arrayed against the Bucklin amendment. We all desire to do something toward aiding the brave men there who are making such a determined fight for this initial movement on the line of equitable taxation.

Mr. J. G. Stevens, of Sacramento, has been spending a few weeks in Los Angeles, accompanied by Mrs. Stevens. They left here

for the East, intending to spend some time in Chicago and go thence to Philadelphia, Mr. Stevens' former home. He is one of the most enthusiastic single taxers in California.

Mr. M. W. Conkling, a brilliant attorney, and one of our ablest single tax speakers, has returned from a long sojourn in an interior mining district, and is now "on the war path" endeavoring to induce the democratic party of this city and county to become truly democratic and put plenty of genuine Jeffersonian democracy into its platforms for the coming campaign. If all professed democrats in California were of the right stripe there would be a campaign of education this season such as has never yet been known on this coast. And the chance for winning in many districts and cities would be good. As it is, the outlook is not specially encouraging, though every real single taxer, from James G. Maguire to the humblest man in the ranks will stand by the flag of equal rights for all and special privileges to none, regardless of what may be the result at the polls.

It is not thought best to attempt holding any public meetings of either our single tax forces or the Tom Johnson Club during the short evenings and beach-going days of the ensuing three months; but sometime in the coming fall there will probably be an "arousement" on those lines which will astonish those who now imagine that single tax principles are dead in this region of unlimited climate.

Barney Haughey, Esq., of Denver, paid our headquarters a brief visit not long since, and he seemed quite inclined to locate here. He is full of enthusiasm for the single tax, and very hopeful of a favorable outcome at the election in Colorado which is to settle the fate of the Bucklin amendment.

The democracy of this county and city will ere long have a chance to show its colors on the question of taxation. Such Jeffersonian democrats as Clarence Miller, W. S. Creighton, Ralph Hoyt, Frank Hart, Byron Welcome, M. W. Conkling, J. H. Blagge, H. F. Dessau, and many other single taxers are intending to make their influence felt in the conventions and other gatherings whenever opportunity is available.

Ralph Hoyt is now writing for the Colorado Single Tax Press Bureau, and thereby aiding the local option movement in that State, besides continuing his writings for many other papers in various portions of the country. All such work is done by him without pay from the newspapers benefited by it.

W. St. Clair Creighton, vice president of our club here, made an address before the Men's League of Christ's Church here, taking for his title, "The Gospel according to St. George." He spoke in part as follows:

"In days of old, the ax and the stake, the dungeon and the rack, excommunication—ostracism at least—were ever ready for those

who would strike fetters of iron or shackles of ignorance from the children of men. Today the reformer finds no such rampant lion in his path; but he must encounter something equally dreadful—I mean the mule. It is the people who think with their heels, instead of with their heads, who sometimes make the single taxer weary.

“A grim saying obtains which links death and taxes as the ‘inevitables.’ The association of these two is really intimate and sequential, and not that of unrelated resemblance. ‘Death or taxes’ would convey the actual alternative. To illustrate: The national government, failing to obtain revenue through taxation, direct or indirect, must suspend. The state and county, bereft of their sustaining revenues, must cease to be. The municipality which gathers no corporation taxes must disincorporate. The individual who fails to pay the tax of alimentation must die. Hence, we have taxation or death.

“Taxation is always a fighting question. ‘All the great battles for freedom,’ said Edmund Burke, ‘have been fought about questions of taxation.’

“Where, then, should taxation fall? Under existing tax laws no one can escape either direct or indirect taxation. This, in theory, would seem correct, if there were equitable distribution of the burdens of taxation; but, in practice, it is well known that the vast weight of taxation now falls upon labor and the modest accumulations of the middle and well-to-do classes. Large wealth escapes lightly, and will always do so under existing tax systems. Every tax is a shiftable tax but one.

“Where, then, should taxation fall? Upon money? No. Money is ‘crystalized labor,’ and to tax it is to enhance its rental value, and thus impose a burden upon enterprise, and thereby the multiplying hands of the involuntarily idle are denied opportunity. Upon houses? Live stock? Produce? No; you must not discourage industry or improvements by fining the man who builds a house or digs a ditch, or who raises cattle, hogs, poultry and breadstuffs to feed the many-mouthed world. Why should the benefactors of the race be singled out to be the tax-burden bearers, rather than those who without being creators of wealth are the appropriators of it—the toll-takers at the gates of natural opportunity.

“There is a source from which all taxes may equitably be drawn. The source from which all the present wealth of the world has been drawn is practically limitless in resources. The physical earth is an exhaustless treasure house. It is entirely adequate to bountifully furnish forth sustenance and all material comforts not only to the present population of the world, but to the successive generations of men to the latest bourne of time. But only labor can evoke this wealth, and afforded a fair opportunity to do so, will pro-

duce it in such measure as to assure the laborer’s independence. His ‘fair opportunity’ can only be brought about by prohibiting the monopolization of land—the source of all wealth. How, in practice, can this be accomplished? By the imposition of a single tax upon land values. Under what method of procedure would such assessment be levied? By imposing the maximum tax upon the most eligible site for business in the greatest center of population. The next highest tax would be levied upon the site next in importance as an opportunity for money-making, and so on. In every city there is a business center where the tide of activities runs highest. For the privilege of doing business in such an eligible quarter the ground rent of such business sites should be commensurate with the privilege enjoyed, and should be paid to the government.”

CONNECTICUT.—*Special Correspondence*, Anita Trueman.—New Haven single taxers are feeling uncommonly hopeful. It was even suggested, a day or two since, that if progress continues to be as rapid as it has been during the past few weeks, we may get the single tax here while other cities are still fighting for it.

At the first meeting of the Board of Aldermen, after Alderman Trueman took his seat, a Fourth of July committee was appointed, and Alderman Trueman was made chairman. This enabled him to arrange to have the Fourth of July oration delivered by John Sherwin Crosby.

The great single tax orator was presented to a large audience, including representatives of several Connecticut towns, and numerous visitors from New York, by Mayor John P. Studley. Mr. Crosby’s address was all that his friends expected, and far more eloquent than the usual Fourth of July oration, as was attested by all present, and by the press. He gave a careful analysis of the Declaration of Independence, with special reference to its bearing upon present conditions.

On Saturday evening, Mr. Crosby talked at a meeting of the New Haven Women’s Single Tax Club, a newly organized society. On Sunday he addressed two large audiences, in two of the leading churches of the city. Everyone is so well pleased, and interest in the movement is spreading so rapidly, that measures are already on foot for another lecture by Mr. Crosby in one of our theatres.

Alderman Trueman has also been appointed chairman of the Committee on Streets, and in that capacity is investigating the past record of this department of the city government. The results are exceedingly interesting, and provide excellent material for further educational and practical work.

The New Haven Women’s Single Tax Club was organized about a month ago, and was represented in the Convention of the Women’s National Single Tax League by Miss Anita Trueman and Mrs. Gussie Pom-

eroy. It is expected that the next annual convention of this League will be held in this city.

The local press and its agents seem to be in harmony with the work which we are doing. Excellent reports of Mr. Crosby's addresses were given, and the *Sunday Union* published an interview with Mr. Crosby, presenting the single tax very plainly and fairly. The *New Haven Chronicle*, an illustrated weekly, will publish an article this week.

Perhaps, the College being closed, single tax will become the fashion. By the way, a munificent Vanderbilt has recently bought a piece of very valuable land in the heart of the city, and presented it to Yale, that another dormitory may be built. This means another deduction from the grand list, as all College property is exempt from taxation. Hurrah for Yale!

ILLINOIS.—Special correspondence, G. J. Foyer. It is with much regret that the Chicago Single Tax Club records the death of its vice-president and staunch advocate of justice. Clarence Moeller, died after a brief illness, April 22d. He was a character of which there are not many, one always standing for the whole truth, at all times and under all circumstances. He could detect the crookedness of men, discover their motives and unmask their schemes, He was a master of logic and one who at all time could quote the so-called authorities on political economy. The newspapers of this city gave their readers news regarding his sickness and of his death from small article in the columns, recognizing in him a man of ability and a master of economics. Clarence Moeller was neither high in the so-called politics of the day, nor in the financial world. He was one of the honest sons of toil, laboring at his daily trade, a machine operator in a shoe factory. His last words were "Tell the boys to keep fighting for the Single Tax." In him the Single Tax cause, for which he lived and died, has lost one of its ablest expounders and defenders.

Our organization in this city is nearly complete. On the 13th of June for the 4th time a convention of Single Taxers was called "To arms to form and storm the wall." The Single Tax cause is without a doubt growing in this city owing to our method of propaganda.

The political organizations recognize the power of our movement, and the democratic party at a recent meeting called upon us in the hope that they could induce the club to unite with them. A committee of five was selected from our organization to call upon their advisory committee. At this meeting two of our number were selected to go before the mayor and the democratic committee, but as our representatives insisted upon the single tax being made the issue, nothing was accomplished. The growth of the

single tax vote will, however, compel the party that desires to win to stand for the single tax.

We shall have a candidate upon the ballot for every county office to be filled in the coming fall election. Already have we classified 2,000 names into their respective districts. These names are of men who, at some time, have been members of our club, or, who have at some time given their names at our meetings as being in favor of the single tax. With a nucleus such as this we expect to form an organization fit for action. If our efforts in this campaign are rewarded as they have been in the past, we shall obtain a party standing. A party standing! This no other single tax organization has ever had!

In the past it has been our motto to follow in the wake of crooked politicians, who stand for either a half truth or no truth at all, in the hope that in the general jumble of things a fraction of our truth, might accidentally be gathered in. You cannot deceive the politician, who has made politics a life study. You can not sneak a cause so great into practical triumph. The label of every commodity distinguishes it from other commodities. The purchaser does not buy the label, he buys the goods. Things without a label are suspicious looking, and will not sell things with incorrect labels confuse the mind. There is but one label for single taxers; it has already been placed upon them and there it shall remain.

The attendance at our regular meetings are as large for this season of the year as can be expected when a campaign is not on. On the third of June the club occupied their new quarters for their weekly meetings in the large theatre hall of the Schiller building. It is the intention and full determination of single taxers here to continue the political method of spreading the truth. Experience of the past has taught us that in this way alone can the great moral reform for which we stand be brought about. Single taxers elsewhere who have the courage of their convictions, and who desire to bring about their reform must have the courage to stand for it. The expense of a campaign is very light; all that is necessary is a little energy and a few dollars for the printing of petitions. Obtaining signatures on your petition will bring you in contact with thousands of voters who never heard of the single tax, and others who will be pleased to see you and willing to help the work along by getting a few names. The voters are not afraid of the single tax, and are anxious to learn. There have been many callers at our office seeking information and light. Our club is in a very healthy condition. Every one that chooses can play a star part. We have so many political jobs (in sight) that I need not state that there is no scramble for office! The fund in the treasury is ample to carry on our movement in this city. Every

campaign brings with it new recruits of the working kind. The energy of the club is marvelous. The beginning of each campaign gives it new vigor, and we work for the cause as though its early triumph depended alone on the work that each of us can do. There is no standing against enthusiasm of this kind, and it is widening and extending.

LOUISIANA, NEW ORLEANS.—*Special Correspondence*—We took up a collection for the benefit of the Colorado campaign which brought forth contributions amounting to about \$140, a good part of which came from New Iberia, where Mr. E. T. Weeks and others keep the pot boiling. Professor Dillard and Mr. R. H. Cage are deserving of credit for their performance of the rather thankless task of soliciting the subscriptions. It was due largely to their efforts, with some assistance from perhaps one or two others that the amount was raised.

There is nothing going on here in the way of propaganda work, or at least no concerted action; but the irrepressibles, of whom there are perhaps seven or eight, keep on pegging away with pamphlets and tracts, and occasionally we break into the newspapers with a communication. Professor Dillard has frequent articles in the *Harlequin*, a bright weekly, with a fairly good circulation and increasing influence, and whose editor, Mr. Y. M. Leveque, is a single taxer.

MISSOURI, ST. LOUIS.—*Special Correspondence*, L. P. Custer—The St. Louis Single Tax League discontinued its meetings early in May and will not have any more until early in September, when it will celebrate the anniversary of Henry George's birthday.

Although the single taxers are not doing much in the way of organized propaganda, they are nevertheless very actively engaged in the more practical methods of getting before the people, through politics of a strenuous kind.

The split in the ranks of the public ownership movement here, of which I spoke awhile back, has not been closed up, but is wider than ever, so far as the leaders are concerned. Its too long a story to go into, in detail, but suffice to say that the working organization—that is, the party composed of workers, who were the backbone of the new movement a year ago, are together in one faction under the name of "Public Ownership Party (allied,)" while the other faction under the leadership of Mr. Lee Meriwether, supported by those who might aptly be called "dress-paraders," are conducting a vigorous campaign—on paper, so I am led to believe.

Each faction has an organ, the "allies," with the name "*St. Louis Referendum*," and under the editorial management, at this time, of L. P. Custer, and the Meriwether organ, named "*The Public Ownership Leader*," being conducted under his personal supervision. The break in the ranks of the

leaders appears to be beyond repair, neither side exhibiting any signs of relenting, although I am persuaded that an election will demonstrate to one side or the other, that it might as well go out of the business of politics in this city.

The allied party has a city and state ticket in the field, a majority of the city ticket being made up of members of the St. Louis Single Tax League.

The chairman of the central committee, C. H. Osterwisch, was until recently, the president of our league. The executive committee chosen by ballot in the city convention, is composed of three single taxers and two trades union men. There is a drum corps of thirty men fully uniformed and equipped, a glee club is being organized, and the organization will probably be able to carry the bulk of the public ownership vote of the city, which amounted to 29,500 in the count and probably 50,000 actually, a year ago. Everybody, except those interested directly or indirectly in special privileges, is in favor of our principles, the main feature, at present, being direct legislation, a strong campaign for the submission of an amendment to the constitution at the next session of the legislature, being conducted throughout the state. Dr. Wm. Preston Hill, a wealthy single taxer, is taking a very active interest in the movement, and spending money freely to promote it. S. L. Moser, who was associated with the late John J. McCann, when he was making his great fight for just taxation in this city and state, has been out in the state most of the time for the past year, working for this cause, and it is probable the amendment will be submitted by the next general assembly. Dr. Hill is also taking a very active interest in the Colorado campaign for local option in taxation. He had 100,000 pamphlets printed at his own expense for distribution in that state, and is going out there himself later on. He will probably speak at Grand Junction in August, when there will be a monster gathering at that point, in attendance at some kind of state encampment or other important event. In addition to this he has engaged Dr. Frank J. Tyrrell, a noted divine of this city, to go to the centennial state to speak for the cause. He is thoroughly posted on the subject and is a strong believer in the George philosophy. Dr. Tyrrell will prove a tower of strength to the movement.

Dr. Hill could have the nomination for congress on the Allied Public Ownership ticket, if he would accept, but his health is such as to deter him from shouldering the responsibility. He has bought property in Tuscon, Arizona, and expects to spend the winter months in that territory.

Mr. William H. Priesmeyer, another wealthy adherent of our cause, was all through the west last winter taking in the coast cities and returning via New Orleans.

He took with him a large quantity of our literature for circulation as a free gift. His nephew, Henry Priesmeyer, who holds a responsible position in one of our big business firms, is also a "Crossdale single taxer," and, if space would permit I could go on and speak of many in this city who are doing valiant work for the cause.

NEW JERSEY, ORANGE.—*Special Correspondence*, M. Cecelia Hollister.—During the winter just past Mr. L. E. Wilmarth, of Brooklyn, in his original and instructive manner, conducted a class at Orange, New Jersey, in the study of Henry George's "Progress and Poverty."

The first meeting was held January 8th, at which twelve were present, about one half of whom had read "Progress and Poverty," and were avowed single taxers. The others were entirely unacquainted with Mr. George's writings.

The first lesson was so well received that it was decided to meet every week until the book was finished.

At the second meeting new faces appeared, making the number nineteen. The interest thus manifested was kept up during the entire winter, our largest attendance being twenty-seven, the smallest eleven, the average twenty-two. Business calling Mr. Wilmarth away about the first of May, it was decided to adjourn until next winter, Mr. Wilmarth kindly consenting to then meet with us and continue the study of the book, which we had not quite finished.

At the last meeting of the class it was proposed that we present to the Orange Free Library a full set of Henry George's works, provided they should be considered acceptable.

The books were accepted, and are now on the shelves of the Library as "the gift of Mr. Wilmarth's class." We hope, however, that they will not permanently remain on the shelves, but will be read and their teachings accepted by the citizens of Orange.

OHIO, CINCINNATI.—The Henry George Club of Cincinnati is still retaining its interest in the Colorado campaign by the distribution of literature and the raising of funds to carry on the work there. We are also making preparations to celebrate Henry George's birthday on a grand scale this year. The celebration will be held at the Cincinnati Zoo Gardens, on Saturday, Sept. 13th, 1902, with Tom L. Johnson as the stellar attraction. Mr. Herbert S. Bigelow will be master of ceremonies; we also expect to have two or three other speakers of national reputation. Not having had a definite answer from them yet, it would be premature on my part to name them. This celebration will be open to the general public, and we naturally expect to have a large very crowd. We will try to obtain reduced rates on all the railroads that day, so as to enable our friends from a distance to participate in the event.

WISCONSIN, OSHKOSH.—*Special Correspondence*, John Harrington.—Five years ago the Wisconsin legislature established a state tax commission. A year ago the legislature created the new office of county supervisor of assessments, one for each county, to be elected by the county boards. They are paid about \$1,000 per year, and with some eighty counties in the State, and other incidental expenses connected with the office, this new effort to reform taxation is costing the people of this State about \$100,000 per annum. Heretofore local assessors have assessed property at values ranging from fifteen to seventy-five per cent. of true value, resulting in a very unequal distribution of the burden of state and county taxes. The new county supervisors are working under the general direction and supervision of the State Tax Commission, and in turn have general supervision and control of the work of local assessors, of which there is one in each town and village and usually a board of two or three in each city.

The law requires the State Tax Commission to call a general meeting in February of all the county supervisors of assessment, for instruction and general discussion as to the law, their duties, methods, objects, obstacles to be overcome, and work to be accomplished. The county supervisors in April are required to call a similar meeting of the local assessors in each county for similar purposes. It is a well conceived and well organized system for its purpose—in theory at least, although rather expensive. It is constructed upon the wrong principle, for it is a vast centralizing machine, whereas taxation being essentially of local concern, the underlying principle should be to localize rather than centralize.

Our aggregation of officers have two great objects in view at the present time: (1) to equalize the assessments by securing the assessment of all property at true value. (2) To secure the placing upon the assessment rolls of a vast quantity of personal property, especially of the intangible sort that has hitherto escaped taxation. (3) The State Tax Commission has a third object in view in which the county and local officials are not officially concerned—namely, to increase the rate of taxation upon railroads, telegraph, sleeping car, and express companies, and other public service and public franchise owning corporations up to a just proportion with the general rate of taxation.

I had the pleasure and profit of spending some time recently at one of the county meetings above referred to. It was a fine illustration of the tendency of the ordinary mind to run off into petty details. Much time was spent in discussing the practicability and desirability of getting all the five dollar watches and bicycles, spring lambs and calves, and other little things that will pay about ten cents each on the tax rolls. Such important propositions as the natural

tendency of land to appreciate, and of buildings to depreciate, were not even thought of. Perhaps, under the laws of our State such consideration would be scarcely proper. Certainly our taxing officers, both State and local, show no disposition to make it proper if it is not. They are all pretty well blinded by the old superstition of "equal taxation of all property." I think it would create quite a panicky feeling among them to point out the fact that there are two kinds of property, the value of one created by individual effort, and of the other by the growth and progress of the community; and that all taxes might be taken out of the values created by the public, so that progress, effort and industry might be unburdened. If they did not become panicky, it would be because they could not see it after it was pointed out. The latter must be the fact, for it has surely been pointed out often enough. I have been told that one of the State Tax Commissioners remarked recently that the single tax is a scheme of land nationalization, which shows how ill informed even prominent men may be.

I have predicted that our new system, or rather our new machine to enforce an old system, will result in failure. It will have a little spurt of apparent success, as they all have, and then things will fall back into the old ruts. It will cost us a million dollars or so to learn the old lesson over again. For fifty or seventy-five years the same thing in some form has been tried in state after state, followed by inevitable failure. In New York and Massachusetts, where strenuous efforts have been made to secure the taxation of all personal property, more of such property proportionately is now escaping taxation than ever before. It will be the same here under our present system. But some good will be done; for the present agitation, the governor, the State Tax Commission, the county supervisors, the assessors, the members of the legislature, and all the politicians are talking tax reform; and a little true education on the subject must of necessity infuse itself among the people and a few sound laws may be secured. One correct step was taken by the last legislature when it passed the law requiring the separate assessment of land and of the buildings and improvements. This State is not likely to be a leader in true tax reform, but we all have our eyes on the men of the hour, who are making history like Tom Johnson and Senator Bucklin. I think it a safe statement, too, that even in Wisconsin the ripening process is nicely going on, and that he who can read the signs of the times can find much encouragement. We are not likely to be the first, but we are certain not to be the last in adopting a correct system of taxation.

News—Foreign.

ENGLAND.

In our October number we laid before our readers the minority report of Judge Arthur O'Connor on the subject of land values and local taxation. Judge O'Connor was one of the Parliamentary Commission appointed to examine and report on this subject. A separate report relating to Scotland and Ireland has just been issued, and Judge O'Connor takes occasion to further emphasize his views. As to Scotland, he says:

"The evidence which has been submitted to this Commission by witnesses from Scotland in no way invalidates, but in many respects confirms and illustrates, the views and the principles which I have endeavored to set forth in a separate report relating to England and Wales.

"That principle is applicable to every country alike, and to every modification of social and administrative conditions. As England belongs to the people of that country, so Scotland belongs to the people of Scotland; and if the consent of the majority for the time being, under the name of existing law, secures to a section only of the community an endowment which embraces all the land of the country, urban and rural, the plainest dictates of equity would seem to require that that endowment should at any rate be charged with whatever may be necessary to defray the costs of the general needs of the community."

Referring then to Ireland, his Honor says:

"In the application of this principle it makes no difference that there is now in progress in Ireland a process of transfer of ownership to the quondam occupying tenants, for with the ownership will be transferred also the equitable liability to furnish, in proportion to valuation, whatever may be necessary for the general and local needs of the community."

The twenty-first annual general meeting of the Land Nationalization Society of England took place on May 10th, at Essex Hall, in London. The meeting was large and enthusiastic. The following resolutions introduced by Mr. Charles Wicksteed were adopted after some debate, in which the socialistic members endeavored to amend the word "chief" for some term of lesser import without success.

"That as land is the first necessary of all life and industry, and further, that as the gift of nature and not a product of labor, it is absolutely limited in quantity, this Conference regards its monopolization by a section of the community as a serious violation of the rights of the rest. It therefore urges that the efforts of reformers should be strenuously and unitedly directed towards the abolition of landlordism because it endows a privileged class at the expense of the producers, confiscates improvements and so re-