

of that which his labor gave him. Fuedalism was taxation, and in the destruction of these institutions, Mr. "Justice" may call them democratic if he likes, rivers of blood flowed. Again, our fathers of the Revolutionary times fought against unjust taxation and the appropriation by a few of the things created by many. Our Civil War was another remonstrance against unjust taxation or the taking by a few the results of the labor of the many. A slave was taxed for living. His right to exist was only guaranteed by his ability to produce for the slave owner. He never received the results of the toil of his hands except his bare living and when his toil ceased, in many instances, he ceased to exist. Mr. "Justice" may wish to appropriate to himself something someone else has created but our forefathers fought to create and maintain democracy, which is that state or form of govnrment wherein each is his fellowman's equal politically and wherein each man is entitled to enjoy the fruits of his own labor and wherein no man shall appropriate that for which he has not labored.

Such a sign is not a disgrace to Lakewood and such statements as put forth by "Justice" proclaim him as being in that mental state adequately described by the term fossilized. In concluding let us state that "Justice" (injustice would be a better psuedonym), if he is to battle with the host of Henry George's disciples, must better inform himself on Mr. George's doctrines, for puerile argument is a poor weapon.

BI-MONTHLY NEWS LETTER.

By **THE EDITOR.**

We were unable, in our last issue, to give the returns from the battle in Denver for the Single Tax. The vote stood 26,833 against to 7,988 in favor. Twelve thousand who voted on other questions did not vote on the Single Tax. That 8,000, or nearly one-third of those voting on the question, should have stood up to be counted as Single Taxers, is a vote that spells danger to the beneficiaries of vested interests. For they had to meet, with limited resources and little organization, a campaign in which thousands of dollars were spent, together with much abuse and intimidation, and the result, therefore, is a notable victory.

The Denver bill provided for exemption of personal property and improvements for city purposes.

In Ohio a petition for a constitutional amendment is being circulated proposing that municipalities, townships and school districts be permitted, by vote, to levy local rates on site values only. This work is being actively pushed by John C. Lincoln, president of the Lincoln Electric Company, and our friends of the *Ground Hog*.

In Illinois the Chicago Single Tax Club is bending its efforts to secure the passage of a bill prepared by Attorney Ernest Batten, who is secretary of the Club, providing that taxes on personalty shall be levied and collected exactly as are taxes on realty. The property will have to be sold just as realty is sold now for failure to pay the tax after it is assessed, and the owner will have two years after the sale to redeem his goods.

Of course the avowed object of this measure is to render the personal property tax innocuous. The bill is introduced by John H. Helwig in the lower House and is known as Bill No. 212.

On another page will be found the proposed Oregon amendment, on which our friends are to be congratulated. A fight waged on these broad lines may win, but if it does not the ultimate end is brought that much nearer.

The best news comes from Pennsylvania, where Governor Brumbaugh has vetoed the bill repealing the graded tax law for second class cities. This law was an act by which the cities of Pittsburg and Scranton were reducing their taxes on improvements ten per cent. each year until a fifty per cent. reduction had been reached. The *Pittsburg Post* says of the act of the governor:

"Governor Brumbaugh may be assured that he has made no mistake in interpreting the will of the citizens of Pittsburg and their gratitude goes out to him accordingly. As for the revenue hunters and the legislators, it has been brought home to them emphatically that they did not represent their constituents. The present law is desired by the people to discourage the unjust holding of idle land to profit by the improvements of adjoining property. It encourages the builder. It encourages those who add to the wealth of the city instead of those who would hold their land only to profit by the toil and enterprise of others."

But most encouraging is the language with which the governor accompanies his veto. He says:

"The act of 1913 was urged by all parties in interest. This repealer is opposed by the largest group of protestants that have been heard on any bill. It is advocated by those now in charge of the fiscal policies of one of the two cities concerned * * * Let the people concerned study freely and fairly the operations of the present law and, if found after two years to be inadequate to the needs of the cities or unfair in its provisions, it can then be repealed. To disturb it now when a preponderance of opinion favors it is unwise. For these reasons the bill is not approved."

In the matter of tax reform little progress is to be chronicled for the past months. Pennsylvania has exempted machinery in Philadelphia. A similar provision exempting machinery in second class cities—Scranton and Pittsburg—has been in operation since 1911.

A bill introduced into the New York legislature repealing the so-called "secured debt" law and imposing an annual tax of two mills on securities that come under that law, was defeated. That bill was fathered by the president of the Real Estate Association of the State of New York. Another and more vicious bill fathered by the same interests imposing a tax of five mills on all tangible personal property such as merchandise, with no offset for indebtedness, met a like deserved fate.

In other States there have been few notable tax changes. Oklahoma has enacted an income tax on all incomes over \$3,000.

Indiana has authorized the appointment of a special tax commission to report to the legislature, and in Connecticut a special tax commission has been appointed.