

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-