

**BI-MONTHLY NEWS LETTER.**

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**By THE EDITOR.**

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There is much that is happening every day now that merits attention in this Bi-Monthly News Letter. It is hardly possible in surveying the field to include one-half of the significant incidents that are paving the way to our final triumph. In the selection of material there is an embarrassment of riches that makes an orderly presentation difficult.

The Fels Commission and Single Tax Conference that met at Washington and which is reported in this issue by John T. McRoy, appears to have been a great success, and was characterized by good feeling and a desire to sink doctrinal differences for the advancement of the cause. It was, as will be seen by the list of those present printed in this number, a fairly representative gathering, and fortunate indeed were those who were permitted to attend and meet the devoted men and women who have enlisted with such high hope in a war that involves nothing less than the saving of civilization itself.

The Washington newspapers gave only meagre reports of the proceedings, and there was a notable absence of editorial comment. But it is not possible that any man or woman in Washington who takes even a passing interest in the affairs that move men did not know of the conference. Continuing from the time where Mr. McRoy cuts short his report on the Saturday evening of the banquet it should be mentioned that on the following Sunday a number of Washington pulpits and rostrums were filled by Single Taxers. Miss Colbron spoke in the People's Church, Pythian Temple, and in the evening at the Universalist Church, Thirteenth and L. Sts. Herbert Bigelow spoke in the morning at the Gunton Memorial Church, and in the evening at the First Congregational Church. Benjamin Marsh addressed the Y. M. C. A. in the afternoon, and Peter Witt and H. Martin Williams were the speakers at the Pythian Temple.

In New York Mr. Benjamin Marsh, who has returned from a trip abroad, and furnishes this issue of the REVIEW with an article which will be of great interest to those who wish to know something more of the fight he is carrying on, has challenged Allan Robinson, the head of the Allied Real Estate Interests, to a public debate. In the Bronx, January 14, a debate took place between Allan Robinson on one side and August Weymann and Frederick C. Leubuscher on the other. Other debates are promised, for Mr. Robinson seems not averse to appear in defence of the Real Estate Interests in opposition to this very moderate measure of halving the tax rate in five successive years. The prospects of a referendum remain excellent with the city administration known to be favorable.

The officers of the New York State Single Tax League have been busy directing certain activities throughout the State. Mention of these, together

with the lecture work of Miss Colbron under the auspices of the League, finds a place on another page.

In Ohio Governor Cox has addressed a special message to the legislature urging that the amount of exempt personalty be raised from \$100 to \$500.

In Carnegie, Pa., Burgess R. J. Hardy is out with a message urging the increased exemption of personal property and a heavier tax on land values.

Texas is waking up. The example of Houston in assessing improvements at a low rate and land values at a higher has been followed in Galveston, Waco, Beaumont and San Antonio.

There is a progressive governor in Alabama who says that the tax system of the State is in a "chaotic condition" and that it must either "progress or retrograde." He favors a constitutional convention to remodel the system. What is more to the point he is in favor of much that Single Taxers contend for, and has declared specifically that improvements ought to be taxed at a lower rate than land and that unused land should be taxed at a higher rate than land in use. He promises to appoint a commission to investigate the subject and report to him. He is reading Single Tax literature and just now is examining A Perplexed Philosopher.

Our old friend, E. Q. Norton, formerly of Daphne, now of Blair Ave., Mobile, Alabama, has done good work in arousing interest in his State, and on November 6 made an address before the State Land Congress at Birmingham on Realty Assessments, and succeeded in putting through a resolution favoring local option. Mr. Norton's address was printed in the *Mobile Item*. The tax reform forces of the State are stirring.

There has been some progress in tax legislation during the year 1913. At the risk of recapitulation mention of such progress belongs properly here, for it is part of the work which must be done before the Single Tax goal can be reached. There is an enormous mass of undergrowth that must be removed before the house can be built. Single Taxers often overlook this consideration, and are thus disposed to ignore the value of this "spade work" which is being done by those who are active in tax reform propaganda as distinct from the Single Tax.

New York is one of the States that has shown a reactionary tendency. An attempt was made to repeal the "secured debt law," and this repeal actually passed the Senate but was defeated in the House. The State Board of Taxation, which it would be too great a compliment even to speak of as reactionary when harsher and more accurate terms of characterization are at hand, supported this repeal on the ground that the law is too favorable to personal property.

Kentucky adopted a constitutional amendment in November abolishing the "uniform rule." Kansas, Oregon, and North Dakota legislatures have also passed amendments in the same attempt to get away from the general property tax. These amendments are to be voted on this November. Our readers are already informed of the Pennsylvania law which applies to Pitts-

burgh and Scranton, permitting a gradual reduction of the tax on improvements to one half the rate on land. This measure should make these two cities promising fields for Single Tax agitation.

In Great Britain, in spite of some things that give us cause for impatience at the somewhat hesitating attitude of the Prime Minister and his government, as well as the occasional deviation from correct principles advanced by Lloyd George, there is nevertheless much to partially reassure us in the utterances of both Asquith and the Chancellor of the Exchequer. We can only wait.

In Scotland the war goes bravely on. Great meetings were held in December in Glasgow and Dundee at which the total audience numbered more than 7,000 persons. The object of these meetings was to spur the laggard government to more drastic measures on the supreme issue of the land, and their character may be inferred from the speakers, among whom were Messrs. Dundas White, M.P., R. L. Outhwaite, M.P., Francis Neilson, M.P., ex-Bailie Burt, W. R. Lester and others. Resolutions were unanimously passed at both meetings declaring that no policy of land reform deserved support that did not include the taxation of land values. These meetings are much needed if the report is true that the official party speakers have been warned to remain silent on the taxation of land values and lay stress rather on small holdings, land purchase, and other palliatives of government policy indicated in the speeches of the Chancellor.

It seems clear that the test of fealty to principle has arrived for the great Liberal Party of Great Britain. They are officially pledged to the taxation of land values. To abandon this principle for the abortive measures indicated will be to invite disaster at the polls. Nor in the event of a betrayal of the trust committed to them would such defeat be a matter of very grave concern.

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## LAND VALUE TAXATION VERSUS CONGESTION.

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*(For the Review.)*

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By **BENJAMIN C. MARSH.**

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Seven years ago a group of social workers in New York City decided to have an Exhibit on Congestion of Population. It sounded harmless, but most of the people who initiated the movement were sincere and intelligent—and sincerity with even a modicum of intelligence is always dangerous to privilege.

These settlement and charity workers and labor leaders knew that during many years of hard work for the submerged, aspiring to emerge, they had been dealing chiefly, almost exclusively, with the results of what some termed "social maladjustments," others "ignorance" and still others "legalized graft."