

## Massachusetts

THE following resolutions prepared by Rev. A. W. Littlefield, of Middleborough, and Lincoln Crowell, of Sandwich, were presented by the latter at the annual meeting of the Massachusetts State Grange, in Boston, in December, and adopted without debate:

Whereas, There is going on, unobserved by most persons, a continual confiscation of the labor and capital values of the citizens of this Republic, under the present disorderly and unjust method of taxation—local, state and national; and

Whereas, Progress is being made toward establishing natural and honest taxation, as follows:—

1. The provinces of Canada do not tax personal property or improvements, with the result that 65,000 American farmers have emigrated to Canada to escape the unjust taxation of their labor values in the United States;

2. The passage of a resolution by a Board of County Supervisors in Michigan, to wit:—"Be it resolved, that this Board go on record as favoring a graduated system of taxing the unearned increment of land;"

3. The city of Pittsburgh, Pa., under a system of graduated land tax, issuing more building permits, in proportion to population, than any other American city;

4. The recognition by the Commonwealth of Massachusetts, by Chapter 360 of the Acts of 1922, that the general property tax when applied to forest land confiscates capital and labor values;

5. Denmark rapidly improving the condition of her rural population by a land tax.

In the light of these facts, be it, therefore,

Resolved: That the Massachusetts State Grange recommend, to all Patrons of Husbandry in Massachusetts, at their Pomona and Subordinate Meetings, the desirability of investigating these matters; and devote one meeting, at least, during the coming season to this important matter.

## New York

THE Single Tax Party of New York, has shifted its headquarters to 3 West 14th street, and its regular Saturday night Forum to the Hotel McAlpin, 34th street and Broadway. The first Saturday of each month is given up to regular meetings of the Single Tax Party.

The Saturday night lectures have been well attended. Following are the speakers and dates:

Dr. Anna Ingerman, on "Russia Under the Soviets," Feb. 24. Dr. J. P. Warbusse, on "Co-operation," March 3. Louis Waldman, ex-Assemblyman, "Our Legislature and How It Works," March 10. James A. Robinson, "The Coming International Single Tax Conference," March 17 and 24. Capt. Paxton Hibben, "The New Russia," March 31.

Other activities have not been neglected. Lecture dates have been filled by speakers. Mr. George Lloyd spoke before the Sheet Metal Workers on March 21, about a hundred men present. Mr. Oscar Geiger spoke at the Labor Temple, 2nd Ave. and 14th St., before a large audience.

## Ohio

E. W. DOTY, of Cleveland, has submitted to the Hon. Vic Donahey, Governor of Ohio, a measure looking in the direction of the Single Tax, to which the Governor replies that he cannot lead the General Assembly or interfere with its prerogatives. In this, of course, the Governor ignores his own prerogatives, among which is the power to recommend legislation. He invited Mr. Doty to come to Columbus and discuss the matter privately. Mr. Doty sharply replies:

"I do not expect to be in Columbus soon, but if there were anything I could do to show you how the Governor could help get the great landowners of the cities off the backs of the workers, I would be very glad to make the journey. There doesn't seem to be any chance of this, however."

Addressing the Chamber of Commerce, Dr. Frank J. Goodnow, president of Johns Hopkins university, declared that "the poor have steadily increased their wealth" and that the middle class have "brought the poorer up to their standard." He sees betterment of all classes, higher wages, and "democracy a reality." And this extremely optimistic outlook was given in a city which raises nearly \$5,000,000 a year to support 115 charitable organizations; whose Associated Charities have given relief to 10,000 families in one year; where murder, feeble-mindedness and illiteracy are admittedly an appalling problem; where the authorities acknowledge helplessness in handling the narcotic evil; where dry law enforcement is becoming a mercenary affair for replenishing public treasuries; where the sheriff makes about \$50,000 a year for himself in supplying meals to prisoners in the county jail; and where, not long ago, a fund of \$100,000 was subscribed to "provide work for the unemployed."

Members of the National Educational Association, meeting in Cleveland in February, appeared more interested in taxation than in any other subject; at least, the headlines used by Cleveland newspapers in reporting the sessions gave that impression. It was an unintelligent interest, however. Like the women members of Ohio's legislature, the "educators," as they are called, are more anxious about the amount of revenue than in the way of raising it. Some suggestions as to method were heard, and they indicate what David Gibson is fond of calling "economic illiteracy." The occupational tax was paraded as a means of filling the school treasuries. The idea of "taxing wealth" was popular, although how it can be done no one explained. One prominent "educator" denounced the present tax system by saying that it "flatly presents to every citizen the option of being an intelligent liar or an economic fool." Then he suggested the income tax for school purposes in Ohio, although that tax causes more perjury, probably, than does the personal property tax, and is more expensive in administration. The "educators" adopted no tax method; but their resolutions do demand that school boards be given the taxing power, fully independent of the State or municipal legislative bodies. It is also agreed by the "educators"