

festation, must be combative and aggressive at first; must overdraw to make the moral plain to him who will not heed a hint; must exaggerate to drive the lesson home. But the poet can do all this with so much more effect than the teacher proper, for art is a prism that reflects even the sharpest colors in blended beauty, and art's frank appeal to our emotions permits an over-accentuation that would be out of place elsewhere. Therefore the poet is the agitator's and the reformer's chief ally, and it would be a sad day for public opinion in any country, and for that country's literature, when Art is divorced from Life, when the Beautiful only shall be worshipped, and not the living Truth. It would be divorcing the two great motor impulse, Love and Hunger, and considering the lesser, Love, as sufficient to fill the place that should be shared by both.

NOTE.—Part II of Miss Colbron's essay on "Radicalism in Literature," *Some Recent Manifestations*, will appear in our Spring number.—THE EDITOR.



NEW YORK CITY'S PROGRESS IN TAX REFORM.

(For the Review.)

By DURBIN VAN VLECK.

The changes made during the past three years in the method of levying taxes in the City of New York have placed this city in the front rank of municipalities on this question. There is still much to be desired in the way of minor changes, but so much progress has been made that there is little room for criticism. Changes in methods, even though the vicious principle of taxing all property is retained, are interesting to Single Taxers because of the bearing they have on the ultimate introduction of a just system of raising revenue.

Three conspicuous changes have been made in the method of levying taxes since 1902, and all are interesting from the Single Taxer's point of view. These changes are: the 100 per cent. assessment first applied for the tax of 1903; the separation of the land value from the total assessment, introduced first in the tax of 1904; and the publication of the assessments, which has only just been completed for the tax of 1904. All three changes are interesting to the Single Taxers and useful to the student of taxation generally. It is yet too soon to determine what the practical effects of these changes will be, but there can be no doubt that the educational results have already proved gratifying. We can hazard a guess as to some of the direct effects of the changes, and one result which is sure to follow and of which there is already some evidence, is that the mere ownership of land will no longer be as profitable as heretofore. Of course, Single Taxers will recognize this as a result which is bound to follow from an increase in the tax on land values, without a corresponding increase of the amount to be paid on improvements. The 100 per cent. assessment has materially equalized the valuations of vacant and improved real estate, and as a result the land speculators are loud in their complaints and their condemnation of the system which increases the cost of holding vacant lots held for speculative purposes.

It is well nigh impossible to determine the effect on building that the change has had. Other factors bearing on this question have to be considered, such as the new tenement house act and the stricter investigation and supervision by the Building Department of new structures. As a matter of fact during the past year there has been very little building in some of the newer

sections of the city, while in some parts of Brooklyn, with which borough I am most familiar, there has been the greatest activity. This is most noticeable in the Brownsville section, where the Hungarian and Russian Jews have settled by the thousands and land values have doubled and trebled in the course of a year, and where it may be said, parenthetically, that some of the worst features of the over-crowding on the east side of Manhattan are duplicated. I have in mind one row of frame tenements built on the end of a block of otherwise vacant ground, with another row of somewhat smaller tenements erected on the rear of the same lots, while for a distance of about two miles back the vacant farm lands stretch to the shores of Jamaica Bay. Thus we have about sixty families huddled together on a plot 120 x 100 feet in size, with acres on acres of vacant land held at the most exorbitant prices, lying next door. It is a fortunate thing that the limitations of human ingenuity prevent the exercise of private ownership of the air, else these poor sweatshop folk would be absolutely no better off than in the teeming east side of Manhattan, for at this spot they at least get fresh air.

The separation of the land value from the total assessment has undoubtedly had the effect of improving the accuracy of the assessments. Although disliked by the average assessor because of the additional work it entails, such separation has caused a closer approximation of the real value of the parcels assessed. Indeed the desirability of this system was recognized by at least one assessor before the law made it mandatory, and he used it in fixing his assessments, valuing the land of a given acre first, and then adding the value of the improvements. Of course, the chief end in view in the policy of separating the land value from the total is the object lesson it furnishes of the impolicy of assessing improvements at all.

The publication of the assessments is a most desirable factor in the process of educating the public as to the merits and demerits of our tax system. It is to be regretted that the publication in the "City Record" does not occur immediately on the opening of the books to the public in January, so that the taxpayers may take advantage of inequalities that are noted, and ask for a re-adjustment of the assessment. The six months' delay in the publication makes it useless so far as effective protest by the taxpayers is concerned. This is apparent when it is understood that the publication of the lists for 1904 has only just been completed, whereas the time for protesting against the assessments expired on the last day of March last. The tax books for 1905 were opened for the inspection of the public January 9th, and the publication of these assessments will not take place until next October.

It takes six volumes of varying size to publish the lists of the entire City, one volume for each Borough, except Brooklyn, which requires two because of the larger number of parcels, it having about 200,000 pieces of real estate, about twice as many as in Manhattan. The section, block and lot number is given with each parcel, and this is all that is necessary to identify a piece of property. The value of the land is shown in one column and of the property with all improvements therein in a separate column. Other details show the size of the lot, the number of stories of the house, if any, and the street number if known, also, if it be known, the name of the owner.

The publication lacks some things which would make it more useful for purposes of study and comparison. No totals are given, so that it will be impossible to compare the work of 1904 with that of 1905 as a whole, but individual assessments may be compared. There can be no doubt that the administration of the Tax Department has improved very much in the last few years, and while there may be still room for improvement it is also true that the people of this City are much more fortunately situated with reference to this branch of government than perhaps any other American municipality.