

NEW YORK CITY—TAXATION OF VACANT LOTS

ORDINANCE OF NEW AMSTERDAM ADOPTED JANUARY 15, 1658.

Quoted from an address by Henry W. Vogel, Surveyor of the City of New York, presented at the meeting of Municipal Engineers of the city of New York, November 27, 1912.

"The Director-General and Council daily see, that their former well-meant orders and proclamations are not obeyed, but that notwithstanding their repeated renewals many fine and large lots in the best and most convenient parts of this City remain unimproved and are kept vacant by their owners, either for a profitable advance in price or for pleasure, preventing others from building and thereby increasing the population of the City, from promoting our trade and from beautifying this place, which to do, many newcomers might be induced, if they could buy a convenient lot for a reasonable price, conform to the above-mentioned ordinances. The neglect, if not villification, thereof principally leads to the keeping back these large and fine lots for profit or pleasure and this is done, because the former ordinances do not carry a fine; for the owners who have held such lots for years without expenses, are keeping them for an advance in price, or using them for pleasure as orchards or gardens, thereby preventing the erection of houses and the increase of the population, hence also the advancement of trade and injuring the well being of the City, contrary to the good intention of the Lords Directors of the West India Company, the Masters and Patroons of this Province, as first givers and dispensers of the lots, to be used for the adornment, population, increase of inhabitants, trade and welfare of the City by houses, as the patents given expressly stipulate, under such taxes, as said Lords or their deputies may impose. In obedience to their orders the said Directors-General and Council have lately caused their sworn surveyor, in the presence of the Burgomasters to survey and measure the vacant lots for regulating the streets and they find several hundred lots within the City walls vacant and not built on. In order that, agreeably to the good intentions of the said Lord Director and in conformity with the former ordinances, these may the sooner be built upon, any way, that the doubts about the ownership of such large lots for profit or pleasure without taxation may be settled and the persons wishing to build on lots, acquired at a reasonable price, may be accommodated, the Director-General and Council amplifying the former ordinances ordain that all vacant lots lately measured and laid out by the Surveyor of the Director-General and Council, shall immediately after publication hereof be appraised and taxed, first by the owners themselves, that they may not complain hereafter over the valuation by others, which appraisal shall stand as long as the owner keeps the lot or lots unimproved, he paying his yearly tax of the 15th penny in two instalments, namely, one-half on Mayday, the other before the Fairday of this City; this revenue is to be applied to the fortifications of this

City and their repairs. The Burgomasters are directed and authorized to summon after the publication of these presents before them in the City hall the owners of the lots in person, without regard to their position, and have them make the appraisal, which their Secretary is properly to record and the Treasurer is to receive the revenue. In case of opposition or refusal they are civilly to reprove the refractory person and tax his lot according to value and circumstances, under condition that the owner shall have the choice of keeping the lot, taxed by the Burgomasters, if he will pay as aforesaid the 15th penny, or if surrendering it to them for the behoof of the City at the price put on it by the Burgomasters; while on the other side, it is left to the device of the Burgomasters, either to take the lot at its owner's price for account of the City and sell it at this price to any one who desires and is ready to build, conform to the ordinances, or else to leave it to the owner, until it is built upon by him or others, when this burden, for good reasons laid upon unimproved lots, shall be taken off."

HENRY GEORGE IN ENGLAND.

. From "*The Freesoiler*," *New York*, March, 1884.

As there was no journal in Great Britain devoted to the Taxation of Land Values, when Henry George visited the country first, it may be interesting to see a report from a Land Restoration paper in New York.

All interest in connection with the land movement in England has, for the past six weeks, centered in the wonderful success of the author of *Progress and Poverty*. Mr. George arrived early in January and made his debut at St. James' Hall, London. Mr. Labouchere M.P., editor of *Truth*, presided. The meeting overflowed the immense hall; and the street in front was crowded. It had been arranged that the lecturer should meet a few friends, including Mr. Labouchere M.P., the Rev. Stewart Headlam, Mr. Davitt and others, in an ante-room before the meeting, but Mr. George disappointed them. In the language of the Bolton *Guardian*, a prominent Gladstone organ, he "quietly walked in, attired in a brown overcoat and evening dress of not immaculate fit, five minutes before the meeting commenced." The personal description of Mr. George by the same paper may not be uninteresting to his friends in America: "Small of stature, square built, with light beard and hair, and deep set blue eyes, his appearance was far from striking; and a certain blunt decisiveness of manner showed the man of the far west whose life's work has been wrought out under primitive conditions—Mr. George stepped forward, and after pacing uneasily up and down the space allotted him, began a speech of about an hour and twenty minutes, sustained in eloquence and argument. At first he gave little promise of the remarkable oratorical powers which are at his command. He spoke slowly