

cultivated something after the "Pingree Potato Patch" plan.

As a final word: Watch Ohio and Mayor Johnson, and if you have a cent to help in the fight, kindly remember the address of the Secretary of the Ohio Single Tax League, and send the funds that we so much need.

GOOD WORK IN HOUSTON.

The Houston Daily *Post* gives an account of the meeting of the Manufacturers Association of that city last month which appointed a committee to wait upon the Board of Appraisement to discuss with them the question of the taxation of buildings, equipment, and material of the local manufacturers. Messrs. Pastoriza and Dougherty made addresses before the Board of Appraisement, and entered pleas for local option in taxation. Mr. Pastoriza spoke as follows:

"The Manufacturers Association was organized from a desire to have those engaged in manufacturing and commercial pursuits brought into closer affiliation and touch, and thereby advance their individual interest, and at the same time foster and develop the industrial possibilities of our city to the utmost.

We expect to attain our desire in two ways. First, by removing or neutralizing such obstacles of a financial nature as tend to unjustly burden or obstruct the starting or carrying on of manufacturing: secondly, by cultivating in this community and State a public sentiment favorable to demand and use of home made goods of all kinds. Feeling that our interests as citizens of Houston were your interests, and to the extent that they were in your hands as city officials, we had but to make you acquainted with our object to bespeak such assistance as your official obligations would permit. To that end, this committee has been appointed to wait upon and confer with you in regard to such an adjustment of the coming city tax assessment upon factories, as will to some extent advance the first object of our association and the growing interests of the city property holders.

In asking a careful and considerate adjustment on this class of property, it may be said in reply that we are urging an untried novelty—to those so impressed, our committee would like to call their attention to the numerous advertisements of towns North and South, to be seen in manufacturing and commercial journals, offering suitable sites free and exemption from taxation for a term of years, and it is a fact well known that the existence of many of the cotton factory towns in Georgia and the Carolinas are to be attributed to this feature.

The latest object lesson of this kind that presents itself for consideration, is the almost marvelous business expansion tak-

ing place in New Orleans, whose awakening from the Rip Van Winkle lethargy of a half century is credited to the business association piloted by our former citizen, Tom Richardson, and who are using "the exemption of manufacturers from taxation" as the strongest argument to induce capital to locate with them, and help build up their city.

Because of what is being done elsewhere, we do not ask that you exempt our factories from taxation entirely, we know that the constitution of our State would prevent it, however much you might desire to, but we do feel that we are justified in asking that you use the discretion that is vested in you by assessing the plant and buildings of our factories at a low valuation and make up the difference by assessing vacant lots at their full value. Vacant lots give employment to no one, while factories feed and clothe thousands.

Remember that it does not pay to tax heavily that which you desire to retain or secure, and certainly you desire factories. Houston will become a great city if we have a large number of factories, and if you let it be known throughout the United States that it is the policy of Houston to favor manufacturers by assessing their plants and machinery at a nominal figure, it will not be long before those who contemplate starting a factory in Texas will make a bee line for Houston.

If we insist upon assessing the plants and buildings of factories at their full value, we will cripple those already in existence and prevent new ones from being established in our midst.

We trust that you gentlemen will weigh these few remarks with consideration, and when you reach on the assessment roll the name of a manufacturer, you will bear in mind what we have said to you to-day."

Mr. Dougherty's speech was a plea for the adoption of a resolution by the board calling upon the State Legislature to amend the Constitution so as to permit cities to exempt manufacturing plants from taxation for a limited period of years.

News—Foreign.

MONTREAL.

An event has occurred in Montreal during the past quarter which I feel justified in saying has done more for the cause of Single Tax than perhaps all the other meetings which have been held and all the pamphlets which have been distributed since our association was formed.

We have had a practical demonstration of the logical working out of a vicious and unfair system of taxation and of the foolishness of expecting a wrong system to work rightly.

This has been vouchsafed to us through

the instrumentality of Messrs. Henry Morgan & Co., the owners of one of the largest, oldest and best known departmental stores in the city, who some weeks ago announced that they were about to despoil their handsome building because of the taxes they were compelled to pay. They announced that they were about to build a shell around their present building, inasmuch as its splendid appearance has been made the pretext of heavy taxation, or words to that effect. The shell was to be a plain brick one, the plainer and cheaper the better.

Without further delay it had better be said that about the time the Morgans were commencing to carry out the work of deliberately hiding from public view their building, the matter was adjusted by the action of the city council in reducing the assessed value of the building. This was a few days ago, and the Morgans are prepared to accept the compromise.

Although this to some extent spoils a good story, the fact that a settlement was reached in no way lessens the object lesson, at least to the minds of those who are capable of appreciating a lesson.

Columns upon columns of interviews with the Morgans have been published, and columns of editorials have been written, both in French and English, upon the subject, and these have been distributed throughout the length and breadth of the country and eagerly read. Everyone in Montreal discussed the subject, and there is no doubt that Single Taxers wherever they heard of the matter made the best use of it. I am pleased to say the editorials in the leading Canadian English Daily were as straight as could be written.

All this was done without the word "Single Tax" having been used more than a few times. I am not sure but that this is a cause for congratulation. The lesson was taught and learned by those who might possibly have turned away from it had they known that it was simply a practical illustration of what they have disputed with Single Taxers time and time again—that a tax on the product of industry is a robbery, vicious, and in the end impracticable; that people will ever try to avoid it and that in the end they will succeed; that in the meantime it militates against honesty, thrift, against the production of wealth and the beautifying of the city and against the highest interests, financial and otherwise of every individual in the community who can in any true sense be regarded as a producer.

To convince them that the tax should be placed on the land is of course another matter.

The Single Tax Association of Montreal has very little to say for itself. We held our fourth annual meeting on April 16, making it the final for the season. Since that time several of the members have been getting up an excellent circular, in which the question of the public ownership of

street railways is fully gone into. The experience of other cities is related and statistics quoted. The circular is intended for distribution throughout the city this fall and is issued in the hope that it may help to stir up an agitation against the extension of the street railway franchise, the application for which will probably be pressed upon the City Council in a short time.

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PROGRESS IN TORONTO.

There can be no question as to the progress of the Single Tax sentiment in this city during the last three years. The holding of meetings in the largest halls available and with speakers of national reputation enabled us to secure a hearing that otherwise we could not have obtained. In this way we have secured the co-operation of a number of the labor leaders and at the same time we are glad to be able to report that we also secured the sympathy of many of that earnest class with whom moral conviction carries considerable weight.

About a couple of years ago a labor paper called *The Toiler* was started by the Trades and Labor Council of this city. From the first issue it has contained almost every week articles on some phase of the Single Tax question. A year ago a memorial on the immigration policy was issued by this same Council and forwarded to the leading labor organizations of the Dominion and also to the Members of Parliament. This document called attention to the fact that while the employers were protected to the amount of fifty per cent. against foreign competition, labor was not merely subject to the unrestricted competition of the whole world but that that competition was intensified by the expenditure of upwards of half a million dollars yearly to encourage immigration from the cheapest labor centres of the old world. The document then went on to ask who it was who benefitted by this increase of population. Not the industrious classes, but the owners of the land. By this insidious process the laborer was actually taxed to enable the land owner to subject him to a higher tribute.

At the Annual Congress of Labor held at Berlin, Ontario, last September, a resolution was carried calling attention to the fact that the manufacturers had intimated that they intended to ask for an increase of the tariff. The resolution objected to any increase and asked that the tariff be diminished and in case of a deficiency, the shortage be made up by a tax on the value of the land.

When the deputation from this Congress waited on the Government, your correspondent was asked to present this resolution to the members of the Government.