The first page of the new "Bulletin" reads as follows:

"In this "Bulletin" some five hundred manufacturers of Rhode Island and many other leading business men declare themselves in favor of local option in taxation. Nearly all of them have petitioned the General Assembly for the passage of an Act which will effect the desired result.

The signers are agreed fully upon two points; first, that the existing system of taxation is radically wrong, and, secondly, that each town and city ought to decide for itself, under the general laws of the State, how its own revenue should be derived.

Reasons for the Law:

These gentlemen ask very little. They only petition for what is already granted and is working satisfactorily in New Zealand, Australia, Canada and Germany. Surely that which is safe and desirable in all of these countries should be permitted under our free government.

An examination of the list of signers will show the cities and manufacturing towns to be very largely represented, and, no doubt, like influential signatures would appear from every town if opportunity had been given. As has been proved in the Western Provinces of Canada and elsewhere, local option in taxation is of quite as great advantage to agricultural as to manufacturing towns.

Local self-government is that system of government under which the greatest number of minds, knowing the most and having the fullest opportunities of knowing it, about the special matter in hand, and having the greatest interest in its well working, have the management of it.

Platform:

Local self-government is the right of a free people and every community is entitled thereto in all matters affecting itself alone.

The method of taxation by which local revenues shall be collected is such a matter, and each city and town should have power to decide this for itself, without being held back by those indifferent to the injustice and dishonesty of present systems."

The Committee on Taxation Laws gave five or six public hearings during the latter part of December, the first one being confined exclusively to the question of local option in taxation. Quite a number appeared in support of the measure, including several prominent manufacturers, and only two spoke against it.

The drift of sentiment at all of the hearings was against the present attempts to tax intangible personal property at the same rate as real estate.

The legislature is now in session and will receive the report and recommendations of the Committee within the next four weeks.

LUCIUS F. C. GARVIN

Lonsdale, R. I.

(BY H. J. CHASE)

Immediately after the State election, last November, I began a convass for additional signatures to the petition for the local option amendment. With the exception of one week, my work has been confined to the city of Providence. At the suggestion of Dr. Garvin, I have made constant use of the Providence tax book, demonstrating in figures, wherever it was possible, the direct effect that the exemption of both personality and improvements would have upon business.

I have found this method of approach to be much more effective than any appeal based upon general principles. I am able at once to get at what the average business man regards as the main point.

I read in the REVIEW the statement that in New South Wales the land owners whose improvements were good and who were actually using their land for business and residential purposes, generally favored exemption, because they saw that the increase of taxation would fall, not upon them, but, for the most part, upon the owners of unimproved or but poorly improved real estate. I at once came to the conclusion that those people of Rhode Island whose business interests outweigh their interests as land owners would take the same stand, upon being shown with a slate and pencil, so to speak, that they would have to pay no more and usually less, if taxes were levied upon the land alone.

My reading of history is to the effect that

no great reform has ever taken place until a sufficient number of people became aware of the fact that their interests their material interests, if you please would be subserved by its accomplishment.

I am ready to go into the ethics of the land question with any man, and not infrequently do so; but the average business man doesn't care to discuss the subject from that point of view—at least, not at the beginning.

I am ready to point out that the direct benefit of more or less reduction of taxation is of small consequence compared with the infinitely better conditions under which business could be carried on. But that kind of talk is too much in the air for the production of an immediate effect.

I find that I can get and keep the attention of the average man by taking the course I have indicated—by showing him, in other words, how he can save a dollar.

Whether it is this method of approach altogether, or because the general interest in the subject is increasing, people appear to be a good deal more inclined to talk upon the subject than they were a few months ago. Then there was more or less difficulty of getting a hearing, even from those who had endorsed and petitioned for local option; but now everybody seems not only willing but eager to go into the question of taxation, and sometimes the interview is prolonged beyond my wishes.

I have some work in two or three smaller towns, Bristol, Warren and East Providence. In these towns there is considerable sentiment against taxing improvements, the reason, probably, being that personal property is not searched for by the assessors quite so diligently as in Providence. The securement of signatures was less difficult than in this city, but I am convinced that when the business men of this State—the manufacturers, merchants, farmers, fishermen and all the others engaged in carrying on its legitimate interests—begin to realize that their interests as business men far outweigh their interests as land owners, the demand for exemption will become irrisistible. And I think that the best way to open their eyes is to show them in figures that, as a rule, they will pay less taxes under exemption of personalty and improvements than they are paying now; that the increase will fall upon the comparatively small class whose land owning interests preponderate.

I do not understand that the results in New Zealand, Australia or Canada have come from any general moral awakening to the injustice and iniquity of property in land; but rather from an actual demonstration of the fact that it is far better for the material progress of the community not to tax business and labor.

My view may not be correct, but it must be remembered that notwithstanding the Golden Rule has been preached for many centuries, Gresham's law, when the conditions are right, will operate just as speedily and effectively today as it ever has done in any period of the world's history.

## WASHINGTON STATE

WORK OF JOHN Z. WHITE IN WASHINGTON—DEMOLISHES A SOCIALIST—INFLUENCING THE YOUNG.

On his north-western tour, under the auspices of the Henry George Lecture Association, Mr. John Z. White has just ended a three weeks visit to Spokane, Eastern Washington and Northern Idaho. Notwithstanding the holiday attractions and festivities, we have had a very successful educational campaign of a fundamental economic character. He made thirty odd public addresses before our High Schools, Business Colleges, State Colleges and Normals, Churches, Labor and Secret organizations, Political and Economic Clubs.

Our local Charter Revision Committee, composed of all shades of opinions, ranging from the democratic democrat, to the stand pat conservative, are laboring hard to give us a new city charter for inaugurating the commission plan. This committee arranged for a noon day luncheon, with Mr. White as their guest and a public lecture on the commission plan of city government. Mr. White's complete mastery of the subject and his ready direct answers to their many questions, won for him the admiration of its members, many of whom heard him on several other oc-