

Board of Revision of Taxes in order that vacant land be assessed for taxation at full market value, the practice having been heretofore, here and elsewhere, to encourage speculation in land by low assessments, at the expense of those who give employment by improving. This practice should be so modified as to discourage speculation and to encourage industry.



As a matter of fact, the use of valuable city land for gardening purposes is an economic waste, excusable only on the ground that it is not as great a waste as no use at all. When Mr. Calley asks that we think of all the land within the city limits "and of the use it might be put to," he calls attention to far greater productive possibilities than farming or gardening. Land actually worth from twenty-five to several thousands of dollars per foot is capable of producing wealth each year of many times the value of a crop of vegetables. There would be no unemployment problem were this land put to its proper use. And until that has been done there will continue to be serious social problems to be solved.

S. D.



Taxing or Leasing Mines.

So rapid has been the growth of the sentiment in favor of leasing mineral lands that still remain in the hands of the Federal Government, that scarcely a word is now heard in public favoring a return to the old method of surrendering their ownership into private hands for a nominal price. There is still a question of how to dispose of the rentals so received. The States in which these lands are situated feel that they belong to the State, and they protest against a discrimination, as compared with the older States, which deprives them of a fruitful source of revenue. But whatever understanding may be arrived at as to the bestowal of the rental, there is now little opposition to the method itself, save from a few individuals who feel that they have missed an opportunity of amassing great wealth. There still remains the question, however, of what to do with the mineral lands that have already passed into private hands. The abuse of such ownership, the strife, the confusion, and the injustice that have accompanied the old method, have led some to advocate the public purchase of such holdings, and the instituting of a system of leases. It is possible that such a proceeding might be better than the present method. Yet it contains so few of the elements of justice that it scarce warrants adoption when other and better methods are at hand.



To recover mineral lands alienated by the Gov-

ernment would involve the payment, not of what the holders paid the Government, nor even what they are at present worth; but what they will in the future be worth. For, as Ben Franklin says, he who kills a sow loses not only the sow, but all her future increase. And when is added to present and future prices for mineral lands, the hold-up prices that are generally seen in Government purchases, it will be realized that it will be practically impossible for the Government to receive in return the amount paid in purchase price. The chief claim to be made for this method is the better treatment of the miners. It is in this feature that the Singletax displays its unique advantage. Justified by the fact that the increase to the value of mineral lands has not been due to the efforts of the owners, but to the growth of the community, and fortified by the legal right to tax, the Government can, by means of the Singletax on land values, secure the same results from lands in private hands as those that will follow the leasing of such lands on Government lands. Not only will the people recover the value they have created, under the taxing system as under the leasing; but the natural commercial selfishness of the operators will compel them to treat the men with the same consideration. For the tax upon land values will fall upon unused as well as used mineral lands, thus forcing into use all that the market can absorb; and the demand for labor that will follow will compel fair treatment by the operators, in order to secure men. Hence it is that the land value taxationist approves of the leasing system for land still held by the Government, and the taxing of lands that have passed into private hands.

S. C.



Immigration to Texas.

The Houston, Texas, Chronicle is endeavoring to attract immigrants to Southern Texas. It is conducting an active campaign to that effect, and is asking the co-operation of South Texans, offering the following inducement:

It is a demonstrated fact, has been proved time and again, that each home buyer added to the population of a community increases the value of other property in that locality to at least one-half the extent of his investment. Furthermore, that the actual money value of each new inhabitant to the business interests of the community is equivalent to at least one-fourth of his annual income. Therefore an influx of newcomers to any community adds new values to each individual's property holdings or business interests.

In other words, the influx of population will increase land values and enable land owners to get