

when the natural rights of the masses of all races are the stake for which plutocrats are playing in our politics. The true Democratic issues are drawn in Ohio, not in Maryland.

When Mr. Herrick, the Republican candidate for governor of Ohio told some guileless Republican farmers that the single tax has been a failure whenever and wherever tried, he displayed a wealth of ignorance on fiscal subjects which eminently qualifies him, under the principles of the merit system, to be the figurehead of the Republican party in Ohio. Not only has this single tax system proved successful in the instances which we have enumerated (pp. 404, 435, 451), but Manitoba may be mentioned as another successful instance. Regarding the experience of Manitoba, we are informed by W. A. Douglass, a well-known accountant of Toronto, that—

About the year 1890 the farmers in that Province called the attention of the Provincial ministry to the fact that for every improvement made by the farmer, who was developing the country, his taxes were increased, and the taxes of the speculator correspondingly diminished. Consequently the late Mr. Norquay, then premier of the Province, introduced a bill into the legislature, worded as follows: "All land in rural municipalities used for farming or gardening purposes, shall be assessed as it would be assessed if it were unimproved."

Accordingly, since the year 1890 there has been no taxation assessment of the improvements of the farms and gardens of that Province. When I was there four years ago, I made inquiry of the farmers and others as to the feeling of the people regarding that method of taxation, after an experience of nearly ten years, and I received only one answer, namely, that it gave universal satisfaction. About a couple of years ago I had the pleasure of an interview with the Hon. Thomas Greenway, the successor of the Hon. Mr. Norquay in the premiership, and I put the question to him: "Should I be safe in making the statement that the abolition of taxes on improvements on the farms of Manitoba is unanimously approved of?" His reply was: "That is quite correct." About two months afterward I put the same question to the Hon. Colin Campbell, the attorney general of Manitoba, and he fully confirmed the testimony of Mr. Greenway. Last Spring I met Mr. Stewart, member of parliament for Lisgar, in Manitoba, and when I asked him if the

innovation was unanimously approved, his reply was: "Yes, by the farmers; but not so with the speculators." The testimony of Mr. Macdonald, of Winnipeg, was the most emphatic of all. This gentleman was formerly Mayor of Winnipeg. His statement was as follows: "If any man were to propose to make a change in the law, the people would not ask him to go out of the door, they would throw him out of the first window."

This testimony in support of the desirability of the single tax is peculiarly valuable, because it comes from a farming region, and the single tax has been described by land speculators as being especially objectionable to farmers.

Important steps in the direction of equitable taxation in New York city are being taken by the commissioners of taxes and assessments. They have recently issued directions to the deputy tax commissioners, who perform the work of assessing real estate, in which they call the attention of the deputies to the amendment to the charter requiring them to state separately what would be the value of each parcel if it were wholly unimproved, and the value of the same parcel with the improvements, if any. The deputies are directed also to assess all property at its market value as the law requires. An examination of the assessments for 1903, as compared with those for 1902, shows a great advance toward equitable valuations. It has been believed by those acquainted with the facts that heretofore vacant land and costly residences have been greatly under-assessed. This is now being demonstrated. The increase in assessed value for the whole city is 42 per cent. On 173 parcels of the most valuable section of Fifth avenue, opposite Central Park, it is more than 100 per cent.—from \$18,000,000 to \$37,000,000. On one unimproved section on Manhattan Island it is 75 per cent.—from \$21,000,000 to \$36,000,000. The increase in an unimproved section of the Bronx is from \$33,000,000 to \$57,000,000, or about 70 per cent. In the borough of Brooklyn the increase is on the average only about 29 per cent.; but for some of the unim-

proved sections it is over 40 per cent., and in one case 50 per cent. The taxes upon tenements and modest dwellings have been almost invariably decreased. This is a result of the single tax idea in actual even if only moderate operation.

In view of the disclosures of Chairman Salen, of the Democratic committee of Ohio, there is little to wonder at about the Republican chairman's refusal to unite with the Democrats in publishing accounts of their respective campaign expenditures. Of the expenditures the Republicans are making, Mr. Salen says:

From the start no limit has been placed upon the amount of money necessary to accomplish a given purpose. Every paper published in a foreign language, whose support could be bought, was given the price demanded. I have seen the contracts between one of these papers and the Cuyahoga and State Republican committees, which called for the payment of \$3,000 to that one sheet. Every Democrat who could be reached by the allurements of money was given what he asked, and just now a separate division of money for various counties is being made for the specific object of "lining up" dishonest Democrats.

Mr. Salen gives a bill of particulars of this county division of funds, stating the amount for each county. For Cuyahoga it is \$100,000; for Franklin, where Columbus is situated, it is \$12,000; for Hamilton, the Cincinnati county, it is \$25,000; and the aggregate runs up to a quarter of a million or more. Not only does Mr. Salen itemize this corruption fund, but he names the persons in the several localities who have its distribution in charge. The campaign manager who, in the face of charges as specific as those of Mr. Salen, refuses to agree to a joint publication of the amount and nature of campaign expenditures, thereby pleads guilty to the charge of corruption. If the Ohio electorate can be debauched, the Hanna combine intend to debauch it at next week's election.

When Mr. Herrick, Republican candidate for governor of Ohio, told the coal miners of New Straitsville that every one of