

evils afflicting society. This was made apparent by the many who frequently applauded the remarks of Mr. Brown and also by the earnest attention given him throughout his entire address by a vast majority of the audience. Of course, there was a group of enthusiastic Socialists that applauded vociferously every point which Mr. Merrick emphasized with vigorous language, but they were in a minority, although four out of five of the vast audience present no doubt classed themselves as Socialists. An encouraging sequence to the debate has been a request from quite a number who were present for Single Tax literature. A basket collection taken realized \$158.00. Mr. Brown addressed the North Side Unitarian Congregation on Sunday evening, breaking in on the regular programme of the evening by taking a part of the pastor's time. In speaking of the Bowery Mission he said that so frequently did the orthodox ministers who addressed the mission read the story of the prodigal son that the 15th chapter of Luke was torn from the Mission bible. Brown was present at the Hungry Club on the 19th and made some remarks taking issue with the speaker of the day.

John Z. White made a number of addresses in Pittsburgh beginning on Wednesday, February 21, at a dinner given by the Rotary Club.

At a luncheon on Thursday he addressed the Credit Men's Association. On Thursday evening he addressed an open mass meeting at Wilmerding. Friday evening he appeared before the Brotherhood of the Second Presbyterian Church of Wilkesburg. On Sunday evening, Feb. 25, he occupied the pulpit of the Northside Unitarian Church.—L. S. D.

#### NEW JERSEY.

A bill introduced by Assemblyman Chas. O'Connor Hennessy, of New Jersey, permitting every district of the State to adopt its own tax provisions, was considered by the House Committee on the Revision of Laws on March 4th, and its advocates were accorded a hearing.

Joseph Fels, George L. Rusby, John H.

Adamson, and Chas. H. Ingersoll, were the Single Taxers who spoke in favor of the bill. Mr. Fels described the operation of the exemption of improvements in Vancouver, which he said had demonstrated the feasibility of such exemption. Mr. Rusby gave a list of the numerous influential bodies that had endorsed the principle of the bill. He was obliged to answer a fusillade of Single Tax questions, for the hearing could not be confined to local option or exemption of improvements, but took a wider range.

Mr. Rusby said in part:

"Those municipalities choosing to exempt personal property and improvements from taxation would alone assume all of the responsibility for doing so, and if the plan should result satisfactorily (as has been the case in every country in which it has been tried), other communities would naturally follow in adopting the same change; if the result should be unsatisfactory, quite naturally other communities would not follow."

#### W. S. U'REN VISITS CALIFORNIA.

W. S. U'Ren, of Oregon, delivered an address in the San Francisco Building Trades Temple on the evening of Tuesday, February 20, under the auspices of the California League for Home Rule in Taxation. He brought the latest message from Oregon, which is that those who are enlisted in the fight for the people are keeping up their work from year to year, and will continue to struggle for something additional at each election, that will help the cause of political and economic freedom.

Referring to the decision of the U. S. Supreme Court sustaining Oregon's initiative and referendum enactment, the speaker said: "I see the Supreme Court has decided not to stand in your way if you wish to extend the powers of the people in governing themselves. It seems to me that this is prudent as well as good law. You remember what was said by Mr. Dooley on this point. 'As to whether trade follows the flag, I dunno, but it do appear that the

Supreme Court do follow the election returns' (Laughter and applause.)

That the business of governing pays big dividends was shown by the fact that Rockefeller and Carnegie realized their greatest dividends during the time in which they were the most active in governing. If it pays those persons to govern then as a business proposition it will pay the people to govern themselves. "It's your government, and you may run it if you wish to do so, or you may let others run it and rake off the profit, but if you do you have no one to blame but yourselves, and you have no just ground for complaint," said Mr. U'Ren.

We looked to organized labor to be the pioneer in the matter of having the people govern themselves. Organized labor and organized farmers (the State Grange with its county organizations) had been the pioneers in Oregon, and through them the successful work of the People's Power League had been made possible.

In Oregon the plan is never to let an election go by without submitting an amendment that will give a greater share of authority and a greater share of the opportunity of the country to the people, and this idea must be followed in California if the people expect to advance. There are some big paper mills in Oregon City where U'Ren lives, and they all protested against the 8 hour law, as they were in the habit of working their men in two shifts—one of 11 hours and the other 13 hours, so as to keep going night and day, and the managers declared that it was impossible for them to stand the expense of an 8 hour rule. But the companies seem to struggle along under the burden. Just so it was when the people got tired of waiting for the legislature to enact an employers' liability law, and through the initiative put a statute of their own devising on the books. The big companies said they couldn't afford that, either, but they had to submit, and now the stretcher bearing injured men does not cross the river from the big mills as frequently as before. He looked on that as worth a great deal.

Touching home rule in taxation, which had been broached by the society before

which he was speaking, Mr. U'Ren explained that the foundation had been laid in Oregon, and an effort is being made to bring it to a definite conclusion at the election this autumn. The result rests with the people. If they want it they can have it, just as the people may have it in California. In several counties the necessary legal steps have been taken, and the people of Oregon will be called on to decide.

"Oh, this home rule in taxation means the Single Tax," cried some who are opposed to progress in any form, said Mr. U'Ren. "We told them that they were mistaken, that it didn't mean Single Tax any more than it means double tax, but at the same time we gave notice that we would do our best to introduce the Single Tax plan if the local option plan is carried, and as Single Taxers are rather active, we comfort ourselves that by convincing the thinking voters of the justice of our plan we have a fair chance to win. (Laughter and applause.) But at the same time others who have schemes of taxation that they consider better have an equal chance before the voters, and have the same opportunity to submit their proposition for settlement at the ballot box. Seriously, we expect that the people will see the reasonableness of our idea, and give it their support, and when they have had a few years experience with this scientific plan of taxation they will see that it is a mighty good thing, and will finally insist on putting into operation the Henry George plan of taxation no matter who oppose it." (Applause.)

A little story of Everett, Wash., and Vancouver, British Columbia, was referred to in a way that was luminous as well as humorous. Mr. Smith owned a block of vacant land in Everett, and announced that he had decided to erect a 4-story brick block. Several months later an Everett booster complained that he didn't see any signs of the promised brick block. So Smith explained that he owned land in Vancouver as well as in Everett, and finding that he could get as much rent in Vancouver as in Everett, and as his building would not be taxed in Vancouver, while it would be heavily taxed in Everett, he had erected his brick block in Vancouver, and filled it with tenants, leaving the land in

Everett vacant, as the American tax laws made it profitable for him to do.

Mr. U'Ren reminded his hearers that California has the reputation of being a right smart State, and that in Oregon California is looked up to in these matters. He hoped that the people here would set a good example as they have in the recent past, and help the Oregon progressives by continuing the good work that has been so well begun in California.

Mayor J. Stitt Wilson of Berkeley spoke of the initiative proceedings that have been inaugurated by the California League for Home Rule in Taxation, and announced that a petition will be started soon to secure the 30,000 signatures necessary to place the proposed constitutional amendment on the ballot next November.

Referring to the proposed purchase of the Home Telephone Company's system by the cities of San Francisco, Oakland, Berkeley and Alameda, Mayor Wilson said that the managers of big business never object to having cities own all kinds of parks, playgrounds, or any other sort of property so long as it would be a source of expense, but just as soon as the cities wanted to own anything that might be made a source of profit to the cities, then a howl was made against municipal ownership. The things that pay are the things that the people ought to own, and they are the things that they are determined to own. (Applause.)

All citizens were urged to register in order that they may vote in favor of the proposed constitutional amendment which will allow cities and counties to exempt from taxation any form of property they desire, and to impose all the taxes on land values if they deem that plan the best for the community. While that is not necessarily involved in the adoption of the amendment, in all probability that would be proposed, and as in other places the side with the best arguments and the most logical reasons would stand a good chance of success before the people.

Judge James G. Maguire made a preliminary statement of the work of the League for Home Rule in Taxation.

Hon. John L. McLaughlin, State Commissioner of Labor, presided, and on behalf

of the citizens of San Francisco extended an expression of thanks to Mr. U'Ren and the other speakers for their valuable and interesting addresses. — WELLS DRURY, Berkeley, California.

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## TAXATION IN A GERMAN CITY.

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By WILLIAM DUDLEY FOULKE.

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(From Presidential Address, November 13, 1911, Before National Municipal League.

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The system of taxation is extremely complicated and the basis is so different from that which exists with us that I could not ascertain whether the Frankfort citizen pays more or less for municipal benefits than the inhabitant of a corresponding city in America. The amount of tax imposed upon any particular thing seems reasonable, but in the aggregate the sum is considerable. Personal property, especially choses in action, bonds, notes, stocks, mortgages, etc., and things liable to sequestration, are not directly taxed as with us, but an income tax, imposed by the State and supplemented by an addition in the city, reaches the interest and dividends from these objects. The taxes upon buildings and upon land, as well as upon trades, have been renounced by the State; such taxes are imposed by the city alone. These taxes are graduated. In the tax upon trades, returns amounting to less than \$750 a year are free. The taxes imposed upon standing industries are levied in four classes according to the amount of profit or the value of the establishment and the capital employed.

Taxes upon improved real estate are not laid, as with us, upon their estimated value, but upon the actual gross rental received during the preceding year; the theory being that these taxes are to be paid out of the rent. If the building is to be used only part of the year, taxes are paid for that proportionate part only. This total rent received, however, is not the measure, if it differs greatly from all the rental values in the neighborhood, or if it includes the use of personal property, or depends upon the result of an industrial