

SOME OBSERVATIONS ON THE COLORADO SITUATION.

(For the Review.)

By EMELIUS.

As all the Single Taxers are aware, we of Colorado had a campaign. State Senator Bucklin, after his return from the Australasian Countries introduced a bill in the 13th General Assembly of this State, providing for an amendment to the State Constitution which permitted, by a process of referendum vote of a county, the people thereof to exempt from all taxation personal property and improvements on land, but neither the whole, nor any portion of the full cash value of any land franchises or rights of way could be so exempted.

This measure was passed, and with five others was submitted to the People of the State for adoption or rejection. For over a year we carried on a still campaign. Some of the friends of the cause, notably Hon. Tom Johnson, of Cleveland and others (I might say every active Single Taxer in the country was with us in money and otherwise as far as it was possible) obtained the report made by Senator Bucklin entered in Congress as a part of a report on matters of taxation of that body. Thus the report as Bucklin found affairs in New Zealand and elsewhere became a frankable document and we had over one hundred thousand copies of them printed here and sent them to the voters of the State. We obtained the list of voters by the good work of friends in the State and the friends here did the addressing.

Along with that, we also had quite a large supply of other literature, such as "Why" "The Shortest Road to the Single Tax," etc., all of which was used to the best possible advantage. The last three or four months of the campaign became anything but quiet. The lords of creation finally got on to our move and awakened from their lethargy.

They sent stories of the sure confiscation of properties belonging to non residents and thereby raised an enormous fund. With it they bribed in every way that they could, and I am sorry to say that some members of our cause were not invulnerable. One man, who had rendered good services in the early part of the campaign fell, and we found him out on the stump against us. He had written an article when he was speaking from his heart, and when he came to speak at Gunnison against us, Senator Bucklin (was in the hall and debated the question with him. The article which he had written before was read to him, and he was made to appear in his true character—that of a traitor. His influence fell, and he was called in and placed in the office of the enemy, and from that time held the menial position of a second clerk for some of the leaders of the opposition until the close of the campaign.

I will not burden your readers with the long story of work and struggle we had. Suffice to say, that the enemy got the judges and clerks of election to bring in the returns the reverse of what they were, and in other ways cook up a fraudulent return so that we were counted out. Thus ended the first battle. We then dropped back again and began to strengthen our forces and to take a new tact. We know that the election system of this State was rotten to the core, and though we worked with the Democratic party, we knew that there was bound to be a separation, which soon came. Senator Paterson and others, of the clean Democracy, left the gang and started a new movement called the Municipal Ownership Party, which took in all the reformers of every kind except the avowed State Socialist.

This campaign came on largely because the tramway, water company, and

gas company each asked for an extension of their franchises. It made things warm and of course opened for us an opportunity to spread the light.

John Z. White was here and delivered some lectures, which also helped to enlighten the many.

As the reader is aware, we also had a little war—the Cripple Creek, Teluride and Idaho Springs Strike, which has resulted in helping to open many eyes, so that at the commencement of the campaign this spring the Democratic Party and the Republican Party united and worked all the dirty political manœuvres within their power, but to no avail. We have polled votes enough to make us the second party, notwithstanding that the enemy used in this campaign, as I am credibly informed, over a million and a quarter of dollars, and still, with all their corrupt funds and millions of workers, they got the returning board to return a favorable report that the franchises were carried by only a few hundred votes, the highest being 624. We have mountains of frauds and cannot only send the thieves to jail, but will also settle the franchise question, for they were defeated by a large majority.

After the Bucklin Campaign, the enemy struggled to overcome the work we had done, and in the following campaign when the Democratic Governor was elected, they purchased the House of Representatives, and as they controlled the Supreme Court, the Democratic Governor was counted out and a Republican Governor was seated. But they did not dare to insist that he remain for the reason that there was a talk of rebellion and lynching, so to appease and quiet the people, Peabody resigned and the Lieutenant Governor was sworn in and took his seat.

At the election where Peabodism was the issue, the people voted upon an amendment consolidating the Supreme Court and the Court of Appeals into one Court and allowing the Governor to appoint the balance to make a full bench (seven). This was the reason why the corporations wanted to control the executive, that they might name the Judges, which they did, and now that court is largely corporation owned. At least its sentiments are against any opposition to the success of the corporations in this State, as was evidenced in its decision on the habeas corpus petition of Moyer, the President of the Miners Union who was kept in jail under a martial law, until the United States Courts took cognizance of his imprisonment, when he was immediately liberated.

Now it appears to me that we made a mistake in our first campaign that we did not get the Initiative and Referendum and Imperative Mandate, whereby we could start a new campaign for the adoption of the Single Tax at any time and keep it up until we won. We must have the imperative mandate so that if a judge dares to declare the act unconstitutional, as the courts did in the Home Rule for Cities Amendment, we can pull him off the bench.

I believe it is useless to try to do anything with our cause until the people do, in fact, *own the Government*. Then if their officials prove false to their trust, they can be relegated to oblivion. But now, we are helpless. If we win, we lose. Hence I for one am in favor of a complete revolution in our political methods and am working with those who believe in the Initiative and Referendum to get these reforms in operation, and if possible, at the same time to get the Imperative Mandate—which is that the people at any time can call a convention or file a petition, signed by a certain percentage of voters and nominate a man for the position held by the occupant who has failed to give satisfaction. If a majority of the voters vote in favor of the new nominee, he is seated and the old one is out. That will make officials act to please all the people and not the privileged few.

I wish to show that it is almost hopeless to hope for success of the Single Tax as long as Colorado is in the thrall of the gang which now owns and controls her resources, politically and otherwise.

This, I believe, applies to each portion of this State. The Colorado Fuel and Iron Company owns the Southern portion of the State. The Northern Company own the Northern portion, and the Smelter and Railroad Trust own the middle portion. So there you are—take your choice—you are a slave in any section.

We are in fair shape to get the Initiative and Referendum and Imperative Mandate passed at the next legislature and then look out. There will be another battle. That will end the war.

But that will be when the powers that own the privileges no longer hold the reins of government.

MORTGAGE TAXATION IN THE STATE OF NEW YORK.

(For the Review.)

By LAWSON PURDY.

For six years mortgage taxation has been a very live question in New York State, and a law was enacted by the last legislature which will take effect the first of July that effects an immense improvement.

On and after July first all mortgages affecting the title to real property in the State of New York will be taxed at the time they are recorded at the rate of $\frac{1}{2}$ of 1%. No mortgage can be recorded until the tax is paid, and after the tax is paid and the mortgage recorded it will forever be exempt from all taxation for every purpose. This law is the culmination of a long continued effort for mortgage exemption, and while it may seem a poor makeshift to those who live in States where mortgages are exempt from taxation, it is so great an improvement over existing conditions in the State of New York that New Yorkers hail it as a welcome solution of a difficult problem.

For many years prior to July first, 1905, debts secured by mortgages have been taxable as personal property in the hands of the holders just as other personal property has been taxable. In one respect the law of New York is far more lenient in the taxation of personal property than in most other States. In most of the States tangible personal property is taxable without deduction for any indebtedness on the part of the owner; debts may be deducted from credits only. In New York the personal property of each person is taxable after deducting the entire amount of his indebtedness from the value of all his taxable personal property. Moreover, the State of New York has never been cursed with a listing system such as is common in Western States. Under the listing system every person is required to hand the assessor a list of all his belongings with the value of each item, and the statement must be verified by the oath of the person assessed. In New York no list is required and the opportunity to deduct all indebtedness presents many methods of mitigating the severity of the law.

In spite of the comparative leniency of the personal property tax law the fear of taxation reduced the amount of money offered to borrowers on real estate security, and thus the interest rate on mortgages was increased from two to five mills over what it would have been had mortgages been exempt from taxation entirely. In addition to this burden imposed on borrowers, the grossest injustice was done to some lenders, especially those who were dependent on estates in trust, the investments of trust estates being limited to mort-