

Compare the effect of this life with that of the crowded city upon the young, or even the old.

Monday morning's meeting was held in the clubhouse and devoted to business and the election of officers, which resulted in the following ticket: Pres., Miss Charlotte Schetter of Orange, N. J.; 1st Vice-Pres., Mrs. Jennie L. Monroe, Washington, D. C.; 2nd Vice Pres., Mrs. Amalia E. Du Bois, Bayonne, N. J.; 3rd Vice Pres., Miss Florence Garvin, Providence, R. I.; Recording Secretary, Mrs. McKenzie, Washington, D. C.; Corresponding Secretary, Mrs. Minnie R. Ryan, Brooklyn, N. Y.; 4th Vice. Pres., Dr. Mary D. Hussey, Orange, N. J.; 5th Vice-Pres., Mrs. Kate E. Freeman, Brooklyn; Treasurer, Mrs. E. M. Frye, N. Y. City; Auditor, Mrs. Jane Marcellus, Orange; Ex. Board, Miss Amy M. Hicks, N. Y. City, Mrs. Margaret Hughan, Brooklyn.

In the afternoon session the business of the Conference was finished and several interesting speeches made, among them one by Miss Grace I. Colbron, of N. Y. City, who with the aid of a very interesting article in *Hamptons Magazine* for June showed how the farseeing monopolists were buying up the great water power of the country because they see in this great natural resource the light and heat of future generations.

The League voted a five year subscription to the "Joseph Fels Fund," and passed resolutions against the Tariff Bill now before Congress; protesting also against the police method of extorting confessions from accused persons commonly known as the Third Degree; favoring Woman's Suffrage; and calling the attention of the Tuberculosis Society to the fact that as the chief cause of this dread disease is lack of fresh air and sunshine, the remedy lies in securing these things through better housing conditions, which can only be brought about by the Single Tax, which would stop speculation in land by making it unprofitable to hold it out of use.

Monday evening most of the delegates returned to their homes, but those who remained were welcomed at an informal dance in the club house where child, youth and age, clad in camp costumes or dainty gowns, joined in those graceful movements that good music always inspires.

JENNIE A. ROGERS.

## NEWS—DOMESTIC.

### RHODE ISLAND.

COMMITTEE ON TAXATION LAWS IN A CIRCULAR CALL TO THE VOTERS OF THE STATE—JOHN Z. WHITE NEEDED IN THIS STATE—OPPORTUNITY TO MAKE RHODE ISLAND GREATEST OBJECT LESSON THE WORLD HAS YET SEEN.

The Committee on Taxation Laws composed of Robert S. Franklin, Wm. M. P. Bowen, Oscar A. Bennett, Zenas W. Bliss and Wm. C. Bliss, have sent to 2,000 persons in the State the following circular:

"Board of Trade Building, Providence, R. I.; June 4, 1909.

The joint special committee of the General Assembly, appointed at the January Session, 1909, to take into consideration the laws of the State relative to taxation, and report at the next session of the Legislature, not later than February 15, 1910, respectfully requests your opinion upon the operation of the present tax laws of the State, both as to subjects and amounts of taxation, and your advice as to what changes are desirable, both as to the character and application of laws to the taxation of property and as to what new methods of taxation, if any, are advisable.

You are invited to forward any views which you desire to express in writing, to the clerk of the committee, M. Edward P. Tobie, at the above address, not later, if possible, than July first next."

Having received one of these circulars, in compliance with the invitation therein contained, I forwarded before the end of June a bill providing that any city or town may select the class or classes of property upon which it should place the incidence of taxation.

This proposed act I accompanied by the following communication:

"Committee on Taxation Laws,

Gentlemen:

Enclosed is a bill providing for Local Option in Taxation. It merely extends a law already of long standing. It would enable our towns and cities, which now determine how local revenue shall be expended, also to decide, under the general

laws of the State, in what manner their revenue should be derived

A partial list of those who have endorsed such an act is given in the accompanying "Bulletin No. 9." Other names are on the files of the House Committee on the Judiciary.

The option most likely to prove acceptable to any municipality is the one exempting from taxation both personal estate and improvements. This would necessitate an increase of the rate upon the bare land, probably amounting to double, or more than double, the revenue now derived from that source.

Such change of the incidence of taxation would be an unmixed blessing to almost every member of the community. Even the land speculators, the only persons who theoretically might suffer financially, lost nothing in New Zealand when, more than ten years ago, cities and towns availed themselves of such exemption. There the increase of immigration and the augmented desire of residents to invest in improvements which would be free from taxation, maintained the price of land notwithstanding the higher taxes placed upon it.

Beyond question all other citizens would be quickly and immensely benefited. Laborers, artisans, farmers, manufacturers, merchants, professional men, salaried men, homestead owners, tenants and boarders, all would be better off. As in New Zealand, Queensland and New South Wales, there would be no unemployed. Money now invested by Rhode Islanders without the State would be put into enterprises here. The towns and cities which so lessened the cost of production would stand first as places in which to do business. They would increase steadily in population, thereby adding to the rental value of the taxable property, namely, the land.

In this way farming towns would be rendered prosperous, quite as much as manufacturing centers. Wealthy persons, who are continually seeking country homes, would turn their attention to Rhode Island in preference to the other New England States, so long as those States continued to follow the foolish custom of fining people for making the very improvements which every community desires.

Under the suggested law, no town or city will exempt any class of property without due deliberation. The power to exempt will be vested in financial town meetings and city councils, both very conservative bodies, which must be convinced of both the justice and the advantages of a new policy before adopting it.

Only about one-fourth of the States of the Union possess the power under their constitutions to exempt classes of property. Rhode Island, as one of that small number, has a rare opportunity to make trial of a better method of taxation. To your Committee is given the privilege of exercising great influence to that end.

This communication only contains a statement of a few of the good results sure to follow from the passage of the accompanying act. I beg of you to make a thorough investigation of this easy way of attaining a scientific system of taxation with its incalculably great benefits to all."

No doubt before the close of the year, public hearings will be given by the Committee and thus further opportunity be afforded for the presentation of arguments and a comparison of the several propositions which have been advanced.

In addition to the information to be offered the Committee, and of still greater importance, is the education of the public upon the principle and practical advantages involved in the transfer of local taxes from industry to privilege.

Such education has already been going on through communications to the press and by means of open air meetings held in the city of Providence.

The registration of voters has just closed in this State. Our laws require those who pay no property tax to register in person.

Usually the year after the Presidential election there is a decided falling off in the number who qualify. This was the case four years ago to a far greater extent than now. Indeed, the registration just completed seems to be particularly favorable for the election of a legislature pledged to popular reforms.

As I said in my last letter to the REVIEW, what is needed now in Rhode Island, and the sooner the better, is such a man as John Z. White, or Raymond Robins, or

Frank Stephens, to stay with us a year, and to do for this State what Mr. White did for Missouri a year ago in behalf of a kindred reform, Direct Legislation. With three-fourths of our population within ten miles of the State house, all linked together by trolley lines, the opportunity for educating the voters is extraordinarily good; during the Summer by out door meetings, during the autumn by campaign rallies and pledging of candidates, and during the winter by addresses before granges, labor unions, business men's associations, women's clubs, church clubs, and legislative committees.

If at the January session of the Legislature a permissive bill is passed, then it will be a comparatively easy, but all essential, matter to induce several of the cities and towns in the Spring of the year to exempt from taxation personal property and improvements. That accomplished, and the removal of the burden of sustaining government from the back of industry would be only a question of time—but a few years in my opinion. One manufacturing city in Rhode Island, taking half of its ground rental values for public purposes and placing no tax upon wealth, will be the most instructive object lesson the world has thus far seen. LUCIUS F. C. GARVIN.

LONSDALE, R. I.

MISERY and rags are only human ignorance or idleness out on exhibition, said Horace Mann. This is true, but in a profounder sense than the great educator imagined.

HERE is something that Henry Labouchere said years ago. It was astounding doctrine then; it is more familiar and commonplace now. "Labby" was a sort of Ishmaelite, though one feared and respected, nevertheless, by his opponents.

"But with regard to the landlords," he said, "we may take two courses—buy them up or let them rot where they are. As a taxpayer I object to buying them out. My advice is to let them rot. I don't know what use they are, and besides it is their turn. All Ireland has rotted under their sway. But, by the way, if they don't like rotting, there is one thing they might do—work for their living."

## NEWS—FOREIGN.

### GREAT BRITAIN.

DOVE'S PROPHECY AND COBDEN'S WARNING  
—THE BUDGET PROVISIONS—LORD ROSEBERRY IN A PANIC—THE ENEMY NOW FIGHTING IN THE OPEN.

Seventy-four years have passed since Patrick Edward Dove in writing on "The Theory of Human Progression," stated that "The evil is expressed in a few words; and sooner or later the nation will appreciate it and rectify it. It is," said he, "the alienation of the soil from the State and the consequent taxation of industry." The words, by a fore-runner of Henry George, are brought to mind by the fact that the questions of Land and Taxation are being discussed wherever Social Reformers are gathered together. The significance of these words of Dove is being understood as never before.

The Tory party has failed to profit by Cobden's warning given a few years subsequent to Dove's prophecy.

"I warn them (the aristocracy) against ripping up the subject of taxation. If they want another league at the death of this one—if they want another organization and a motive—then let them force the middle and industrial classes to understand how they have been cheated, robbed, and bamboozled."

In the hope, no doubt, of side tracking the policy of taxing land values the Tory Party took up the question of tariff reform—another name for protection—with the results that large numbers of Free Traders have had to look about for an alternative policy. The persistence of these tariff reformers has forced large numbers of people to look into our proposals; and as a result, public opinion has been so far enlightened that today Great Britain is the "Storm Centre" of the world-wide fight for the Taxation of Land Values. Everywhere throughout Great Britain this question holds the field in political controversy.

It is around the Budget of 1909 that the fiercest political battle of modern times is just beginning to rage. Before it has ended, I venture to say that the men of