

gress of the Single Tax cause in the hand the Almighty.—H. J. CHASE.

P. S. I forgot to say that the appeal in connection with the foregoing to the poll-tax payer is to this effect. You pay as a tenant or lodger, and as a general consumer, an amount of ground rent equal to your fair share of the cost of all the public services of which you are in receipt. The system of taxation loads you with an extra cost upon everything you use or consume. All things considered, you are "soaked" worse than any owner of personality or improvements. You are the one "who hath not but from whom is taken even that which he hath."—H. J. C.

RHODE ISLAND.

FROM EX-GOV. L. F. C. GARVIN.

Under the direction of Mr. John Z. White, two towns and two cities in this State have had their original tax rolls carefully examined. Unlike the tax books, those records show separately the valuation of land and improvements. A careful calculation has therefore been made of the effect upon each tax-payer of exempting both personality and improvements, and increasing the rate upon land values sufficiently to derive the present revenue.

The following figures are from the tax rolls of 1910:

	Population	Present Rate	Proposed Rate
Woonsocket	38,125	\$1.70	\$5.87
Cranston	21,107	1.30	4.27
East Providence	15,808	1.50	4.50
Warwick	26,629	.75	3.53

In general it may be said that as a rule, homestead owners and manufacturers will have their taxes reduced by thus changing the incidence.

One town in the State, Johnston, publishes its tax book with land and improvements, as well as personality, in separate columns. The population of that town is 5,935. It is a suburban town but is not merely "a bed-room of Providence". It has a very large number of citizens who are owners of small tracts of land of low valuation. As a result of this peculiarity

a majority of its taxpayers would have their taxes increased for the time being by the exemption of improvements and personality, and the necessary increase of the rate upon land values.

In the year 1910 the tax rate in Johnston was \$1.30 per \$100 of valuation. In order to derive the same revenue as now from the land alone the rate would need to be increased to \$4.20. There are 1,440 persons, corporations, estates, etc., upon which taxes are imposed.

The figures as taken from the tax book are very instructive:

Number taxed for land only.....	625
Number taxed for personality only...	92
Number taxed on improvements.....	723
Total.....	1440

Of the 625 owners of unimproved land more than two thirds, or to be exact, just 435 have lots valued at \$200 or less. The tax upon a \$200 vacant lot, under the better system, would be \$8.40. But within a very few years most of these lots would be built upon and, there being no tax upon the improvements, all such citizens would then be very much better off under the proposed plan than under the present system.

Only 61 taxpayers own vacant land valued at more than \$500. Since the tax upon \$500 is to be \$21 per annum, it is plain that 564 of the 625 owners of such land would find themselves benefited pecuniarily, after suitable improvements had been made.

The truth of this statement appears upon an examination of the improved property in the town of Johnston. 723 taxpayers are assessed upon improved property. Of this number 442, or 61 per cent, would have their taxes reduced by the exemption of their improvements and personality, and only 281 would have the amount of their tax raised. In very many cases such addition to the tax upon homesteads would be but a few dollars.

A rate of more than four percent. seems high, and it is due, no doubt, to a low valuation of the land upon which it is assessed. It makes no difference to the taxpayers, of course, whether there be a high rate

upon a low valuation or a lower rate upon a high valuation, provided the same rule in this respect is applied to every piece of land. It must not be forgotten that the price of land in Johnston is depressed already by a tax of almost one and a third per cent., and that the proposition is not to add a four per cent. tax, but less than three per cent. to that already imposed.

The 92 persons, who are taxed upon personal estate only, would of course be exempted from taxation.

It seems as though each and all of the five municipalities to which I have referred would after due consideration, adopt the natural and rational system of taxation.

The effects which have been observed in Vancouver, Edmonton and other Canadian cities and towns, in which land values, and not labor products, are the source of revenue, would occur in the cities and towns of Rhode Island also. The citizens who own one or more vacant lots would soon improve them, knowing that any building erected would be free from taxes. Those persons who owned a number of unused lots, upon which they hope in time to make a profit, would be able to dispose of them at once without loss, because of the strong inducement offered by the exemption of dwellings, and to the establishment of homesteads. Moreover, the owners of the very considerable tracts of land well adapted to manufacturing purposes would find a ready sale at good prices, because of the exemption of the entire plant from the tax burden now laid upon industries almost everywhere within the United States.

The facts concerning Vancouver given in the last issue of the REVIEW are of very great value and are very satisfactory. The continuance of speculation in land only shows that the rate of \$22 per thousand upon the low valuation is too small.

In the Rhode Island municipalities separating land from improvements the lowest rate which would be required in a land-value tax is \$35 per thousand. Undoubtedly these heavy rates would cause speculators in the future to seek other fields of investment.—Ex-Governor LUCIUS F. C. GARVIN.

WASHINGTON STATE.

INCREASING FRIENDLINESS OF NEWSPAPERS
IN THIS STATE TO THE SINGLE TAX—
CHARLES FREDERICK ADAMS COMING—
DIRECT LEGISLATION AMENDMENT TO
THE CONSTITUTION TO BE VOTED ON IN
1912.

The Single Tax movement in the state of Washington has been going forward with tremendous momentum, particularly the past year since our industrial depression has reached a more acute stage. New evidences of the trend of popular thought toward land value taxation, often from unexpected sources, are arising daily. Our daily newspapers are all becoming more friendly toward us, frequently using news items and editorials more or less favoring fundamental tax reform. These are, indeed, cheerful days to pioneer Single Taxers who plodded through many weary years of propaganda with but little apparent results. Perhaps no one thing has done more to arouse a thoughtful interest in the question of taxation than has the splendid series of articles running through the *American Magazine* by Albert J. Nock. His just but disparaging contrast of the northwestern states with the two western provinces of Canada, caused Mr. C. M. Fassett, one of our city commissioners, to address the Spokane Chamber of Commerce recently and publicly declare himself for the Henry George programme.

We have mailed five hundred copies of Hon. Henry George, Jr.'s recent Congressional speech, under his franking privilege, and expect to use as many more. We find this speech is aiding greatly to arouse a public interest even where ordinary Single Tax literature has failed to get a hearing, and is being commented upon favorably from all quarters. Our faithful friend and effective co-worker, Mr. F. H. Monroe, President of the Henry George Lecture Ass'n., has just completed a very satisfactory week's work in Spokane.

He leaves us greatly pleased with our hearty co-operation and the liberal responses he met with from our progressive citizens.

We are looking forward to a strong and