

If this policy is adhered to it will bring the issue before the coming session of the legislature. We will have to amend our Constitution in order to make this provision and the amending of our Constitution takes the issue before the whole people. This will at least give the Single Taxers an opportunity. We will not oppose the purchase of lands by the State or the alternative measure of providing cheap funds for such purchase, provided a measure for exempting all improvements and personal property from taxation and placing the entire tax burden on land values only is submitted as part of the colonization scheme. We surely have a great opportunity before us.

It is unfortunate that more propaganda work has not been done in the past three years. The State was ready to listen, and every forward-looking man must have known that the issue of the land question would have to come up soon. Some of our Single Taxers have responded generously. I say some; for out of 50,000 or more in the State only a little handful has been at work. If for the past three years we had taken advantage of every opportunity to thrust home this question of honest and just taxation and emphasized the still greater result that would follow in opening up the idle lands we could now face this colonization scheme with unquestioned faith that we would carry our part of it through. It is not too late yet to make a sturdy effort and I believe an increasing number of our Single Taxers will realize their opportunity and rally to the call. Whether we are able or not to have a Single Tax amendment submitted by the coming legislature we must at least fight on until victory is ours. Time and again during the past two years we have been told to "wait, not now, wait until after the war is over." To many it is always "wait" until something else is out of the way. If the Single Taxer waits until nothing else is in his way he might just as well settle down to a quiet, innocuous life and let the world wag on without him. Hundreds of activities have grown up out of the war that had some excuse for existence and their sponsors will push these and invent new ones in order to appeal to our emotions. If we allow ourselves to be led off and absorbed by these emotional appeals we will lose sight of the thing most worth while in all the world. We must free the land first and Texas, that has so much of it idle, is the most promising field now open. We will try to do our part. WM. A. BLACK.

Michigan

ALTHOUGH at least 8,000 petitions were in the hands of voters, in Michigan, for site value taxation, the number actually circulated for signatures were not enough to secure the needed 65,152 signatures in order to submit the proposition by initiative to the electorate next Spring. So the Michigan Site Value Tax League will go before the legislature which convenes in January, and try to induce its members to submit the proposition direct. As the temper of the membership toward taxation legislation of this character is not yet known, it is impossible to foretell the result with any degree of certainty.

While considerable inroads have been made in the country, in arousing interest, and in some cases discussion, the majority of the 35,000 signatures obtained have come from the cities, Detroit leading them all. It only needed to present the petition to city voters to obtain signatures; the country voters had to be argued with; it was a new proposition to them. And in the mind of many was the determination to get "the big fellows" on the assessment rolls. As a result, the "big fellows" are exempt through methods known to all tax dodgers, while the "little fellows," the farmers and those owning homes in the city, have to pay extra to make up for what the big fellows do not pay.

But the fact that site value taxation means higher taxes on land values in the cities, and lower taxes on improved land in the country, is beginning to percolate through agricultural districts, when the voters there are shown that Detroit's area of 50,000 acres has an assessed value of \$466,150,000 and a real value of \$700,000,000—an area not much larger than two ordinary Michigan townships. And that Michigan's 18,000,000 acres in farm lands, only two-thirds of which are under any sort of cultivation, really has a value, independent of improvements, of not more than half of Detroit's 50,000 acres.

For the past year the seeds of just and equitable taxation have been sown in Michigan as never before in the history of the State. There is now not a county in which there are not Single or site value Taxers or land reformers; and while most of the people cling to the idea that to "tax everything" is the right thing to do, the difference between land values and labor values are beginning to be realized.

Detroit's Open Forum, under the direction of F. F. Ingram, is now in its third season. It is doing a great educational work, and it is remarkable with what unanimity the thoughtful speakers advise Single and Site Value taxation as a cure for many of the economic ills of society. This is to be expected with such speakers of national reputation as Louis Wallis, of Chicago, U. S. Immigration Commissioner Howe, and Louis F. Post, of the National Labor Bureau.

Common Sense, the official bulletin of the Michigan Site Value Tax League, has been discontinued.

JUDSON GRENNELL.

Rhode Island

THE many years' devoted efforts of ex-Governor Garvin of Rhode Island and his self-sacrificing associates have not been wholly without results as witness the following resolutions passed at the State conference of the A. F. of L. in September:

"Resolved, That the Rhode Island Branch of the American Federation of Labor hereby goes on record in favor of the early enactment of the following:

"First—An act providing for State ownership and operating of the street railways and, Second—An act exempting from taxation buildings and other improvements, and permitting an increase of the rate upon land in order to raise the needed revenue."