

Why, of course he did. Whoever heard of a reform administration being succeeded by its kind? And it must be mentioned right here that the next administration will have the spending of some \$50,000,000, provided for vast public improvements.

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Unless there is an uprising of the people the election of Magee, and all that that implies, is practically assured, and Pittsburgh will have returned to the conditions existing when C. L. Magee was political master of this municipality. There will be no uprising of the people, however. The time is not yet ripe. Pittsburghers may read Holy Writ with profit: "But it is happened unto them according to the true proverb. The dog is turned to his own vomit again; and the sow that was washed to her wallowing in the mire."

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Yes, Pittsburgh is making political history these days.

JAS. A. WARREN.

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## TAXATION ADVANCE IN NEW JERSEY.

Passaic, N. J., February 6.—Following the recent significant official declaration for a tax solely on land values by Mayor Low, of this city, and his appointment of John Woods, a Single Tax advocate, as a member of the local Board of Assessors (p. 55), comes the introduction in the General Assembly by Assemblyman James G. Blauvelt, of Paterson, Rep. (New Idea), of a bill for home rule in taxation. The bill (Assembly 35) is an amendment to the state laws of the State of New Jersey (revision of 1903), and provides, in part, as follows:

"It shall be lawful for the board, body or authority having charge and control of the finances in any municipality in this State to pass a resolution providing and directing that any class of property which is required to be annually assessed and taxed by the local taxing authorities of such municipality under the act to which this act is a supplement, shall be thereafter exempt from taxation, and thereafter all taxes annually raised in any such municipality for all purposes shall be levied upon the remaining property in such municipality subject by law to local taxation, not included in such resolution of exemption. It shall be lawful for any municipality to increase the tax rate to such an extent as may be rendered necessary by the exemption of said property from taxation."

The author of this bill is former Corporation Counsel George L. Record, of Jersey City, who, with former Senator Everett Colby, of Newark, and former Mayor Mark M. Fagan, of Jersey City, leads the radical New Idea reform wing of the Republican party in this State. Mr. Record has been a Henry George man for many years. He says he used to think the Single Tax would not come in his day, but he now feels, since he has found what can be accomplished by getting out in the thick of party politics for the direct primary, limiting of franchises, public utilities regulation, popular choice for United States Senators and other surface reforms, that body blows can be dealt for real reform in the same way. He

expresses the opinion that the proposed bill is constitutional. The State constitution provides:

"Property shall be assessed for taxes under general laws, and by uniform rules, according to its true value."

The Constitution, it will be observed, does not require "all" property to be assessed. And "property" of all kinds is not assessed according to "uniform rules" now. There is one rule for so-called real property, another rule for "first-class railway property," another for "second-class railway property," and still another for the taxing of franchises.

If the Blauvelt bill is enacted into law, the City of Passaic will at once abolish the iniquitous personal tax, which is generally abhorred. The Town of Nutley, Essex County, which this week, through its governing body, officially endorsed the Blauvelt bill, will at once put into effect the Single Tax so far as local revenues are concerned. All over the State there is much dissatisfaction with present taxing methods.

The Blauvelt bill has been referred to the House Committee on Judiciary. It is expected that the "regular" Republicans will not allow it to pass, but there will be a strong sentiment in favor of it, and the backers of the measure believe they can fight it through to victory. A public hearing will be given on the bill before the committee at the State House, Trenton, next week.

George L. Rusby, president of the New Jersey Tax Reform Association, has addressed a letter to the committee in which he says:

"Permit me to refer briefly to some of the benefits which might naturally be expected to result from the proposed legislation:

"1. Each locality would be permitted to decide for itself which class or classes of property should be taxed or exempted from taxation, without interfering with or imposing any injustice upon the citizens of any other locality.

"2. Any given locality would be permitted to make any desired exemption from taxation for the purpose of attracting or encouraging business enterprises—the consideration of which feature brings to mind the City of Camden, which is greatly handicapped by reason of the liberal tax exemption granted to manufacturers by the neighboring City of Philadelphia, Pa.

"3. While today our citizens take little active interest in the taxation question because of the recognized difficulty of securing desired State legislation, under the proposed system there would be a tendency for the citizens of each municipality to interest themselves in the study of true and improved taxation principles.

"4. Any proposed changes could be adopted in a limited territory with the minimum of risk, as desirable changes only would be permanently retained, while neighboring localities would naturally follow in adopting reforms that might prove successful, while avoiding those that might provide otherwise."

CORNELIUS W. KIEVIT.

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"War is knocking at our doors," declares Congressman Hobson. Why not stealthily raise a second-story window and drop a water-pitcher on War? —Chicago Record-Herald.