

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

successful lecture campaign in Washington the coming season. We find that most of our strongest and influential organizations are offering the open door to our speakers. Mr. Chas. Frederick Adams will visit us about mid-winter and spend from two to four weeks in eastern Washington with Spokane as his headquarters.

Mr. Monroe is planning that other lecturers shall follow Mr. Adams. He predicts that the liberal co-operation of our people will soon justify him in keeping a lecturer working continuously in this state.

A constitutional amendment providing for direct legislation is to be submitted to our people at the next general election, November, 1912. There is also a probability that Governor Hay will call an extra session of the legislature in response to the strong demand for submitting a constitutional amendment providing for tax reform. Once this is accomplished we will be practically in the same position as Oregon. We believe we can keep pace with our progressive sister state to the south. But should Oregon lead the way, we will doubtless be able to restrain our local jealousy and rejoice with her; for her success along with the keen industrial competition we are already feeling on the part of Alberta and British Columbia, will only tend to make our move all the more sure and decisive.

Our good, progressive friend, W. H. Kaufman's campaign for Governor, on a tax reform platform in Whatcomb county, the extreme north western part of the state, is already being felt here.

He is one of the factors forcing tax reform to the front throughout the state and it is now certain that the next campaign will center around the live and fundamental question of scientific taxation.—WM. MATTHEWS, Spokane, Wash.

THE rule of taxation has been to place a heavy tax on improved property.

The rule should be to tax unimproved property until owners busied themselves and placed improvements thereon. Especially should this be the case when property-owners are men of wealth.—*The Metropolis*, Jacksonville, Fla.

SINGLE TAX DISCUSSED IN CONGRESS.

We read that "Mr. George's speech was followed with close attention by the House." The New York representative and son of Henry George, father of the Single Tax theory, spoke on the Single Tax, and the increasing interest throughout the world in this system of taxation caused his remarks to receive close attention in the House. He said that he believed that the taxation of land values represented the system which this country ultimately would adopt.

"The trend of the world is away from the income tax," he said, "and away from the indirect tariff tax. It is toward a tax on land values; a tax on the unearned values which are constantly increasing with social development. The island of Manhattan was bought from the Indians for \$24 worth of calico and glass beads; to-day, its lands, without improvements, are valued at \$1,000,000,000. Who made this great increment of value? It is the result of the coming of population, the making of great improvements, the product of general toil. Why should not that value be taken into the treasury in lieu of all other taxes, municipal, state or federal? I am opposed to any tax on any kind of industry, whether it be on commerce, railroads, banks or anything else. The whole burden of taxation should fall on the mother of all monopolies, the earth."

The Single Tax system is not so far in advance of the trend of the times as some persons insist, for already other countries are approaching the ideal of Single Taxation and are abating other taxes by increasing the land tax. The Single Tax doesn't tax enterprise and industry.—*Oklahoma City (Okla.) Oklahoman*.

COL. H. Martin Williams, militant Single Taxer of many years standing, is now reading clerk of the National House of Representatives, a position for which he is peculiarly fitted, as those who have heard him speak can testify. Mr. Williams' series of papers published in former numbers of the SINGLE TAX REVIEW attracted much attention at the time of their appearance.