

will probably be found to be the most effective, and perhaps an appeal to that sentiment if strongly urged and well understood might effect a change from such immoral trend.

Trusts are in disfavor, since they affect the community at large, not because of their oppression of the individual. It will be found that such combinations as were at times organized to increase the price of wheat, caused a cry of indignation to spread throughout the length and breadth of the land, and yet the citizen who would most loudly protest against the raising of the price of a commodity, which deprived the poor of their bread, comfortably and supinely contemplates that speculation in land, which deprives it of utilization for the production of that very bread, without which the existence of the individual or the community is impossible.

"Ye foolish mortals! Which of the two is the greater evil, the destruction of the fruit or the obliteration of the tree, limb, trunk and root which bears it?"

If the arguments of common sense, altruism and patriotism prove futile, there is another remedy pertaining to the reform itself. If Single Tax is to graduate from a mere theory into a practical possibility, it must be liberated of its utopian appendages and made palatable to the low commercialism of the times by proof that it is not intended as a moral educator or prohibitive legitimate speculation.

This may be done without abandoning or compromising its fundamental principles, but the means and methods are not within the purview of the present article.

CHARLES GOLDZIER.

WORK OF THE TAX EXEMPTION LEAGUE.

The progress which the Tax Exemption League has made can best be judged by a summary of its work. The League was started April, 1905, with a few supporters. Since then it has acquired the support of a large number of civic societies, taxpayers' associations, labor organizations, etc.

At the time it started only one newspaper gave it notice, now there are fully half a dozen papers interested in it. To show the interest taken by the newspapers, one of the most prominent Brooklyn daily papers has requested the Tax Exemption League to supply it with news. One of the German evening dailies has given quite some space to exemption matters.

Among the various organizations that have rallied to its support, is the Central Federated Union of New York City. The *New York Evening Journal* in its issue of Dec. 24th, 1906, says: "The executive committee recommended endorsement of the proposal of the Tax Exemption League, that the law be so amended as to exempt

from taxation improvements on real estate not exceeding three thousand dollars. Concurrence on the recommendation was unanimously voted."

Two of the State officials are pledged to support the Three Thousand Dollar Exemption—the Superintendent of Insurance and the new State Engineer.

The vice-president of the Tax Exemption League delivered a very able address before the Metropolitan State League of Building Loan Associations, which was widely published in the newspapers. The Tax Exemption League has had the address printed in pamphlet form and is distributing them throughout the State.

The *Jamestown Journal* printed a speech delivered at Bemus, N. Y., by the Hon. Arthur C. Wade, Chairman of the Assembly Committee on Taxation and Retrenchment. Among other things he said: "A bill to exempt real estate improvements not to exceed \$3,000 came before me and I strangled it in committee." A number of "Leaguers" wrote able replies to the speech and sent them to the *Jamestown Journal*. One of the replies covered three columns of the *Jamestown Journal*. This newspaper is published in Wade's home town. No doubt Mr. Wade knows more about taxation than he did before, especially about the \$3,000 Tax Exemption. His fellow townsmen by this time have discovered that Wade is not the authority on taxation that he pretended to be. One thing is certain, he will not oppose the bill officially this year as he was not returned to the Assembly.

A permanent central organization of the League has its headquarters at the Manhattan Single Tax Club rooms, No. 8-14 West 125th Street, New York. The M. S. T. Club elected to make the \$3,000 Tax Exemption part of its official work for the coming year.

The same bill that was introduced in the Legislature last year will be submitted again this year. It is expected that a large delegation will go to Albany this year. All those who desire to go as delegates should communicate with the Tax Exemption League, No. 8-14 West 125th Street.

It is believed that the measure has a fair chance of passing both houses, as it has many supporters in both branches of the Legislature.

What Gov. Hughes will do if the measure comes before him for his signature is problematical. He has not committed himself, merely having written that he will take the matter under consideration.

EDWARD POLAK.

Two hundred and fifty islands in the St. Lawrence were sold the other day at what is said to have been a "ridiculously low figure." The ridiculous nature of a bargain in islands will be clearer to future generations.