ing after long periods of years, could be provided for, if necessary for the relief of the growing crop, by deferring part of the annual land tax and allowing it to accumulate with reasonable interest and be paid by the holder when the property sold or the timber was harvested. No voluntary and therefore discriminatory classification would be required. The interest charged by the state would be sufficient incentive for the consolidation and regulation of properties to secure an annual income to pay the annual tax on the rental value of the land and show a profit. The land speculator would be reduced to a minimum not only on forest land, but on all land.

However distant this goal is, the forest taxation laws explained at the Gorham Conference, seeking as they do to lessen land speculation and securing for some relief from multiple taxation of their forest crops, are a cause for rejoicing.

JOSEPH L. RICHARDS.

EDITORIAL CORRESPONDENCE

THE COLORADO SPRINGS CAMPAIGN.

Colorado Springs, Colorado, Feb. 15, 1915.

We already have our petitions out for the necessary signatures under the initiative and referendum for the Singletax amendment to the city charter, and already have about half of the needed one thousand names. The law (see page 158, current volume), was drawn up by Hon. Robert Kerr of this city, with the advice and counsel of Messers. J. W. McCreery, of Kansas City; Barney Haughey, of Denver, and James W. Bucklin of Grand Junction. We believe that it will stand all court tests, but is short enough not to confuse the voters. There is scarcely a superfluous word in it.

It will be noticed that provision is made for the installation of an equitable system of assessments. We concluded that this was very important not only because the Pueblo Singletax law is in a precarious situation on account of guess work methods, but because the assessment system in Colorado Springs is in a like condition and a strong public sentiment already exists in this city for the installation of an assessment system having a unit basis for the valuation for taxation of property. Moreover, some such system is essential for the valuation of franchises and other rights in land under the Singletax law about to be voted on. The details of such system of assessment are not laid down in the law, but a majority of the city council and Board of County Commissioners already favor and advocate the Somers system of assessment, and there is no doubt but that they will gladly pass the necessary ordinance as the law requires them to do. The prospect of the initiation of Singletax in a law has already aroused the opposition and the campaign bids fair to be the hottest in many years, with the exception of the campaign of State-wide prohibition.

One of the members of our local club, Mr. P. W.

Bogardus, has recently unearthed a gigantic manipulation of the assessment in favor of the big downtown landlord. This revelation should have telling effect with the voters. Altogether we are very hopeful of success, and although it is impossible to positively foretell the result of the election, nevertheless, the great stimulus given to the study of Singletax will be worth thousands of dollars otherwise devoted to private propaganda. We should not fail to acknowledge the help given by the faithful throughout the United States through their contributions to the Fels Fund. Could those who grumble at the policy of this institution be here on the ground, to realize what a tremendous help this organization has become in those localities, where campaigns are in progress they would cease their complaints and go down in their pockets for double the amount of contributions they already make. We should not forget to mention also the invaluable aid given by the Kansas city Singletaxers in sending out Mr. J. W. McCreery to Colorado to help the campaign.

> COLORADO SPRINGS SINGLETAX CLUB, By E. A. Sinton, Sec.

SUSAN LOOK AVERY.

Denver, Colo., February 16.

I would fain join with The Public in its appreciation of the noble and beautiful life of Susan Look Avery. We never met face to face, but for many years she was to me an inspiration and encouragement. She was one of those whose friendship was my reward for writing stuff that was not popular enough to be paid for in cash. The first time I ever heard of her must have been nearly forty years ago. Something I had written on the money question attracted her attention and with characteristic generosity and good will she wrote to tell me how much she liked it; and so we became acquainted and wrote to each other many times.

Mr. Cooley has well said, "Her mind was so evenly balanced that it grasped liberty and justice in the abstract, and applied them to each concrete case as it arose."

If she had a special hobby I should say it was the money question. When she came to see how we are robbed by the Landlord she did not lose sight of the depredations of the Lendlord. Among a number of printed leaflets which she sent me was one dated April, 1903, entitled "Money Still the Vital Question," in which she has this sentence in capital letters: "Money should no more be an object of merchandise or traffic, than should human blood." She had in the previous paragraph quoted approvingly, "Money is the blood of commerce." In the last letter I ever received from her, nearly two years ago, she urged me to "write more for the Public on the money question" and called my attention to an article by Mr. Van Vorhis who has since brought out that wonderful book "The Money Trust Conspiracy."

Another of her leaflets treats of "The Republic as a World Power." This is its first paragraph: "In view of what we Americans are doing in the Philippines, those whom some of us call heathen would be justified in sending missionaries to us!" It closes as follows: "We have descrated our prin-