

The Legislature of Maine has under consideration a bill to exempt live stock from taxation, which is being pressed by Representative J. P. Bass of Bangor, who succeeded some years ago in securing exemption of poultry. In addressing the committee in charge of the bill on February 10 Mr. Bass declared that he favored going much further in the way of exemptions, but holds that such reforms must be accomplished piecemeal. [See vol. xvii, p. 439.]



The Massachusetts Singletax League is pressing three bills for adoption in the Legislature. These briefly are (1) to abolish the poll tax, (2) to reduce the tax on savings bank deposits, and (3) to strike out the word "proportional" from the taxation clause of the constitution. The third measure, if adopted, will open the way for classification of property. [See vol. xvii, p. 1096.]



By a vote of 81 to 59 the Missouri Legislature on February 11 rejected a proposition to resubmit an anti-Singletax movement. [See vol. xvii, p. 1141.]



City Solicitor Michael J. Ryan of Philadelphia has urged the City Councils to take action to secure legislation to prevent evasion of the mortgage tax law of the State. Mortgages in Pennsylvania are subject to a tax of four-tenths of one per cent, on which account the universal interest rate on first mortgages throughout the State is five and four-tenths per cent. But many mortgages escape paying the tax by listing their mortgages as ground rents, which under the law are exempt. Mr. Ryan urges that ground rents be taxed the same as mortgages. [See current volume page 107.]



Pastoriza Triumphantly Re-elected.

J. J. Pastoriza was re-elected Land and Tax Commissioner of Houston, Texas, on February 16 by a vote of three to one. His opponent made a vigorous campaign against the Houston plan of taxation under which personal property is not assessed for taxation, improvements are assessed at but 25 per cent and land values are assessed at a fair value. Pastoriza made practically no campaign. He simply published two advertisements twice and allowed results to speak for themselves.



Oppose Enforcement of Tax Laws.

The Chicago Singletax Club on February 12 criticized efforts made to enforce taxation of personal property in the following resolution:

Whereas an indictment has been returned against

Julius Rosenwald for failure to file a personal property tax schedule and,

Whereas, the law for enforcing the collection of personal property taxes is a menace to the public welfare and is unjust to individual tax payers, and,

Whereas, a larger proportionate tax on personality and other labor products in one city than in others, handicaps enterprise and checks development in that city, exactly as do unfavorable railroad freight rates,

Now therefore be it resolved that attempts to enforce laws that must inevitably result in injury to the city are to be deprecated; that indictments of the character of that brought against Mr. Rosenwald not only carry no stigma, but that the victims thereof, who resist a personal property tax for the reason that such tax is odious, oppressive and unjust, will some day be remembered as true patriots, and

Be it further resolved that we stand on the following declaration of principles:

1. We hold as self-evident truths; that all governments derive their just powers from the consent of the governed; that to deprive a community of the power to make, alter or repeal any law, not injurious to other communities, is tyranny; that injustice done to individuals by the state is also tyranny, and that resistance to tyranny is patriotism.

2. Personal property taxes should be immediately abolished, either by law, or as in Houston, Texas, by common consent. Such taxes are a penalty upon integrity, and a premium on perjury, thereby reversing the axiom of the great Gladstone: "It is the duty of the state to make it easy to do right."

3. A law sufficiently drastic and harsh to enforce the collection of personal taxes would defeat itself, since everything movable would be taken out of Chicago or secreted. Bank depositors, to escape taxes, would, before April 1, withdraw their money, resulting in financial confusion and commercial disaster.

4. Tax nothing that can be secreted, carried away, or that can come to this city, or that can be produced for human benefit. Tax only the immovable land.

5. Taxation should be based on natural law, among the earmarks of which are:

a. That it must fall only on that which nature has provided without the aid of human effort, skill or enterprise.

b. That it must fall on values which are not created by individuals, but which result from the presence of the whole community. In the words of Henry George, "we would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community."

c. That its collection must be so easy and simple that the criminal law will not be necessary to enforce it.



Conditions in Edmonton.

In an interview in the New York Times of February 11, Mayor W. J. McNamara of Edmonton tells about taxation and municipal ownership in that city in part as follows:

Edmonton has had the singletax from the start, but at the beginning there were little appendages,