

a decrease of 20 per cent; while in Vancouver there was an increase of 86 per cent.

These facts and figures indicate that Tacoma and Spokane, with approximately the same population, are no longer in the race with Vancouver. That within a year it will lead Seattle in building operations, notwithstanding this city has more than double its population and has the best natural advantages of any city in the Northwest.

Here we have conditions confronting us as well as theories, and it will not do to play ostrich, stick our heads in the sand and pass resolutions that we are safe. It is time to act, or Washington will soon be playing second fiddle to British Columbia, with Vancouver the leading city of Puget Sound.

Recommendations.

We realize fully the necessity of advertising our wares, our city, and our State. But, unless conditions for manufacturing and commerce are as favorable here as a hundred miles away, our advertising is simply going to bring people and business to British Columbia and Alberta, and not to us.

Your committee has given much thought and careful consideration to this work. Literature bearing on the question has been secured from many parts of the United States, from Canada, England, and New Zealand. Much more testimony might be submitted, but with the matter laid before you, we feel justified in making the following recommendations:

First—That this Association use its influence for the adoption of a Constitutional amendment which will exempt from taxation all personal property, except franchises of public service corporations and buildings and equity in land listed as personal property.

Second—That this report be printed and your committee instructed to lay it before the Governor of our State, the State Tax Commissioner, and the legislature.

Third—That the Governor be requested to send one or more of the State Tax Commissioners to British Columbia and Alberta to investigate the effect of their exemption laws and be prepared to report to the legislature at its next session.

Fourth—That a copy of this report be sent to each newspaper in the State, and the editor asked to co-operate with us in our efforts to bring about better industrial conditions in Washington.



To take the taxes out of ground rent, really, is not taxing the land-holder at all; it is merely ceasing to give him the unearned increment; it takes from no one; it simply stops a private use of public property. It also stops a public use of private property. It leaves the land-holder his; it leaves you yours; it leaves me mine; and it gives to all of us ours.—A. G. Beecher.

BOOKS

GIFFORD PINCHOT'S CONSERVATION.

The Fight for Conservation. By Gifford Pinchot. New York. Doubleday, Page & Co. Price 60 cents net.

There is no voice of "howling dervish" here. It is the plain spoken utterance of a man who understands what he is writing about, who sincerely means what he says, and who seriously says what he means. Prosperity, morality, equality of opportunity—these are among the high notes he strikes.

It may indeed seem curious that so keen sighted an investigator could say, as the author does at page 66, that he believes in "dividends for the people as well as taxes," without detecting the relation between them. Of course there is no relation between social dividends and taxes of the piratical sort; but normally the ad valorem taxation of privilege values which those of us with valuable privileges pay, are the dividends of those of us who have no valuable privileges.

But Mr. Pinchot's attention is concentrated in this volume, and properly so, upon the battle for equal opportunities as expressed in the great fight for conservation of natural resources, and that is enough for one man's mind at one time.

That this involves, however, the far reaching principle which more or less unconsciously affects the author's thought, may be seen from such observations of his as these: Conservation means "fairness in the distribution of the benefits which flow from the natural resources;" it "holds that it is about as important to see that the people in general get the benefit of our natural resources as to see that there shall be natural resources left;" and "that the people have not only the right, but the duty, to control the use of the natural resources."

And how could a great truth be better stated than in these words: "There is no form of monopoly which exists or ever has existed on any large scale, which was not based more or less directly upon the control of natural resources"? or how could the remedy be better generalized than in these: "There is no form of monopoly that has ever existed or can exist, which can do harm if the people understand that the natural resources belong to the people of the nation, and exercise that understanding as they have the power to do"?

Note also what follows the statement that our natural resources must be conserved, at the opening of Chapter x: "That is good, but it settles only half the question. For whose benefit shall they be conserved—for the benefit of the many, or

for the use and profit of the few?" Nor has the author an ear only for economic adjustment. He senses all that is involved. Regarding those who "lead lives of brutalizing overwork in return for the barest living," he asks: "Is it fair that these thousands of families should have less than they need, in order that a few families should have swollen fortunes at their expense?"

BOOKS RECEIVED

—**The Rational Life.** By Will J. Erwood. Published by Will J. Erwood Co., Baltimore, Md. 1910. Price, \$1.00 postpaid.

—**Industrial Accidents and Their Compensation.** By Gilbert Lewis Campbell. Published by Houghton Mifflin Co., Boston and New York. 1911. Price, \$1.00 net.

PAMPHLETS

Pamphlets Received.

Following are among the pamphlets we have recently received:

How to Reduce Your Rates and Taxes. United Committee, 20 Tothill St., London. 1d.

Report of the Minnesota Tax Commission on the taxation of corporations. Free. St. Paul, Minn.

Report of the Minnesota Tax Commission on "The State as a Taxpayer." Free. St. Paul, Minn.

Report of the Minnesota Tax Commission, on the taxation of money and credits. Free. St. Paul, Minn.

Report of the Minnesota Tax Commission on the taxation of incomes and on inheritance taxes. Free. St. Paul, Minn.

Safety, Honour and Welfare. A conversation with Lloyd George. By Harold Begbie. Hodder & Stoughton, London. 1d.

Report of the Minnesota Tax Commission on the taxation of vessels, of grain, and of timber lands, logs and lumber. Free. St. Paul, Minn.

Elements of a Constructive Franchise Policy. By Delos F. Wilcox, Ph. D., Chief of the Bureau of Franchises of New York, and author of "Municipal Franchises." Free.

Land Reform in Theory and Practice. By James Dundas White, LL.D., M. P., with a preface by David Lloyd George. United Committee, 20 Tothill St., London. 1d.

Direct Legislation; or, the Initiative and Referendum. What it is and why we need it. By Robert L. Scott. Manitoba Federation for Direct Legislation, Winnipeg. 25 cents.

Legislation upon Industrial Education in the United States. Bulletin No. 12 of National Society for the Promotion of Industrial Education. 20 W. 44th St., New York. Free.

Report of the Employers' Liability Commission of the State of Illinois from March 24 to September 15, 1910. Illinois Association for Labor Legislation. 29 N. Pine Ave., Chicago. Free.

Australia To-Day (1911). Profusely and richly illustrated. 176 pages. Special number of the Australian Traveler, Commercial Travelers' Association, 190 Flinders St., Melbourne, Australia.

PERIODICALS

Everybody's.

Read Lincoln Steffens' installment of "It" in *Everybody's* (New York) for February, and you will understand perfectly why business men of the Big Graft variety, and their lawyers and politicians, are opposed to the Initiative, Referendum and Recall.

+ +

The State and the Land.

Sir Roland K. Wilson, M. A., opposed by J. H. Levy, presents an individualistic theory of land tenure in *The Individualist* for November-December. P. S. King and Son, Orchard House, 2 and 4 Great Smith street, Westminster, London, S. W. 2d.

+ +

American Newspapers.

Beginning with an article on "The Power of the Press," in *Collier's* for January 21, Will Irwin purposes covering in that periodical the whole subject of American journalism under the general title of "The American Newspaper: A Study of Journalism in its Relation to the Public." That these articles will be interesting is sufficiently probable from their author's name, and the first of the series is indicative of the value of all. The promise is that mainly they are to "be a piece of reporting" on the exploration of an "uncharted country."

+ +

Twentieth Century

Beginning his series on "The Religion of Henry George" in the February issue of the *Twentieth Century* (Boston), Herbert S. Bigelow says: "Just as modern science has driven superstition out of plague and pestilence and flood, Henry George has driven superstition out of the domain of economics. He has shown that the moral order of the universe extends even there. He has shown that poverty is caused by the violation of social laws which are just as certain as that floods spring from denuded forests."

+ +

"Back to the Land."

Judging by the leading editorial of its January number, *Wilshire's Magazine* (New York) labors under the hallucination that cities are not built on land, and that going "back to the land" means going to the farm, or to the backwoods, or the mines. Its editor might improve his economic perceptions by re-reading—no, by only just reading—the second chapter of the fourth book of "Progress and Poverty," wherein it is made pretty clear that acre for acre city sites are vastly more productive under appropriate use by labor than the most fertile soil.

+ +

The Chicago Single Taxer.

The first number of a new "Georgian propaganda monthly for land values taxation" has been issued from the headquarters of the Chicago Single Tax