

on the 21st a proposal to confer the voting franchise on women.

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By a vote of 8 to 3, the judiciary committee of the Massachusetts Senate recommended on the 21st that the petition for votes for women (p. 206) be referred to the next legislature. On the same day and also by a vote of 8 to 3, the judiciary committee of the New York Senate voted to report against two of the woman suffrage amendments pending before it (vol. xiii, p. 421), these being so similar to a third as to imply defeat of woman suffrage in any form or to any extent.

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A bill for votes for women was defeated on second reading in the Ontario parliament on the 21st by a large majority. Premier Whitney (Liberal) characterized the measure as hurried and reckless legislation.

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Extraordinary interest was taken by women voters in the municipal election in Tarrytown, N. Y., on the 21st. They voted for bonds of \$70,000 for purifying the local water supply and improving fire protection.

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Dispatches of the 21st credited the women of Milwaukee with taking a leading part on the 21st at the primary election for the nomination of school directors. This primary was under a new law which restricts candidates for the four vacancies to the eight polling the highest number of votes at the primary. Its promoters argue that its purpose is to secure majority elections; the Socialists argue that it is intended to defeat them. However this may be, only two Socialists out of four were nominated; and the dispatches attribute the result to women voters.

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Industrial Tax Exemptions in New Jersey.

The progressive bill on taxation which was introduced into the lower House of the New Jersey legislature February 27 by Arthur P. Jackson (p. 227), has come out of committee with a favorable report and now awaits the action of the House. As before reported, this bill proposes to—exempt from taxation all personal property, all buildings, structures, or other improvements erected or constructed upon or in land, and in which shall be included all excavations, earth elevations, grading, or other changes in the natural formation of the land which shall have been made within twenty years before the time exemption is claimed.

This bill does not include franchises or privileges in streets or highways or public places, within the class of exemptions. Although the act, if adopted by the legislature, is to take effect at once, it is not to go into operation in any municipality or

taxing district until adopted by the voters of such municipality or taxing district; and at such local elections arguments for and against adoption are to be supplied at public expense to each registered voter.

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To Cheapen Land in New York.

A commission of ten aldermen and ten unofficial citizens, recently appointed by Mayor Gaynor to make recommendations regarding the congestion of population and overcrowding in New York City, and of which ex-Senator Jacob A. Cantor is chairman and Benjamin C. Marsh is secretary, has reported at length and in minute detail. Its report makes numerous recommendations regarding building operations, tenement and factory regulations, area of dwelling apartments and rooms, conditions of labor, parks, playgrounds, schools, sanitation, outdoor relief, immigration, etc. The most important practical measure recommended will be found on page 5 of the report, as follows:

(a) That the rate of taxation upon all buildings be half the rate of taxation upon all land, and that this reduction be secured by an equal change in each or five consecutive years.

(b) The question of recommending an unearned increment tax has been strongly advocated before the Commission. The principal argument advanced in support of the imposition of such a tax is that in nearly every instance where real estate values have increased, such increases have been due wholly to public improvements and to the general development of the city, and in no way to action on the part of the property owner. Some members of the Commission have strongly urged that this Commission should advocate such a tax to be levied annually on the increase in the assessed valuations of land—the proceeds of the tax to constitute a fund to be used exclusively for the construction of rapid transit undertakings. The Commission has refrained from making such a recommendation because they believe that the subject requires greater study and investigation than they have been able to give it, and because there is a division of opinion among the members as to the expediency of such a tax at present. The Commission, however, refer this question to the officers of the City Government, with the request that it be examined and considered by them, and that public hearings be had in order to determine what action, if any, should be taken by the City with respect to this tax.

(c) That is a means of ascertaining the true price of land and of taxing it justly, the true price be required to be registered when the property is sold, so that the taxing officials may have definite information upon which to base their assessment.

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Land Value Taxation in Ontario.

There was a discussion in the Ontario parliament (vol. xiii, pp. 540, 1193) on the 21st over the question of local option in municipal taxation, in the course of which A. G. MacKay, leader