

2. A \$1,500 exemption on farm and home improvements. This would on the average reduce farmers' taxes by about twenty dollars a year. State commissioner of markets, Edward Nordman, discussed this subject.

3. The repeal of the personal property offset on income taxes. This would make income taxes yield five or six million dollars more than they do now, and reduce farm taxes by corresponding millions. I. M. Stauffacher, an income tax assessor, explained how this would relieve farmers.

4. A demand for the repeal of the secrecy clause of the income tax law. Lancelot A. Gordon, assistant secretary of State, took up this topic.

5. Taxation to force idle lands into use, held for speculative purposes. Lieutenant-governor Geo. F. Comings led the discussion on this subject.

6. A graded registration tax on automobiles, starting at \$5 or less and running up to \$25 or more. This in place of the flat tax of \$10 on all automobiles regardless of their value. Why should a \$100 used Ford be taxed 10 per cent. while a \$2,000 automobile is taxed one-half of 1 per cent.? Secretary of State, Elmer S. Hall, prepared the paper on this topic, which was read by the assistant secretary of State, Mr. Gordon.

Governor John J. Blaine delivered an address of welcome to the delegates, and the response was made by Miss Ada James, president of the State Women's Progressive Association. Except as to automobile taxes, everything called for by the tax reform conference of this year was advocated by Governor Blaine in his message to the legislature in 1921.

Concerning the exemption of improvements, the Governor said:

"Today we have vast tracts of agricultural land lying idle and unproductive. The pioneers who go into the unsettled portions of our State and build their log cabins, their barns, make their improvements, and clear the land, find that the assessor comes along and adds an increased assessed valuation, and then the tax collector comes and collects an increased toll because of the industry and toil of the home builder."

Edward Nordman, who discussed the exemption on farm improvements, said:

"The one obstacle to an equitable distribution of the productive energies of the nation is inflated land value, which precludes any possibility of a man with small means engaging in independent farming. The only way to deflate land values and to bring them to the level of their use value is to readjust taxes in such a manner as to make them fall on monopolistic holdings of land and other natural resources, while exempting from taxation all productive enterprises. A just system of taxation will release land from the hands of monopolists and speculators and will open them to use by men who are willing to farm, and will stimulate productive enterprises in every field of business."

Lieutenant-governor Comings presided at the tax reform conference and his address on taxation to force idle lands

into use treated the subject from the same viewpoint as that taken by Mr. Nordman. He spoke in favor of the Grimstad bill, written by Professor John R. Commons, which was discussed in the March issue of the *Political Science Quarterly*, and was the subject of an editorial in the May-June number of the *SINGLE TAX REVIEW*.

CHESTER C. PLATT.

Governor Garvin

WHILE the last issue of the *REVIEW* was in press the news came of the unexpected death on Oct. 2nd of Lucius F. C. Garvin, who deserved the designation of the "Grand Old Man of the Single Tax Movement," better than almost any other of the adherents of that idea. Only two weeks before his death he was a conspicuous figure at a gathering of progressive-minded people assembled at Nantucket on the invitation of Hon. Frederic C. Howe to discuss the burning questions of the hour. His vitality, both physical and mental, excited the wonder of his associates, and many comments were made as to the hospitality which his mind showed to ideas regarded as ultra-modern. Eighty-one years of militant effort for the spread of democracy had neither weakened his hope of its ultimate success nor had it made him impervious to the changes of form in its realization which recent years have revealed to be necessary.

He was born in Tennessee in 1841, the son of James Garvin, Jr., native of Vermont, graduate of Amherst in the class of 1831, and professor in the East Tennessee University. How profoundly James Garvin was interested in education is shown by the fact that he named his son for Lucius Fayette Clark, one of the distinguished educators of his time.

The father did not long survive the birth of his son. The family moved to Greensborough, North Carolina, where Lucius F. C. Garvin attended a Friends' School. When ready for college, he came North, entered his father's college, Amherst, from which he graduated in 1862. He enlisted in the United States Army upon his graduation, and joined the Fifty-fifth Massachusetts' volunteers and served principally in North Carolina. After his discharge from the army in 1864, he settled in Pawtucket, Rhode Island, chiefly because many of his regimental associates lived there. He then began the study of medicine, and, having completed his studies, and passed his examinations at the Harvard Medical School, he was awarded a diploma in 1867.

He began his medical practice in Lonsdale where he maintained an office for fifty-five years. He had the distinction of being the only member of the medical profession ever elected Governor of Rhode Island. For forty years he was active in the political life of his State. Five times a candidate for Governor, he was elected twice. He sat in the Legislature for nineteen years, being elected to the Assembly sixteen times, and three times to the Senate.

That he achieved so much political success without ever concealing his belief in the Single Tax policy as the fundamental and necessary reform will surprise many. He never made the mistake of believing that public intelligence was yet sufficiently ripe on the subject to justify one in ignoring the truth, *that the function of a representative in a democracy is to represent*, and he interested himself in urging minor reforms which his constituents believed to be important. It is significant that, although Theodore Roosevelt carried Rhode Island in 1904 by a plurality of 1,400, Governor Garvin was defeated only by 856 votes. In 1912 when ex-President Roosevelt formed the Progressive Party, Governor Garvin joined the new organization and became a prominent figure in it. In 1916, being convinced that there was no hope of advancing the cause of the people through the Progressives, he returned to the Democratic Party. The *Providence Journal* sums up his political career in the following paragraph:

"It was on the issue of equal rights that Dr. Garvin first projected himself in Rhode Island political affairs in 1893. Five years later an amendment to the Constitution of the State made partial concessions to the principles which he advocated. In 1904 he urged the passage of the 10-hour law, which was effected the following year. In 1886 he introduced a measure providing for a Bureau of Labor Statistics, which was subsequently established. In 1891 he worked tirelessly for the passage of the weekly payment bill and in 1893 for the plurality election measures, and he saw his efforts fruitful. In 1894 he was instrumental in securing enactment of the factory inspection law. In 1899 he introduced the constitution initiative proposal, which he has offered every year since then. At each session of the Assembly for the past seven years he has brought before the House a bill for local option in taxation."

To those who knew him personally, Governor Garvin embodied a large number of those traits which we like to think of, as typically American, absolutely simple in manner and habit, profoundly interested in what he believed to be the popular welfare, quite careless about worldly success, utterly regardless of caste, race, or party distinctions; he continued to support himself and his family by the practice of his profession which he continued actively to the day of his death; regarding every man as his equal, and no man as his superior, he was the living example of those virtues which, it was hoped in the early days, our institutions might make general. He was young in spirit to the very day of his death. His mind had undergone none of that ossification which is so commonly regarded as the inevitable penalty of old age. Like another octogenarian friend of ours he might truly have said, "If it were not for my Single Tax philosophy, I would have begun to feel like an old man."

To those men whose minds occupy themselves with hopes of human betterment and who are frequently made cynical by disappointment, Governor Garvin was a refreshing contrast. The fact that his dreams of social

reform had not come true before his summons came, was not for him a source of discouragement. It was because he was able to hope, and firmly to believe that some day his ideals would be realized that his nature remained as sweet and as kindly as it did. He always retained the faith that mankind was more prone to good than to evil, and that unjust social conditions continued to exist, not because men did not want to do better, but because they did not know how—and that some day they would learn.

—J. J. M.

What Single Taxers Can Do

THIS you can do: You can join with others in forming a branch of the Single Tax Party in your state.

This will bring together those who place the Single Tax first in their hopes and desires, and exclude those who are interested in what they regard as public matters of greater importance, those who are indifferent, and those who will not make any sacrifice for the cause. If you can gather together a few congenial spirits who will harmonize along this line you will have an organization that can carry on a very useful work. Write to the headquarters of the Single Tax Party, 13th Street and Seventh Avenue, New York City, for any information or suggestions that you may need in perfecting party organization.

Do not join Single Tax clubs or leagues who object to voting for the Single Tax. The members of such clubs or leagues, disregarding their beliefs, vote for candidates of political parties who are opposed to the Single Tax.

We should not only proclaim our belief in and vote for the Single Tax, but we should condemn such palliatives and substitutes for justice as are advocated by all other parties, also such interferences with natural economic laws as appear under the name of socialism and progressivism in the platform of such parties, or in those of the Democratic or Republican parties.

This country of ours has appointed one day in the year when all men and women have the privilege of selecting those who will rule over them, and choosing the governmental policies which they approve. For the rest of the year the voter may go about his affairs, leaving the conduct of the Government to those who have been selected, but on Election Day it is his privilege and duty to vote for those candidates and policies that are right, according to his belief.

This is the day, of all others, when Single Taxers should be found doing their duty both to their principles and their country. A club or league organized with the express intention of disregarding this duty on Election Day is not an association to which a conscientious Single Taxer, who has given this subject consideration, should belong. The obligation to vote in favor and not in disapproval of what he believes is a moral obligation incumbent upon the citizen.

The tendency of such clubs and leagues is to attenuate the expression of their Single Tax so that it will not violently