

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

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PUBLISHER'S NOTES.

A large number of subscriptions expire with this issue. It is to be hoped that our friends will renew promptly. And in doing so, will they try to induce some Single Taxer in their vicinity not now on our list to give his or her subscription to be forwarded. Personal solicitation on the part of our friends will be more effective than any amount of circularizing. For with the best of intentions these things are put off until forgotten.

For Propaganda Fund Number 2 to send to tax administrators or members of tax commission the following contributions are acknowledged: Nicodemus, Sr., \$1.; Nicodemus, Jr., \$20.; Chas. W. Miller, \$1.; Billy Radcliffe, \$1.; Henry J. O'Neill, \$1.; Edward Crown, \$4.; W. J. Wallace, \$4.; Col. W. C. Gorgas, \$2.; H. Ellington, \$1.; Chas. J. Ogle, \$5.; G. R. Gulovsen, \$1.; H. C. Bierwith, \$1.; Brooklyn Women's Single Tax Club, \$2.; Rowland Hill, \$2.; Mary E. G. Smith, \$3.; Charlotte Schetter, \$10.

It is to be hoped that further contributions will be made to this fund. The REVIEW needs this help, and it is the best conceivable mode of propaganda.

Our contributor, J. W. Bengough, 66 Isabella street, Toronto, Canada, is in want

of two copies of the issues of the REVIEW containing his Fables XX to XXVIII. And one copy, XXIX to XXXVII. Won't some of our readers who may have copies to spare communicate with Mr. Bengough?

John Thomson, Librarian of the Philadelphia Free Public Library, writes that the REVIEW is asked for by many of the patrons of its magazine department.

The "Social Evenings" of the Women's Henry George League of this city are held the last Wednesday in each month at the residence of Mrs. Charlotte Hampton, and are the occasions of enjoyable re-unions.

A Wangermann has an admirable and lengthy article in the *Union Labor Advocate* on the Single Tax.

Our readers will note the advertisement of the Distribution League on another page. We are not responsible for the wording of this notice. The SINGLE TAX REVIEW does not teach that money paid for land is value lost to labor. Part of the purchase price of land—all that is not speculative—is economic rent. This is not a part of wages; but is the people's inheritance, and is the provision we discover for current public expenditures in the laws governing social growth.

DEATH OF WILLIAM MURPHY.

William Murphy, of Des Moines, Iowa, who died January 26th of this year, was a well known Single Taxer of that city. He was a forcible advocate of our principles, and had a picturesque way of presenting them.

In a recent letter in the *Des Moines News* Miss L. I. Robinson speaks thus of one who seems to have been in many respects an extraordinary man. "During his twenty-five years residence here he was one of the staunchest advocates of Henry George's land theory, doing effective propaganda work by personal argument and through the public press. Though as much artist as artisan, and having more natural gifts and acquired knowledge than most pro-

fessional men, he insistently ranked himself with other workingmen, and at noon hours or on the cars quietly put forth the unanswerable logic proving man's equal right to the use of the earth and the method by which it can be established. Teaching in this way he had an advantage over him who tries to bridge the gulf between the pulpit and the pew. Political economy was his special line of study, but for pastime he moulded intaglios and statuettes, or painted landscapes and portraits, varied with the evening study of the German language. The bible he seemed to know by heart; not in a fragmentary way, but in co-related fashion, and would sometimes relate a bible narrative with a vividness and reality that breathed of yesterday."

THE RHODE ISLAND SITUATION.

Rhode Island presents the most hopeful opportunity for tax reform in the United States. There are no constitutional provisions in the way. The entire subject of taxation is left to the legislature. Taxation is almost entirely a matter of local administration. At present, the main dependence is upon the general property tax, but this is by statutory law and not by constitutional requirement.

The state revenue is raised by an assessment upon all property in the state. This assessment is made at long and irregular intervals by the general assembly, but several years ago the general assembly decided to accept the assessed valuation placed upon property by the local town and city assessors. Against this valuation a certain rate is levied each year for such purposes. Besides this there are some special corporation taxes on telegraph, telephone, express and street railroad companies, savings banks, and insurance companies, and gas and electric light companies, shared between the state and the municipalities. There are a few license taxes reserved for the state. And some in which both the state and the towns participate; but in the main licenses are locally administered. The state receives one-fourth of the liquor tax.

There is a local poll tax of \$1. in lieu of other taxes upon persons whose taxes do not amount to \$1. The constitution provides, amendment 7, section 2: The assessors of each town and city shall annually assess upon every person, who, if registered, would be qualified to vote, a tax of one dollar, or such sum as with his other taxes shall amount to one dollar, which tax shall be paid in to the treasury of the town or city to be applied to the support of public schools therein.

Rhode Island is one of the states where the old New England town meeting plan still obtains. As a consequence of this feature of home rule, each city or town in the state has all powers which are not specifically withheld from it by the legislature. This is the opposite of most other states where the cities have no powers, except those specifically delegated to them in their charters. The taxation of personal property is optional with the cities and towns, and although no town has exercised this privilege by exempting personal property from taxation, they are at liberty to do so at any time.

Every Spring, the town meeting is held, where all matters pertaining to the levying and collection of taxes and expenditures are decided on for the ensuing year.

It would be quite easy to secure the exemption of personal property from taxation by circularizing every citizen in a town with literature, a short time before election, showing the absurdity, injustice and folly of taxing personal property. More authorities on this subject could be given than any person would care to read, and unanswerable arguments for the exemption of personal property could be presented to every citizen. He could be shown how exemption of personal property would encourage manufacturing in his own town. If one town exempts personal property from taxation, the other would have to do so to prevent the loss of their manufacturers.

Rhode Island is a manufacturing state. Its principal industries are cotton, wollen and worsted goods, machinery, jewelry, etc. It is not an agricultural state. Wheat and buckwheat crops are merely nominal. Dairy and market produce and live stock