

In Detroit Frederick F. Ingram was defeated, but won a moral victory. He cut the adverse majority of 8,000 in two. Mr. Ingram is a well known Single Taxer, and is widely known in Detroit as a public spirited citizen.

Of course, none of these gentlemen were candidates on a Single Tax ticket, and their success or defeat means nothing to the movement, and is no criterion by which to judge of its weakness or strength. Had the men who are running on legislative tickets been successful they would, in these days of innumerable proposed panaceas for existing evils by taxation, been of great service, both to the public and the cause of true and rational reform through taxation, by showing the impotence of these suggested remedies and by pointing out the true methods of dealing with the economic evils which now afflict the body politic.

#### THE NEW PRESIDENT OF THE NEW YORK TAX BOARD.

(See frontispiece.)

The appointment of Lawson Purdy as President of the Tax Department of the City of New York by Mayor McClellan, November 6th, 1906, and the universal approval that followed the announcement, is an encouraging sign of the progress of tax reform, as well as a tribute to Mr. Purdy's character and attainments. Lawson Purdy was born at Hyde Park, New York, in 1868; his father, the Rev. James Purdy, D. D., was the rector of the Episcopal Church in that village. Mr. Purdy graduated from Trinity College with the degree of B. A. in 1884, and was admitted to the bar in 1898.

For ten years Mr. Purdy has served as Secretary of the New York Tax Reform Association, and has achieved a national reputation as an advocate of tax reform and expert on the general subject of taxation.

Perhaps his most important achievement was the enactment of the law, which he drafted, for the separate assessment of land values and the publication of the real estate assessment rolls in the City of New York. This law has greatly aided in correcting inequalities of assessment, and is superior to the separate assessment plans in force in some other cities, inasmuch as it does not provide for the separate statement of building values. In New York there are only two columns of values on the roll. In the first column is set down the value at which the land would sell if wholly unimproved, and in the second column the total value of the property. When the value of the improvements is required to be separately stated the tendency is to over-value buildings, and the omission of such a requirement was the result of Mr. Purdy's careful study of assessment methods.

Another achievement that may properly be credited in large part to Mr. Purdy was

the adoption in November of an amendment to the Minnesota constitution which he suggested. That amendment removed limitations on the legislature that compelled the attempt to assess all property equally, and will allow the legislature to classify or exempt as it sees fit. While this power is no greater than that possessed by the legislatures of some other states the enactment of the amendment is significant as showing that the people desired to change the former system.

The amendment is the result of four years work. In 1902 Mr. Purdy was summoned hastily to St. Paul to assist in defeating a new tax code of a most drastic kind designed to tax all classes of property at the same rate and in the same way. He delivered an address to both houses of the legislature, and for an hour and a half withstood a cross-examination by friends of the measure. The proposed tax code was beaten and an amendment to the constitution adopted by the legislature. This was Mr. Purdy's plan, but the amendment was not satisfactory to him or to those who desired to open the way for progress in Minnesota. The amendment was defeated by the people. In 1905 he was again invited to address a gathering in Minneapolis, including the members of the legislature from the neighborhood. Another amendment was adopted by the legislature substantially in the form advocated by Mr. Purdy, which amendment is the one ratified by the people.

The following tribute to the value of Mr. Purdy's work in Minnesota comes from Mr. W. L. Harris, a prominent business man who has been in charge of the local campaign:—"There has been no man so much quoted as yourself in the constant discussion which has been going on here in Minnesota the past two years, and a very large portion of the credit which shall come as the result of our election next month, in case the amendment carries, will be yours. The address you gave us last winter has been repeatedly referred to, and it has been unquestionably the most valuable factor in the situation."

Mr. Purdy has been called upon by commercial and civic organizations to assist in similar progressive measures toward equitable taxation in Ohio, Illinois, Kentucky, Missouri and other states.

Some years ago the city of Baltimore attempted to tax the easements of public service corporations, but the assessment was set aside by the Courts because of the method adopted in making it. The Tax Department then consulted with Mr. Purdy and made a new assessment, and last Spring retained him as an expert witness in a trial of an action to set aside the assessment. The trial Judge confirmed that assessment and the case has now gone to the Court of Appeals.

A number of addresses by Mr. Purdy have been published in magazine and

pamphlet form. "The Burdens of Local Taxation and Who Bears Them," is a brief but thorough discussion of the incidence of taxation, which has been highly commended by many well known economists.

In 1905 Mr. Purdy was appointed a member of the City Advisory Commission on Taxation and Finance, of which he has been Secretary and Chairman of the Committee on Taxation. The chief work of that Commission was to solve the financial problem caused by the accumulation of \$35,000,000 arrears of uncollectible personal taxes and to prevent further accumulation; to accomplish this two laws suggested by the Commission have been enacted.

Last year the Governor appointed Mr. Purdy a member of the Special Tax Commission to investigate the tax system of the State, but he was compelled to resign from this because of his appointment to a city office.

The press of the city made Mr. Purdy's appointment the occasion for many complimentary notices of his work for tax reform. The *New York Times* of Nov. 10th said: "There is probably no more highly qualified expert in the State. Mr. Purdy is an advocate and expositor of sound theories of taxation. His publications have been written with remarkable clearness and convincing force." The *Journal of Commerce* of Nov. 12th, termed it an ideal appointment. The *N. Y. Real Estate Record and Guide* calls Mr. Purdy "one of the best known authorities on taxation in this country." The *Baltimore Sun* says speaking of Mr. Purdy's work in that city that "He showed a mastery of the principles of taxation and their application to practical conditions which was a revelation to those who heard him testify." The *Tammany Times* said, "Better than any other man in public life today he understands the intricate question of taxation."

The federal courts will soon have to decide an interesting case. A marble altar intended for the Church of the Immaculate Conception at Newburyport, Mass., has been assessed by the collector of the Boston port at 50 per cent. under the provision in the tariff law for "manufactures of marble." This altar would have gone through free of duty had the importer written to the department of customs requesting free entry. His failure to do so makes it a pauper altar subject to that beneficent tax which we levy for the protection of American labor.

Frenchmen are also learning, Clemenceau, looking at a heavy touring car, asked if it was a sixty-horse power, and was told it was only forty. "Forty on the revenue tax sheet, I suppose," he responded wittily, "but sixty on the road."

## EDITORIAL DEPARTMENT.

## IN SHERWOOD FOREST.

Says the *New York Times* in its issue of Dec. 26th, commenting upon Mr. Stokes withdrawal of his financial support to the Y. M. C. A. because of the encouragement extended to land speculation in a series of lectures undertaken under its auspices: "To know what lots are valuable and why, and to be able to foresee the course of values is as truly to earn wealth as to dig or hew."

If the *Times* means that the process of digging and hewing by which all are enriched and none are impoverished—and the knowledge by which one may profit in the game of land speculation, belong economically in the same category, and that the "earnings" of one are to be classed with the "winnings" of the other, both in their operation and their economic effects—then is that able metropolitan journal clearly in the wrong.

But if it means that such knowledge is under present conditions important and even necessary to the individual who would make his way in the world, we may concede that it is wholly in the right. But it avoids the main contention raised by Mr. Stokes. What the latter wished to emphasize is that the present condition of land tenure is robbery of the people, sanctioned and upheld by law. Calling Mr. Stokes names will not change the matter. With able writers such as, for the most part, compose the *Times* staff, "avoidance is confession."

Elsewhere in the same issue commenting upon Rev. Dr. Lyman Abbott's address, in which he said that "the three great examples of fraternalism were President Roosevelt's proposed tax on inheritances, Mr. Bryan's tax on incomes and Henry George's proposed tax on the value of all natural opportunities," the *Times* has this to say:

"Mr. Roosevelt, Mr. Bryan, Henry George, a fine, congruous and suggestive grouping. But Robin Hood was a notable fraternalist. He pleaded in extenuation that he had always given to the poor what he took from the rich."

One may entertain what opinion he likes regarding the "congruousness" of this grouping—we have our own. But the men who "know what lots are valuable and why" are in a worse class than Robin Hood so far as their relation to the community is concerned, since they take advantage of a system that filches from the poor to give to the rich. In this they are not to blame, since if they did not play the game others would. It is the system that is at fault, and this system finds its ever eager defender in the *New York Times*. The Robin Hoods who levied tribute with bows and arrows have passed away, but others and later Robin Hoods are still abroad in Sher-