

affected by classifying the snails as "wild animals". This decision is on all fours, even if the snails are not, with the celebrated classification by the British railroad porter of turtles as insects.

RESULT OF PAR VALUE ASSESSMENTS IN NEW YORK.

That the enforcement of the law requiring assessment of real property at full value has been the means of increasing taxes on vacant land is shown by the tables of increased assessment by sections just issued by the Tax Department. A few citations from this table will be of general interest.

The total assessment of real estate in the City of New York is \$4,751,532,826. This is an increase of nearly one and a half billions over last year, or about 42 per cent.

In the section of Manhattan north of 155th street, most of which is vacant land, the increase is from \$21,000,000 to \$36,000,000, or about 70 per cent.

Sections 10 and 11 of The Bronx, mostly unimproved, have been raised from 59 to 100 million, or 68 per cent.

In the borough of Brooklyn, which was over-assessed last year as compared with Manhattan, there has been an increase for the borough of 29 per cent. But the increase in the sections south of Greenwood, which is sparsely built and has a large crop of vacant lots, is over 48 per cent.

Other examples could be cited, but it is apparent that vacant and partially improved land has been under-assessed and escaping with less than its share of taxes, and that assessment at full value has increased the burdens upon such land.

THE PENDING TAXATION AMENDMENT TO THE OHIO CONSTITUTION.

The constitution of Ohio now provides that taxes shall be equal and uniform on all property both real and personal. The Legislature of 1902 adopted an amendment which substituted for this equal taxation provision the following language; "The General Assembly shall provide for the raising of revenue for all state and local purposes in such manner as it shall deem proper. The subjects of taxation for state and local purposes shall be classified, and the taxation shall be uniform on all subjects of the same class, and shall be just to the subject taxed."

The constitution provides that amendments must be adopted by a two-thirds vote of the Legislature and by a majority of all the votes cast at a general election; that is to say that at the general election the amendment must receive more than half as many votes as were cast for the candidates for an office who received the greatest number of votes. This provision has prevented the adoption of any amendment to

the constitution for many years, even when there was no opposition. The Legislature of 1902 amended the Ballot Law by providing that when a political party endorses a constitutional amendment the amendment shall be placed in that party column on the ballot and a vote for the party column is counted as a vote for the amendment.

The Republican platform approved this taxation amendment, but the convention did not take action in such manner as to place the amendment in the party column. The Democratic convention endorsed the amendment and ordered it placed in the party column.

A few weeks ago proceedings were instituted by the Attorney General to restrain the Secretary of State from printing constitutional amendments in the party column. The Supreme Court has just sustained the Ballot Law, and this constitutional amendment will be printed in the Democratic party column. As the Republican party has endorsed it the adoption of the amendment seems assured.

This amendment is almost wholly due to the efforts of the Ohio State Board of Commerce, of which Mr. Allen Ripley Foote is commissioner. Their work for this amendment and other amendments which can be adopted at the same time cannot be too highly commended.

News—Domestic.

CALIFORNIA, LOS ANGELES.—(Special Correspondence.—Ralph Hoyt.) News of an important character for Single Taxers to read is not so plentiful in this portion of the United States as it is in many of the Eastern cities; but probably the readers of THE REVIEW may be interested in a few items that I am able to give them.

Since my last communication was written the so-called "Democratic" daily paper established six or eight months ago in this city has died a natural death. But that fact is not an indication that true democracy is on the decline hereabouts. The mushroom daily, called *The American*, was not burdened with true Democracy—not to any serious extent. It was Democratic in name—and that was all. It was neither fish, flesh nor fowl. People who bought it and read it did so as a matter of curiosity. They desired to find out, if possible, what its politics were; or in other words, whether or not it was Democratic, Republican, Populist, Socialist, or what. But before they became sure as to the principles it was trying to promulgate, the little thing died and left everybody still in the dark on that subject. Peace to its ashes! We want no half-breed newspaper here pretending to be a champion of genuine Democracy. We know what Democracy is, and no political or financial adventurer can fool men who are imbued with the principles of Jefferson and Lincoln.