

NEWS—DOMESTIC.

PROGRESS OF THE MOVEMENT BY STATES.

CALIFORNIA.—On the 27th of April, at Oakland, an interesting debate on the Single Tax occurred between the rival High Schools, Oakland and Berkeley. The boys were in fine fettle. The judges gave the palm for argumentation to Berkeley (anti-Single Tax) and to Oakland (Single Tax) the palm "for team work and delivery." At Berkeley meetings are held at the residence of J. G. Wright, Shattuck avenue.

(Special Correspondence. Edwin N. Burdick.)

COLORADO.—For the last twenty years the fiscal conditions of the State have been getting worse in all its departments, until we are nearly on the verge of bankruptcy as a State; many of the counties and towns are in the same deplorable condition, and the last two or three of our Governors have mentioned the fact in their messages to the Legislature. This has aroused the whole people and at the same time furnished a splendid field for propoganda work by our agitators, who were in favor of the bill Senator Bucklin has three times introduced in the Legislature.

About six or seven years ago the Democratic party was almost disrupted by internal dissension, and at that time Single Taxers got together and began to be known as a power in the political field, gradually getting hold of some of the offices and in the committees. We elected avowed Single Taxers to city, county and State offices, and in this we were helped very much by the Populists, who had a clear and distinct declaration for the Single Tax in their State platform. They fused with the Democrats, and of course we got as many of the Single Taxers in on the deals as we could, controlling the committees and delegations.

Nearly twenty years ago Senator Bucklin got a very strong resolution in the platform of his party in Mesa County and he has hammered away ever since. When the fusion came he took advantage of his opportunity, and got strong effects in the district declaration of principles, and through this and his friends' efforts the plank was inserted in the State platform of the People's Party.

Senator Bucklin introduced a similar measure to the one before the people to-day, in the lower house of the eleventh General Assembly, and succeeded in getting it passed by that body, but it was killed in the Senate. He was then elected to the Senate from his district, and four years ago introduced another bill in that body, but on account of an amendment providing for the submission of amendments to six articles of the Constitution at one time, he did not make a struggle for the measure, but introduced a resolution approved March 27th, 1899, providing for the appointment of a commission, called a tax commission, of which he was made the chairman, and had as associates Senators Ehrhart and Hill.

Pursuant to such appointment and commission he at his own expense, during the winter and spring of 1899 and 1900, made a trip to the

Australian colonies, and reported the facts as he found them to the committee, with his conclusions, to which a majority of the committee concurred, reported the same to the thirteenth General Assembly, and introduced a bill similar to the ones he had formerly introduced, which amended three sections of Article X of the Constitution of Colorado. On second reading of the bill in the Senate the amendment to Section 6 was stricken out, and the other two with some slight alterations were passed and went to the House. There as a sponsor we had Representative Peter Gorman, a strong trades unionist and ardent Single Taxer. After some parleying with the politicians we succeeded in getting a vote on the bill and it passed that body with a large majority. It requires a two-thirds vote in each branch of the Legislature to pass an amendment to the Constitution, and in the Senate we had to have at least twenty-four; on vote we had twenty-eight, with four to spare. In the House we had to have forty-four, and had fifty, six to spare. Several days after the passage of the bill the Governor signed it, although that was not necessary, as a veto would not be possible on a bill which had passed by two-thirds majority.

All of the trades unions of the State had endorsed the measure and while it was pending sent strong resolutions in its favor. Many of the women's organizations also sent resolutions in its favor, and we had a strong lobby of earnest workers at the members all the time until its final passage.

Governor Thomas, the retiring Governor, endorsed the measure in his message, and Governor Orman, the new Governor, recommended a careful consideration of the report and the recommendations.

The *Rocky Mountain News* published in a series article the whole report as rendered by Senator Bucklin, and the *Post* gave some very good editorials of the measure as it was recommended. Senator Patterson is the owner and editor of the *Rocky Mountain News*, and the publication of the report pledged him in a way for the measure. Thus by hard work we succeeded in putting before the people of Colorado for their approval one of the greatest propositions they have ever had to vote upon.

The bill has been called a Single Tax measure. I am sorry to say that even some Single Taxers call it such. It is not a bill for taxation at all, but is solely a local option matter in taxation. Single Tax is a philosophy and advocates taking all of the unearned increment for the payment of the expense of government, while this bill simply allows a *taxation* of the unearned increment, and then only by the endorsement of a majority of the people of a county.

Following are the three main provisions of the Bucklin Bill:

1. The General Assembly shall have power by law to exempt any or all personal property and improvements on land from any or all taxation. All laws exempting from taxation the whole or any part of the full cash value of any rights of way, franchises in public ways, or land, exclusive of the improvements thereon, shall be void, except as otherwise provided by

this Constitution. Any part or parts of this article of the Constitution conflicting with the provisions of this section shall be and the same hereby amended so as to conform hereto and harmonize herewith.

2. Once in three years, but not oftener, the voters of any county in the State may, by vote at any general election, exempt or refuse to exempt from all taxation for county, city, town, school, road and other local purposes, any or all personal property and improvements on land; but neither the whole nor any part of the full cash value of any rights of way, franchises in public ways, or lands, exclusive of the improvements thereon, shall be so exempted; provided, however, that such question be submitted to the voters by virtue of a petition therefor, signed and sworn to by not less than 100 voters of such county, and filed with the county clerk and recorder not less than thirty nor more than ninety days before the day of election.

3. The rate of taxation on property for State purposes shall never exceed four mills on each \$1 of valuation; but the provisions of this section shall not apply to rights of way, franchises in public ways or land, the full cash value of which may be taxed at such additional rate as shall be provided by law, after exempting all personal property and improvements thereon from such additional rate of taxation.

J. B. McGauran, referring to the prospect in Colorado, writes:

"I wish Single Tax newspaper men, writers and speakers of Eastern cities could locate in this State. We need them. There is a great field for work here, and I fear that our Eastern friends do not begin to realize it. I think we will win.

"We should take early steps to organize outside co-operation and I hope you will be in a position to assist us in this matter. Inform all our friends that more is at stake than ever before. The Colorado law, if ratified, will be superior to anything they have in Australia. We can raise so much more revenue locally than is possible in Australia that land speculators will learn what it means before we have proceeded very far."

Rev. W. A. Hunter, on April 15th, delivered an address on the Single Tax before the Presbyterian Pastors' Association, at Denver.

DELAWARE.—The Single Taxers of Wilmington have organized a Jeffersonian Democratic Club, and have adopted a declaration of principles. They have decided not to put a ticket in the field.

GEORGIA.—We have in Atlanta no organization of Single Taxers, and though our press is not hostile it seldom refers to the question. But as "All roads lead to Rome" so it must become a living issue, as men realize the need for just equitable taxation, here and here alone lies the remedy for the ills of the ignorant taxpayer.

The Single Tax applied would enable us to solve our ever present race question, as it would tend to draw from our cities the surplus element which here finds no legitimate occupation, or source of living, and so becomes criminal, not because it is evil, but for the

reason that it is ignorant, and easily overcome by temptation, and so crime increases.

The negro is a valuable agricultural worker; here is his best field, and our doctrine would encourage him to return to the land, where he would be able to proceed along the line of least resistance, instead of competing with skilled labor in the workshop, causing friction and increasing race hatred.

INDIANA.—The Indianapolis Single Tax Club of which John Messler is president, and Conrad Rusk secretary, on Johnson's election to Cleveland's mayoralty, immediately adopted resolutions setting forth his eligibility for the Presidential nomination. It was a good advertisement. Some one thousand papers throughout the country called attention to the boom. But Mr. Johnson, on being notified, said: "I would like to telegraph them not to. I am not a candidate for the Presidency."

IOWA.—The Sioux City Single Taxers were first in the field with a badge, bearing the legend, "Why Not Johnson?" That staunch champion of our principles, J. R. Herman, defended the Single Tax against Socialism in a joint debate in this city on the afternoon of April 14th, at Fourth and Douglas streets.

(Special Correspondence.)

KANSAS.—Though rather quiet, the Single Tax movement is by no means dead in the "Jayhawker" State. The number of earnest men devoted to the cause is too great for that. Our three leading Single Tax papers—*The Kansas Standard*, Mound City; *The Kansan*, Pittsburg, and *The Journal*, Newton, continue to spread the light, and many other papers publish occasional articles and are friendly to the cause.

W. H. T. Wakefield, of Mound City, has again been invited to address the Teachers' Normal Institute of Linn County on the Single Tax question. He spoke to the same body last year with lasting results among the teachers.

A legislative committee of three (all Republicans) are now engaged on a revision of our tax system. While there is no hope that they will take any progressive steps in taxation, yet Single Taxers, both in and outside the State, should write them and forward literature. Address Emil Grosser, Tax Revision Commission, Topeka.

Correspondence with Democrats of influence in this State leads to the hope that that party will endorse local option in its State platform in 1902, also the referendum. I believe all Single Tax people should advocate the referendum on direct legislation, both because it is to politics what the Single Tax is to economics, and because it is the shortest road to economic reform.

We seem to be in the first stage of a new speculative era in real estate—a disease from which we have suffered sorely in the past.

MAINE.—John Lawson, secretary of the Maine Single Tax Association, has a letter in the *Calais (Me.) Times*, of April 11th, thus replying to the *Bangor Daily News*, which asserted that only landless men advocated the Single Tax. "Even if it were true that none

but landless men advocated the Single Tax would that invalidate a sound argument? Shall men, wronged and defrauded of their natural rights, forever suffer in silence, or have their protests answered with a sneer that they own little or no land?"

MARYLAND.—A number of Single Taxers have recently addressed letters to the Bureau of Labor, asking that body to make an investigation into the workings of the Australian Land Value Taxation System, with a view of reporting upon the same at the next session of the Legislature. The chief of the bureau has consented to do this, and the necessary investigations are now under way. We suggest that a similar course be taken in other States of the Union.

Mr. Alfred S. Niles, of Baltimore, has recently addressed a representative gathering of the business men of Detroit, Mich., advocating especially exemption of manufacturing plants from taxation, and pointing out advantages which have accrued to the city of Baltimore resultant upon the making of such exemptions.

MASSACHUSETTS.—A petition for authority to put into operation the Single Tax theory came into the House lately from the selectmen of Whitman, and was referred to the Committee on Rules. It read as follows:

"The undersigned respectfully represent that dissatisfaction exists in various parts of the Commonwealth with the methods of taxation for the State, county and city or town purposes now established by law; that different changes in such methods are now advocated by different persons and associations; that it would be to the advantage of the Commonwealth if different methods of taxation could be tried in different localities, as thus by actual trial some method might be ascertained, the establishment of which would be to the general advantage of all parts of the Commonwealth; that about 80 per cent. of all sums raised by taxation for all said purposes are required for city or town, or in one word, local purposes; that the inhabitants of any city or town can have no reasonable cause of complaint if the inhabitants of some other desire and are accorded the opportunity to raise sums which must be expended within their own borders by some method different from that required by existing law."

The petition was signed by the three selectmen of Whitman, under instruction to the selectmen of the town by vote of the citizens in town meeting assembled on March 4, 1901.

The bill which is desired by the petitioners is as follows: "Every city by ordinance and every town by by-law, may, from time to time, determine and provide that all taxes required to be levied or assessed by the Board of Assessors other than for State taxes and county taxes shall be assessed upon the value of land only, excluding buildings and other improvements, or upon real estate only, or, in addition to either such value of land or real estate, upon any one or more class or classes of personal property, instead of by the method at any time required by existing law."

MICHIGAN.—The Second National Social and Political Conference will be held at Detroit, Mich., on June 28 to July 4th. Hon. Tom L. Johnson will be present and will address the Conference. Over 1,200 have already notified the committee, of which Darwin J. Meserole, of Brooklyn, is secretary, of their intention to be present.

Tom Bowden defended the Single Tax in a public debate with William Driever, the well-known Socialist, at the Labor Lyceum Trades Council, on April 21st.

MISSOURI.—The late campaign for the mayoralty in St. Louis resulted in 43,000 votes for Wells, 35,000 for the Republican candidate, and 29,566 for Meriwether, running on an independent Democratic platform, with the dominant issue the public ownership of franchises. It is clear that this result was not accomplished without flagrant frauds at the ballot box, and Mr. Meriwether is contesting the returns that have seated Mr. Rolla Wells. In one case it appears that ninety-five voters were registered from a small rooming house at 1226 Broadway, with rooms for not more than thirty persons, and in this ward Wells polled 239 more votes than Bryan did in November. In another ward, where eighty-five men say they voted for Meriwether, not one vote was counted for him. Other similar and equally startling discrepancies appear on the face of the returns. Mr. Meriwether contends that 18,000 of the 43,000 votes counted for Wells are fraudulent, and that an honest vote and count would have left the latter a bad third in the race.

Mr. Meriwether does not propose to stop by merely contesting the election. He and his friends have taken measures to reorganize the State Democracy, and the proposed platform will include public ownership of public utilities and local option in taxation. To this work our old friend, Martin Williams, will contribute with voice and pen. A paper has been started at St. Louis to aid the movement, the name of which is the *Public Ownership Leader*.

The Kansas City Single Tax Association has offered three prizes for essays on the Single Tax, to be written by the High School pupils.

A memorial meeting in honor of Thomas G. Shearman, the great advocate of the Single Tax theory, who died in New York, September 20, 1900, was held last month at the First Congregational Church. The local believers in reform taxation had the pleasure of listening to an entertaining and instructive programme.

R. T. Snedeker acted as chairman. He made a brief address, telling how Shearman came to accept the Single Tax theory.

Having bought a lot, Shearman built a house on it. When he filed his plans his assessment was trebled. The conviction came to him that he was being punished for his improvement and that our present form of taxation worked a hardship on the poor.

From that time he favored the direct tax, and his work in that direction, though more obscure, was not less productive of results than that of Henry George.

Rev. W. P. George spoke of the lives and characters of Shearman and George. He related many interesting incidents connected with

the two men, both of whom he knew, and dwelt especially on the remarkable memory and fund of information of which Shearman was the possessor. Shearman was never more in his element, he said, than when on the platform answering questions that were hurled at him from the opposition in the audience. He was never confused and had quotations and dates, facts and figures at his fingers' ends. Henry George used to refer to Shearman as "the walking encyclopedia."

Father William J. Dalton, pastor of the Church of the Annunciation, paid a high tribute to Father McGlynn, who was excommunicated, and only restored after an eight years' fight, on account of his Single Tax belief. Father McGlynn and Shearman were warm friends and co-workers. The excommunication of Father McGlynn, said Father Dalton, was sought for private ends and his theories on taxation were only seized on as a subterfuge.

Charles A. Towne, of Minnesota, and Jerry Simpson were expected to address the meeting, but the former was compelled to leave the city during the day, and Mr. Simpson was prevented by sickness from being present.

A direct legislation bill passed the last Missouri House of Representatives by a large majority, but it lacked two votes of going through the Senate, owing to the absence of several supporters. The Missouri Single Tax League is fostering that reform as the quickest means to the Single Tax.

The Kansas City Club has sent the Australian Tax League, 312 Jackson Building, Denver, some 500 copies of the January number of the *Quarterly Economist*, the 90-page Kansas City special edition, to be sold by Lecturer J. R. Herman towards his expenses in campaigning Colorado.

The Kansas City Single Tax Association has sent out over 5,000 *Why?* magazines this past year, and several thousand "Direct Taxation" speeches of Judge Maguire. It has distributed 6,500 of the 90-page Kansas City booklet, 3,000 going to our business people, 2,500 to the High School pupils, 500 to the legislators and newspapers of Missouri, Kansas and Colorado, and 400 to the Australian Tax League of Colorado, to help along the campaign for local option in taxation, to be decided there in 1902. R. T. Snedeker is president of the association, J. C. Fuller is secretary and treasurer, and M. McKay is librarian.

The Single Tax Association has offered prizes of \$25, \$15 and \$10 for the best three essays on the subject of "Single Tax and How It Would Promote the Prosperity of Kansas City," written by High School pupils of Jackson and Wyandotte counties. Essays were sent to M. McKay, Single Tax librarian, 22 East Eighth street. The association held a celebration on July 4, and the prizes were awarded at that time.

Arrangements will probably be made in the near future for discussions on Single Tax at the First Congregational Church. At the meeting of Congregational ministers yesterday Dr. Henry Hopkins announced that he had under consideration a proposition to open the church for such discussion and asked the advice of the

ministers present. They were unanimous in urging him to do so.

NEW JERSEY.—In place of the regular meeting of the Nutley Single Tax Club, scheduled for Thursday evening, April 11th, it was decided to have a debate upon the question: "Resolved, that Single Taxation of land according to value should be substituted for present taxation methods."

The club was at first unable to secure any one to take the negative, but after advertising in the newspapers of Newark and other adjoining cities, Mr. P. M. Van Riper, of Belleville, offered to speak on that side of the question.

The Park Hall was secured for the occasion, and an audience of 400 people was present when the meeting was called to order at 8:30 p. m. by Frank H. Bishop, vice-president of the club. George L. Rusby, president of the club, was the speaker in the affirmative, and in opening the debate stated that he had received many expressions of sympathy, many of his friends assuring him that upon this occasion he would "see his finish."

Mr. Rusby presented a clear and logical argument in favor of the Single Tax as a substitute for the present unjust system. His address in part was as follows:

"The paramount question of the day is that of how to make a living, and there are only three ways of accomplishing that object—by theft, by begging or by earning it. In years gone by it was much easier for a person to make a living than it is to-day in spite of the fact that the invention of labor-saving machinery has made it possible for one man, in many cases, to do work which formerly required ten."

The speaker here introduced a series of charts showing the changes which have occurred in the country since much of the land was common. It was shown how the iron, coal and oil lands were gradually all fenced in, and the trusts thus given power to impose upon the people.

Continuing, Mr. Rusby said: "There have been five stages of development in the history of this country. During the first stage labor received 88 per cent. of its product and capital received 12 per cent. During the present stage it is divided as follows: Labor, 20 per cent.; capital, 3 per cent., and landlord, 77 per cent."

"A snapshot of Nutley" was here shown, representing eleven building lots, one of which had a house upon it, the others being unimproved. Under the present system the vacant lots are taxed \$6 each, the improved lot being taxed \$50, making a total of \$110. Under the proposed system each lot would be taxed \$10, the total being the same.

It was stated that the same system would be applied to oil fields and other monopolies, taxing people according to their opportunities. The moral side of the question was touched upon, the speaker showing clearly that the proposed reform was in the interests of justice.

Mr. Van Riper, in opening his address, said that he had undertooed that the debate was to be upon the question of land taxation, but that Mr. Rusby had been "talking about everything in creation." He contended that man to-day

gets better wages and lives better than he ever did in the history of this country. He ridiculed the idea that labor received such a small percentage of its product as his opponent had claimed. He said that a manufacturer had recently stated to him that labor received 70 per cent. and capital 7 per cent.

Single Taxers, says he, propose to tax Mother Earth, which is the source of everything and which will, in consequence, enhance the price of every commodity. If you wish to bring about a reform in taxation only two things are feasible: You must either reduce taxes by spending less or else tax everything.

Mr. Van Riper caused much merriment by his humorous sallies and, in spite of the weakness of his arguments, gained considerable applause.

These resolutions were adopted by a unanimous vote of the citizens of Franklin Township, Essex County, N. J., at their annual meeting, March 6th, 1901:

Resolved, That we recognize the importance of securing the adoption of improved taxation methods, and that, as steps in the desired direction, we favor the recommendations made by our Township Committee in its report for year ending February 20, 1901, pages 60-61.

Following is that portion of the report referred to:

Your committee recognizes the impossibility of assessing taxes according to present laws, with fairness or satisfaction to the majority of our taxpayers. Recognizing also the extreme difficulty of framing tax laws suitable alike to all the different communities of our State, we heartily endorse the resolutions adopted at your mass meeting on July 10th, 1900, petitioning our Legislature for the privilege of local option in taxation. Such privilege would permit the taxpayers of each taxing district to decide for themselves which class or classes of property should be taxed, and would make it possible to grant any desired exemption for the purpose of attracting capital and business enterprises. The advantages of this proposed method of securing tax reform are becoming universally recognized, the same having recently received the endorsement of the New York Chamber of Commerce, the League of American Municipalities (at its convention in Charleston, December, 1900), the New York State Commerce Convention (Syracuse, June 6th, 1900), and the Governor of Colorado in his message to the Legislature. The benefits which will flow to the States first to adopt this proposed improvement will, in the opinion of your committee, be very great, and our people should not be the last in the race.

We would also indorse the proposition, at present widely discussed, that State and county taxes be apportioned among the various taxing districts according to the amount of local revenue collected in each instead of, as at present, according to the value of the property assessed; each taxing district would thus bear such percentage of the total State and county taxes, as the local revenue of each taxing district might bear to the total of local revenue collected in all of the taxing districts. This change would make it possible for each assessor to follow the mandate of the law, that property be as-

essed "at its full value," without fear that neighboring assessors would assess at a lower range and thus force the taxpayers of his own district to pay more than their just share of State and county taxes.

NEW YORK.—Preparations are being made in a number of the larger cities for the usual celebration of Henry George's birthday, on September 2d. It falls this year on Labor Day. On Thursday evening, June 7th, the Manhattan Single Tax Club of New York City appointed a committee of arrangements.

In another column will be found a report of the National Conference on Taxation, held at Buffalo on the 23d and 24th of May. It must be noted that this conference represented the conservative thought of the country on the subject of taxation—the conservative thought of *to-day*, which was the radical thought of *yesterday*. The single tax was very much in evidence—in principle if not in name—and the conference is a gratifying evidence of the growth of the great movement toward the attainment of a scientific basis of taxation.

Warren Worth Bailey, editor of the *Johnstown, Pa., Daily Democrat*, in an interview concerning the work of the Tax Conference at Buffalo, said:

"The thing that was funny to me was the effort of distinguished gentlemen to lift themselves over an awkward fence by their bootstraps. They were talking of the personal property tax and the general property tax, and all of them, without exception, confessed that the effort to tax either equally or with approximate fairness had never been successful. The more it is tried, the worse the results. Yet most of them, even Prof. Seligman included, seemed to think that the task shouldn't be given up—that fresh ingenuity and effort should be devoted to the impossible.

"It was apparent to-day that most of the speakers were in a receptive mood. They were in the confessional and owned up that existing systems were abortive, unjust, and infamously destructive of morals. They are therefore in no position to shut their minds against a system that has the merit of perfect simplicity added to the fundamental characteristic of design in nature. They need only to understand that natural taxation is just taxation to accept it as the final solvent of the problem; and when they have done this, as I assume most of them will, as men of high intelligence and lofty purpose, they will be able to appreciate the rich humors of the discussion in which they have participated to-day."

The subject of assessments has been vigorously discussed by the press and business men's associations during the twelvemonth past, and bids fair to figure prominently in the campaign next fall, when an assessor is to be chosen for a term of six years.

Municipal ownership seems also to be booming up as a coming issue in politics—probably to be passed on next fall. The service rendered and prices charged by the gas company and

Bell Telephone Company are special grievances.

On the evening of April 17th, Rev. Herbert S. Bigelow delighted the single taxers of Buffalo with a masterly speech on "Stealing as a Fine Art." We hope to have Crosby and other prominent Single Taxers here in the near future.

OHIO.—(Special correspondence, J. V. Freon):—B. A. Roloson has a strong letter in the Lima, Ohio, *News* favoring the new method of apportionment.

In the *Enquirer* of March 28th, S. Danziger makes a careful reply to some strictures on the Single Tax from Dr. Hussey of that city. Thomas Hunt replies to another critic in the same issue.

During the last winter and spring, the Cincinnati Single Tax Club has been engaged in active work in the Single Tax field at Cincinnati. For many months we engaged the large hall of the Odd Fellows' Temple, and lectures on Single Tax were delivered each Saturday night before audiences composed of bankers, lawyers, ministers, merchants and people of all classes. Many questions were asked by those who were skeptical, but in all cases they admitted that their questions had been fully and satisfactorily answered. The writer particularly remembers a banker who attended the meetings and who was inclined to ridicule the single tax. This particular gentleman finally became interested, then inquisitive and then converted. The audiences, while not always large, were composed of men who were in earnest, and were there to learn a solution of the enigma of equitable taxation.

Cincinnati at this present time, during the adjustments of valuations for the next ten years, presents a fine field for single tax work. Many sales of improved real estate are being made here at much less than the appraised value of the properties as fixed by the Decennial Board of Equalization. As regards *improved* property, it is no uncommon thing to find cases where the taxes take from twenty-five to forty per cent. of the gross revenue, thus resulting in gradual confiscation. A remarkable contrast is found in the valuation of *unimproved* properties. Sales are frequently made of unimproved lots at four, five and even six times the taxable valuation as fixed by this same Board of Equalization. The system of taxation is so manifestly unjust that many are looking for a solution and find it in Single Tax. The presentation of the tax situation at Cincinnati as an evil and single tax as a remedy have resulted in the conversion of many leading citizens.

As Cincinnati has spread out and taken in land formerly farms, new streets have been laid out and improved, gas or electric lights, new cement side-walks and city improvements have taken the place of former country roads. Here we find an object lesson in taxation. These streets, sidewalks, sewers and public improvements in general are built with money raised on the *general tax* duplicate; but the owners of the lots, formerly farms, ask the public prices many times exceeding the value of the property, estimated upon an acreage basis,

while the tax valuation is ridiculously low. I will give one example of the shrewdness of our tax assessors. In the eastern part of our city a street was cut through, sidewalks made and property greatly enhanced in value, and yet a property owner was allowed heavy *damages* (?) for change of grade. This particular lot owner raised the price of his lots five dollars per front foot, and received from the city money as damages. Could anything be more inequitable?

We also have in Cincinnati a tax inquisitor, who is paid twenty-five per cent. on all personal property he places on the tax duplicate. Would it not be interesting if the city of Cincinnati would constitute a board of reputable citizens for the purpose of showing what relation the taxation of improved property sustains to unimproved; how much those who improve are penalized, and how much those who do not improve take from the public that which they do not earn?

Prizes were offered by the Cincinnati Single Tax Club for first, second and third best essays on the single tax. This was confined to scholars of the public, parochial and private schools of Hamilton County. Fifty thousand circulars were distributed among the scholars. These prizes will shortly be awarded. The prizes were \$25.00, \$15.00 and \$10.00.

When we report progress of the single tax work in Cincinnati and vicinity, we must not forget the noble efforts of our deceased brother, Dr. B. F. Longstreet. The doctor converted many to single tax in his talks at the Garfield statue, in the Odd Fellows' Temple and other places. He was peculiarly fitted to reach the masses of the people, and many of our most earnest workers are his converts.

It is only fair that we should say something about the courtesy of our local papers. The Cincinnati newspapers are uniformly polite, and give us space at any time. Mr. Augspurger, of Trenton, O., who is of the press committee of the Cincinnati Single Tax Club, is presenting single tax to the farmers, orally and through the newspapers. We could not have a more able and energetic worker in this field than Brother Augspurger.

(Special correspondence, Harvey Skinner, Field Lecturer, Single Tax League).—I have visited a number of colleges of this State, and find that with some expense and a little judicious work a great deal of propaganda work can be done through them. The old prejudice against Henry George's teachings is fast dying out. The newspapers present another enticing field for labor, but it should be systematic, judicious and persistent.

I have recently entered into an arrangement with the *Press-Post*, the leading Democratic paper of Columbus, to send it "specials" from the different places I visit.

At Marion a call for the formation of a Single Tax club has been issued, signed by the following names: George B. Scofield, Charles E. Lukens, Emily C. Lukins, P. J. Monahan, J. W. Jacoby, A. A. Gottschall, W. T. Smith, H. W. Donithan, Geo. Sauer, Henry Keller, Henry Weber and A. C. Court. The Marion *Mirror* publishes Henry George's

"Single Tax, What it Is and Why We Urge It" in full.

Single Taxers in Ohio are urged to organize in their respective localities, wherever that is possible, in order to carry on effective propoganda. Where this cannot be done, they should become members of such organizations as they may consistently join, and which they may hope to use in spreading knowledge of single tax principles. They should, furthermore, make every effort to exercise some influence in the nominations and election of members of the next Legislature, in order that that body contain a greater number of the friends of the movement than has hitherto been the case. Particular attention should be paid to the attitude of legislative candidates on the question of submitting a home rule in taxation amendment to the Constitution to a popular vote.

It is also desirable that Single Taxers in every locality be prepared, so that at the proper time petitions from every part of the State in favor of home rule in taxation may be presented to the Legislature.

It is hoped that every locality in the State will be represented at the next State conference in Columbus, which will be called as soon after the first of May as a cheap railroad fare to that city from all over the State can be secured.

The energetic application of intelligent effort, in every city and county, will in a short time bear fruit, and result in making this State one of the first to adopt the single tax and lead the way to industrial freedom. We hope that every single taxer will do his duty by aiding to the extent of his ability in hastening the accomplishment of this grand result.

It is also the wish of the officers of the league that all single taxers in the State send their name and post office address, with the names and post office address of other single taxers in their locality, to S. Danziger, 3596 Wilson avenue, Cincinnati, that they may be enrolled and all notified of the work being done and be in touch for quick action when necessary. Contributions to the league fund, from 10 cents up, may be sent to the same address, and they will be duly acknowledged by return mail.

OHIO, MARIETTA.—The people here are generally awakened to some interest in the single tax. The Polen Single Tax Lecture Bureau has kept Rev. John M. Polen at single tax propoganda work and lecturing mostly among farmers in this and neighboring counties in Ohio and West Virginia since September 1st.

He is distributing much literature and talking much with individuals, besides holding meetings in school houses, blacksmith shops, country stores, etc., as he can arrange for them. Much visible progress is being made here.

The Polen Single Tax Lecture Bureau needs more funds to make its work more efficient. Any one who would like to make subscriptions of twenty-five cents per month or at that rate may send them to Edna M. Hyde, Secretary, Marietta, Ohio.

PENNSYLVANIA.—Since the close of the indoor meetings at Odd Fellows' Temple, Phila-

delphia, open-air meetings have been held in various parks of the city. The wet weather has interfered more or less with our success, but some well attended and effective meetings have been held. At the City Hall Plaza Messrs. Kavanaugh, Stevens, Harry Hetzel, E. S. Ross, Brennan and others have spoken. At Broad street and Fairmount avenue, Broad and Federal, Twentieth and Federal, Fourth street and Snyder avenue meetings will be opened when the weather permits.

At the Philadelphia Single Tax Society, Thursday evening, May 23d, Mr. Franklin H. Wentworth, of Chicago, spoke on the "Leisure Class—The Crime of Indolence." Thursday evening, May 30th, Mr. G. Frank Stephens and Arthur C. Plydell will debate on "Government."

A Tax Reform Club has been organized at Pittsburg with Nathaniel Green as president and James A. Warren as corresponding secretary.

RHODE ISLAND.—Special correspondence, Lucius F. C. Garvin. A local option single tax bill was presented at the recent session of the General Assembly of the State. It was considered somewhat perfunctorily by the committee, reported adversely, damned with faint praise by the chairman, and voted down overwhelmingly in the House of Representatives. Another local option measure, which originated with Lawson Purdy, and provides that any city or town may exempt all of the same class of property from taxation, is now pending before a joint special committee on taxation. The committee is to report next November at an adjourned session of the Legislature. Meanwhile the single taxers of the State will ask for a public hearing upon the bill.

For several years the Henry George Club, located in Providence, but including single taxers outside that city, has been a live organization, holding monthly suppers with well-known speakers from Boston and elsewhere.

At the closing meeting of the session in April, Bolton Hall charmed us with an ethical view of the great cause, presented in a simple but scholarly manner.

It has been the custom of the club to have no meetings during the summer season, with the exception of an August outing with a shore dinner on Narragansett Bay. This year, however, it is our intention to emulate the Single Taxers of other cities by holding open-air meetings in the city of Providence. Beginning June 12, they are to be held every Wednesday evening at the corner of Smith and Common streets, not far from the new State House. This location is selected as the best in the city, because it is in the midst of the modest homes of a large number of skilled mechanics and other householders of moderate means. It is preferred to a noisier centre, in the hope that by the attendance of the same thoughtful persons at successive meetings the saving doctrine may take permanent root in some minds.

The Single Taxers of Rhode Island have never thought it advisable to form a party or even to nominate candidates for office. It is our intention, however, at the next State

election, which occurs in November, to unite with other reform clubs and labor organizations in support of one candidate for a non-partisan State office, who is to stand upon a single issue—the Constitutional Initiative. By pursuing this course we hope to escape the antagonism created by the minor parties when putting up full tickets, to gain all their advantages of organization, agitation and education, to secure a larger and more representative vote on election day, and at the same time be in a position to bring pressure to bear upon the two major parties to grant our demand. The Single Taxers, Woman Suffragists, Constitutional reformers and labor leaders regard the Constitutional Initiative as the best, if not the sole, method of obtaining their several ends. On this ground only they give it their support and do not ask the candidate whom they name to commit himself to any of their reforms, but to be heartily in favor of the Constitutional Initiative.

Following is the proposed amendment, the two sentences of which furnish the plank upon which our candidate is to stand:

"Five thousand, or more, of the electors of the State, qualified to vote for general officers may propose specific and particular amendments to this Constitution by filing with the Secretary of State, not less than three months, and not more than nine months, prior to any general election, a petition that the electors may, at such general election, cast their ballots for or against such amendments. * * * Any proposition thus made shall be submitted to the electors by the Secretary of State at said annual meeting, and if then approved by a majority of the electors of the State present and voting thereon in town, district and ward meetings, it shall, ninety days thereafter, become a part of the Constitution of the State.

TEXAS.—*The Weekly Times* of Houston, Tex., republished from the *New Orleans Times-Democrat* a two-column article, "Henry George—A Wonderful Life," by Prof. J. H. Dillard, of Tulane University.

WASHINGTON.—At Seattle weekly meetings have been held on Tuesday evenings at the Acme Business College, at which questions were answered. These will be discontinued during the summer months.

WEST VIRGINIA.—(Special, Editor *Piedmont Herald*.)—Last February the Legislature of this State passed a resolution directing the appointment of a commission to investigate and report what changes are necessary in the tax assessment or revenue laws to equalize taxation in the State. The Governor has appointed that commission, and they have just sent out a circular asking that those who care to do so make suggestions in writing to said commission of any changes that are considered necessary in the laws concerning taxation, but the members of that commission are men not likely to make any radical changes in the laws. One of them, ex-Senator Henry G. Davis, a nice gentleman, is interested in thousands upon thousands of acres of coal lands, in the West Virginia Central and Pittsburg Railway, and

president and director of several national banks.

There is a Single Tax Club, I believe, in Parkersburg, which is about 200 miles from here. Mr. W. I. Boreman is the president.

I have been a follower of Henry George for about twenty years. I came to this town fifteen years ago and have talked Single Tax on the streets and in my paper ever since. At first I was laughed at, but they do not laugh now. There are about 5,000 people in this community (Piedmont, W. Va., Westernport and Luke, Md.), about 200 of whom profess to believe in the doctrine. A few of my friends in Keyser, the county seat of this (Mineral) county, five miles away, are talking of organizing a club there and we hope to get some people here to join with them.

LATER COMMUNICATIONS.

NEW JERSEY.—On Saturday evening, June 15th, a meeting was held at Belleville, N. J., to form a New Jersey Tax Reform Association. Lawson Purdy addressed the meeting. George L. Rusby, of Nutley, was elected president, and G. M. Hart, of Passaic, secretary. Following is the platform adopted, and on which the fight will be made in New Jersey:

We indorse the report (1897, pages 75-76) of the State Tax Commission appointed by Gov. Griggs, condemning our present tax laws and declaring that "the evils and abuses in New Jersey taxation call for due and early remedy." We believe that improvement in taxation must be uniform throughout the State, because our legislature cannot frame tax laws agreeable to a majority of our citizens, who believe that the varied necessities of different localities demand different treatment. We therefore demand legislation which shall grant to the citizens of each individual taxing district the right of choice as to the adoption of any desired method of assessing taxes for local purposes. Such right of "Local Option," or "Home Rule" in taxation would (1) permit the citizens of each locality to decide for themselves which class or classes of property should be taxed or exempted; would (2) permit any desired exemption from taxation for the purpose of attracting or encouraging business enterprises; would (3) encourage our citizens to take an interest in the study of true taxation principles; and would (4) permit the adoption, in a limited territory, of any proposed change with a minimum of risk, as desirable changes only would be permanently retained, while neighboring localities would naturally follow in adopting such reforms as might prove successful, avoiding any that might prove otherwise.

In thus demanding the privilege of Local Option in taxation, we stand for a principle which has received the indorsement of the New York Chamber of Commerce, New York Tax Reform Association, New York State Commerce Convention, League of American Municipalities, the Buffalo Merchants' Ex-

change. Rochester Chamber of Commerce, N. Y. Tribune, N. Y. Times, N. Y. Evening Post, N. Y. Journal, N. Y. Commercial Advertiser, and many other prominent authorities Bills granting this desired reform have passed the Lower Houses of four of our State Legislatures and the Colorado Revenue Commission Report (1901) at the close of a thorough history of the successful operation of this system in New Zealand, states: "We do not know how any one who believes in a government by and for the people can oppose such a change in the powers of our Local Government."

We urgently indorse the proposition also, that such State and County taxes as are collected from the different taxing districts, be apportioned according to the amount of local revenue collected in each, instead of, as at present, according to the amount of property assessed; each taxing district would thus pay such percentage of the total State and County taxes as the local revenue collected in each district might bear to the total local revenues collected in all of the taxing districts. This change would (1) insure a just apportionment of our State and County taxes, regardless of whether the tax rate in any given taxing district might be 3 per cent. upon a 50 per cent. basis of valuation, or 1½ per cent. upon a 100 per cent. basis of valuation; would (2) abolish the present necessity of vesting in State and County Officers the arbitrary power to revise assessments made by local assessors, and to thus dictate the portion of State and County taxes to be paid by each district; and would (3) make it possible for each assessor to follow the mandate of the law, that property be assessed "at its full value," without fear that neighboring assessors would assess at a lower range and thus force the taxpayers of his own district to pay more than their just share of State and County taxes.

A condition bordering upon an incipient rebellion may be truly said to exist in Ohio, where the officials of railroads and other corporations insist upon violating the plain letter of the law governing the assessment of property, and county auditors all over the State refuse to enforce the law. The result of all this is that farmers and home owners and business men all over the State are compelled to pay taxes on from 60 to 90 per cent. of the values of their property, while the corporations pay on from 10-15 per cent. of their property. It is known that fully \$500,000,000 worth of taxable property escapes the burden which the law of the State intends to place upon it and exempted by its owners and not listed by public officials. It is to correct this outrageous injustice, this robbery of the farmers and laborers, that Tom L. Johnson has inaugurated his great fight. His position is so unassailable that any Democrat who dares to oppose will get his fingers badly burned.—Argus (Clinton, Ind.).

NEWS—FOREIGN.

INDICATIONS OF THE WORLD-WIDE PROGRESS OF THE MOVEMENT.

SCOTLAND.

(Special Correspondence John Paul.)

Outside our own organization the most important happening at present on our question is a conference being called by the Scottish Liberal Association to discuss the question of how best to apply the principle of the taxation of land values. The conference takes place on Thursday, 30th inst., at 2.30 p. m., and I enclose you the recommendations of the Executive, which, in all probability, will be unanimously adopted. The conference will be composed of accredited delegates from the local liberal associations throughout Scotland. About 1,000 are entitled to be present. It is a striking testimony to the strength and continued growth of our movement here in Scotland to have the official Scottish Liberal Party organizing such a conference and advocating such a thorough radical scheme. The terms of the recommendations, as you will notice, might have been drafted by a Committee composed of Louis Post, Tom L. Johnson, and Henry George, Jr. That is to say, it is genuine Single Tax.

Over the border the National Liberal Federation annual meeting, held at Bradford on the 12th inst., has again unanimously declared for the just taxation of land values. The adjective just looks like 20s. in the £ to begin with!

Along with these political movements, or movements of the Liberal Party in Scotland and England, we regard with great satisfaction the victory secured at Liverpool last month (see full report in the current issue (May) of the Single Tax, where the City Council, after a thorough and interesting discussion, resolved by 38 to 21, "That the Council petition Parliament, requesting them to introduce a bill as early as possible, dealing with the rating of ground values." The Liverpool City Council is Conservative to the extent of 65 per cent. of its members. Only ten Liberals voted in the division. This victory is due undoubtedly to the splendid efforts of Mr. Thomas Burke and Edward McHugh. Mr. Burke pledged himself at the Glasgow conference, in October, 1899, that he would endeavor to bring Liverpool Town Council up alongside of Glasgow on the question of taxation of land values. He has kept his word, and Liverpool Town Council now stands in line with the numerous band of Local Rating Authorities asking Parliament for powers to tax land values.

The Executive of the Scottish Single Tax League have resolved to hold a bazaar in the spring of next year, for the purpose of raising funds to enable them to cope with some of the many opportunities to enlightenment on the Single Tax that are lying around these parts, waste. The Hon. The Lord Provost