

tion is made that in Duluth land is assessed at a higher percentage of its value than either improvements or personal property. In almost every case some such assertion is made as that with regard to Seattle, that "the small property owner has to pay more taxes than he would if all property were assessed at a uniform percentage of its true value. This disparity between the assessed and the market value is greatest in the cases of the larger and more valuable pieces of property."

In almost every city complaint is made either that public service corporations are favored by the law, or as in the case of New Orleans that "public franchises are assessed at a very low figure."

The contribution to the revenue made by personal property varies greatly, ranging from about $3\frac{1}{2}$ per cent in Buffalo to 82 per cent in Grand Rapids. The statement with regard to Cincinnati is generally true with regard to the other cities. The author of the paper on Cincinnati says, "Intangible personal property cannot be reached by the assessors, and even tangible personal property is not returned to any great extent. From this it can readily be seen that Ohio is in the same position as the rest of the country as regards taxation of personal property."

The symposium as a whole bears strong testimony to the fact that the superstition for taxing everything is yielding to the logic of facts which daily become more eloquent, and that more and more attention is being paid to the full assessment of land values. All should realize that great economic changes can be wrought by merely enforcing the law as it is, by assessing land for all it is worth and not over assessing improvements.

LAWSON PURDY.

AN INCISIVE PAMPHLET.

We know of no more forcible and effective Single Tax tract for propaganda than, "How to Become Your own Landlord without Cost," by F. Burgdorff, 2656 45th Street, Cleveland, Ohio. Mr. Burgdorff offers to return the price of this tract,—ten cents—to the third or fourth individual to whom it is loaned, providing that he can show evidence that he has read it and understood its contents. His object in making this offer is to secure for each copy a certain circulation. Copies in bulk may be secured at a discount from the price for single copies by writing to Mr. Burgdorff.

About ten pages of this effective little pamphlet is given up to "Hammerstrokes." Here are a few:

"Taxing goods makes goods dearer. But by taxing land values, land becomes cheaper."

"Fish in the river, coal in the earth are land. Fish in your frying pan, coal in your shed are wealth."

"Hands and land separated are like two shear blades separated. Either alone is useless."

"Trusts that do not have their feet on the ground are not a lasting menace. The ground trust is the mother of all trusts and most to be feared."

There are many more of these "Hammerstrokes," some quite as good and better. Told as it is in simple language with no waste of words, this tract deserves to have a wide circulation.

"THE MARKET."

This is another of the pamphlets of Mr. Henry Rawie. It is an argument for the Single Tax following from what we regard, if we understand them at all, as erroneous premises. The problem which is plain and simple to Single Taxers after the essential factors are understood becomes in Mr. Rawie's hands one of hopeless and bewildering complexity. This is largely because he magnifies, or substitutes manifestations for causes. The position of cause and effect is reversed, and though this is done with some skill we would be loath to recommend the pamphlet for general use.

That money is the creator as well as the measure of values, that money employs labor, that an increase in value is necessary to keep labor profitably employed; that "commodities are the means of distributing wealth by collecting and distributing money and keep us employed by the constant exchange of money for commodities" (why not of commodities for commodities?) are all only a few of the mazes into which Mr. Rawie leads us.

Doubtless a man may see the Single Tax standing on his head, and it is better to see it that way than not at all. But much of what is seen and described in this position is so impenetrable that one might almost suspect Mr. Rawie of occupying a chair of Political Economy in some one of our foremost colleges.

J. D. M.

ENOCH ENSLEY.

There were many forerunners of Henry George in England and Scotland. Morrison Davidson has treated of them in a volume published by F. R. Henderson, London, Eng. A similar office might be performed for Mr. George's American precursors, whose works deserve to be rescued from the neglect into which they have fallen. The names of Opdyke and Isaac Sherman occur to us at the minute, and before us lies a pamphlet published by the New York Tax Reform Association containing a letter written by Enoch Ensley, a landowner in Tennessee, to Governor Brown in 1871. It is true that these men including Mr. Ensley approached the subject exclusively from the fiscal point of view—they were not concerned about the relation of labor to land,