

SINGLE TAX REVIEW

An Illustrated Quarterly Magazine of
Single Tax Progress

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PUBLISHER'S NOTES.

Our subscribers will please note the date on the wrapper which marks the expiration of their subscription, and kindly renew.

A few numbers of this issue may be had, in quantities of ten, for ten cents each. It is a number well adapted for propaganda, and our friends can aid the REVIEW by circulating it.

The "New Political Economy," an address delivered before the Young Men's Civic Club of Pittsburg, Pa., by J. B. Sharpe, has been received printed in neat pamphlet form. It is an admirable statement of our principles.

The *Cleveland Recorder* is the one paper in Cleveland that makes a specialty of printing the full reports of the work of Tom L. Johnson and the administration in that city, without caricature or misrepresentation. Its price is \$2.00 a year every day except Sunday.

The *Indianapolis Sun* contains an interesting account of what is being done by the poor of the city in cultivating the vacant lots, a movement which has been three years in operation in Indianapolis. "Two-thirds of the applicants are colored people and take great pride in their work, doing it very carefully and thoroughly."

The *Direct Legislation Record*, edited by Eltweed Pomeroy, at 44 Hill Street, Newark, N. J., continues to keep up the good work in behalf of pure Democracy. It is a record of the work that is being done, and is indispensable for those who would keep in touch with the movement. Mr. Robert Tyson,

our good Single Tax worker in Toronto, continues his department on Proportional Representation in every number.

With its issue of July 4th the *San Francisco Star* begins the twentieth year of its existence. This sterling Democratic weekly of the Pacific coast, edited by James H. Barry, is full of good things. It has been a persistent advocate of the Single Tax and true Democratic doctrine since its foundation. We hope that its career of usefulness may be long continued.

THE SEPARATE ASSESSMENT OF LAND AND IMPROVEMENTS.

That the Single Tax propaganda has greatly influenced public thought in regard to matters of taxation is strikingly evident from recent legislation and discussion. It is not so long ago that the legislator in quest of funds was animated solely by the idea of finding something or somebody to tax who had previously been untaxed, and imposing as much of a burden as would be borne without arousing too much opposition. While this tendency was present in some Legislatures in session last Spring, yet on the whole the tax laws passed showed that some consideration had been given to the incidence and the ultimate effect of the tax laid. This was evident in New York where the Mortgage Tax Bill met with much opposition from borrowers, and was defeated chiefly upon the ground urged by nearly all the newspapers that the taxation of evidence of indebtedness was a double taxation and that a mortgage tax must fall inevitably on the borrower.

But more significant is the manner in which the question of equitable assessment of real estate is coming to the front in many places. The most important, both because of the amounts involved and the radical measures of the steps already taken, is the City of New York. Last Fall the City administration directed the assessors to comply strictly with the law and assess all real property at its full value. Prior to that time the custom had been to assess it at what was said to be 65 per cent., but in reality varied from 25 per cent. to 80 per cent, on some classes of property to 80 per cent. upon others. Manifestly so long as the law required full value and was not complied with, these inequalities could not be corrected by individuals, for the man assessed at 80 per cent. was still escaping the full assessment and would have a hard time to show the exact ratio upon which the 80 per cent. or 40 per cent. properties were assessed. The first assessment under full valuation has just been completed, and it is generally agreed that it is much more equitable than assessments have been for many years. It has added nearly one and a half billion dollars to the real estate assessments.

The tax rate will be decreased from 2.27 to about 1.40. Yet the net result will be that the land values will pay a higher tax, since most of the increases have been upon the land values even of improved properties, as improvements heretofore have been assessed nearer to their full value.

A more important step was the enactment of a bill by the Legislature, which was signed by the Governor May 8th, 1903, and provides for a separate statement of the value of land in assessments of real estate and for the publication of the annual record of the assessed valuation of real property in the City of New York. This bill was prepared by the New York Tax Reform Association in 1896 and its Secretary, Mr. Lawson Purdy, has been working ever since to secure its adoption. Its merits were recognized by the present City Administration which perceived that full valuation was not sufficient to guard against inequalities, and that the separate statement of the land value would greatly aid in the comparison which can readily be made when the lists are published cheaply and are accessible to all interested persons. The separate statement of land values is not a novelty, as it is in operation in several States, but its good effects are greatly minimized on account of the lack of publicity. New York is divided into sections and these in turn into blocks, and the assessment list of each section is to be printed separately. Upon each list will appear the name of owner, size of lot, stories high, street number, lot number, value of land and value of real estate, and this in regular order by blocks, streets and numbers so as to admit of ready comparison. The first assessment under this law will be begun in September for the taxes of the year 1904.

In the City of Buffalo land values have been separately assessed for a number of years, but the values have been shown in one total on the rolls. But this year the assessors have of their own volition made up the list showing the values of land and of improvements in separate columns. The results show that out of a total of \$273,000,000 land values are \$153,000,000, thus being \$33,000,000 more than improvements. But in a few wards which contain principally small homes the land values are considerably less than the improvement values. If the value of special franchises is included, the land value will total \$45,000,000 more than improvements.

Of course, as the *New York Times* remarked editorially, the separate statement of land values is not the Single Tax. But nevertheless it is very acceptable to Single Taxers, for it will make for a more equitable assessment of real estate. Not only will this be more just as between individuals but it will have the tendency to place a larger burden than heretofore upon land values and to exempt improvements to that extent. The investigation of the Illinois

Bureau of Labor of 1894 showed that the unequal assessments in Chicago invariably favored the owners of vacant lots, of partially improved property, and of improved property of which the land value was greater than the improvement value; while the property owners whose improvements were in excess of the land value, being chiefly the owners of small homes or moderate business buildings, were proportionately over-assessed and therefore bore more than their fair share of the taxes.

It is interesting to note that although the assessment of personal property in New York City was increased nearly \$150,000,000, personal property will pay even a smaller percentage (12.5) of the total local taxes than last year. Almost simultaneously with the publication of these figures showing the failure to reach personal property in New York, the Lincoln, Nebraska, *Evening News* detailed some of the results of the assessment in that city. It appears that there are several precincts in which, according to the assessors, there are no clocks, sewing machines, or bicycles; that while one ward in the city has 246 bicycles that there are only nine in the entire county outside of Lincoln; and that there is one precinct which has two pianos but absolutely no household goods. All of which tends to show the breaking down of the attempts to assess personal property. Few people seem to take the personal property tax seriously and its survival appears to be due as much to inertia as to any other cause, and if matters progress as they have been for the past ten or fifteen years it will soon die of inanition.

In a recent number of *Boyce's Weekly A. M. Simons*, probably the ablest of the American Socialist writers, takes a fling at the Single Taxers, who, he says, "Attempt to trace all monopoly back to land." Mr. Simons errs in this statement. Single Taxers recognize that there are two things which create monopoly; one the ownership of land, which includes, of course, land necessary for transportation; second, the possession of a privilege granted and enforced by governmental power. Most of these governmental privileges are nowadays in the form of laws which tax out or threaten competition, as in the case of the tariff laws which shelter the steel trust against foreign competition. Mr. Simons names the tobacco trust as one which does not control land, but that trust would be harmless to oppress the consumer were it not for the internal revenue taxes which by demanding a preliminary outlay of cash for taxes tend to that extent to prevent competition by the man of limited means, and impose vexatious restrictions which also build up a monopoly. That no trust can permanently succeed which has not either a governmental privilege or a land monopoly