

Henry H. Hardinge will make his mark in whatever field of endeavor may secure his attention. His fund of illustrations and swift apprehension of the essential features of any matter under consideration make him one to be feared by enemies and prized by friends. With him patriotism is resistance to tyranny.

News—Domestic.

CALIFORNIA, LOS ANGELES.—(Special Correspondence.—Ralph Hoyt.) The few Single Taxers in this city continue true to the fundamental principles of our cause, despite the result of the Ohio election and some other incidents of more recent date. We see no reason for discouragement, but feel sure that out of the apparent darkness there will come, in due time, a light that will illuminate this monopoly-ridden country and bring eventual harmony between elements which now are warring with each other, though really desiring to accomplish the same object—equal rights for all, with special privileges to none.

We are now viewing with deep interest the great real estate boom in this city, which has been going on for several years, and growing in size, fierceness and absurdity. The daily, weekly and monthly sales of city lots not only increase in numbers, but they show a continuous creeping up of what are universally considered land values. In one sense they are such. At least they are land PRICES; and the amount of pure speculative "business" prevailing here creates a fiercer demand for real estate as the days go by. True there is and for sometime has been a vast amount of building going on within the city limits, and in various contiguous little cities; but the figures to which prices of small spots of God's earth have attained are beyond what they should be for the permanent good of the people interested in healthy expansion. Sooner or later there must be a reaction. The engine can not much longer bear such a pressure without having an explosion. No two men, or larger number of men, can earn a living by perpetual swapping of horses. Neither can a community always prosper, or even live comfortably, by depending mainly on mere land speculation.

Well do I remember the great boom of 1886, '87 and '88. For two years Los Angeles, was "booming." Real estate agencies were thicker than mosquitos. Nearly every available business structure downtown was subdivided into small compartments, and used as real estate offices, for which the occupants paid enormous rentals, and charged enormous prices for every small patch of earth offered for sale. The agents using those little high-priced pens evidently agreed with the sentiment expressed by Bulwer when he declared that "The pen is mightier than the sword." Agents and

sub-agents were almost as thick in the streets as ever were grasshoppers in the fields of Kansas. And every such agent was constantly looking or running after a buyer. Each agent presented somewhat the appearance of a shipwrecked mariner floating on a log in mid-ocean—he was straining his eyes to discover a sale!

The boom continued two years or more, and then collapsed. Then came a reaction all over the city and county. For several years thereafter there was only one mechanical line in which men found satisfactory employment here, and that was carpenter work. Every carpenter was kept busy making signs for buildings in the town, the signs reading either "FOR SALE" or "TO LET."

There may not be a set-back in the growth of this queer city for a year or more to come; though there is reason to believe the change may occur within the ensuing ten months. When it does come, many people who are now economically blind may get their eyes open and begin to learn the important lesson that we have been working on a wrong basis. That land speculation is not an industry, but a game of chance. That monopoly of natural resources is a special privilege, for which every person indulging in it should pay a reasonable sum into the public treasury for public purposes. That the natural right to the use of the earth and all that the individual honestly produces is as sacred as any moral right in the category. That any state, or municipality which disregards such natural rights is sure to reap a whirlwind.

Meanwhile, we Single Taxers are still the same firm believers in the ultimate triumph of our principles.

"For ever the Right comes uppermost,
And ever is Justice done."

Applications for Single Tax literature are becoming more and more frequent, and I have the pleasure of giving out much of it to persons who apparently are interested in the great problem which we know can never be settled till it is settled as Henry George proposed. Any Single Taxer who may have such literature on hand, will do a good service by mailing some of it to me, as I can place it, free in the hands of every applicant.

COLORADO, DENVER.—(Special Correspondence.—E. O. Bailey.)—The effects of the campaign for Local Option a year ago, are still discernible.

With the exception of individual action, and that largely confined to Denver, little is being done to restore the influence and the organization which that campaign—with its final defeat—cost us.

The causes are apparent. Reaction from its high tension was inevitable, and recovery from its sacrifices necessary.

Denver has been convulsed with the birth agonies of a new charter in which Single

Taxers have merged with the liberal element in an effort to secure a practical interpretation of the provision in the amendment for direct legislation (locally) and public ownership of municipal utilities.

Flagrant fraud and official corruption defeated the first charter proposed, and corporation lawyers and politicians are at work upon another in which "reform theories" will be absent.

Ex-Senator Bucklin has returned from California where he was seriously ill with rheumatism of the heart and is ready, he says, for another battle with the enemy.

E. N. Burdick, Secretary of the Australasian Tax League had a debate recently with Mrs. Maynard, a Socialist. It was well attended and contended.

The Socialists are very active throughout the state taking advantage of the desperate straits in which the striking miners have been placed by "The Citizens Alliance" which is rapidly disunionizing many camps, mines and mills.

Bishop Matz has been conducting a series of addresses from his pulpit, denouncing Socialism and demanding submission to the present order on the part of Catholics. The effect is doubtless of a negative sort, although these lectures are given long reviews in the daily papers.

Mr. J. R. Herman, the Single Tax gladiator, recently delivered an excellent address before the young people of the Unity Church. Mr. Richard Welton furnished the music, and aided by his presence in making the meeting a successful one. Mr. Herman is also to make a talk before the Carpenters Union banquet on the 18th of January.

The campaigns of 1904 will find us all busy again in the cause of reform.

GEORGIA, ATLANTA.—(Special Correspondence.—William Riley Boyd.)—While it is true that Atlanta has no Single Tax Organization, it is also true that there are many who accept the doctrine; and in time their influence will be felt along the lines of discussion. The Saturday Night Club, a literary and debating society, has a number of Single Taxers, and the matter is often the subject of discussion. Miss Mary Hicks, of Bainbridge, Georgia, is engaged in effort to interest the women of our State in the work of "The Women's Single Tax League," and there is little doubt that she will arouse interest in this and kindred topics.

But the really hopeful feature of the situation is that the authorities are convinced of the inadequacy of the present method of assessing taxes, and are casting about for something different.

When so conservative an organ as the *Atlanta Journal* makes open confession that the taxing of personal property is beset with difficulties, making it an uncertain source of revenue, we realize that light is about to dawn.

After noting an "increase of tax assess-

ments for past year of more than two millions of dollars," it adds this significant statement: "The increase would have been larger but for a decrease of \$145,598 in the assessment of personal property."

In the closing words of his great work, "Progress and Poverty," Mr. George says, referring to the Single Tax: "Will it at length prevail? Ultimately, yes. But in our own times, or in times of which any memory of us remains, who shall say?"

The wise advocate of our cult wishes no sudden or violent change, but is content to wait the slower processes of reason and necessity; and these are working silently, but effectively, the day is not far distant when the whole truth will be proclaimed and the world will have learned the great lesson that "The Land belongs to the People." Every pending question which agitates the world and hinders progress would find its solution if the land were restored to its real owners.

The Panama matter, affairs in the Philippines, racial adjustment the world over, all wait for the settlement of this great question, and must wait, for here alone may be found the final act of justice for all men.

ILLINOIS, CHICAGO.—(Special Correspondence.—G. J. Foyer.)—The progress being made by the Chicago Single Tax Club has been with the country newspaper editors throughout the State. We have now nearly 200 of these editors who are willing to publish articles on the Single Tax. It is estimated that more than two-thirds of the editors so secured are Republicans. These editors have the Club on their mailing list, and we receive copies of the paper with our Single Tax articles "Marked," to show us that they have published them. The letters will go to these papers in systematic order after the first of the year, when the letter writing corps have contributed enough letters for the mailing of a different one each week to the various newspapers. Our representatives have secured the consent of these papers to attend a convention to be held later in the year, called "The Local Home Rule" Convention, and the editors are made delegates to this convention. We are about to be placed in touch with a greater number of people on the Single Tax question than was ever attempted before men who could be reached only through their little country paper. Our greatest surprise has been the willingness of these papers to publish our arguments. The Club has taken an active interest in the question of Municipal Ownership and was invited with other organizations to address the local transportation committee on the traction question. Mr. Thomas Rhodus, President of the Club, and G. J. Foyer addressed this committee on December 8th. Other members will appear later on in the debate. The newspapers give no accurate report of these debates.

I regret to chronicle the death of two ardent Single Taxers and members of the Club, Mr. George A. Brooks, who was the editor of the *Bulletin* in our campaign, and Mr. Edward E. Harding, who had stood for Alderman and other offices in our campaign, passed away the week of December 10th. Both were earnest men, who gave much of their time to the cause.

MASSACHUSETTS, BOSTON.—(Special Correspondence.—Jane Dearborn Mills.)—The League held its annual meeting on Monday, November 11. After a dinner at 6 o'clock, the members assembled for the transaction of business.

Besides the election of officers, the principal business was the discussion and final adoption of a resolution passed for the purpose of annulling one passed at a meeting during the year just gone by. The last year's resolution was:

"Resolved, That while the Single Tax would, better than any other system, meet the requirements of scientific taxation, liberating opportunity, freeing labor and unburdening production, yet were private ownership in the soil morally defensible, no amount of advantage to be gained would justify placing taxation exclusively upon land values:

"Therefore, while ready to support any movement tending toward the end we seek, we at all times bow to the arbitrament and accept the test set forth by Henry George, that, if private property in land be just, the remedy we propose is a false one: if, on the contrary, private property in land be unjust, then is our remedy the true one."

This year's resolution was:

"It is hereby affirmed that the purpose of the Massachusetts Single Tax League is (1) to promote an understanding of the Single Tax as a plan which Henry George put into practical form in the proposition 'to abolish all taxation save that upon land values,' and (2) to show, as proposed by Mr. Post, 'the wisdom and the justice of applying land values to common use, so far as they will go, or so much of them as may be needed for the just requirements of economical government.' It is further affirmed that any vote as to the right or wrong of private property in land is foreign to the purpose of the League."

The reason for annulling the first resolution was stated by those in favor of such annulment, notably President C. B. Fillebrown, as being that the declared object of the League, stated in the Constitution, is the propaganda of Single Tax principles. No mention is made in the Constitution of what any of these principles are: and there are those in the League who see in the statement that private property in land is unjust, an exaggerated declaration of Henry George's avowed principles, and, in that sense, an untrue one. Mr. Fillebrown is

the leader in this view. He holds that only one condition of private property in land is unjust, namely, the private appropriation of ground rent, that all other conditions will remain the same under the Single Tax, as now, except the one necessarily disappearing under the equal taxation of unoccupied and occupied land—land speculation. Hence, a false impression of the practical application of the Single Tax is given to the uninformed by the wholesale assertion, "Private property in land is unjust," since this condemns those conditions of the present system which are equally conditions of the Single Tax system.

The vote for this new resolution did not necessarily mean that every one who did so agreed, unconditionally, with Mr. Fillebrown; it indicated, rather, that they recognized the necessity for freedom in the League of every member to stand publicly and privately for his own view without disloyalty to the League; and that they recognized that the declaration of a principle in a terminology which some believe conveys a wrong impression to the uninformed hampers such freedom.

The officers elected were: President, C. B. Fillebrown; Treasurer, J. E. Willis; Secretary, Jane Dearborn Mills; Executive Committee, William K. Peabody, L. A. Lothrop, Mrs. Eliza Stowe Twitchell, W. C. Colby, Samuel Brazier and W. S. Crossman.

On December 21, Gov. Garvin of Rhode Island delivered a Single Tax public lecture, under the auspices of the League, in the Y. M. C. Union Hall.

The speaker was introduced by a most able introductory address by Wm. Lloyd Garrison. He pointed out the national conceit of the times, and the national "assurance of divine favor, which have marked every previous republic or empire which has gone down in blood and shame," the necessity of understanding the "forces of decay" which are attacking our freedom, and that the duty of the hour is to point out and emphasize the cheering omens that exist. "In conspicuous politics," he said, "I should be puzzled to name more than two men who stand solely for Democratic ideals. One of them is Tom L. Johnson, and the other I am honored in introducing, Hon. Lucius F. C. Garvin, Governor of Rhode Island."

Gov. Garvin outlined the chief Single Tax arguments, speaking earnestly, and in clear and simple language setting forth the justice and practicability of the system. He said that the present system of taxation of property is only a few hundred years old, and that there is probably a comparatively long future before the human race; hence the claim that it is too late to put assessments on a Single Tax basis is not sufficient excuse for refusing it a trial. In production there are two factors, man and land. The abolition of slavery, thus abolishing man-monopoly, was one step, but land-monopoly is not yet done away with. He explained

the method by which the Single Tax would abolish this, being applied gradually, and with little or no injury or deprivation to any one; and how opportunities would be opened up to the people, and necessity for giving charity would disappear.

Questions followed from truth-seekers, disbelievers, and friendly, though unbelieving Socialists. Gov. Garvin met them all with clear and logical answers, which must have carried conviction to those whose minds were ready for these truths.

MINNESOTA, ST. PAUL.—(Special Correspondence.—C. J. Buell.)—The Single Tax sentiment is growing steadily throughout Minnesota and the Northwest, not so rapidly perhaps as at some past periods, but still with a healthy onward movement.

Here in St. Paul a committee has been formed for the purpose of getting Single Tax speakers before societies that hold regular meetings for thoughtful discussion. Some meetings of this character have already occurred and others are to follow. A. J. Gray is chairman of the committee, and D. Dion, secretary. They will be able to do some good work.

John Z. White will be here from Jan. 17 to 24 inclusive, and we expect his work will cause considerable discussion. We have already arranged for over a dozen addresses and several more will undoubtedly be booked before his coming. He will speak in several churches, before the socialist clubs of both cities, to the Y. M. C. A. of Minneapolis, the Woman's Suffrage Association, the Trades and Labor Assembly, the St. Paul Carpenter's Union and other societies.

Speaking of the Socialist clubs, leads me to say that there is very little State Socialism here in Minnesota. The Socialists are rapidly increasing in numbers, but their whole drift is toward a Democratic Socialism that demands the largest possible degree of personal liberty, but does not seem to have very definite ideas as to how the production and exchange of wealth will be managed. But personal liberty must be preserved. This leads me to suggest to our good Socialist friends that a careful study of the writings of Henry George and other Single Taxers will probably furnish the definitions that now seem to be lacking.

For as all roads were said to lead to Rome, so all economic discussion must finally lead the sincere student, whether he thinks himself a Socialist or not, to the philosophy of the Single Tax.

MISSOURI, ST. LOUIS.—(Special Correspondence.—L. P. Custer.)—There has been a decided lull in Single Tax circles of this vicinity for several weeks. The League continues to hold weekly meetings, but the political conditions, together with the World's Fair agitation, absorbing, as it does, the almost undivided interest of the great

commercial and business institutions of the city and incidentally the thousands of individuals connected therewith, has had a material influence in causing the movement to be largely swallowed up by the rush of private manipulation and scheming to get in on the ground floor of opportunity to profit in one way or another while the fever is on. Everybody is on the lookout for the "main chance," and Single Tax and every other question based on purely social and ethical grounds, is lost sight of for the time being, except with a few of the faithful who have embraced the idea that material desires are incidental to and not primary in the affairs of men. I am one of these and there are others, but the number, as compared with the whole body of those who accept the philosophy of George, hereabouts, is insignificant. The political conditions first designated as being one of the principal causes for this state of affairs, is the primary force and the rush to get in on the ground floor of opportunity to get something out of the golden harvest that seems to be in sight this summer, on account of the great show to be held in St. Louis and everybody, who has anything like a tangible notion of the necessity for reform, feels that there is absolutely no use expending energy and time trying to make headway now, for, the political machine elements have everything so completely their own way that for the present there is not a ghost of a show to accomplish anything.

But the League has taken action to keep the "candle burning," as our indefatigable worker, Prof. Harry Sycamore, of the Aschenbroedel Club, (Musicians Union) puts it, and there will continue to be a meeting every Wednesday evening during the coming year, at the headquarters of the above named club, on the northeast corner of 18th and Olive, where we have commodious accommodations for the entertainment of our friends who may feel like seeking an opportunity to renew their supply of inspiration for the cause of justice and high ideals.

There will be, no doubt, many of our workers in the country at large, who will visit our city during the World's Fair period, for it is going to be the biggest and grandest thing of its kind ever held, and all such, who intend to come should remember where and when we meet and the location of our hall, and make it a point to call on us. They may not find many present, but those in attendance will welcome them and be glad to see them. If those, who are accustomed to speak in behalf of the cause, will notify us ahead, we will be glad to make effort to secure the attendance of our friends in number so that the visitor may feel that his loyalty to the movement and the energy expended in making it effective, is not wasted.

There is, as yet no well defined movement under way for a National Conference of the Single Taxers of the United States, for the

reason that there is no responsible head, or leader, to take hold of it and push it. Until some one with the necessary enthusiasm and influence comes forward and takes the initiative, there will be no such undertaking. That there ought to be there is no question, but it will not work itself out. It must have a main spring, and that piece of important mechanism is not now in sight. I hope one will be forthcoming, but it must make its appearance soon, or it will be too late.

PENNSYLVANIA, PHILADELPHIA. — The Woman's Henry George League of Philadelphia, which is the only woman's Single Tax organization in the State of Pennsylvania, held its first public meeting on the evening of Thursday, December 10th. The speakers of the evening were Mrs. Margaret Lora Coope, President of the Legislative League of Washington, D. C.; and Miss Grace Isabel Colbron, Vice President of the Woman's Henry George League of New York. Mrs. Coope gave a short poetic address on "What's In A Name" and Miss Colbron spoke at length on "Why Women should work for Single Tax." The main points made by the speaker were that work for Single Tax, while distinctly a modern form of activity for women, was yet one that could not antagonize the most strait-laced and old-fashioned. It was a work in which woman does not stand in antagonism to man, but one where she must learn from him the rudiments of practical knowledge of everyday questions, such as the mere matter of taxation, which is not thought necessary as a part of a girl's education, in spite of the fact that women are directly as well as indirectly large taxpayers. This dependence on man will tend to make a woman realize the more fully what man's work in the world is, what are his struggles, and the commingling of interests will preserve the integrity of the home life, while it will make the woman understand that the more fundamental abuses of modern society are not those by which women suffer alone, but those which affect men as well. Man is not the natural enemy of Woman, but her natural friend and fellow-fighter, against the wrongs of special privilege and monopoly which oppress both alike. The necessity for keeping her sympathies and emotions in abeyance while she struggles with such prosaic matters as assessments and tax rates, is what frightens most women away from Single Tax and leads them into so-called philanthropy, or, if they are more enlightened, into that vague emotionalizing known as Fabianism. But if women will but persevere they will find, that once the question of tax rates conquered, (and the conquering of it is excellent mental exercise of itself,) there is just as much room for feeling in our work, and a much greater understanding of fundamental justice, than in many other movements.

Woman's work for Single Tax must be at present largely that of propaganda. There is great need for woman helpers here, for single tax men are busy with the immediate practical work called for by a participation in our country's political life. Miss Colbron said that while she was thoroughly in sympathy with the question of woman suffrage, she would prefer that it be put off a little longer that all women might first be drawn into single tax organization, and made intelligent single taxers, as then their votes would be an immense power for good to the country. Until then, only too many of them would vote on the side of vested rights and conservative privilege. Single Tax women must organize, that they may work effectively among other women, but they must have a care that the main object of their clubs is Single Tax first and foremost, and *not* the club of itself. Women's club life tends only too much to degenerate into a mere clubdom, a squabbling over parliamentary rules and other unessentials, which should be but the means to an end, never the end in itself. It is like the different styles of song-teaching known roughly as the old Italian and the modern German style, although the line of demarcation is not so exact. In the old fashioned Italian style, the voice, the tone production was everything. The sentiment to be expressed was very unimportant and no sorrow nor distress was excuse for bringing out a tone which was not of itself beautiful. Singers became mere machines for sound. The modern German school makes of the voice only a vehicle of expression. It may be made as beautiful as possible, but the emotion to be expressed, the spirit of the text is, first and foremost, the one great thing to be considered. So it is with club life. We meet together for a purpose, in this case for the spreading of a great doctrine, and Single Tax women must remember that their organization is nothing more than a means to better further this end. Rather a loose organization and a lack of parliamentary knowledge with good single tax work, than a perfect organization that wastes its time in futile discussion as to parliamentary rules.

An animated discussion followed and many questions were asked. There were from sixty to seventy people present, and a number of new names were added to the membership list.

The Philadelphia League was organized last May with twelve charter members; it now has a membership roll of thirty-four names. Meetings are held on the first and third Monday evenings of each month. One lawn party was the only meeting held during the Summer months, so that the rapid growth of the League during the short term of its existence is most gratifying. At every regular meeting several new members have been gained. The officers of the League are: President, Charlotte M. Dickson, D. D. S.;

Vice-President, Mrs. Laura Powell; Secretary, Miss Jennie Dix; Treasurer, Miss Annie Ryan.

RHODE ISLAND, PROVIDENCE.—(Special Correspondence.—John A. W. McLoughlin.)—It is hard for me to write about the progress of our movement in this little State. I have come to the conclusion that Rhode Island is the very best place for propaganda in the world, but it would be difficult to state my reasons. Like Topsy they have grown.

I have just read Ralph Hoyt's letter, and would like to say a word about politics. In my mind *the great difficulty (the only difficulty)* is to get it to the people, and any way that will tend to bring it home to them, there is good in. Politics may be good advertising, and it may not. Let the individual choose for himself. If any one can see a head in politics let him hit it. I never can forget the letter I read in the *Standard* many years ago: It told us to hammer, to 'ammer, 'ammer, 'ammer, and more or less we are all hammering and doing good work, too.

I am always looking for hints as to the best way to hammer, and I have come to this conclusion: When you attempt propaganda work, teach the Single Tax, go straight at it, do not lead up to it by talking Home Rule, changes in the Constitution, or any of those things which *lead up to it*. When the people get the Single Tax in their heads, nothing will stop it. Just let a Single Taxer ask himself what to-day would be his mental attitude if Henry George had thought it necessary to lead *him* by a string, to understand the Single Tax. Why it is much easier of understanding than any of the other questions which we say lead to it.

When you get a man's attention the trick is done, it is a useless waste of time if you secure his attention to *something else*.

If the following hint is worth anything, I give it freely: The writer has gone into politics. His object is to use a ward as a field to get at the people. The political campaign itself is only a "hurrah, boys," a sort of "commencement" to wind up the school year. My *modus operandi* was to be nominated on nomination papers as Alderman. The first year was a dead failure—politically. My signatures were not accepted, but a few good Single Taxers and myself held outdoor meetings, and this year we started in again. We did no campaigning, but sent Single Tax circulars to the voters. I stood alone, there was no attempt to get votes. I received 77, which was 9 per cent. of the total vote cast, and over 16 per cent. of the victorious candidate. When the Winter passes I expect more help, and we will go ahead with the good work.

Here is my idea of politics: I think Rhode Island is the best State in the Union for propaganda. One reason is its size. It is

not even as large as it appears, for Providence (181,000 inhabitants) is, practically speaking, the State. If we can make one ward a Single Tax ward, we will soon have two, and six will be a majority of the city government.

The conversion of one ward staring the people in the face will be a beautiful means of reaching the people.

I would like to hear the idea criticised. The few of us who are in it feel very much encouraged. We consider 77 Single Tax votes in one ward a remarkable number, and being in touch with the ward, I feel we are making an impression.

TENNESSEE, MT. PLEASANT.—(Special Correspondence.—A. Freeland.)—There is nothing special to report in the way of Single Tax news in Tennessee. For years the State has exempted the personal property of farmers to the extent of \$1,000 from taxation. Outside of this exemption the State's taxing system is antiquated. What with a poll tax for the privilege of voting, license taxes, personal taxes, etc., commerce and industry are pretty well throttled. Public utility franchises are lightly assessed. Tenancy is the rule and home ownership the exception. Where the lands are good, there are great estates, reminding one of the nobility and peasantry of Europe. In the mountainous and timbered districts, where the land is poor, many own their homes. There are a great many very poor people in the State, quite a number of well-to-do, and a few rich. Tenant farmers who furnish their own teams, implements, etc., pay one-half the crop as rent. Where the landowner furnishes practically every thing the tenant pays two-thirds. Conditions are not yet as bad as in Sicily, where the tenant pays four-fifths for the use of Nature's gift.

There is a group of able Single Taxers in Memphis, among them such well known men as Bolton Smith, R. G. Brown and Malcolm McDowell. Mr. W. A. Harris recently left Memphis and located at Fairhope. Mr. J. S. Billings, at one time President of the Atlanta, Ga., Single Tax Club, left this community a year ago and is now in Oklahoma. There are only four active propagandists, to my knowledge, in this county, but there are many adherents.

Mr. W. E. Alexander recently returned from Texas, and is located at his old home in Lewisburg, in an adjoining county. He is a good writer and has many converts to his credit in Marshall County.

Since coming to this State, four years ago, the three daily papers in Nashville have published probably 100 of my communications. A lesser number have appeared in other papers in the State. Contributions from letter writers outside the State frequently appear in the Nashville papers. There are a number of passive adherents of the cause in Nashville, but no Croasdalers, to my knowledge.

If we could keep a speaker in the field in the State for a few months, we could make many converts. But up to the present there is no way of reaching the people.

WEST VIRGINIA, PARKERSBURG.—(Special Correspondence.—W. I. Boreman.)—The most interesting item I can send you is that our Republican Governor, A. B. White, is stirred up on the tax question with a vengeance. He calls the attention of the people of the State to the Tax Commission's report, which shows a great discrepancy between the rate paid on railroad property in this State and the rate paid in the adjoining States of Maryland and Ohio.

The Governor, who is a student of taxation, has been making speeches on the tax question through the State. It looks as if he may succeed in reading himself out of his party.

Every paper in sympathy with the corporations is attacking him, many of the so-called Democratic ones among them.

By the way, maybe you do not know that West Virginia has a law on her books directing land appraisers to value the land separately from the improvements, but such is the fact. It has been the law for a number of years.

Our city this last year was granted a new charter giving us our own land appraisers, and directing the re-valuing of the land at a not longer interval of once in five years in place of once in ten years, as heretofore.

One ridiculous clause was forced in the charter by the big landholders.

It is directed that where land in lots of five (5) acres or more is not laid off in lots or offered for sale and is being used for agricultural or pasturing purposes, that the appraisers have no authority to re-value. Nor shall the city have authority to run streets through it. It is a provision clearly unconstitutional, but being so plainly unfair the Single Taxers like it to stay on the books just for an object lesson.

WISCONSIN, OSHKOSH.—(Special Correspondence—John Harrington.)—Wisconsin is not usually considered one of the states where much is being done in the direction of the Single Tax Doctrine. The term, "Single Tax", is scarcely ever heard. Yet the truth of the Single Tax doctrine has so permeated society, that even in conservative Wisconsin, without reference to the name "Single Tax," and without any sounding of trumpets or tooting of horns, much has been accomplished.

I have already called attention to Chapter 92, Laws of 1901, which provides for the separate assessment of land, and the buildings and improvement thereon. This law I had the honor of drafting and of securing its introduction into the legislatures of 1899 and 1901. It has now been tried for three successive years throughout the state, and is generally approved by the people and the

officers. In the farming districts, as was to be expected, it has affected little change in results; but in this city, (of about 80,000 population) it has very nearly doubled the taxes on vacant lots, thereby materially reducing the taxes upon improvements and personal property. In the cities it is especially popular, while in the farming districts it is unobjectionable.

Chapter 246, Laws of 1903, exempts from taxation the following items of personal property :

- (a) The tools of a mechanic used in his trade not exceeding \$50.00 in value.
- (b) One bicycle used by the owner.
- (c) One sewing machine kept for the use of the owner and his family.
- (d) Fire arms kept for the use of the owner not exceeding \$25.00 in value.
- (e) Five colonies or swarms of honey bees.
- (f) Poultry not exceeding in value \$25.00.
- (g) All farm animals born after Dec. 31, next preceding the day of assessment.
- (h) One watch not exceeding \$50.00 in value.

Chapter 293, Laws of 1903, amending Subd. 11 of Sec. 1038 revised statutes, exempts "wearing apparel, family portraits, private libraries, not exceeding in value \$200.00; kitchen and other household furniture, one piano, organ, or melodeon, and other musical instruments" not exceeding \$200.00 in value. "and also growing crops." The last mentioned two acts are liberally construed and have the effect of exempting nearly all the property of the kinds mentioned.

Chapter 378, Laws of 1903, purports to exempt mortgaged real estate to the extent of the mortgage, and to tax the latter, leaving the payment of the tax a matter of contract between the mortgagor and mortgagee. In practice this act has substantially resolved itself into a law exempting mortgages from taxation. Such has proved to be its effect.

Chapter 315, Laws of 1903, in substance changes the method of railroad taxation from a license fee system based on gross earnings, to a system of ad valorem taxation.

This briefly outlines the progress of taxation for the past three years, so far as the same tends in the direction of the Single Tax. These measures indicate the entering of the wedge that can never be withdrawn. There is almost no propaganda work here—as such. Our few single taxers seem disposed to do what they can in the form of concrete work, with as little noise and shouting as may be. What has been done does not seem very much; and yet many states where a good deal is said cannot show even this much accomplished. Of course expediency, rather than justice would seem to be the motive for our legislation; but education in true expediency will carry the people well on toward the higher ground of justice.