

human activities and assist social effort towards the accomplishment of their ideals by means of co-operation rather than by separative activities and the practice of extreme individualism.

At the close of Mr. Post's address there spoke briefly Prof. Lewis J. Johnson, who has recently retired from the presidency of the Massachusetts Single Tax League after several years of brilliant service, John S. Codman, James R. Carret, one of the loyal veterans of the cause, James R. Brown, President of the Manhattan Single Tax Club, Fiske Warren, who touched upon his practical experiment with Single Tax enclaves, M. C. O'Neill, Dr. F. M. Padelford, and Henry D. Nunn.

It was clearly the sense of the meeting that the educational rather than the political means should be primarily utilized, and speakers like Mr. Codman and Mr. Brown laid special emphasis upon the opportunities of arousing the typical business man to see his practical advantage in the site tax idea.

Mr. Brown convulsed his audience with a shower of stories and apt illustrations, exemplifying his exceptional qualifications for effective field work on the lecture platform.

It seemed by no means clear that the local leagues should be disbanded or translated into other forms of effort forthwith. So much spontaneous interest, so much genuine, and therefore valuable, sentiment exists in these local groups—if this meeting may serve as an example—that it seems clearly advisable to keep the vestal fires burning until we see the flames of new and brighter watchfires flaring from the nearby hilltops.

And finally be it recorded that the freshness and power of Henry George's social challenge never rang clearer than it does today, and it was recognized that it cannot be longer disregarded if democracy is to escape strangulation in the house of its avowed friends and votaries.

WM. LLOYD GARRISON.

New Jersey

THE New Jersey legislature in special session in September, 1920, passed an act exempting from taxation for five years all new dwellings, and the value of improvements to existing structures, erected before October 1, 1922. This act has just been declared unconstitutional by the Supreme Court of that State, as violating the constitutional provision that "Property shall be assessed for taxes under general laws, and by uniform rules, according to its true value." This provision has been held to authorize the classification of property, and the exemption of classes or their taxation at special rates. The reason given by the court for the present decision is that new buildings are not a class of property and that the conditions of this limited exemption are an arbitrary discrimination against old buildings. Apparently a total or partial exemption of all buildings, or perhaps of all dwellings only, would, in view of past decisions be upheld, unless the court proved less agreeable to the home owner than to the railroads. For

a law taxing railroad property (right-of-way, station buildings, etc.) at 50 cents per \$100 regardless of the rates on adjacent buildings was upheld by the courts, although repealed under the pressure of popular opinion. Fortunately, New York has no tax provisions in its constitution to be invoked against its dwelling exemption law.

New York

THE finely situated headquarters of the Single Tax Party in this city has become the real center of Single Tax agitation here. No political campaign being on, a series of Saturday night lectures have been arranged for by those indefatigable members of the lecture committee, Morris VanVeen and George Lloyd.

These lectures began with an address by Stewart Browne on March 4th. Mr. Browne is president of one of the many Real Estate Associations in this city. He began by paying a compliment to the SINGLE TAX REVIEW which he said was notable for its excellent English. "My only disagreement is with its conclusions."

Mr. Browne's address on the "Origin of Private Property" was very interesting. "I do not object to the Single Tax because I believe that no matter what system of taxation we have, the ultimate consumer will pay it," said the speaker. Mr. Browne told the audience that he had proposed to the city that when the owner of a piece of vacant land refused to improve his land and would not sell it to one who wanted to construct a building on it, the owner should be made to pay a tax as though an edaquate structure had been erected.

Many questions were asked of the speaker; some of them he sidestepped very gracefully.

Among other speakers who have favored the Party Forum with Saturday night address are Ben Howe, organizer of the Farmer Labor Party, Hon. John J. Murphy, former Tenement House Commissioner, Whidden Graham and Mr. O'Neill, of the *Call*. Mr. Howe's subject was "Single Taxers Too Single," and his address was an appeal for co-operation. At the conclusion of his address many questions were put to the speaker which were answered in admirable good humor. Mr. Murphy talked on the Housing situation and made as good a speech as was ever heard at headquarters, eloquent, persuasive, and clear. Mr. Graham's subject was "The Sales Tax Conspiracy," and the speaker showed himself singularly well informed on the details of business and finance.

Friday nights are given up to dancing and musical entertainment. These affairs are well attended by the young people of the neighborhood, and their success is largely due to the work of Dr. S. A. Sneiderman and George Lloyd.

Ohio

THE Executive Committee of the Ohio Single Tax Party met in Cleveland in March and agreed upon a plan of raising a fund to get on the ballot and place our proposition before two million voters in the State.