

seemed to all present a very significant concession from so eminent a source.

When before the Commission in Concord, mentioned above, Judge Fellows asked me if I would advise their presenting this method of taxation for adoption by the legislature I assured him that I would not under present conditions, but I would advise that if possible a law might be passed making it mandatory that a separate valuation should be made of land and improvements in order that some distinction should be shown in the public mind between natural resources and the products of labor, a distinction which is unrecognized by the present system of taxation, but would be necessary as a basis for any future legislation looking in the direction of the Single Tax.

A report from the surviving members of this committee, which I shall look forward to with a good deal of interest, will be made to the incoming legislature this winter.

CHAS. HARDON.

COONTOOCOOK, N. H.

NEW JERSEY.

Passaic, N. J., has a mayor. He is a Republican. He is a student of taxation. He is public spirited. In a recent message Mayor Low says: The problem of taxation would be "immensely simplified if the tax were directly applied to the land alone."

This is the declaration; here is the sequence: In the announcement of the Mayor's appointment appears the name of John Woods, Single Taxer, as assessor for Ward No. 2 of the city. This is first rate as a beginning.

Here is the comment of the *Passaic Daily News*.

"Perhaps the appointment of Mr. John Woods of the Second Ward, as a member of the Board of Assessors may be upsetting to some, as Mr. Woods is known to be a Single Taxer, that is to say he favors the land tax system advocated by the late Henry George. If Mr. Woods, single handed, could revolutionize the existing order of taxation, however desirable such a revolution might be, there might possibly be cause for such alarm, but, as the *News*

has pointed out elsewhere on this page to-day in its comment upon the reference to this feature of taxation in the Mayor's message, nothing radical can be done without changing the fundamental law. Mr. Woods can, and probably will, exercise his influence toward an equitable assessment of unimproved land which heretofore has been lightly assessed to the great and unfair disadvantage of owners of similar land who have been energetic enough to improve it."

This too, is good as a beginning. Now watch Passaic.

MINNESOTA.

If newspaper reports are not misleading a recent decision of the supreme court of this state declaring that the "wide open tax amendment," as it is called, which passed by popular vote in Nov. shall stand, is important news. It grants to the legislature power to impose taxes of any sort, so long as equality in the several classes is maintained, and the usual unimportant exemptions remain undisturbed.

MISSOURI.

THE REFERENDUM AMENDMENT CARRIED—
BANQUET TO DR. HILL, WHO HAS FOR TWO
YEARS BEEN IN THE FOREFRONT OF THIS
FIGHT.

The election is over. Missouri has almost gone into the Republican camp. But out of the wreck we have at least rescued a pearl of great price, for the Initiative and Referendum was carried by a majority of 30,942 votes. How largely this has been due to the faithful work of Dr. Wm. P. Hill will never be known to any but a few of us. For years he has striven to bring about the result.

On December 2nd a banquet was tendered him. Members of the Single Tax League and Referendum Leagues met to honor this triumph of a true knight of the people in the crusade for real democracy. Two hundred sat down. The *Globe Democrat* gave what may fairly be termed an