

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

is shown by the practical collapse of the shipping trust. Even the affiliated land monopolies by means of which the railroad friends of this trust were enabled to give it advantages through their control of hauling and terminal piers has not sufficed to establish a monopoly. The ship building trust is the latest of these giants to collapse. But the steel trust, for example, continues to do a profitable business, and the coal trust absolutely dictates the price of coal, whilst the coal barons revile the public. These are based upon land monopoly, as must be every trust in order to fleece the consumer, unless it can obtain special privileges from the government.

THE NEW ISSUE IN GREAT BRITAIN.

The issue of protection raised in Great Britain by Joseph Chamberlain, the versatile chameleon of British politics, seems to have come to naught. It is difficult to determine whether "Brummagem Joe" miscalculated this time. After having trapped the country into a disastrous and costly war with two little republics, he may have imagined, in the consciousness of his power that has cost England so dearly, that he could even succeed in overthrowing the dearest economic and fiscal traditions of Englishmen. It was either conceived with conscious deliberation and for some purpose not clearly revealed, or it was the most fatuous move in the records of British statesmanship. But whatever the motive, the movement to reimpose a protective tariff has for the time being been called to a halt.

But Englishmen will do well to reflect. The free trade movement has not yet been won, because it is not yet complete. Commercial free trade has been of enormous benefit but much of such gain has been swallowed up in increased land values. The suggestion to reimpose a tariff on foodstuffs is in the interest of those whose land has been depressed in value by the free importation of agricultural products in their interests only, for all other landlords were benefitted by free trade. But these landlords may be won over to the side of the owners of agricultural soils by the new danger that confronts them, and that is the proposal to tax urban values, a measure which was only narrowly defeated in the House of Commons a few months ago. The forces of conservatism are gathering for the final contest. As the cry demanding the relinquishment of their privileges increases in intensity, it is quite conceivable that what remains of the protection sentiment in England, sedulously cultivated by those whose privileges are threatened by real free trade, will crystalize in such shape that it will have to be reckoned with as a political force of some strength. Therefore, this proposal of the colonial secretary, extraordinary and unprecedented as it seems,

together with the timid and hesitating echo of the Premier's speech, may not be, after all, so ill timed as it appears.

The Henry George number of the *Independent*, of Lincoln, Nebraska, is a notable issue. Its twenty-four pages are filled with articles from representative Single Taxers. It is a number admirably adapted to make converts, for scarcely a phase of the question is left untouched. A mere glance at the names of the contributors will testify to the excellence of this unique number. They include Henry George, Jr., who tells of his father's life and struggles; William Riley Boyd, who contrasts Single Tax and Socialism; Joseph Hall, who under the title of "Habits and Customs," treats of the laws of social development; L. P. Custer, who treats of definitions; J. H. Sheets, who writes of "Compensation;" John Filmer, whose contribution "Land Values Without Labor," gives some instances of the increase of land values on Manhattan Island. Articles appear from A. C. Allison, W. H. T. Wakefield, J. H. Dillard, Bolton Hall, Ralph Hoyt, John R. Waters, W. L. Crossman, William S. Rann, Frank H. Howe, and many others. Copies of this issue were supplied, and perhaps may still be had, at the rate of \$1. per hundred.

THE TRUTH HUMOROUSLY TOLD.

In answer to an inquiry regarding vacant lots in Amarillo, Texas, J. L. Caldwell of that town sent the following letter which was printed in the *Amarillo Evening Star*.

DEAR SIR.—Replying to yours of the 21st, will say that I am still owner of lots—block—. Cannot say they are for sale. Bought them for speculation—to forestall after comers. I have no earthly use for the lots myself, but only waiting for the necessities of the people to force them to pay "all the traffic will bear." If this necessity is still growing it may be wiser to hold them out of use a while longer.

If I knew to what extent your necessities were crowding you it would help my calculations. This you could indicate by making an offer for the land. You are permitted to make such offer on the basis of, say one-third cash, one and two years for balance, with maximum legal interest payable in advance, and vendors lien to cinch.

Or, should you want the land for same reason I do—blackmail—then I may give you a fighting chance for a share in the swag.

Mr. Herbert Spencer, during a visit to this country, told us that in spite of our boasted freedom, we suffer with greater patience than any people in the world a thousand small interferences with liberty. Of such a character is the suppression of