

United States Government 295 acres of giant red-wood forest, about six miles from San Francisco, for a public park.

He is a reflective student of economic and civic subjects, with a strong tendency to be radical in the sense of getting at the root of things. Naturally, his financial interests in land have brought the economic phases of the institution of land ownership to his attention, and he has not allowed his personal interests to deaden his sense of civic responsibility. To this his written references to the subject amply testify.

So did his speeches in his recent campaign for Congress. He had an uphill climb of it. Not only at the Republican primaries, but also at the election, the whole Standpat interest was against him. It is almost certain that it was the coming together of progressive Republicans and democratic Democrats, against a union of Standpat Republicans and reactionary Democrats, that elected him. For the Democratic candidate for Governor got 5,000 majority in Kent's district, whereas Kent, on the Republican ticket, won by 3,500.

The radical campaign he made is what elected Kent. He did not hesitate to trample upon Privilege, little or big, whenever it got in his way. This aroused the hostility of "pinhead" merchants fearing the parcels post, which he advocated, as well as that of the destructive "dredger" combine, of the lumber crowd, of the wool men and of the marauding railroad interests. So he was forced logically to advanced positions in the direction of his convictions, which doubtless brought him more votes than the Interests were able to take from him. And no one has thought of charging his election to corruption; which is highly significant, since he is a wealthy man and therefore an "easy mark" for that kind of charge. But such a charge could not stick, for every purchasable precinct in his district went for his Democratic opponent, who spent more money, we are advised, than either he or his friends.

Congressman Kent is one of the long line of Republican leaders who are forming behind La Follette.



A TENDENCY IN MUNICIPAL TAXATION.

From the Official Report of Clinton Rogers Woodruff as Secretary of the National Municipal League, at Its Convention for 1910 at Buffalo.

The Constitutions of 75 per cent of the States require the uniform taxation of all property under what is known as the general property tax system. American cities have practically no latitude given them by their State governments in the matter of taxation. Few statute laws have been passed dur-

ing the year touching upon the matter of municipal taxation.

A most significant occurrence, however, was the introduction into the New York legislature of a bill asked for by Mayor Gaynor's administration and the New York Merchants' Association, to exempt from taxation personal property in the City of New York. Although the request was denied, the action of the Mayor and of the Association was generally regarded as an official recognition of the breakdown of the idea of local taxation of personal property.

There has been an appreciable improvement in administrative methods in cities, especially in connection with the assessment of real estate. The most noteworthy changes in municipal taxation are occurring in Canada, where in several Provinces cities have been granted a large measure of home rule. In British Columbia a general statute has for years permitted municipalities to assess improvements at a lower percentage than land. A recent statute fixed a maximum assessment of 50 per cent for improvements, while allowing a lower rate or an entire exemption by vote of the local council.

Vancouver in March, 1910, exempted improvements entirely, while assessing land at 100 per cent of its value. This followed a progressive reduction of assessments on improvements extending over some years, beginning at a 75 per cent assessment, then 50 per cent, then 25 per cent. Several other cities in British Columbia have also gradually reduced the percentage, while they now exempt improvements entirely.

The abolition of taxes on improvements in Vancouver has caused great activity in local building operations. On the other hand, there has been stagnation in the real estate market so far as vacant lots are concerned. The experiment has not gone on long enough to be sure that this may not be due to some local or temporary cause, but it is the result that tax reformers expect from the policy adopted. The policy has prevailed among the municipalities of the Canadian West to value sites at par and improvements at a fraction ranging from 75 per cent down to 25 per cent. For some years Vancouver at first had it at 75, then dropped to 50, then to 25, and last March to zero.

Nanaimo has had the 100 to zero percentage for several years.

In the Province of Alberta the larger cities have for some years exempted improvements, raising their revenues chiefly from a tax on land values with a slight business tax and a tax on franchises of public service corporations when these are not municipally owned. Most of the new villages asking for incorporation are also requesting this same power of exemption which is granted upon petition to the local authorities.

In Ontario the local taxation of personal prop-

erty was abolished in 1903, a business tax being substituted. At the present session of the Provincial legislature a petition was presented, signed officially by over two hundred municipalities, asking for the same right of home rule in the partial or total exemption of improvements as exists in British Columbia.

It has been opposed so far by the party in power in the Province, although strongly supported by the Ottawa Citizen and other daily papers under the same ownership, and also by a large number of civic organizations. A year ago the formal appeal of the city of Ottawa was denied by the Provincial legislature because the government "did not care to give that city any advantage over other cities," to quote the language of the Ottawa Citizen.

Prince Rupert is starting its municipal career without taxing improvements. Vancouver and Prince Rupert are probably destined to grow with tremendous rapidity. Doubtless they would grow tremendously even if they had the worst system of taxation in the world, because they are the ports of Western Canada and the terminals of great railway systems; but by the policy of not penalizing improvements they are certain to grow, in the judgment of tax reformers, with all the greater rapidity, and land speculation will be to a considerable extent discouraged, to the great advantage of the growing communities. In ten years' time it is expected that those cities will be big enough to attract the attention of the United States. If they adhere to the present policy it cannot but exert a powerful influence on the State of Washington, and probably Oregon.

New York City has a committee on congestion of population that is said to be reaching the conclusion that the most important thing to do is to increase the tax on land values and decrease the tax on improvements. "It does not seem," one public-spirited official has said, "that any intelligent man regarding the conditions which now exist in New York could reach any other conclusion. The Borough of Queens contains about 129 square miles; it has about 115,000 separately assessed parcels of real estate, of which 73,000 are unimproved. The assessed land value of Queens is \$200,000,000. The assessed value of the unimproved parcels is \$100,000,000. In this classification a farm with a home on it is rated as an improved parcel. In fact, any lot to which any value whatever is added for improvements is rated as an improved parcel. The per capita value of land in Queens is out of all proportion to the per capita value of land in the other boroughs, being \$776, as compared with \$718 in the Bronx, \$375 in Brooklyn and \$1,201 in Manhattan. Manhattan values are the result of the dense population and, one may say, of the activities of the whole world. Tax reformers are beginning to declare that it does not take very much imagination to see what would

happen in Queens if the City of New York adopted the policy of Vancouver.

BOOKS

A FACT IN FICTION.

Burning Daylight. By Jack London. The Macmillan Company, New York.

The fact that the great fortunes, even in gold mining booms, are not made by discovery or mining of gold, but by getting a corner on gold lands or town sites, is here emphasized, unconsciously perhaps. Mr. London gives a picture of the birth and growth of a gold camp on the rich Klondike creeks, which is a bit of bravura writing, evidently intended as pure fiction; in other words as a picture of things as they are, with no suggestion or criticism as to how they should be.

In view of this, it is highly interesting to read how Elam Harnisch, the hero of the novel, the man who discovered the gold veins, did not, altho a gold miner by profession, devote himself to opening up the opportunities he had discovered. Instead, he risked the savings of a life of hardship in buying claims, in buying *town sites*, or, rather, in staking out sites for a future town in a wilderness. In this way he comes out of the Klondike a "30 million" man, an "Eldorado king," who became so not by his own work in mining gold, or even in discovering it, but by his foresight in levying tribute on the future soil of those who did mine gold and those who supplied the needs of a growing community.

This object lesson is all the more valuable because it comes from the pen of a writer who has never "seen the cat" in respect of land speculation. Coming from him, it comes as a statement of fact—of facts that speak of themselves.

GRACE ISABEL COLBRON.

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STEAMBOATING ON THE MISSISSIPPI.

The Captain of the Amaryllis. By Stoughton Cooley. Boston. The C. M. Clark Publishing Co.

This story pictures steamboat life on the Mississippi and Ouachita rivers, Louisiana. The captain is a man of well proportioned physique, pleasing in manner and a strong personality; other characters, planters living along the route, and pleasure seekers, contribute to the mirth and soberness of the narrative. The presence of a lady with a penchant for the distribution of tracts evokes witticisms from the crew. She is horrified at overhearing the mate swearing at the roustabouts, and her efforts to reform him furnish fun for the by-standers. Moral questions are fre-