

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.

The prospects of a large vote are excellent. The Democratic Party is heartsick and beaten, and the Republicans are so sure of election that they are certain to nominate a weak man. The Single Tax ticket will be led by Cook for governor who received 200,000 votes on the Judicial ticket two years ago. He says a large vote this year will place them in a strong position in the presidential campaign of 1924. Youngstown will have Congressional candidates as will Cuyahoga and Ashland counties.

Dr. Milliken, of Hamilton, has written for speakers, and Mr. Shuman, of Toledo, is arranging for a meeting to be addressed by someone from the Speakers' Bureau organized by Arnold Camm, former candidate for mayor of Youngstown.

James Culberson, of Ashland, for years a Single Taxer, will run for Congress on the Single Tax ticket as will Herbert R. Gill, of Columbus. Mr. Gill is president of the Consumers Supply Co. of Columbus, and has a large personal following. In accepting the nomination Mr. Gill said: "I consider it an honor and one to which my grandson will refer with pride that I was connected with this movement."

Everywhere new friends of the movement, or old friends rejuvenated, are coming forward in support of the party.

JAMES BRUCE LINDSAY.

Oregon

A STRAIGHT-OUT, unequivocal Single Tax measure is now on the ballot, and is assured of support from the labor unions of the State. The people of the State are discussing tax problems as never before, and the papers are filled with communications from correspondents who are thinking on the question.

The Single Taxers of Oregon can have the use of the State pamphlet if the necessary money is secured for arguments in favor of their amendment. This State pamphlet is mailed to every one of the 200,000 voters of the State, and the opportunity presented is unequalled for getting our principles before the largest number of people.

The Tax Reduction Conference has adjourned after presenting a number of recommendations, none of which go to the heart of the question and which therefore need not engage our attention.

J. R. Hermann, leader of the Oregon forces, is much encouraged at the outlook.

Pennsylvania

THE Philadelphia County Committee of the Single Tax Party in its meeting of March 12th, voted to circularize the various soldier organizations in Philadelphia and vicinity with printed folders embodying the argument: "Bonus out of the rent of land," as presented in recent issues of the REVIEW, and also passed the following appropriate resolutions:

"WHEREAS, The proposal to grant a bonus to our soldiers of the World War is a current topic of great interest, important alike to those to whom the bonus would be paid and to taxpayers and consumers from whom the funds would be collected; and

"WHEREAS, The collection of all funds for the public treasury, for whatever purpose, is a subject of vital importance to all; and

"WHEREAS, The various methods proposed for raising the necessary revenue for the Soldiers' Bonus, such as the sales tax, issue of bonds, special taxes on production, etc., are harmful to the prosperity of the nation, by adding to the already heavy burden on industry; and

"WHEREAS, There is a source of revenue which has been practically overlooked, namely the rent of land of the United States, which although publicly produced is now being privately appropriated, and which, if collected by the government in lieu of all taxes, would provide a fund ample to pay the Soldiers' Bonus and all other public expenses; therefore be it

"RESOLVED, In order to procure a fund necessary for the Soldiers' Bonus and for all other public expenses, that the entire annual rent of land be collected by the government and all forms of taxation be abolished."

JULIAN HICKOK.

Rhode Island

SENATOR GARVIN, of Cumberland, introduced a bill amending Chapter 56 of the General Laws providing that all improvements on land in the State shall be exempt from taxation, and taking the limit from the amount at which land may be taxed. This bill he asked to have referred to the Committee on Charities and Corrections, thus springing a surprise on the Senate.

When questioned as to why he chose to refer such a change in the laws to this committee, Senator Garvin replied that in the long run these changes in the tax laws, or the absence of such changes, determine the number of those to whom the committee must afford aid or punishment.

This is the second attempt made to get some reform in the revenue laws by Senator Garvin, but the first attempt was defeated by the Senate after Mr. Garvin had talked an hour on the question.

Texas

THE question is frequently asked what progress are you making in Texas? If measured from week to week and month to month it would be very hard to point out appreciable progress, but if we take it over longer periods anyone interested in knowing can see that great progress has been made. When the very beginning of the present organized movement was started seven years ago no one Single Taxer could name twenty others in the State. Today we can name them by the hundreds and thousands. Do