

Considering that the Conference had wrangled for three hours more until midnight, and had ended in this fiasco, the Chair declared that he would entertain a motion to organize the Conference on a parliamentary and democratic basis for doing business. The Great Adventure refused to concur, and withdrew.

The remainder of the delegates organized for balloting on the Report of the Committee, and after a few minor changes it was carried.

Since its adoption, the groups represented have written stating that since one of the main groups had withdrawn from the Conference and from any consideration of the Referendum, the purpose of the Referendum is void.

Having failed this second time in two years to unite the forces the California League for Home Rule in Taxation has called another Conference of all the forces in the State with whom we have hitherto worked, and all allied forces including the Socialists, trade-unionists, and Farmers' Union and Co-operation and Land Taxation Advocates, to consider our next move in the coming legislature and the proposed new Taxation Amendments, and the Land and Taxation question in general. The Conference will be held in San Francisco on Saturday and Sunday, January 13th and 14th, 1917.

This brief report of our activities is sent out with the hope that Single Taxers outside of the State, as well as inside, may have an intelligent comprehension of the difficulties we are involved in in seeking to accomplish our object.—J. STITT WILSON.

ONE of our best little papers is *The Single Taxer*, of Winnipeg. Its contents from month to month keep its readers informed of western Canadian progress, doing in the same efficient way what the *Square Deal* does for Eastern Canada.

The Peoples' Press, published by Carl Brannin, of Cleveland, Ohio, for the Peoples Power League contains an Appeal to the Negro by Albert Henderson to consider that political "liberty" without economic liberty is a mockery.

CORRESPONDENCE

 AN INVOLUNTARY SINGLE TAX COLONY

EDITOR SINGLE TAX REVIEW:

Allow me to apprise you of the discovery of a Single Tax Colony, situated very near the heart of conservative old New England, that has been in existence for a good many years.

The unconscious perpetrator of this Single Tax illustration is none other than one of the largest railroad corporations in the eastern United States.

The community of which I speak is a summer colony known as "The Hummocks," situated in Tiverton, R. I., and the land is owned by the New York, New Haven and Hartford Railroad Company. Situated on the shore of the Sakonnet River, the land is admirably located for summer homes, and even a few of the inhabitants make it their yearly residence. Part of the land has been set aside, by the railroad company, to supply the demand for summer home sites, but, inasmuch as the railroad corporation desires to retain title to the property, home sites are never sold outright, being rented for twelve-month periods.

Previous to a year or two ago, the annual ground rent, for each site, amounted to \$10.00, but, with the increased cost of living, the yearly rent has now been raised to \$15.00. The colonists are permitted to build any type of house that suits their means and tastes, and no additional tax is imposed for any improvements.

About two years ago, I leased one of the home sites, as I was then contemplating a summer home for myself and family. For one year I held the privilege of using a site selected by myself. During this time, although my location was vacant, my yearly tax was no less, nor more, than the annual tax of my neighbors who had homes, private piers and other improvements.

It is strange, yet amusing, that while the other colonists agree to the justice of my paying the same yearly tax for a vacant site, which it was my privilege to use, or hold out of use if I was so disposed, these same people do not, I believe, see the justice of applying

the principle to the same identical conditions in our cities and surroundings. I paid for the opportunity to use that particular site, and if I failed to use it, and would not allow anyone else to use it, there develops no reason why I should be granted a reduced tax.

Through my conversation with neighboring colonists, I have learned that they much prefer the present system to private ownership of land. One of their main reasons for favoring the continuance of the present system is that the corporate owner maintains a strict discipline of respectability among the tenants, and undesirable persons, buildings, or businesses, that would be annoying to the colonists, can gain no entrance nor location. The result is that a respectable, law-abiding community has grown there, that offers its hospitality to deserving persons of any class or means.

Under the present system, it is not necessary for the owner of a row-boat or yawl to pull the plug from the bung-hole and allow his craft to sink beneath the river surface until after the tax assessor has called and departed. They have no incentive to conceal personal property, and they are unable to conceal the size and location of their home sites. Being unhampered with the usual multiplicity of picayune taxes, these people are free to improve their surroundings toward any pretensions and, while the varying conditions of individual improvements denote the financial limits of the different inhabitants, all persons are on the same social footing and all enjoy the same natural, and socially-created, advantages.—T. N. ASHTON, Fall River, Mass.

GIVE EVERYBODY SOMETHING TO DO

EDITOR SINGLE TAX REVIEW:

The way to maintain and stimulate interest is to give each one his part to perform, study out new methods of propaganda and give each one something to do.

In regards to details of organization we could take the labor unions as an example to be followed in some respects. The formation of a national organization would place the

propaganda on a national basis and would command more attention. The Single Tax movement needs just the support and prestige which a national organization would give it.—J. WEILER, Chicago, Ill.

AN INGENIOUS PROPOSAL

EDITOR SINGLE TAX REVIEW:

There has been some talk here in Chicago, of increasing the license taxes in order to overcome a deficit that is alleged to have taken place in the city's funds. It has been proposed by some aldermen who are members of the Committee on Licenses of the Common Council, to establish some basis upon which to predicate license fees. One alderman suggested that business places should be taxed according to the amount of fixtures that they had in their place of business, such as tables and chairs in a restaurant. Another that gross sales should be the basis. Still another stood for net profits.

This discussion led the undersigned to formulate a better rule for the guidance of the city fathers and a step in the direction of the Single Tax. He brought the matter up in a Committee on Taxation of a large club in this city of which he is a member. His plan is to base all license taxes when imposed for revenue and not for regulation, upon the annual rental of the premises occupied. Of course this is not strictly Single Tax, but it at least has the merit of approximating to it, and is far more equitable than a flat rate, as has been heretofore the custom.

His argument is that it is easily ascertainable and cannot be evaded. That a tax on fixtures tends to inconvenience the public by increasing the number of the objects taxed. That a tax on gross sales is difficult of ascertainment, especially in small concerns that keep no books. That a tax on net profits would be very difficult even if possible to find out and would tend to penalize efficiency and good management. That a tax on solicitors and salesmen would be almost impossible to enforce, would hamper a deserving class seeking an honest livelihood, is costly in collection, and would at the very best bring in but meagre returns. That a tax on automobiles