

sorship, from allowing presentation of scenes objectionable to their patrons. If the taste of the patrons is at fault the remedy is in education, not in force.

S. D.



### Boosting Boston.

City boosting through extensive advertising of local advantages, has suffered a decline in popularity in Boston. Mayor Curley started a boosting campaign, apparently along conventional lines, with the usual approval of the superficial and unthinking. But a million dollar fund was needed. To get it the Mayor simply published a list of alleged contributors, putting opposite each name the amount that he assumed they would have agreed to pay had they been asked. A loud protest immediately arose and Mayor Curley has by this time realized his error. Of course some one must pay the expenses of boosting. Possibly Mayor Curley thought he was apportioning these expenses according to benefits. If so, he was mistaken. Had the boosting movement succeeded in attracting business to Boston, land values in the city would have increased, and business men and workers would have been compelled to pay higher rents for living in a boosted city. If there is to be a boosting campaign land owners should bear the entire expense. The mayor's attention has been called to this by the Massachusetts Singletax League, which furthermore offers the practical suggestion that Boston adopt the Houston, Texas, plan as an attraction to business. If adopted the boosting campaign will meet with certain success.

S. D.



### A Just Tax System for Washington.

The half and half system of paying local expenses in the District of Columbia is defended on the ground that the federal government owns much valuable property in the District. To the superficial that argument sounds convincing. But even the superficial should see it in a different light on reading in the Congressional Record of February 24, on page 4154, a conversation between Representatives Sims of Tennessee and Caraway of Arkansas as follows:

Mr. CARAWAY. Practically all that the Government owns here is in parks, and the entire citizenship enjoy the use of them, do they not?

Mr. SIMS. Yes. Let me tell you, my friend, this: The people discount the free use to themselves and magnify the ownership of the Government.

Mr. CARAWAY. In their view, it owns it only for the purpose of paying on it?

Mr. SIMS. Yes. You will see that, if you look into these propositions that are coming up all the time, where people are urging the Government to

buy this tract of land and that tract of land and the other tract of land before it goes up. They are always trying to save the Government and not the people; urging the Government to buy lands before the price goes up. That was the case with respect to the proposed Rock Creek Park extension. They said: "Buy it now, before the Government has to pay too much for it." Oh, my! Such sympathy for the Government!



Mr. Sims then proceeded to show what should be done:

Levy no taxes upon personal property at all. Levy no taxes upon improvements at all. Levy on the land owned by the Government and on the land owned by everybody else. The Government not owning any personal property, you can not put any personal tax on the Government. The question of depreciation can not be figured on these great public buildings as it is on private buildings. The way to do that is to levy a land tax; levy it on what the Government now owns and what it may hereafter acquire. Then, if the tax rate is increased, the Government's share would increase just as the other land is increased in value.

Mr. Sims remarked on the fact that suggestion of this remedy raises the cry, "you are committing Congress to the Singletax." But he evidently does not see that that detracts any from its merits. However displeasing his position may be to the land monopolists of the District, he is advocating a just measure that, if adopted, will lighten the burdens of tenants and home owners. His course deserves approval.

S. D.



### Democrats Who Reject Democracy.

Why the money spent in building an Alaskan railroad should be repaid through a tax on land values was concisely explained in the House on February 18 by Congressman David J. Lewis of Maryland. Said Mr. Lewis "We are taking this money from the tax payers, who have earned it, and when we see it is going to produce some money on its own account, as an incident, perhaps enough ultimately to repay the whole investment, it is our duty as a matter of loyalty to our paymasters to conserve it for them instead of letting it drift into the hands of the schemers of this country." Mr. Lewis was speaking in behalf of the amendment proposed by Congressman Warren Worth Bailey of Pennsylvania, providing for repayment in that manner. The justice and common sense of the proposition seems clear enough, but sometimes it takes something more than justice or common sense to influence a congressional majority. It is not surprising therefore that the Bailey amendment was rejected by a vote of 126 to 27. About the only reason given for opposition was that the opponents could not see