

been built in his city by capitalists from France.

Woonsocket has a live Business Men's Association of 250 members of which the postmaster is president. On the evening of December 1st, Mr. John J. Murphy, of New York, secretary of the American Single Tax League, addressed a meeting of the Association upon the Single Tax. The attendance was large and the interest manifested in the questions very great. Besides answering many questions, Mr. Murphy for an hour after the close of the meeting was surrounded by a group of deeply interested questioners. The leading men of Woonsocket, previously much stirred on the matter of taxation, are now still more awake.

The willingness of all classes of citizens to hear of the Single Tax is shown by the opportunities given me to expound it during November and December. Beside the meeting at Woonsocket I have spoken as follows: November 13th at Pawtucket, before the South Woodlawn Improvement Society; on the 16th before a largely attended meeting of the Baptist Conference of Clergymen at Providence; on the 22nd in Providence, to a lodge of Swedish Good Templars; on December 6th before the Union Settlement of Providence; and on the 27th, the Men's Club of the Lonsdale Baptist Church.

The inauguration of the governor for one year and the opening of the annual session of the legislature occur on January 5th. Early in the session our local option measure dealing with the taxation question will be introduced. It consists of a very simple amendment to a section which has been upon the statute book for generations.

The existing law is as follows:

"Sec. 3. They (towns, which include cities) may raise by a tax on real or personal estate, or on both, such sums of money as shall be necessary to pay town debts, or to defray the charges and expenses of the town hereinafter set forth; and may include the town's proportion of any state tax which may be assessed, in the assessment of the town tax, and pay the same out of the town treasury: *Provided*, the same be voted at a legal meeting of the electors of the town."

It is proposed to amend this section by the insertion after the word "both" the following:—*or on improvements, or on land, or on both land and personal estate.*

With these few words added to our present law I feel sure that one or more towns or cities will adopt the Single Tax within the current year.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.

## NEW HAMPSHIRE.

THE TAX COMMISSION IN NEW HAMPSHIRE—  
SIGNIFICANT ADMISSION OF ONE OF THE  
MEMBERS—THEIR COMING REPORT LOOKED  
FOR WITH INTEREST.

During the past two years we have had a tax commission, consisting of Messrs. Fellows, Sargent and Morrill, a judge, a lawyer and a farmer, appointed by the last legislature to examine into the subject of taxation and see what possible improved methods they could discover and recommend to the incoming legislature.

This committee have had sittings in various cities of the state examining persons and conditions with this end in view. At one of their sessions in Concord last Spring I had the honor of appearing before them and was questioned on the subject of "The Single Tax" for about an hour by Judge Fellows, who seemed to be the spokesman of the Commission. I left with them Sherman's "Natural Taxation" and a few pamphlets.

About three weeks ago, two of this commission, Messrs. Fellows and Morrill, Mr. Sargeant having recently died, were present at a Grange meeting in Bow, a town adjoining Concord, and were invited by the presiding officer to address the meeting. Judge Fellows was the first speaker, and in the early part of his address, he said, alluding to myself, then occupying the Chaplain's Chair, "The theory advocated by your Chaplain is correct." He then gave some illustrations showing the justice of its application. "But," said he, "we cannot at present bring this about," and proceeded to suggest some desirable modification of the present system. This

seemed to all present a very significant concession from so eminent a source.

When before the Commission in Concord, mentioned above, Judge Fellows asked me if I would advise their presenting this method of taxation for adoption by the legislature I assured him that I would not under present conditions, but I would advise that if possible a law might be passed making it mandatory that a separate valuation should be made of land and improvements in order that some distinction should be shown in the public mind between natural resources and the products of labor, a distinction which is unrecognized by the present system of taxation, but would be necessary as a basis for any future legislation looking in the direction of the Single Tax.

A report from the surviving members of this committee, which I shall look forward to with a good deal of interest, will be made to the incoming legislature this winter.

CHAS. HARDON.

COONTOOCOOK, N. H.

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#### NEW JERSEY.

Passaic, N. J., has a mayor. He is a Republican. He is a student of taxation. He is public spirited. In a recent message Mayor Low says: The problem of taxation would be "immensely simplified if the tax were directly applied to the land alone."

This is the declaration; here is the sequence: In the announcement of the Mayor's appointment appears the name of John Woods, Single Taxer, as assessor for Ward No. 2 of the city. This is first rate as a beginning.

Here is the comment of the *Passaic Daily News*.

"Perhaps the appointment of Mr. John Woods of the Second Ward, as a member of the Board of Assessors may be upsetting to some, as Mr. Woods is known to be a Single Taxer, that is to say he favors the land tax system advocated by the late Henry George. If Mr. Woods, single handed, could revolutionize the existing order of taxation, however desirable such a revolution might be, there might possibly be cause for such alarm, but, as the *News*

has pointed out elsewhere on this page to-day in its comment upon the reference to this feature of taxation in the Mayor's message, nothing radical can be done without changing the fundamental law. Mr. Woods can, and probably will, exercise his influence toward an equitable assessment of unimproved land which heretofore has been lightly assessed to the great and unfair disadvantage of owners of similar land who have been energetic enough to improve it."

This too, is good as a beginning. Now watch Passaic.

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#### MINNESOTA.

If newspaper reports are not misleading a recent decision of the supreme court of this state declaring that the "wide open tax amendment," as it is called, which passed by popular vote in Nov. shall stand, is important news. It grants to the legislature power to impose taxes of any sort, so long as equality in the several classes is maintained, and the usual unimportant exemptions remain undisturbed.

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#### MISSOURI.

THE REFERENDUM AMENDMENT CARRIED—  
BANQUET TO DR. HILL, WHO HAS FOR TWO YEARS BEEN IN THE FOREFRONT OF THIS FIGHT.

The election is over. Missouri has almost gone into the Republican camp. But out of the wreck we have at least rescued a pearl of great price, for the Initiative and Referendum was carried by a majority of 30,942 votes. How largely this has been due to the faithful work of Dr. Wm. P. Hill will never be known to any but a few of us. For years he has striven to bring about the result.

On December 2nd a banquet was tendered him. Members of the Single Tax League and Referendum Leagues met to honor this triumph of a true knight of the people in the crusade for real democracy. Two hundred sat down. The *Globe Democrat* gave what may fairly be termed an