

Religious Aspect of the Single Tax, and made a speech full of eloquence and humor, concluding with a splendid peroration. Mr. Lebuscher spoke briefly of the work of the Society for the Reduction of Rents, and announced that 36,000 signatures asking for a referendum on the question of halving the tax rate had already been secured. Out of 88 New York County candidates 33 had announced themselves in favor of the referendum. Out of 77 candidates in Kings County 20 had similarly pledged themselves.

Mrs. Alice Thatcher Post spoke feelingly, and in a remarkably high strain, of the place occupied by woman in the movement, and of the economics of our philosophy translated into higher terms of social and spiritual meaning.

Mr. Post spoke of Henry George, the Man and his Work.

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#### THE NEW YORK STATE SINGLE TAX LEAGUE.

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The New York State Single Tax League has not been idle during the last two months. In many places throughout the State branch organizations have been formed, and activities are being urged in a number of cities, notably in Poughkeepsie and Middletown. The officers of the League have been busy making appointments for Miss Grace Isabel Colbron, and a number of successful meetings have been addressed by her. A report of this work will appear later.

The meeting in Buffalo on October 25 at the Hotel Touraine, presided over by W. S. Rann, elected Corporation Counsel of Buffalo last month was notably successful as a beginning. It was addressed by William Lustgarten, who spoke of the work accomplished in New York, and urged the Buffalo friends to get together in organization.

Among other speakers at this meeting were William Ryan, August Weymann, and Joseph Dana Miller, of New York. The proprietor of the Hotel Touraine, John McF. Howie, whom most of us met for the first time, is a Single Taxer of the right sort. He favored the meeting with

an eloquent but all too short address, and read a chapter of Progress and Poverty with magnificent elocutionary effect.

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#### SEVENTH ANNUAL CONVENTION OF THE NATIONAL TAX ASSOCIATION AT BUFFALO, OCTOBER, 23, 24, AND 25.

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On the morning of Thursday, October 23 the Seventh Annual Convention of the National Tax Association was called to order in the parlors of the Hotel Iroquois by Professor E. R. A. Seligman, the president of the Association, and welcomed in a few words by Louis P. Fuhrmann, Mayor of Buffalo. Professor Jacob Gould Schurman, President of Cornell, who next spoke, defined taxation as "the right of the government to tax private property for public purposes," and spoke of the rising tide of taxation as "portentous if not alarming."

Allan Ripley Foote, to whom credit is given for the organization of the Tax Association, said that there was a general feeling everywhere that our tax laws needed improvement. The chair now called upon Hon. Lawson Purdy, president of the New York Tax Board, who pointed out that Buffalo had separated land and improvements for purposes of taxation many years ago, and that it was this example of Buffalo that caused it to be complimented by the New York Tax Board in the early seventies. Hon. Zenas W. Bliss, of Rhode Island, was made permanent chairman, Mr. T. S. Adams, of Wisconsin, Secretary, and Chas F. Andrews, of Mass., Assistant Secretary.

In the afternoon session of the first day Carlton B. Pearce, chairman of the New Jersey Commission to investigate Tax Assessments, appointed by Governor, now President Wilson, spoke on the Machinery of Assessment as proposed in that State by the Commission. Daniel M. Link, State Tax Commissioner of Indiana, had for his subject methods of selecting assessors, although his paper departed somewhat from the subject to consider the question of the centralization of authority in assessments. He said that the Indiana system stood as an example of "the Ren-

aissance style of tax architecture" which with a few modern improvements would do very nicely.

These Tax conferences demonstrate one thing at least—and that is that taxation has no place in a civilized community. A system that can so distort and corrupt the mental operations of many normal minds, that can raise such an immense fog, that can engage so many excellent people in what may be termed "expert guesses" at problems futile and trivial, ought to be abolished forthwith. And by this we do not mean that these conferences are of no value, nor that they are wholly controlled by real estate grafters and crooks, nor wholly either by men who do not exhibit now and then some real knowledge of fundamental principles. But it is doubtful if any of the papers read at this Conference add anything to the literature of a subject enriched by the early contributions of David A. Wells and Thomas G. Shearman. In this I am referring not to problems of administration that confront assessors and State boards of taxation, but to the more important problems of incidence. We waited in vain during the three days session for the presentation of a paper which would show some of the members of this conference, woefully in need of such information, how taxes fall, where they stay put, and where they are shifted, and what are the economic effects of various forms of taxation. Here and there in some of the papers read were hints of such information, some facts of importance, even now and then the necessary inferences. But in most of the essays there was little heed paid to these problems, but instead often the gravest heresies were propounded, heresies abandoned long ago in the light of fuller information and the knowledge contributed by specialists who have made taxation their particular province.

Among the examples of loose thinking was the paper on Frequency of Assessments, supplied by Chas. Lee Raper, of the University of North Carolina. Prof. Raper made the extraordinary statement that the valuation of land was more costly than the valuation of other kinds of property. He is clearly wrong. No doubt in some

localities the assessment of personal property is less costly, but this is because there is an absurdly inadequate assessment or no assessment at all.

Prof. Raper is misled by the variation in land values, other property not varying so greatly. His conclusion that land, owing to its variation in values, should be more frequently assessed, seems nevertheless sound from a fiscal point of view. Mr. Purdy in the discussion that followed contended in refutation of Prof. Raper's statement, that too much emphasis had been laid upon changes of ownership in land as a reason for greater frequency of assessment. And he also said that it cost six times as much in New York to get a million dollars of personality on the tax rolls as it did to get a million dollars of real estate.

Oliver C. Lockhart, in a paper on The Assessment of Intangible Property in Ohio under the Uniform Rule, pointed out that the ratio of intangible to tangible property had steadily declined. In spite of such experience the people of Ohio cling to the taxation of intangibles, yet it returns less than twenty per cent. of the State's revenues. Other significant and important facts were indicated, and it was one of the most important papers read at this session. Prof. Fairchild who took the platform after this said there could be no question of the impossibility of taxing personalty, and that we may come to the time when this kind of taxation will be abolished. He spoke of the experience of Connecticut where when the tax on personalty had been raised from two to four mills there was only a slight increase in the revenue, humorously adding that there were "consciences in Connecticut proof against the four mill rate but not against the two mill rate."

Chas. Shields, immortalized by our friend J. W. Bengough as "Orphant Charlie," who had come all the way from Oregon to attend this conference, now took the platform and explained that the reason the people of Ohio were averse to abandoning the general property tax under the uniform rule was the fear of the Single Tax. He urged that the ideal system of taxation was one in which every species of

property paid its fair quota. Having favored the convention with that much illumination "Orphant Charlie" took his seat.

The evening session of the first day was begun by Professor Seligman who congratulated the conference on its work. In his address Prof. Seligman said one thing worthy of attention which was that it was comparatively easy to secure efficiency of tax administration under bureaucracy, but to secure it under democracy was a quite different problem. And he seemed inclined to believe that it was at least better to try to secure it under democratic forms.

Prof. Joseph French Johnson reviewed the arguments for and against the exemption of buildings. He said that one of the commonest objections to such exemption is the entering wedge of the Single Tax. He said that this to him was not an objection of the slightest consequence. But Prof. Johnson was positively of the opinion that it would not relieve congestion and would not reduce ground rents. He asserted that New York was overbuilt, and he made other statements with a positiveness that admitted of no qualification. He then said that the only thing that could positively be predicted was that land would not decline in value. His address was full of self-evident contradictions, but the main one may be thus summarized: *The fifty per cent. exemption of buildings would result in: no more population: more houses; no less congestion.* He then left these irreconcilable propositions to the conference.

Mr. Shields of Oregon had waited for his opportunity. He had come all the way to make an anti-Single Tax argument. He had had one opportunity; here was another. He therefore seized upon Prof. Johnson's argument in favor of the unearned increment tax for an onslaught on the Single Tax, though that subject was not before the convention and his speech was an illicit intrusion. He objected that Prof. Johnson's proposal socialized rent to a degree, and held that the law of justice regards land as property the same as other things. He argued that the unstricted ownership of land and the private appropriation of ground rent was nec-

essary that the individual liberty of the citizen be secured. He did not explain how the man who owns no land and lives only by permission of the man who does, enjoys the individual liberty at which he aims.

To this Mr. Pleydell, delegate from New Jersey, replied briefly. He said the discussion of the Single Tax as a social philosophy had no place in a convention such as this. The subject of taking part of the land values is purely a fiscal question. That question is a very living one in the State he represented where a great party that ran second in the last presidential election has endorsed it, where a man who painted his barn had had his assessment raised \$300, and where it was as much as man's life was worth to add a bath room to his house. In the city of Schenectady half of the painters were out of work because people waited to paint their houses until after assessment day. Mr. Pleydell's talk was full of humor and whatever the effect of Mr. Shield's speech it was easily destroyed by the remarks of the New Jersey delegate. Mr. Fillebrown also briefly replied to Mr. Shields.

On the second day of the conference Egbert E. Woodbury, of New York, spoke on retrenchment and economy, and gave some interesting figures showing the relatively small proportion of personalty as compared with real estate on the tax rolls. But this great discrepancy has never indicated to Mr. Woodbury's mind what the history of taxation has made abundantly clear to most people who have studied the subject at all—the impossibility of getting at personal property. There were enough heresies in this paper to take the time of the convention all day had discussion not been wisely limited. One of these was the sweeping statement that the merchant adds his personal and real estate tax to the price of his merchandise! This being so Mr. Woodbury did not consider that because taxes on personal property are shifted constituted a valid reason for exemption. Indeed it would not be if that were the only argument. And Mr. Woodbury did not tell the conference that not all the tax on real estate is shifted, but only that portion which falls upon improvements. And

this for reasons which to a Single Taxer it is unnecessary to explain.

One of the informing papers of the afternoon session of the second day of the conference was that of Prof. Fairlie, of Illinois. He pointed out that in that State a larger amount of revenue was derived from fractional assessment of personal property—a measure devised to remedy inequalities and low assessments—than under the law which provided for full value assessments. He called the assessment of personal property in Illinois a farce, and his conclusion was positive: "This property cannot be reached."

W. W. Pollock, president of the Manufacturers Appraisal Company, of Cleveland, who was down on the programme for Thursday afternoon for a talk on the Somers System of assessment, had been delayed by illness at home, but having put in an appearance on Friday made his address at this session and exhibited charts. Mr. Pleydell replied to Mr. Pollock, also exhibiting copies of charts and propounding questions. The discussion was a spirited one and happily devoid of personalities.

On Friday evening Mr. Thos. B. Paton spoke on The Taxation of Banks, and Robt. H. Whitten, who is Librarian-Statistician to the New York Public Service Commission, read one of the most admirable papers of the Conference, his subject being "The Relation between Value for Tax and Rate Regulation Purposes." In discussing value he said that the value of land was not the same kind of value as that attaching to other things, the latter value being determined by the cost of production.

The doctrine of classification, Its Truth and Error, was presented by A. S. Dudley, of Milwaukee. Mr. Dudley took the position that there should be some limit to classification, and this aroused a good deal of discussion, in which A. C. Pleydell, of New Jersey, L. E. Birdzell, of North Dakota, and T. S. Adams, of Wisconsin took part, the conclusions of all three being opposed to any restriction of the power of classification.

On Saturday morning there was some discussion following the reading of the

paper on the Taxation of Mines and Mineral Lands, by C. M. Zander, chairman of the State Tax Commission of Arizona. Mr. T. S. Adams, of Wisconsin, the Secretary of the Association, said he had little sympathy with the arguments that mine owners were too lightly assessed. And he told a story of a man who had allowed his name to be used as a dummy by a friend in the east who had taken out a government deed for forest land in Northern Wisconsin. The land was denuded of its forest, and years after the friend had died the Wisconsin man was notified to call and pay the taxes that had accumulated. All recollection of the occurrence had been forgotten, but as mineral wealth had been discovered, the man in whose name the land had been deeded paid the taxes, and for a number of years has been in receipt of an income from this land of seventy or eighty thousand dollars a year. Mr. Adams said that if these minerals had been placed in the ground for the use of men who would some day devote their labor to its production the mine owners certainly had little cause to complain of increased taxes upon this mineral wealth. And these sentiments were generally applauded by those present.

The Conference adjourned on Saturday morning. Though the spirit of conservatism had dominated the three days session, there was nevertheless an undercurrent which to those who look deeper than surface indications was distinctly gratifying. For many of the delegates carry the Single Tax in the back of their heads, however much appearance may deceive us. They are not ready to drag it forward into the light, and look it straight in the face. But with the rising tide of public sentiment the character of these conventions must undergo a change for the better.

There were 263 delegates in attendance and thirty-four States were represented. Among those present whose names have not been mentioned but who are known to REVIEW readers were John Harrington, of Wisconsin, who is Inheritance Tax Commissioner of that State; Wm. Lustgarten, and E. L. Heydecker of the Special Commission appointed by Governor Sulzer

to revise the tax laws of the State, William Ryan and August Weymann, of New York.  
—JOSEPH DANA MILLER.

## NEWS NOTES AND PERSONALS.

JOSEPH NEWMAN, of this city, vouches for the following story: Talking to a gentleman on the social problem, he said;

"Do you know anything of the Single Tax?"

"Oh, yes. I know pretty well what it is."

"Have you ever read *Progress and Poverty*?"

"Yes, I've read them *both*."

"Well, which did you read first? The reason I ask is because we think it makes some difference to the mind of the reader which he takes up first. He is more apt to get a clear comprehension of the principle if he reads them in their order."

"Well," (confusedly) I forget which I read first, but I know I read them both."

## NOT ONE CLOCK IN TOWN.

Wheeling, Nov. 18.—In West Virginia a watch or clock is taxable as personal property. The town of Fulton, which has 2,000 inhabitants, has no clocks, according to the assessor's report. Ohio County which, including Wheeling, has a population of 60,000, reports only 274 watches and clocks.—News Item.

COL. W. C. GORGAS, with Mrs. Gorgas, has arrived from Panama, and will sail for South Africa, where he will investigate sanitary conditions in the Rand Mining district at the request of the consolidated mining companies employing 200,000 workers.

*Everyman* for Sept.-Oct. contains a number of interesting articles dealing with Joseph Fels, and they give us an intimate and refreshing picture of the "little giant."

THE three parties had to combine in Schenectady to beat Dr. Lunn for mayor, who increased his vote by 800 over his vote

of two years ago. We regret the defeat. Dr. Lunn is one of those Socialists whose election would improve the political atmosphere of any city.

ALFRED RUSSELL WALLACE, co-announcer with Charles Darwin of the doctrine of animal evolution, though not a Single Taxer, saw the great truth to the attainment of which the S. T. is but the method. To the end of his long and useful life he was a land nationalist.

Are we mistaken in thinking that we saw him on the George platform during the campaign of '86 or '87?

*Progress*, of Melbourne, Australia, contains a sketch of Walter B. Griffin, of Chicago, under the heading, "Single Taxer and Social Reformer."

JOHN CAIRNS has been elected Selectman of Manchester, Conn. Mr. Cairns is a Single Taxer. The *Manchester Herald* says of him that he is progressive and liberal in his ideas, and can be counted on to favor public improvements, and at the same time carefully safeguard the town's financial interests."

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Sworn to and subscribed before me this 18th day of October, 1913.

Bessie R. Bookstaver,

Commissioner of Deeds,

New York City.—No. 100.

(SEAL.)