

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

and taxicabs would tend to interfere with transportation, hence with trade, and to place a burden on enterprise that should be encouraged instead of discouraged.

Now the interesting thing from a Single Tax standpoint is the question of the effect of using such a basis. Could such a tax be shifted? If a tax on land values, which cannot be shifted, is fixed, would not that be also true of a tax on old improvements? Buildings already up are as fixed and stable as the ground. But, you will say, that will not be true of new buildings which will be erected in the future. Even so, if a beginning can be made of a correct principle, though it may not be perfect in detail, would it not be wise for Single Taxers elsewhere to advocate the idea? The Canadians already have a business tax based on rental values, street frontages and nature of business conducted. It would be an opening wedge that would appeal to many local and State legislators because it would come within their accustomed vision and familiarize them in arguing its adoption with Single Tax principles, such as that taxes should be levied according to benefits received and not ability to pay.

The writer presents this thought for what it is worth.—GEO. C. OLCOTT, Chicago, Ill.

PLEA FOR THE SINGLE TAX PARTY

EDITOR SINGLE TAX REVIEW:

As the Secretary of the County Com. of the Single Tax Party of Pennsylvania, and as a candidate of that party, permit me to thank you for the notice of the party activities—in your Nov-Dec. issue of the REVIEW

Aside from all personal or official feeling, however, let me implore you, and all other believers in the only cause worth while, to give more than passing attention to the value of separate party action.

In its existence of less than two years the party has been making converts to our position from among those Single Taxers who at first belittled, if they did not oppose, the formation of the party.

It is a significant fact that almost all of these converts only became converts because investigation into our methods proved

to them that the party idea was far and away superior to the old methods. They did not change their views from any foolish notions of quick party success or from any wild enthusiasm for the leaders of the party movement, but because they investigated and came into personal touch with the party leaders, members, and activities. We have had little success in enlisting under the party's banner, those who have not and will not put on their thinking caps or investigating spectacles.

Let me quote the concluding portion of your own statement, as illustrating the spirit with which we view results, and the impelling force which animates our leaders and members as we go forward with our next campaign, or should I say, our perpetual campaign.

To quote—"We are not able at this writing to state the number of votes received by even a single candidate, nor does it greatly matter. The State has never had a Single Tax propaganda equal to it in all the years of agitation."

As you will see from the enclosed figures from the entire State, the Democratic State ticket polled an enormous vote, but, at the same time, was hopelessly beaten. I use the word "hopelessly," because the Democratic party in Pennsylvania has nothing to offer the voters, no radical issue to present, and no fundamental reform on which to base a reason for its existence or its continuance, and therefore, it is laboring under a more weighty handicap than the Single Tax party, with everything politically worth while to offer, with the greatest of all issues to present, and with a fundamental reform which gives, as a reason for its existence, the necessity for the introduction of justice and morality into the social and industrial relations of men. To sum up—the 450,000 Democratic votes, with their fake opposition to the privileged classes, arouse no feeling of fear nor do they interfere with the physical or mental contentedness of the privilege grabber or the land speculator, but just try and imagine the feelings of these individuals if the Single Tax party candidates had received 40,000 votes on November 7th.

Before we reach this number of 40,000 votes (from a party bound together in a holy cause and in devoted party spirit standing up to be