

The Anderson-Cottonwood Irrigation District was organized in July, 1914; vote: 400 yes, 17 no. This district comprises 32,000 acres, and is located in Shasta county in the extreme northern section of the State. The Paradise Irrigation District, in Butte county, has just been organized, with a total of 14,000 acres. Altogether the irrigation districts in California, operating under the Single Tax system of taxation, comprise a total of 1,000,000 acres. New districts are being proposed, or in process of organization, that will add 500,000 acres to the Single Tax system. These lands are all located in fertile valleys, and are among the richest sections of California.—E. P. E. T.

#### THE EXPERIMENT AT HYATTSVILLE, MARYLAND, 1892

Hyattsville is a suburb of Washington, D. C., located in Maryland, a short distance beyond the District of Columbia line. In the Summer of 1892 a majority of the Board of Commissioners of the town, consisting of Jackson H. Ralston, Charles H. Long and George H. Britt, all Single Taxers, determined to adopt for the town purposes the principles of the Single Tax, and accordingly struck from the assessment rolls all taxes upon improvements. Prior to that time, taxation on personal property had been abandoned by common consent, and the taxes had been levied upon land and improvements, assessed separately. The then rate of taxation was very low, being fifteen cents per hundred dollars, but, with the omission of taxes on improvements, the rate was raised to twenty-five cents per one hundred dollars, in order to realize the same or a little larger revenue.<sup>1</sup>

<sup>1</sup>Hyattsville was not the only nor the first township to attempt the Single Tax experiment. Away back in the early days of Alton, Ill., improvements were stricken from the assessment list. As in Hyattsville those dissatisfied brought action to have the mode of assessment set aside, and appearing for those whose purpose was to restore the old methods of assessment were John J. Hardin, a well known name in the annals of the State, and "A. Lincoln." The case may be found in the Illinois Reports, page 69 (Filch et al vs. Pickard et al, 4 Scammon).

The contention was that "the ordinance regarding the lots to be valued without regard to improvements was a violation of the Constitution." This was denied, and in proof that Single Tax arguments were not wholly unfamiliar even in that day, the lawyers defending the ordinance say:

"Nor did the act of incorporation require that improvements should be included in the assessment of the lots. It had reference to the naked soil, and did not intend to interfere with that liberal policy which protects and encourages improvements." The ordinance lost by the vote of a divided court. Unfortunately no dissenting opinion was filed.

The inauguration of the Single Tax system was not allowed to go unchallenged. Immediately the larger landowners of the town started a lively agitation. They represented to each other, and to their fellow citizens, that the measure adopted by the Board of Commissioners was anarchistic in the extreme and meant the confiscation of their property. Complainants appealed to the Circuit Court of the county for the issuance of a writ of mandamus, directing the Commissioners to reform their levy and to include in their assessments personal property and improvements. Upon the cause being heard in the Circuit Court, the Judge decided, contrary to the contention of the petitioners, that the Commissioners were authorized by law to make exactly the levy they did make, and that their action was constitutional. This opinion was fortified by numerous citations from Maryland authorities, and from it an appeal was taken. Without for the moment discussing the future course of litigation, it may be said that, pending it, all those who were interested in opposing the enforcement of the Single Tax system, determined to pay no taxes under it, but the Commissioners proceeded in the orderly methods provided by law, and when the day arrived for the charging of interest upon the taxes they had levied they notified all delinquents that such interest would be enforced, and many who had been in arrears then paid their taxes. Later, when the moment therefor was reached, this was followed up by a further notification that the Commissioners would proceed to enforce the collection of taxes by levy, and, upon this announcement, practically all taxes in arrears were paid.

Later the case was brought before the Court of Appeals of the State, and that body decided that the action of the petitioners was wrongfully brought, and that they should have proceeded by way of injunction instead of mandamus, and therefor dismissed their application. Not content with this, however, which was all it would appear the Court was authorized to do, it proceeded to declare that the Commissioners were not authorized by the town charter to exempt personal property and improvements from taxation and, furthermore, that such action on their part was unconstitutional. Notwithstanding this decision, the Court

of Appeals in another case involving a different question, and coming before it three years later, held that no provision of the Constitution, except some in certain particulars referring to the city of Baltimore, had any relation whatsoever to municipalities, which were, it declared, entirely subject to legislative disposition, thereby sustaining the principal contention of the Commissioners, and in effect, though not in words, reversing the decision in the Hyattsville Single Tax case.

The net result of the local contest, however, was in fact to reverse the action of the Board of Commissioners and to render impossible any further attempt to enforce the Single Tax system.

The interesting point of the whole experiment must be its operation and effect, rather than the details already given. When it was inaugurated one of its leading opponents said, "We must get rid of this Single Tax. If we do not kill it now we will never be free from it," as strong a tribute as possibly could be made, for if it were right and just in its operation, they could never hope to escape from it, while, if it had been unjust, its speedy repeal was to be anticipated. Furthermore, the more far-sighted ones feared if it worked to the satisfaction of the majority in town affairs, it would most likely be applied to county and perhaps ultimately to State taxation. The town rate of taxation was so small that any of them could have well afforded to submit to it, but its extension would have been burdensome to those who obtained unjust advantages from the present system of taxation.

Before the Single Tax was adopted some of the large landowners maintained that if it were enforced, poor men could not hope to retain land, because of inability to pay these high taxes. This contention was ridiculous, and it received no support after the adoption of the system, for immediately thereafter the large owners said that they could not afford to hold their lands under it and would be compelled to dispose of them at any price, a result which would have materially increased the number of small owners whose only object would have been to put their land to its best use.

Many striking illustrations could be given of the manner in which the operations of the Single Tax changed the system of

taxation. The largest individual speculative landowner paid in taxes the year preceding the adoption of the system about one hundred dollars. Under the Single Tax he contributed to the land revenues in round numbers one hundred and sixty dollars. At the same time, practically every holder of improved land found his taxes lessened, notwithstanding the increase in the rate of taxation and, as these smaller owners, together with others who hoped at some time to possess homes of their own, constituted the large majority of the voters of the town, it seemed fair to expect that the Single Tax, once adopted, would never be abandoned.

The whole contest was marked on the part of the advocates of the old system of taxation with a degree of bitterness hard to be realized by one who took no part in the struggle, and which illustrated how thoroughly the opponents of the measure realized its far reaching consequences. It afforded new proof of the fact that those who hold unjust advantages will not willingly yield them.

—J. H. R.