

been a struggle any less great than this: Throughout the nation there has been a contest between the group of plunder on the one hand and the group of toil on the other, and to-day we are lined up in this nation upon that issue. The Democratic party has always been the defender of honest property; the Republican party has the peculiar privilege of being the defender of monopoly plunder from one end of the nation to the other. In that difference lies the great struggle of this nation at this time.

There are two kinds of property, men and women of America. There is the kind of property that comes from honest toil, whether it be of hand or brain; and there is the other kind of property wrung by special privilege of legislation, wrung by cunning and by greed, wrung by injunction processes and the like from the sweat and blood of working people and business people of all kinds who really earn what they eat. (Applause.) And to-day throughout the nation there is that distinction being made in the minds of the people. We want all honest property protected, and we intend to protect it to the limit of the power of the law and the power of the whole people; but we intend to take the water values out of the great corporations by which they have charged the workers of the country six and seven per cent upon millions of dollars of water that were created over night by gentlemen sitting at a table and charging it against the producing masses of the world. (Applause.) We want to protect the property of labor and of business in every department, in every corner of the nation; but the only way you can protect honest property is to destroy monopoly plunder in every form. (Applause.) You cannot maintain both. You cannot maintain the workers working for their daily bread, the people who feed and clothe and house the world, and at the same time maintain in idleness a group of automobile bums who clip the coupons of privilege, and live upon the labor of the working world. (Applause.)

We have had twelve years of undisputed control by one party in all branches of the Federal Government, and this last winter has witnessed the greatest groups of men standing at the bread lines in the large cities of the nation that we have ever witnessed in the history of America. The crops were bountiful, the workers were willing, and the most capable in the world. The business men were eager to carry on their enterprises, and in the midst of unexampled prosperity the nation finds itself paralyzed by an overwhelming panic; and men wonder why. While dividends are being charged day after day against watered thousands and watered millions, upon railroads and steel and one great industry after another, the people cannot pay the price, and you have financial panic and ruin widespread in the midst of bounteous crops and the most capable workers

in the world. Is there not something wrong? (Applause, and a Voice: "You bet".) And the wrong is that the group of plunder has sat in the places of power, and has used the governing machinery of the whole people to secure special privileges for a few at the cost of the labor and the homes and the welfare of the nation; and you know it and I know it. (Applause.)

A little while ago there a was man standing in the presence of hungry workers in the city of New York. They asked him: "What are you going to do when men are willing to work and can't get a chance to work?" And that eminent statesman said: "God knows." He evidently did not. And I wish to say to you that the people of this country, so far as I know them, in the great group of toil, do not intend to vote for "Injunction Bill" who says "God knows," but who does not know what to do for the people of America. (Great applause.)

The traditions of this nation are the traditions of a great people, made up from the bottom to the top of free men. Manhood and womanhood are the hope and promise of America; and any man or party that tries to make the aggregation of wealth and the piling up of millions as the heritage of this people, is false to the history and false to the hope of America.

I thank you. (Great applause.)

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TAXATION IN BUFFALO.

For The Public.

In view of the agitation in some quarters for separate valuations of lands and improvements, it may be of interest to learn that the assessors of the city of Buffalo, N. Y., made separate valuations of lands and improvements in their annual tax rolls, as far back at least as 1854, although there was no law requiring it prior to 1901.

When I was connected with the Corporation Counsel's office there were many suits brought by individuals to annul the taxes upon their lands. I was afraid the rolls would be attacked on the ground that the assessors had no right to make separate valuations. Such an attack, if successful, might result in the assessors discontinuing the practice. So, with the approval of the Corporation Counsel, I prepared an amendment to the City Charter requiring the assessors to do what they were already doing. It was an easy matter to have the Common Council approve of the amendment and to secure its passage by the State legislature, under the plea that it merely legalized the practice of the assessors, without which amendment the tax rolls might be declared void by the courts. The amendment is in Laws of New York of 1901, Chapter 376, Section 3, and is, in part, as follows: "The board (of assessors) shall prepare annual assessment rolls of each ward, which

shall consist of two parts. The first part shall contain the valuation of all the taxable lands of each ward, and in it the board shall set down: (1) The names of the owners of the taxable lands, so far as the same can be ascertained; (2) a brief description of said lands by references to the assessors' maps and surveys, and such further description as the board may deem proper; (3) the full and true value of said lands, exclusive of improvements; (4) the full and true value of the improvements on said lands; (5) the total value of said lands and improvements." The credit of it all, of course, belongs to the persons who, more than half a century ago, inaugurated the practice.

Buffalo has a good system of local assessments for local improvements. The cost of constructing sewers (except trunk sewers), the paving of streets, the laying and repairing of sidewalks, must be paid for by local assessment upon the lands benefited. This is in practice always a frontage assessment upon the land (disregarding improvements) in front of which the work is done. The repaving of streets was included in the above until 1903, when, in obedience to a demand from property owners who claimed that the general public wore out the pavement and were benefited, the charter was changed so as to provide that one-third of the cost of repaving was to be paid out of the general fund, and the balance by local assessment.

The method of paying for the cost of dredging Buffalo River, and for the lands taken for the laying out of new streets, is optional. In practice, one-half of the former and all of the latter is paid for by local assessment. Not more than one-third of the cost of abating the floods in Buffalo River can be paid for out of the general fund. These are the most important improvements which are paid for by local assessment. And although the assessments are sometimes arbitrary (and necessarily so) and lack many of the advantages of the single tax, they nevertheless constitute a land tax.

Very little personal property is assessed, and except for the assessment of bank shares, which is provided for by a state law, the banks furnishing a list of stockholders and itself paying the tax, little systematic attempt is made to ascertain the amount of personal property liable to assessment. Licenses for business purposes are not numerous, the most important being butchers', hucksters' and street peddlers' licenses. A large amount of money is collected by the State from saloon licenses, and one-half of that collected in the city is paid over to the city.

The valuations of franchises to use the streets, etc., are made by the State Board of Tax Commissioners (they include the physical property in the

streets as well as the intangible franchise), and are usually assessed at from 30 to 50 per cent of their value. Even then they are regularly reduced by the courts about one-third, on the ground that the State board assesses them at their full value, whereas the city assessors assess other real estate at 65 or 70 per cent of its value. The city has no voice in this proceeding, except by special order of the court, and none in the making of the original valuation, except to appear at a public hearing before the valuations are finally fixed.

For the current year beginning January 1, 1908, the valuations are as follows:

Land	\$166,093,365
Improvements	152,153,875
Special Franchises	21,361,549
Personal Property	7,345,500

Buffalo would not have to take many steps to become a single tax city, the most important step being the exemption of improvements on land from general taxation. But I believe, from the comparatively undeveloped state of her public conscience, she will be among the last to take the step. A city which is so little affected by the progressive spirit of the times that it is still giving away street railroad franchises that are practically perpetual, will not readily go very far in genuine fiscal reform.

ALBERT H. JACKSON.

WHAT BECAME OF THE LAMB.

For The Public.

Mary had a little lamb—

Of course, you've heard of that—
But she has less these days because
Of certain woolen tariff laws
And statesmen standing pat.

It followed her to school one day,
Which was against the rule—
How strange it seems—in days of yore,
They learned that two and two were four—
That's why they went to school.

To statesmen of this modern day,
Such truths seem quite unknown—
And thus it is that in the shops,
The lamb is mostly mutton chops—
And Mary walks alone!

JOSEPH DANA MILLER.

BOOKS

PEACE BY WORLD-COMMERCE.

The New Internationalism. By Harold Bolce. Published by D. Appleton & Co., New York. 1907. Price \$1.50.

America lacks statesmanship. The three hundred pages of Mr. Bolce's volume are one long ar-