

Bronx:			
Tax rate for 1915.....	1.85	1.66½=90%	
Tax rate for 1916.....	1.94	1.65 =80%	
Tax rate for 1917.....	2.04	1.42 =70%	
Tax rate for 1918.....	2.14	1.28 =60%	
Tax rate for 1919.....	2.26	1.13 =50%	
Kings:			
Tax rate for 1915.....	1.96	1.74 =90%	
Tax rate for 1916.....	2.06	1.66 =80%	
Tax rate for 1917.....	2.18	1.53 =70%	
Tax rate for 1918.....	2.31	1.38 =60%	
Tax rate for 1919.....	2.46	1.23 =50%	
Queens:			
Tax rate for 1915.....	1.90	1.71 =90%	
Tax rate for 1916.....	2.00	1.60 =80%	
Tax rate for 1917.....	2.10	1.47 =70%	
Tax rate for 1918.....	2.10	1.32 =60%	
Tax rate for 1919.....	2.30	1.15 =50%	
Richmond:			
Tax rate for 1915.....	2.00	1.80 =90%	
Tax rate for 1916.....	2.10	1.68 =80%	
Tax rate for 1917.....	2.22	1.55 =70%	
Tax rate for 1918.....	2.35	1.41 =60%	
Tax rate for 1919.....	2.50	1.25 =50%	

On different classes of houses Mr. Polak figures the effect as follows:

One-Family House.				
Land	\$1,500			
Improvement	3,000			
\$4,500 the taxes would be as follows:				
	Total taxes.	Increase on lot.	Decrease on building.	Total savings in each year.
At tax rate for—				
1914	\$79.95	....	....	....
1915	77.70	\$1.10	\$3.35	\$2.25
1916	76.60	2.45	6.80	4.35
1917	73.20	3.95	10.70	6.75
1918	70.50	5.45	14.90	9.45
1919	67.80	7.25	19.40	12.15
Total savings in 5 years.....\$34.95				
After that the saving would be \$12.15 each year.				

Two-Family House.				
Land	\$2,000			
Improvement	4,500			
\$6,500 the taxes would be as follows:				
	Total taxes.	Increase on lot.	Decrease on building.	Total savings in each year.
At tax rate for—				
1914	\$115.05	....	....	....
1915	111.93	\$1.60	\$4.72	\$3.12
1916	108.55	3.40	9.90	6.50
1917	104.70	5.40	15.75	10.33
1918	100.40	7.40	22.05	14.65
1919	95.05	9.80	28.80	19.00
Total saving in 5 years.....\$53.62				
After that the saving would be \$19 each year.				

Three-Family House.				
Land	\$3,000			
Improvements	7,000			
\$10,000 taxes would be as follows:				
	Total taxes.	Increase on lot.	Decrease on building.	Total savings in each year.
At tax rate for—				
1914	\$177.00	....	....	....
1915	172.05	\$2.40	\$7.35	\$4.95
1916	166.70	5.10	15.40	10.30
1917	160.60	8.10	24.50	16.40

1918	153.80	11.10	34.30	23.20
1919	146.90	14.70	44.80	30.10
Total saving in 5 years.....\$84.95				
After that the saving would be \$30.10 each year.				
Bronx Five-Story Flat.				
Land	\$10,000			
Improvements	40,000			
\$50,000 the taxes would be as follows:				
	Total taxes.	Increase on lot.	Decrease on building.	Total savings in each year.
At tax rate for—				
1914	\$885.00	....	....	....
1915	851.00	\$8.00	\$42.00	\$34.00
1916	814.00	17.00	88.00	71.00
1917	772.00	27.00	140.00	113.00
1918	726.00	37.00	196.00	159.00
1919	678.00	49.00	256.00	207.00

Total saving in 5 years.....\$587.00
After that the saving would be \$207 each year.
 On a vacant lot in the Bronx worth \$10,000 the taxes are:
 1914 tax rate, \$1.77; total taxes, \$177.
 1915 tax rate, \$1.85; total taxes, \$185; increase of \$8 over present taxes.
 1916 tax rate of \$1.94; total taxes, \$194; increase of \$17 over present taxes.
 1917 tax rate, \$2.04; total taxes, \$204; increase of \$27 over present taxes.
 1918 tax rate, \$2.14; total taxes, \$214; increase of \$37 over present taxes.
 1919 tax rate, \$2.26; total taxes, \$226; increase of \$49 over present taxes.
 On a lot worth \$10,000, total increase of taxes in five years, \$138.

[See current volume, pages 131, 223, 273.]



An initiative bill known as "The Fundamental Reform Act," is being pushed in the State of Washington. Its author, Mr. Thorwald Siegfried, explains it as follows:

The act will require every land owner to set a price on his land (exclusive of improvements) for which he will sell and on which he will pay taxes. The state may buy the land at the owner's price, or any citizen may bid the owner's price for it—if he is willing to pay an annual ground rent "premium," or super tax, of which he fixes the rate, in addition to the general taxes. In that case the owner must sell, or pay ¼ the annual premium bid by the stranger; this forced sale does not apply to land which the owner is using HIMSELF, as a home, store, factory, etc. The owner can move the value of the land down or the rate of the ground rent premium or super-tax up, but he cannot move the value up or the rate down. By that means the act will stop speculation in the FUTURE increase of land values and will take them into the public treasury for public use in the form of a "premium" paid by absentee landlords on figures furnished by themselves.

The plan has had the criticism and endorsement of some of the brightest minds in the United States. It puts the weight of private self interest on the side of justly enforcing the law instead of on the side of unjustly evading it, as is now the case. It is a plan whereby the people if they desire can administer the land values that accrue in the future on a just basis,

leaving the past as it is. It does not invade the equities of the future to correct the iniquities of the past. It recognizes past abuses as abuses and seeks to have the State of Washington go and sin no more.



At a Democratic dinner in Pittsburgh on March 21, City Solicitor Michael J. Ryan of Philadelphia, candidate for the Democratic gubernatorial nomination announced as his taxation platform: "I especially advocate home rule for towns, cities and boroughs, so that they may follow in this world-wide movement to tax land values and encourage industry by exempting improvements from taxation."



In answer to questions of the Woman's Party of Cook County and of the Chicago Single Tax Club the following aldermanic candidates have declared themselves in favor of abolishing taxes on personal property and improvements: William J. Pringle, Republican, Third ward; Allen Hoben, Independent, Sixth ward; John N. Kimball, Independent, Seventh ward; Ernest M. Gross, Republican, Eighth ward; Joseph T. Spiker, Republican, Ninth ward; Charles J. Lucas, Republican, and Charles G. Dixon, Progressive, Fourteenth ward; Hugo Krause, Progressive, Twenty-first ward; Alfred J. Schroeter, Republican, Twenty-second ward; Lee M. Pedigo, Democrat, Twenty-fifth ward; M. P. Dempsey, Progressive, Twenty-eighth ward; Fred W. Radcliffe, Progressive, Thirtieth ward; Julia Agnew, Progressive, Thirty-first ward; Melville G. Holding, Democrat, Thirty-second ward; Arthur H. Webb, Independent, Thirty-third ward; Bert E. Smith, Independent, Thirty-fourth ward; Otto W. Struben, Republican, Thirty-fifth ward.



Governor Cox Establishes a Precedent.

A respite for a year and a day was granted by Governor Cox of Ohio on March 25 to Leslie Humphries, sentenced to die on March 27. Governor Cox declared that he will urge on his successors to continue this respite from year to year provided Humphries makes a good record as a prisoner in the Ohio penitentiary. In the meantime his wages as a prisoner will be turned over to his family.



Toledo Street Railway Situation.

The last act of the administration of Brand Whitlock as Mayor of Toledo was the signing of an ordinance establishing three-cent street railway fares with universal transfers on expiration of then existing franchises. These franchises expired on March 27 and the three-cent fare ordinance went automatically into effect. In the meantime the street railway company applied to Federal Judge Killits for an injunction to re-

strain the city from enforcing the ordinance. No decision having been rendered on expiration of the franchises, the company, while refusing to accept three-cent fares, made no attempt to eject passengers from cars who refused to pay more. As a result street railway transportation has been practically free since March 27. On March 30 Judge Killits refused to issue the injunction asked by the company.



The Labor War.

Striking West Virginia miners who had been living near Colliers in tents were evicted on March 25 by United States deputy marshals acting under orders of Federal Judge A. G. Dayton. The evicted miners with their wives and children to the number of 200 persons were compelled to walk ten miles to Steubenville, Ohio, where union officials took charge of them.



Frank Tannenbaum, leader in New York City of the homeless unemployed, arrested for demanding shelter in St. Alphonsus church, was found guilty on March 27 of "participating in an unlawful assemblage" and sentenced by Judge Wadhams to one year in the penitentiary and payment of \$500 fine, which practically makes his prison term about two and a half years. In passing sentence the judge said this extreme penalty was necessary "for the protection of society."



A professional strike breaker, Charles Killman, on pleading guilty at Seattle on March 24 to a charge of conspiracy, confessed that he had planted dynamite in order to incriminate leaders of the teamsters' strike. He claimed to have been employed by the Team Owners' Association to find evidence of lawlessness on the part of strikers.

NEWS NOTES

—Frances Squire Potter, author, educator and woman suffrage leader died in Chicago on March 25, at the age of 46.

—The new civil government of the Panama Canal Zone, headed by Colonel George W. Goethals, as governor, went into effect April 1. [See current volume, page 129.]

—Senator Crawford of South Dakota was defeated for renomination on March 24 at the primary by Congressman C. H. Burke. The Democratic nominee is E. S. Johnson.

—On March 26 the lower house of the Massachusetts legislature by a vote of 168 to 39 favored a State referendum on woman suffrage in 1915. [See current volume, page 206.]

—Federal Judge Walter Evans of Louisville, on March 25, upheld the Louisville and Nashville Rail-