

Johnson did try it and became a good speaker, Uncle Billy said.

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It was Tom L. Johnson and "Sockless Jerry" Simpson of Kansas, among others, who got Henry George's "Protection or Free Trade" printed in the *Congressional Record* when both were members of congress.

"When McKinley spoke here in the Music Hall I stood outside with two piles of 'Protection or Free Trade' and sold 'em to the crowd when they came out. "Protection or Free Trade'!" I yelled. "Read both sides of the question."

"One man came along and said, 'Gimme Protection:' another, 'Gimme Free Trade.' A third feller said, 'I'll take both,' and got a book from each pile. When he got home he discovered they were the same book, but I was too busy to stop and explain. In that book Henry George put up protection better than McKinley could do it, and then he wiped it out. It's the final, devastating answer to protectionism."

Uncle Billy finished, resumed his coat, meticulously tied his tie, and stepped down off the base of the monument with his blackboard under his arm.

The crowd melted, each going again about his own business, the annual rite once more fittingly performed. Save for a few, who lingered to read again the inscription on the monument—

Beyond his party
And beyond his class;
This man forsook the
Few to serve the mass * * *

And ever with his eye
Set on the goal;
The vision of a city
With a soul.

—Cleveland Plaindealer.

New York's Tax Exemption

THE New York law permitting localities to exempt new dwellings, which was attacked in the courts (see March-April REVIEW), was upheld by the Court of Appeals. The legislature thereupon extended the time for commencing construction (which had expired April 1st) to April 1st, 1924; the exemption to end, however, in 1930, which was the end of the ten-year period allowed by the original law.

This State law is merely permissive, and requires action by local authorities. An ordinance was introduced in the Board of Aldermen of the City of New York, to extend the time for commencing new dwellings in conformity with the State law. Heretofore, the city ordinance limited the amount of exemption to \$1,000 per room with a maximum of \$5,000 per dwelling or apartment. But the Tammany members opposed the exemption of multi-family apartments and having a majority, the ordinance as passed limits the

exemption to \$15,000, irrespective of the number of separate apartments in a building.

The Republican members of the Board insisted strongly, that in view of the results of exemption, all housing projects should be given relief from taxation as before to the extent of \$5,000 per apartment. Alderman Stewart, who voted against the original ordinance as "not being of any value," now favored exemption, saying "This is nothing more than the Henry George policy, but as it has worked so well and induced builders to put up houses, I will vote to continue the exemption." And the other members used arguments that caused an official present to remark, "They talk like a lot of amateur Single Taxers."

Cleveland Humorist Sees it in Scotland

JOHN W. RAPER, of Cleveland, Ohio, writer of "Most Anything" for the *Cleveland Press*, toured the British Isles this Summer. Usually he is quizzical and skeptical, if not positively cynical, in his column, but he strikes a serious note in his first letter to the *Press* from Glasgow; for he writes:

"The trip up the Clyde gives you also the economic side of the country's affairs, its problems and its troubles. We came upon a part of the story passing the Island of Arran, containing about 250 square miles.

"That island," said a Scotchman, "was formerly owned by the Duke of Hamilton—all of it except a few thousand acres. But he never would sell a foot of it because he wanted it for a playground. His daughter, Lady Mary Hamilton, at last permitted the erection of a few houses."

When you consider that Scotland has an area just half that of the State of Ohio, holding a 250-square-mile piece of land out of use means something, even if part of it is mountainous and of no value.

"How about the taxes?" I asked. "Aren't they so high the owner can't afford to keep land idle?"

"They ought to be, but they are not," answered the Scot. "They are based on a valuation made several centuries ago, when land in Scotland wasn't worth very much."

"The taxes on this land," he continued, "are practically nothing, while every article consumed in Scotland is taxed to the limit. That's one of the reasons Communists and Socialists are being sent to Parliament from Glasgow districts."

It is needless to say that Jack Raper is an admirer of "Progress and Poverty."

PENNSYLVANIA has recently enacted a law to encourage reforestation by exempting trees until maturity. Land intended to be used for growing merchantable timber must be registered with the State Forest Commission and will thereafter be assessed at \$1. per acre; this arbitrary low assessment is the one weak feature of the law as it affords opportunity for speculation. However, this applies only to the surface and any oil, gas or other minerals will be assessed according to value. The growing timber will be exempt but subject to a ten per cent. tax when harvested.