

earth and rocks, the geologic formation, plus population—and the revenues of the great landowners remain as long as these remain. Houses, mercantile palaces, and stately office buildings come and go—but a little earth and rock and sand fronting the harbor remain as a very permanent investment, which increases constantly in value as the human tides flow in.

REAL ESTATE AND ITS TAXATION.

IN NEW YORK, PHILADELPHIA AND ELSEWHERE.

The Mayor of Philadelphia has caused to be published a pamphlet designed to set forth an ideal system for assessing real estate in Philadelphia. The pamphlet was prepared by Messrs. Robert Dunning Dripps and Arthur Edwin Post, the former being a member of the Common Council. In the preface Messrs. Dripps and Post acknowledge their indebtedness to the Department of Taxes and Assessments of the City of New York, and it is evident in the main that they have described the system of real estate assessment now prevailing in New York City.

The proper assessment of real estate is receiving more and more attention in many States, and the best opinion seems to be that there should always be a central administrative State authority having large powers to enforce compliance with law on the part of the local assessors. Kansas and Wisconsin are two States which have enacted laws giving their State Boards of Tax Commissioners power even to make a reassessment if they are dissatisfied with local assessors.

It is evident that there can be no skilled assessment of real estate unless the men performing the duty of assessors have security of tenure. The best practice is to appoint assessors as the result of a civil service examination and remove them only for cause. In cities the Commissioner or Commissioners in charge of the assessing department should be appointed by the Mayor and be removable at the will of the Mayor. This is necessary that the voters may retain control of the assessing system.

The Philadelphia pamphlet is so admirable that liberal extracts are presented; it is in form of question and answer and commences with an introduction:

INTRODUCTION.

MOST DEPENDABLE SUBJECT FOR PERMANENT TAXATION.

1. What is the most dependable subject for permanent taxation?

Land, whether improved or unimproved, both classes being included in the general term "real estate."

2. Why?

Because, being tangible, an assessor can see it, and being relatively immovable, it cannot run away. The tax on real estate is probably, on the whole, the most equitable in its distribution, the simplest in its administration, and the most productive in proportion to the conscious sacrifice involved, and carries with it fewer evil consequences than any tax system hitherto devised.

UNFAIR OR INEQUITABLE TAXATION.

3. What is meant by unfair or inequitable taxation of real estate?

Taxation of real estate is unfair or inequitable if one taxpayer is made to pay a proportionately larger tax on real estate belonging to him than some other taxpayer has to pay on real estate subject to the same tax, due allowance being made for the difference in value of the two properties.

4. What is generally the cause of unfair or inequitable taxation?

The cause of unfair or inequitable taxation is usually defective methods of assessment, which make it almost impossible for an assessor to arrive at the proper valuation of certain large classes of real estate. The tools placed at the disposal of Philadelphia assessors today may enable them to deal intelligently with small homesteads, most of which are now assessed at full value; they are wholly inadequate, however, when it comes to large and costly buildings. In order to keep on the safe side, our assessors tend to assess these large and costly buildings below their actual value. Any reasonably intelligent man, with a little knowledge of the subject, can estimate with some degree of correctness the value of the laborer's cottage or of the modest dwelling, costing say, \$5000; but where can the assessor be found, under the system now obtaining in Philadelphia, who can tell how much it costs to erect a modern office building, a great hotel, a palatial residence, or other like structure? If an assessor cannot compute, or ascertain with some degree of certainty, the approximate cost of constructing such a building, how can he properly assess such a building?

EQUALIZATION—THE GOAL.

5. What is the goal toward which the most approved methods of property assessment must strive?

The goal is neither the increase nor decrease of revenue to the city, but the equalization of assessments as between man and man.

A PROPOSED SYSTEM OF REALTY ASSESSMENT FOR
PHILADELPHIA.

FULL VALUATION ASSESSMENTS.

7. At what per cent. of its value should property be assessed for purposes of taxation?

At true value, or 100 per cent., which has been defined in this city as the value at which a property would sell if sold, singly and alone, for cash, at a bona fide sale, after full public notice. In Washington true value is defined as the sum which a purchaser who wishes to buy and is not compelled to buy would give to a person who wishes to sell and is not compelled to sell.

SEPARATE ASSESSMENTS OF LAND AND IMPROVEMENTS.

10. What is meant by a separate assessment of—(1) land and (2) improvements?

By a separate assessment of land and improvements is meant a determination of land values independent of the values of the improvements thereon, and recording these values separately on the assessment records. Every well considered assessment of a lot with a building standing upon it is the result of two distinct mental operations, namely the assessment of the land and the assessment of the building.

11. Where has the separate assessment of land and improvements been tried?

Separate assessment of land and improvements has been practised in New York City for ten years, and in Washington for seventy-five years. Many others cities now do likewise, including Cleveland, Ohio; East St. Louis, Springfield, and Joliet, Ill.; Houston, Texas; and several cities in Canada. All the cities of New York State have been making their assessments in this way since 1911, and also the cities of New Jersey and Massachusetts. It obtained in California twenty-five years ago. It was found, long before it became a regular method in so many places, that it had been the ordinary custom of many assessors, who had learned by experience that it is much easier to make an accurate assessment if they put on their books the value of the land first and the value of the improvements afterward.

12. What have been the results?

In all cities where the separate assessment of land and improvements has been tried, it has received the general indorsement of real estate, business, and professional men. It has established standards of value for sale and rental operations, and no better method for securing fair and even assessments has yet been devised. The separation of land and improvement values is both a stimulus to the assessor to do careful work and a check upon him to prevent dishonest work, because it enables taxpayers to study intelligently methods of assessment and compare results as between adjoining properties. One cannot examine an assessment roll or map and get anything out of it unless the land value is separated from that of the buildings and improvements. By studying land values and disregarding the value of the improvements, a good method is provided for comparing land values by sections and determining whether there is any inequality between the assessments of one section as compared with those of another section.

13. What are the different systems of recording the separate assessment of land and improvement values on the assessors' books?

There are two systems used to show separately the values of land and improvements. One system is to use assessment records provided with three columns, for showing, respectively, first, the land value; second, the improvement value; and third, the total value of the property. A second system provides for only two columns in the assessment records, showing, first, the land value, and second, the total value of the property.

14. Where is the three-column system used?

In Maine, New Jersey, and Massachusetts.

15. Where is the two-column system used?

The two-column system is required by the laws of New York for all cities in the State.

16. What advantage has the two-column over the three-column system?

The assessor judging values should have his attention concentrated first on the main element of value, the land. Then his attention should be concentrated on what the total is worth, land plus improvement, and not upon the building itself. If a separate column is provided for assessing the building, the assessor has his attention attracted to this one feature, and the tendency is to value a building which is obsolete, or which has depreciated by age, as if it had not so depreciated. The assessor is not likely to do so, however, where his attention is directed to the two questions: What is the land worth? and What is the land plus the building worth?

The two-column system has, therefore, the valuable psychologic effect of forcing the assessor to recognize the fact that the value of a building is simply the difference between the value of the land with the building (or the total value) and what the same parcel of land would be worth if the building were removed.

17. How can an assessor arrive at the separate value of the land apart from that of the buildings thereon?

First, there may be in the immediate neighborhood one or more unimproved parcels of land. The value of such parcels can readily be ascertained by methods well understood by most assessors. In view of the close relation between the values of parcels of land situated in the same neighborhood, such information is of great aid in arriving at the land value of improved parcels of land situated nearby. Second, even if the entire neighborhood is built up, there is almost certain to be one or more lots of ground recently sold at known prices and therefore improved at a cost more or less accurately ascertainable. Such information also furnishes a clue to the land value of improved land in the neighborhood. Third, every built-up neighborhood contains a fairly large number of buildings, the construction cost of which can be ascertained with more or less accuracy; after this is known, the average assessor can make proper allowance for depreciation, etc., and so arrive at the present values of such buildings. By deducting these values from the total assessed valuations of the various properties as determined by recent sales, mortgages, rentals, etc., the land values can be rather definitely fixed. These are not the only ways in which the land values, as distinct from that of the

improvements thereon, may be determined, but they serve as illustrations.

18. What is meant by "plottage" and how is the assessment of land affected thereby?

Where a number of adjoining lots of land belonging to one owner can be utilized to better advantage under single ownership than as separate lots, an addition is sometimes made to the assessed valuation of the lots in question for what is called "plottage."

19. What are some of the things which an assessor should bear in mind in determining the value of a building apart from that of the land upon which the building stands?

When a building is suitable for the site and not depreciated by age, its value is generally the cost of reproduction. It can never be more. If it is unsuitable to the site or depreciated by age, the average depreciation in value can generally be determined by a consideration of the rental and by reference to the tables prepared by architects, engineers, and accountants, which show the average depreciation of various classes of buildings.

20. Does the adoption of the plan to state separately the value of land and the value of improvements have a tendency either to increase or to decrease the assessed value of an average piece of real estate?

The adoption of such a plan generally results in an increase in the assessed value of property. If the assessment was accurately made before and after the introduction of the proposed plan of assessment, it naturally follows that no change in valuation would result.

21. What may be said as to the legality of a separate assessment of land and improvements under the Pennsylvania law which requires assessors to assess real estate at what they believe it would bring at a bona fide sale after full public notice?

It is both legal and practical to so assess land and improvements, as may be illustrated by the following citation: "In some states it is required, and in all it is proper, even if not necessary, that the improvements should be valued separately from the land, although the two valuations are added together to fix the total assessment." (Cyclopædia of Law and Procedure, vol. 37, p. 1013, 1911.)

TOOLS AND METHODS OF THE DEPARTMENT.

BLOCK AND LOT MAPS.

35. What tools should be placed in the hands of assessors to aid them in their work under the proposed system?

The most useful aids are block and lot maps, land value maps, and factors of value used in determining the construction cost of buildings. In Philadelphia at the present time the assessors do their work without any of these aids.

36. Where are block and lot maps used in making assessments?

In New York, Chicago, Cleveland, Newark, and many other cities in the United States and Canada.

37. What is a block and lot map?

In preparing block and lot maps, the city is first divided into blocks, which are parcels of land surrounded by streets, or streets and water-front, and may contain one or more city squares, but generally the word block, as used in this connection, refers to an area not exceeding 240,000 square feet, which is equivalent to a rectangular plot of ground 600 by 400 feet in area. The exact boundaries of every separately assessed parcel of real estate in the city are shown on these maps. Blocks are numbered consecutively from one upward. The separate lots or parcels of land within each block are also numbered consecutively from one up for as many lots as are comprised within each block. The city is then divided into sections, each section containing not more than three or four square miles in area. The sections are likewise numbered consecutively from one up.

For the convenience of the assessors the maps are bound in volumes of suitable size, with a key map in front. In the territory where the street system has not become sufficiently permanent to establish unchangeable block lines, the maps are temporary and are called tentative maps. So far as practicable, however, the same system applies in the territory only tentatively mapped. Every lot is numbered, and its position is designed by a number on the map.

The length of all boundary lines is shown on the maps in feet and inches, and on valuable lots of irregular shape the area is shown in square feet; on larger parcels the area is shown in acres.

38. What results have been obtained from the use of block and lot maps?

Accurate maps are the foundation of a good system of assessing real estate. The method of describing real estate by block and lot numbers saves much labor and secures greater accuracy. On the assessment rolls the blocks appear consecutively, and within each block the lots are placed in accordance with their location on the streets, commencing at one corner and proceeding continuously along each side of the squares which constitute the block. Any lot may be located rapidly and certainly either on the assessment roll or on the map. It will readily be seen that such maps facilitate the orderly geographic listing of real estate for purposes of taxation, and also simplify the description of real estate in tax matters for purposes of identification.

LAND VALUE MAPS.

39. Where are land value maps used in making assessments?

In New York, Cleveland, Trenton, Newark, and various other cities.

40. How do land value maps differ in purpose from block and lot maps?

Land value maps are entirely different from block and lot maps. They are prepared to facilitate comparison of land values and thus to assist in standardizing and equalizing the assessments of land for purposes of taxation. They are generally regarded as the most useful aid toward equalizing of assessment which can by any possibility be placed in the hands of an assessor.

41. On what general principle is the utility of land value maps based?

The utility of land value maps is based on the general principle that a more or less definite relationship tends to exist between the land values of lots of the same general character situated in the same immediate locality or in other localities subject to similar conditions.

42. What is a "land value map"?

A land value map is a map which shows for the area which it covers, first, all streets and water front (the section, block and lot lines used in block and lot maps not being indicated), and second, by figures written opposite each of the four sides of every square, the value per front foot of an average inside lot, usually situated about half-way between the two corners, fronting on the street along which the figures are written, running straight back from the street, being neither above nor below the grade of the street and having a depth previously ascertained to be the usual depth of lots in the city which the map in part represents.

Where the same value per front foot of an average inside lot, situated about half-way between the two corners and of normal grade with respect to the street, applies equally to the land on opposite sides of the street, the figures representing such value are generally shown in the center of the street and but once; where the value per front foot of such an average inside lot is not the same for the land on opposite sides of the street, a double set of figures is used to record the difference in value; and where the value per front foot of such an average inside lot varies considerably within the same square on the same side of the street, separate figures are used to record the difference.

In cases where the land is not divided into squares by city streets the value per acre is shown at appropriate points. The unit values indicated on land value maps refer to the value of the land alone as apart from that of the buildings or improvements thereon.

43. What is meant by an "inside lot"?

By an inside lot is meant any lot other than a corner lot.

44. What is the unit of area popularly used at present in comparison to land values of lots differing in size?

There is none. One man says the value of his land is so much per acre, another quotes his at so much per square foot; another says his is worth so much per front foot without indicating whether the figure he names applies to a lot fifty feet, one hundred feet, or two hundred feet in depth. It is obvious that there is no proper basis for comparison between these different statements.

45. What unit of area has been adopted as the standard for use in comparing land values on land value maps?

A lot having a frontage of one foot and a depth ascertained to be that of the average city lot in the community which the map represents. In New York city, for example, this depth is one hundred feet.

46. Why has this particular unit been selected?

First: The relatively small size of the average city lot is sufficient rea-

son for not selecting an acre as the unit of quantity by which to compare land values in cities.

Second: In any given lot the respective square feet usually differ in value; for example, those square feet fronting on the street are worth more than those in the rear. Hence to compare the land value of lots of different size by means of their value per square foot would be misleading.

Third: As has already been indicated, to compare the land value of lots of different size by their respective value per front foot is equally misleading unless their respective depths are the same.

Fourth: By combining, however, the familiar idea of a front foot, with a depth equal to that of the average lot in the city (say 100 or 150 feet), a unit is reached, easily comprehensible, of convenient size and shape for use in estimating values, and at the same time taking into account the varying values of the different parts of a piece of land as affected by their respective nearness or remoteness to the street on which it fronts.

47. What is the meaning of the term "unit value" as applied to land value maps?

Lots having a street frontage of one foot, extending back a distance equal to that of the average lot in the city (say 100 or 150 feet), usually situated about half-way between the two corners, being at right angles to the street, and being of normal grade, are the standard units of area used by assessors in working out land values for purposes of comparison, etc., by means of land value maps; and the value of such a lot is termed the unit value of the (linear) square on which it fronts.

48. How are such "unit values" determined?

The unit value, or values, for any given (linear) square are determined as follows:

- a. Select an inside lot near the center of the square.
- b. Ascertain the value of the land contained therein as apart from that of the buildings or improvements.
- c. If it is off-grade, allow for that fact.
- d. If it is of more or less than average depth, calculate its value if of normal depth (for example, 100 or 150 feet).
- e. If it is of irregular shape, add from adjoining property or subtract from the lot itself to make it a square or rectangular lot at right angles to the street and allow for such addition or subtraction in determining values.
- f. If it has any other peculiarities differentiating it from the other inside lots fronting on the same square, allow for all such peculiarities.
- g. Having done all this, divide the value arrived at by the number of feet frontage and the quotient will be a tentative figure, for the unit value.
- h. This should be checked up by treating similarly various other inside lots on the same square, and by obtaining, through proper publicity, all possible criticism and suggestion.
- i. If it is found that there is a marked difference in the land values of different inside lots in the same square and on the same side of the street,

more than one unit value should be set down at appropriate points on the map for such a square.

49. What relation has the land value of any particular lot to the unit value set down on the land value map for the (linear) square on which it fronts? The relation which the land value of any particular lot bears to the unit value set down on the land value map for the (linear) square on which it fronts, depends on the character of the lot in question. If it is an average inside lot with no peculiarities differentiating it from the other inside lots fronting on the same side of the same square, the relation is largely one of arithmetic. If, on the other hand, it is a corner lot, or an inside lot off grade, or of irregular shape, or unusual in depth, or in any other respects peculiar, this arithmetical relationship comes into play only after careful allowance has been made for all such peculiarities.

Given, however, (1) the land value of any particular lot, (2) its exact dimensions in feet, (3) the unit value for the square on which it fronts, (4) accurate information as to any facts differentiating it from the average inside lot fronting on the same (linear) square, and (5) a percentage table to be used in determining the values of lots of varying depths and irregular areas—there should then be little difficulty in checking up the assessed value of the land as apart from that of the buildings or improvements thereon.

50. What are some of the benefits to be derived from the use of land value maps?

The outstanding benefit to be derived from the use of land value maps is the resulting possibility of intelligent comparison of real estate assessments. Land is the only thing which all parcels of real estate in the city have in common. Some parcels are built upon, some are not. Of those improved, some have brick buildings, some stone, some wood. Moreover, buildings differ in character, in purpose, in age and in countless other respects. So that even if all assessments as made in Philadelphia to-day were published, that of itself would not make intelligent comparison of assessments possible for the average man, save, perhaps, in the case of unimproved properties; but where land value maps are used, any one with ordinary intelligence can pass upon the fairness with which the assessor has done his work so far as land apart from buildings is concerned.

Note, however, that such maps are practically valueless without the separate assessment of land and of the buildings and improvements thereon.

The intelligent comparison of assessments, made possible by land value maps, inevitably results in greater uniformity and equalization of assessments. They aid the assessing authorities in considering claims for reduction and in satisfying complainants as to unfair assessments; they have a marked effect in placing a check on favoritism if an assessor is disposed to favor any particular taxpayer or taxpayers.

They are an invaluable check on the work of the individual assessor. When all the unit values determined by an assessor are spread out on a map, it is for the first time possible for him to study intelligently and comprehen-

sively the relation of the various assessments made by him, the one to the other. He is afforded a bird's eye view of his whole assessment district. If some particular assessment is too high and some other too low, such facts become immediately apparent.

Of course, unit values may change from year to year and must be constantly revised as circumstances warrant.

Therefore, land value maps should be published annually.

60. Should unimproved land in an improved section of the city be assessed at the same value as adjoining improved land, less, of course, the value of the improvements?

Yes. The law provides that all real estate be assessed at its full value, not upon the basis of what its owner may see fit to cause it to earn. Moreover, the value of unimproved land in an improved section is created by the improvements in the section in which it lies. It is, therefore, only just that such land should be assessed at the same rate as that which applies to the surrounding land.

61. Where has this practise been followed and with what results?

Such a plan has been in effect for many years in New York City and many other cities where land is separately assessed. As a result of its application, assessments have become more equitable and vacant lots in business centers and other districts highly improved have almost entirely disappeared, for it is no longer profitable to buy realty with no intention of improving it but merely to hold for increased values.

62. When it is necessary for the city to acquire certain land for public use and when such public use will enhance the value of the surrounding land, is it proper to assess such land to be taken at the enhanced value of the surrounding land?

No. The value of the land to be acquired by the city is not increased and the assessed value should not be advanced. The surrounding land, however, should be assessed at its full value as enhanced by the prospective public use.

FACTORS OF VALUE OF BUILDINGS.

63. What tools in the nature of standards of value can be furnished assessors for use in assessing buildings and improvements as distinct from land itself?

The most important aids of this character are the so-called "factors of value of new buildings."

64. What are factors of value of new buildings, how are they determined, and how are they used in estimating the value of a particular building for purposes of assessment?

Architects and builders have ascertained that in many instances there is a more or less definite relationship between the construction cost of a building and the number of square feet of floor space (disregarding air shafts and irregularities) in the building. Therefore, if the construction cost of a partic-

ular building per square foot of floor space has been determined, by dividing the total construction cost of the building by the number of square feet of floor space therein, then the construction cost of any other building of the same general character, *i. e.*, differing fundamentally only in the matter of size, may be more or less accurately determined by multiplying the number of square feet of floor space therein by the construction cost per square foot of floor space of the first mentioned building. Architects and builders generally estimate the cost of a building by its cost per cubic foot of contents, counting from the bottom of the excavation to the top of the building. This system is hardly practicable for assessors, who frequently find it difficult to obtain the required information as to the height of buildings or their depth below the level of the street. It is practicable, however, for assessors to determine with substantial accuracy the number of square feet of floor surface on each floor and the number of floors. For present purposes, therefore, factors of value may be defined as the construction cost of a building per square foot of floor space.

Where such factors of value are in use, buildings are classified, so far as seems practicable, into various groups or classes, as for example:

Dwellings:

- 2 to 2½ story frame houses without improvements
- 2 to 2½ story frame houses with improvements.
- 3 to 4 story brick houses without improvements.
- 3 to 4 story brick houses with improvements.

Very costly dwellings,
Modern hotels,
Warehouses,
Office buildings,
Department stores,
Factories,
Stables,
Garages,

Each with various sub-classifications, as partially illustrated above in the case of dwellings.

Then by careful investigation the factor of value for each particular class is determined, and a general table setting forth the factors of value for all the various classes is prepared for the use of assessors.

Of course, all such factors must be constantly subject to examination and modification to meet changes in conditions. They are intended not to control but merely to assist the judgment of an assessor in reaching well-informed conclusions. Moreover, these factors of value are merely of assistance in arriving at the construction cost of a building, and, therefore, after this construction cost has been ascertained, the judgment of the individual assessor still has to be called into play in considering the effect of age, changes in the character of the neighborhood, rental value, etc. Without consideration of these elements the value of a building at any particular time cannot be fairly determined. The fact remains that a method which enables assessors

throughout the city to ascertain with a fair degree of accuracy, before their individual judgment comes into play to any great extent, the construction cost of a building, greatly reduces the probability of unequalized assessments.

65. In arriving at assessment values, to what extent should earning capacity be given consideration?

If improved property cannot be rented, it indicates that the building is unsuitable and has substantially no value, or it indicates a very serious decline in land value. The important question is whether the building is thoroughly suitable. For example, a case could be shown of a building that remained untenanted in spite of great effort to rent it until another man bought the property, made slight changes at small expense, and filled his building with tenants.

In estimating the value of a property long improved where deterioration and obsolescence are difficult to determine, the earning capacity should always be considered. The New York city rule is: That a plot of land and the building on it that is used as a revenue-producing property is worth at least the net rental capitalized at a suitable rate per cent.; and that this is the best test of the value of the whole, unless the land alone is worth more than this amount; and that the whole is never worth more than the net rental capitalized at a suitable rate per cent. until the land alone exceeds in value this capitalized sum.

67. How should buildings in the course of construction be assessed?

In New York city the old rule for assessing buildings in course of construction was the same as the present practice in Philadelphia, whereby the assessor attempts to compute the sum expended in construction on the unfinished buildings up to the date when the assessment rolls are completed, this amount being thereupon reported as the assessment on the buildings in question.

The new rule, just adopted in New York, is that, "A building in course of construction, commenced since the preceding first day of October and not ready for occupancy, shall not be assessed." Since the annual record of the assessed valuation of real estate is opened for public inspection on October 1st, this rule virtually allows a maximum limit of one year for the construction of a building, and if the building is not ready for occupancy within that period, it is not assessed.

BENEFITS OF PROPOSED ASSESSMENT SYSTEM.

85. Does the past experience of other cities justify the immediate introduction in Philadelphia of such a system?

The suggested improvements are not the whims or foibles of inexperienced students or theorists, but methods which have been tested and tried out in a large number of cities in this and other countries. Practically all of them are in use to-day in New York city. In view of the fact that there is no city in the United States or, for that matter, in the world, with the exception of London, where property is so valuable as in New York, nor any

city where there are so many separate parcels of land to be assessed, the success in New York of the system suggested, since its introduction in 1906, and the local support given it by practically all the important real estate men in New York, is very significant.

HENRY GEORGE'S MAYORALTY CAMPAIGN OF 1886.

(For the Review).

By **FREDERIC CYRUS LEUBUSCHER.**

Of the 68,000 men who voted for Henry George for Mayor in 1886, probably not one hundred had more than a vague conception, at the beginning of the campaign, of what was meant by the land question. Not only was it years later that the words "Single Tax" were applied to the free land movement, but there had been no organized movement at all until Henry George was nominated in 1886. Indeed, the labor unions made the nomination not because any but a few of their members realized that there was a land question, but mainly because some had been sent to prison. It is now legal for strikers to picket and to induce other workingmen to quit their jobs. Then, however, it was illegal; and in 1885 and 1886 a large number of union men had been sentenced to three and four years imprisonment for merely soliciting other workingmen to aid the strikers. The unions demanded that the law be changed. As the old parties paid no attention to the demands, the Central Labor Union (a body of delegates from the various unions) set about forming a new party.

In the winter of 1881-2, a mass-meeting had been held in Cooper Union, New York City, for the purpose of expressing the sympathy of New York workingmen with the poor of Ireland in their revolt against landlordism. On the recommendation of the committee that arranged the meeting a permanent central body was organized which still flourishes, though now under the name of the Central Labor Federation. Thus the evils of landlordism in a foreign country indirectly led to the nomination of Henry George for mayor of New York.

The campaign of 1886 was not the first political effort of the organized workingmen of New York. In 1882, the Central Labor Union nominated candidates for the national, State and local legislatures; but the vote was so trifling as to excite derision. For the next four years the Central Labor Union confined its work to industrial affairs. Goaded to desperation by the persecution of the boycotters, a committee was appointed on July 11, 1886, to prepare a plan for political action. The report of the committee was