

good food, that are the great preventives of diseases such as tuberculosis, pneumonia, etc., would soon be invalidated by the votes of loving mothers.

Is it not curious that a seemingly most scrupulous people, who would not think of robbing a bank or joining a band of burglars, picking pockets or short-changing any neighbor or stranger, will be guilty of an act more malignant than any of these. They will blackmail the young family and prevent or stunt its growth by forestalling vacant lots. These covetous persons are the real cause of the unspeakable congestion that gives us our high death rate. These are the modern Herods that massacre the innocents. "All that live must die passing through nature to eternity." But all that die of preventable diseases have their lives shortened. They that die of the great white plague (and 600,000 now alive in this City will die of that dread disease) will be murdered by the speculators in homesites. To stay the hand of this greatest of death's agents is the great desire of this Union.

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## BI-MONTHLY NEWS LETTER.

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By **THE EDITOR.**

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The New York City Charter has been amended by a law just enacted (Chapter 324) and which adds this provision:

"A building in course of construction commenced since the preceding first day of October and not ready for occupancy, shall not be assessed."

Assessment day in the City of New York is the first day of October, so that the practical effect of this provision is to exempt the building during the first year it is in course of construction, which will cover the great majority of cases; the limitation confining the exemption to one assessment day, being intended to prevent the somewhat remote possibility of evasion by deliberately keeping a building uncompleted.

This bill, being a local measure, went first to Mayor Gaynor for his approval before reaching the Governor.

At a hearing before the Mayor the bill was vigorously opposed by Dr. Abr. Korn, on behalf of the "United Real Estate Owners Ass'n." Still more curiously, the bill was opposed also by the "Allied Realty Interests," of which Allan Robinson is president. This organization is supposed to represent the owners of the valuable business properties, and a large part of the financial and commercial district is still occupied by old buildings that are no longer profitable and must be rebuilt soon. One would imagine that even the vacant lot owners in that organization would realize the benefit of offering builders an exemption from taxes during the period when they are laying out money on construction and are not yet able to get any income from the property.

The Mayor, however, not only approved the bill but wrote to the governor urging the merits of the measure and asking that it receive his approval.

Despite opposition from the same interests that appeared before the Mayor, Governor Sulzer promptly signed the measure.

This exemption of buildings while in course of construction is a much more important matter in the City of New York than in most cities, because of the high values of property. Owners of old business buildings that are yielding a fair revenue and who contemplate tearing them down to be replaced by modern structures, have to face not only the loss of income for at least a year, but also the actual outlay of a large sum for the taxes which heretofore were charged not only upon the full value of the land but also on an assessment of the partially completed building. Now they will be relieved of this latter expense. The Tax Department will also be relieved of a very difficult assessment problem, which necessarily could only be an arbitrary estimate of value, as a building partially finished would not in most cases sell for the cost of the material.

The Salent-Shepp Bill to reduce the tax on buildings to one half the tax rate on land by five equal changes in five consecutive years, still goes on, and the effort is now being made to secure a referendum on this important measure. To this end petitions are being circulated, and our friends in New York should interest themselves in this among the other measures that are being urged.

The Manhattan Single Tax Club has also introduced into the New York legislature a straight Single Tax Bill, and to this end is also circulating a petition for signatures. This petition reads as follows:

**TO THE LEGISLATURE OF THE STATE OF NEW YORK.**

**GENTLEMEN:** The undersigned, a citizen of this State, requests your honorable body to so amend the tax laws of the State of New York that all products of labor and industry be excluded from all taxation, and that the annual rental value of lands, irrespective of the improvements therein and thereon, and of other natural monopolies or public franchises shall be collected in lieu of all the other taxes to defray the expenses of the State, County and Local Governments.

Name.....Address.....  
 Assembly.....Dist.

This exemption of labor products will lift the burden of taxation off the shoulders of the producer:—the farmer, laborer, mechanic, professional and business man, and thus encourage them to produce and enable them to keep more wealth.

This system of tax exemption will take the annual rent of land (which now goes into private hands) and maintain with it the various governments for the benefit of all the people, who, with their presence, are the real producers of the value of the land.

When signed mail to

**MANHATTAN SINGLE TAX CLUB,  
 47 W. 42nd Street, New York City.**

In New Jersey the Progressives, under the lead of George L. Record, show an inclination to advance along Single Tax lines, and look to it as a winning issue. Former Assemblyman James G. Blauvelt has this clear-cut declaration which we offer no excuse for quoting at length:

"I believe the Progressive should enter the fall campaign as the aggressive party, by defining the measures by which it expects to reduce the cost of living and create better conditions in the making-a-living-way for the people. This is the real problem. For years, men, masquerading as statesmen, have pussy-footed around it. The other parties are neither prepared nor preparing to deal with it. The real tests of the Progressive party lie in its courage and ability to grapple with this great question.

"The way to do this is to cut to the bone by abolishing privilege where we can. It is all very well for us to denounce 'privilege' in general terms—everybody does that, for it is quite harmless,—but the real test comes when we undertake to define 'the' privilege we would abolish, for it is not until we are specific that we tread on anybody's toes and start a real fight.

"I believe we should pledge ourselves to destroy unjust taxation by giving every municipality the right, to be exercised or not, as the people see fit, to exempt buildings, improvements, machinery and other personal property from taxation and raising the taxes on land. Where adopted, this would put a tax of about four per cent. on land. This is the modern method and where tried has proved successful."

New Jersey has also taken an important step toward a more accurate and equitable assessment of real estate by enacting a law which requires tax maps in all taxing districts throughout the State. This was one of the recommendations of the Commission to Investigate Tax Assessments which reported this year, of which Mr. A. C. Pleydell was a member.

The law provides that cities, boroughs, villages and towns not having tax maps, or where existing maps are inadequate, must within two years provide their assessors with an adequate map prepared for purposes of taxation, showing the streets and lots; the lot and block numbers as given on the map to be a sufficient description on the tax list.

Tax maps for townships are to be prepared without the expense of an actual survey of the boundaries of each property. New Jersey fortunately has a complete geological survey, with maps for the entire State on a scale of one mile to the inch, similar to the United States survey. Outline maps for the various townships are to be made by photographic enlargement from the geological maps, showing the highways, railroads and streams. The County Tax Boards are to employ the local assessor or some other competent person to draw on the township map the boundary lines of various properties, by consulting deeds or by observation and rough measurements, without a survey. When this is done the map is to be open for public inspection in the taxing district on a day stated, so that property owners and residents can point out errors, and when the boundaries are agreed upon, a clean copy can be made by any draughtsman and kept as the official tax map, from which blue prints can be supplied for field work and other assessment purposes.

This plan is much cheaper than an actual survey and is sufficiently accurate for the country districts. It was first suggested by Mr. E. L. Heydecker, Assistant Tax Commissioner of the City of New York, at the Second

State Tax Conference held in Buffalo last year, and one map, in accordance with this method, was prepared by Mr. Sidney J. Smith, assessor of the Town of New Castle, Westchester County, and described by him at the Third State Tax Conference in January\* Although this plan was favorably received at these meetings, nothing has yet been done to carry it into effect throughout New York.

The New Jersey law provides also that a township may, by a vote of the people, order a surveyed map, or that the State Board of Equalization may direct a survey to be made of part of a township that cannot be properly mapped by the above plan, as, for example, where there is a suburban lot development. This work of providing tax maps for the townships is to be completed within five years. The Board of Equalization is given authority to establish rules for the preparation, correction and safe-keeping of all maps throughout the State.

While it is generally admitted by everyone who considers the subject at all, that a map of the district showing the boundaries of the various properties is essential to secure equitable assessment and to insure that all real estate in the district is assessed, there is probably no State east of the Mississippi in which the country districts, or even all of the cities, have tax maps for the use of their assessors. New Jersey is the first State in the east, if not in the Union, to provide for a thorough map system. In some of the western cities, where the United States land-grant maps serve as a convenient basis, maps are used to a large degree for rural assessments. In the eastern States, however, the expense of a survey stands in the way of good maps for the rural districts and the plan suggested by Mr. Heydecker, and now to be tried in New Jersey, offers a reasonably cheap solution of this problem.

Newark, New Jersey, was a pioneer in the adoption of tax maps and was one of the first cities in the United States to establish the modern lot and block system of designating property for assessment purposes. A number of other cities and boroughs in the State, and some of the townships, have excellent maps and this legislation will bring the entire State up to the standard that has been set by a few localities.

In Houston, Texas, the administration of the tax laws of the city, in the hands of Mr. Pastoriza, seems to be growing in popularity. In this connection the following extract from a letter of Mr. S. Danziger to the Editor of the REVIEW is worth quoting:

"Has it occurred to you that Pastoriza's re-election shows what may be done in many other places without waiting for legislation? In fact, with a dozen or more cities working on that plan in any one State there would be very little left of the opposition to home rule in taxation. Pastoriza seems to me to have discovered a plan which is to home rule in taxation what home

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\*A pamphlet containing these two addresses has been published by the New York Tax Reform Association (29 Broadway, New York) and will be sent free to anyone interested.

rule in taxation is to the Single Tax. There must be embryo Pastorizas in many cities where assessments are under the control of elective officials."

Perhaps this suggestion and the example of Mr. Pastoriza, has already born direct fruit in Galveston where the Tax Commissioner has taken steps to have land and improvements separately assessed.

Turning to Wisconsin we find that the lower house of the legislature has passed a resolution amending the State constitution permitting local option in taxation, that is, permitting the exemption from taxation of such classes of property as the legislature may prescribe, and providing for a referendum to adopt such exemptions as are allowed, by counties, towns, cities or villages. This resolution is still subject to the approval of the State Senate. Under the constitution such a resolution to become a part of the constitution must be adopted at two successive legislatures and then by the people at a referendum vote at a regular election; hence, although a start in the right direction, there is much yet to be done to secure its adoption as a constitutional provision.

An important step is made in Massachusetts in which State the legislature has introduced a bill calling for the appointment of a committee of nine to investigate the subject of taxation during the coming summer and report in January. This order suggests the advisability of investigating the various tax systems of other States and countries, including the Single Tax system.

Mayor Fitzgerald, of Boston, in an address to the assessors of the city warned them of the danger of under or over assessing property. At the same time he paid what is no doubt a deserved compliment to the tax department of Boston, quoting from Lawson Purdy and John W. White to the effect that the publicity of the records and the ability to get information were the best in the world.

Mention should be made, for it is very important, of Minnesota's report on Canadian taxation. It describes at length the Canadian experiments with the Single Tax, and calls attention to the fact that there is no disposition to return to the taxation of improvements. It says that "from present indications it is safe to predict that within the next ten or twenty years the Single Tax principle will be adopted by every taxing district in western Canada." This report will be published in pamphlet form by the Fels Fund Commission and may be had at five cents each or less.

In California the resolution submitting the Constitutional Amendment which was printed in the last number of the REVIEW, providing for Home Rule in Taxation in California, has passed both houses of the legislature. The resolution was introduced by Mr. Gelder, a Single Tax Assemblyman from the Berkeley district of Alameda county, and passed the Assembly some time ago by a vote of 54 to 17. It was passed in the Senate by a vote of 27 to 6. It will be voted on by the qualified electors of the State in November, 1914.

The resolution was supported by every Senator from the city of San Francisco which gave 10,000 majority to the Home Rule Amendment which was voted on in November, 1912. The city in which Henry George wrote

"Progress and Poverty" and first published it has not forgotten her prophet. And we have ground to hope that the State of which she is the metropolis will be prepared to follow her lead next year. The action of the legislature inspires the friends of progress with new courage.

Locally the Single Taxers of Toronto have taken a step of importance in requesting the City Council that "when property is offered the Assessment Commissioner by private owners for the purpose of making public improvements the assessment be raised to the price asked from the city." This resolution was incited by the offer of a piece of property for a park for \$600,000, the assessment of which was \$300,000. The Toronto Single Taxers claim that this would save millions to the city.

In the Texas legislature, Senator Paulus has introduced a resolution to amend the Constitution providing that on all arable land not included within the limits of a homestead, held for speculative purposes and not in actual cultivation, a tax equal to the full annual rental value shall be levied. He has received 134 long petitions from various parts of the State urging that this measure be referred to the people. The *Galveston News*, says that this measure will not likely be passed since it is a long step toward the Single Tax, but it also says that "the speculative holding of lands in Texas is becoming more unpopular all the time." Single Taxers in Texas who read this are urged to give Senator Paulus what encouragement they can.

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## A WORD ON SOCIALISM.

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ADDRESSED TO SOCIALISTS AND TO THOSE WHO MAY BECOME SO.

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By GUSTAV BÜSCHER, of Zurich, Switzerland.

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(Translated expressly for *The Single Tax Review* by L. H. Berens.)

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### INTRODUCTION.

That the industrial masses of the people are to-day plundered of their earnings and deprived of their rights is very obvious. The monstrous difference between poverty and wealth, between the comforts and luxuries at the disposal of the rich and the miserably hard lot of continuous toil for scanty reward, to which the industrial masses of the people are condemned, is sufficient proof. The ever growing discontent of the toiling masses has forced even the possessing classes to recognize that the present condition of things is unendurable and cannot be maintained, has compelled them to give up their former political belief that the State had no need to concern itself with the condition of its citizens, and to pass law after law to appease discontent and to adjust injustices. All these laws, however, are avowedly regarded by many as insufficient. They rightly believe that Society must be renewed from its very foundations. The