

## BI-MONTHLY NEWS LETTER.

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By **THE EDITOR.**

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The elections of Nov. 4 had almost everywhere an interest for Single Taxers, since our issues appeared involved, directly or indirectly, in most of these political contests. Nothing reveals more clearly the giant strides with which we are now advancing than the many ways in which our issue came to the fore.

But perhaps the campaign in Pueblo for an amendment to the city charter providing for an exemption of fifty per cent. of the value of improvements during the first year of its adoption, and for the exemption of ninety-nine per cent. after the first year, will interest our readers most. The failure to urge a hundred per cent. exemption was due to a desire to conform the measure to what seemed a probable interpretation of its constitutionality by the courts.

The leader of the Pueblo fight was Geo. J. Knapp, a young man on whom the brunt of the battle fell. Some of the sinews of the war were supplied by the Fels Fund. J. J. Pastoriza, whose name has become famous for his work in Houston, Texas, which has leaped to the foremost rank of American cities in the march toward the ultimate goal of tax emancipation, told the citizens of Pueblo what a limited Single Tax had done for Houston. A vigorous campaign was waged, and on the morning after election it was disclosed to the delighted Single Taxers of the city that the amendment had carried by a vote of 2711 to 2171 against. There are 13,000 voters in the city, but only about five thousand went to the polls, owing to the bad weather, and of these a much larger number voted on the amendments than is usual in contests of this kind on measures. J. Knox Burton, Single Taxer, was re-elected City Commissioner by an increased majority, though a hard fight was made against him. The Single Tax amendment appears to have had the support of the labor unions, and the Bessemer Steel works section of the city gave the measure an almost solid endorsement. Whatever be the result of the splendid victory won the thanks of the Single Taxers of the country are due to Mr. Knapp for the great work that he has accomplished, which cannot but help to enthuse our comrades everywhere.

Our readers know of the work of Benjamin Marsh, for a referendum on the measure to halve the city's tax rate by a yearly ten per cent. reduction on the value of improvements until a fifty per cent. reduction is reached. Out of the sixty three assemblymen elected in Greater New York twenty-seven are openly in favor of the bill, and more than half of the sixty-three if not directly pledged, are known to be favorable. The Mayor-elect, Mr. Mitchell, has declared himself in favor of the referendum, so the prospects of a vote on the measure seem fairly bright.

There have been a number of Single Taxers elected to office in this

city, among them John J. Hopper as New York County Register, Edward Polak as Bronx County Register, and Frank Mullen, Alderman of the 24th Aldermanic District. Chas. O'Connor Hennessy is elected to the Jersey State Senate from Bergen County. Mr. Hennessy is not only a well known veteran Single Taxer, but has the additional distinction of being the brother of John A. Hennessy, of New York, to whose tremendous onslaughts the defeat of Tammany Hall is in large measure attributed. W. S. Rann, whose little work, "The Farmers of the Revenue," published some years ago, is a piece of writing of much distinction, is elected Corporation Counsel of Buffalo, leading his ticket by a good margin. Mr. Rann acted as chairman of the recent gathering at the Hotel Touraine, Buffalo, to which reference is made on another page.

New Jersey is still a storm center of Single Tax agitation. Osborne's worldwind campaign resulted in the adoption of a Land Value Taxation platform by the Progressives. E. Yancey Cohen ran for representative from Bergen county, N. J., on the Progressive ticket, and made his attitude as a Single Taxer well understood. He finished a good third.

In Massachusetts the Progressives ran second instead of third, having as a plank in their platform the demand for local option in taxation. Governor Foss took occasion to write the master of the State grange saying that if the Single Tax were adopted the farmers' land would be confiscated. The Massachusetts Single Tax league got busy and sent broadcast a circular showing that the assessed value of land in Boston averaged \$35.000 an acre while the land outside of Boston averaged \$183.50 an acre, and that about half of all the land value in Massachusetts was in Boston and four fifths of all the land value of the State in the cities. It concluded that it was a fair inference that an increased tax on land values and the exemption of buildings would benefit the farmers.

That sterling Single Taxer, W. L. Crossman, was a candidate for representative from the Ninth Ward of Boston on the Progressive ticket, and ran a good second.

In California the campaign continues that is to be decided a year from date. *Tax Talk*, edited by Luke North, editor of that brilliant periodical *Everyman*, keeps the voters informed of the fight for local option. The women who now have the vote in California are becoming interested, and this is a happy augury.

Following the example of New York the State of Washington will have a State Single Tax League as a result of a conference held Nov. 19 and 20 at Spokane. No report has reached us up to the time of going to press. Spokane is said to have more Single Taxers than any city of its size in the Union.

In Canada there are many signs of progress. Alberta has passed a law taxing five per cent. of the increase of value in all sales over the value when acquired, or a certain fixed value. Of course, this is not a Single Tax, and like all forms, or most forms of the so-called unearned increment tax, seems



to us to contain vicious qualities of its own. But it is at least indicative of the trend.

In a news letter such as this it may be advisable to touch upon signs of progress other than those that present themselves in political form. In this connection then it may be well to call attention to the *Real Estate Magazine* for October, with its notably fair and well written article, The Progress of the Single Tax Movement. The November issue of the same magazine calls for the organization of a national society to oppose the Single Tax. If there is anything we can do to encourage this movement our services are to be commanded. The Fels Commission might even be disposed to make a small contribution! A summary of this article will appear later. The *Saturday Evening Post*, *Colliers*, and *Harpers' Weekly* have all recently printed editorial endorsements, more or less unqualified, of the Single Tax, or particular advances toward it.

The *Atlantic Monthly*, the magazine of the highest literary tone in America, not to be outdone by its contemporaries, will print a series of debates in 1914 on the Single Tax in which the affirmative side will be taken by Frank W. Garrison, a well known contributor to the pages of the SINGLE TAX REVIEW, and Alvin S. Johnson the negative. The *Atlantic Monthly* has by no means so large a circulation as some of the more popular and poorer magazines, but its readers compose a wide and influential circle of the more thoughtful members of the community.

Perhaps even more significant of the trend is the appearance of an article on the Single Tax accompanied by a portrait of Henry George in *The Eagle Magazine*. This is the national organ of the Eagles, a fraternal order of large membership widely scattered, and the paper, I believe, has an estimated circulation of over fifty thousand. The article is, in the main, an admirable one, such as any Single Tax league might print and circulate for propaganda purposes.

Another magazine edited and published by Will M. Maupin, of Lincoln, Neb., called the *Midwest*, lies before us. This number has been prepared with special application to the needs of the manufacturers of Nebraska, and ought to open the eyes of many of them to the burdens of taxation borne by the manufacturing industries of the State, for the blows are of sledgehammer quality. An article, presumably from the editor, on Single Tax occupies the back pages, and is an unqualified plea for its adoption.

An interesting item of news that should not be omitted is the exhibit of Henry George and Single Tax literature that is being prepared by Dr. Johnson, librarian of Columbia University, of this city. It will include all domestic and foreign Single Tax periodicals, works on the Single Tax and photographs of Single Tax notables. The photographs reproduced in the special numbers of the SINGLE TAX REVIEW will be turned over to Columbia University for this exhibition.

In the realm of books perhaps the most notable event deserving of mention here is the appearance of Sir Oliver Lodge's "Modern Problems" with

its remarkable attack on the private ownership of land. This is too long to print in this issue, but it will appear in some future number. Sir Oliver is one of the great men of England.

Tax reforms that even in the narrow sense are real reforms are all roads that lead to the Single Tax Rome. The legislatures of Kansas, Oregon and North Dakota have during the year passed laws permitting the classification of property at different rates, or for the granting of exemptions. The voters of Kentucky voted last month for a constitutional amendment giving the legislature the right to classify property for taxation. It has probably carried, but we have no figures up to the time of going to press. Michigan, following the good example of New York's secured debt law, has enacted a similar measure for the taxation of mortgages on property held in other states and bonds secured thereby at the rate of one half of one per cent. The payment of this tax exempts them from further taxation. Unlike the New York law this exemption does not include state and local bonds. Ohio furnishes a "terrible example" by voting against the exemption of local and state bonds. New York votes in favor of "excess condemnation," which permits the city to acquire more property than is required for the particular purpose for which the condemnation proceedings are brought.

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#### THE NEW YORK TIMES FOR THE SINGLE TAX IN 1889 AND 1890.

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We will go so far as to say that in our belief the very best place to put it (taxation) is upon the land and upon land alone.—Editorial, *N. Y. Times*, Jan. 25, 1889.

WE have no hesitation in declaring our belief that the ideal of taxation lies in the single land tax, laid exclusively on the rental value of land exclusive of improvements.—Editorial, *N. Y. Times*, Jan. 10, 1890.

THERE is a fund created by the presence, activities and expenditure of the community as a whole—land value—which is the natural fund from which the expenses of public service should be met.—*Sydney J. Phillips*.

EVERY community, whatever its political name and extent—village, city, state or province or nation—has its own normal, unfailing income, growing with the growth of the community and always adequate to meet necessary governmental expenditure.—*Chas. T. Root*.

OBVIOUSLY, cheap land means high wages. The history of all new countries proves this.—*Frederick C. Howe*.