

The important issue raised by this question is met by the answer that we have machinery for valuing land, and that the officials whose duty it is to value land will have a far easier duty when they have only land to value than they have now. We are not proposing something now which requires new machinery; but something which will relieve men of duties which they have never been able to perform and never will.

Q. Please tell me whether any bills are being introduced into our legislatures in the interest of the single tax.

Ans. At almost every session of every legislature bills are introduced which tend for or against the single tax, and every one interested in the single tax should be able to recognize these bills on sight. Every bill which tends to equalize assessments of real property by requiring the separation of land and improvements in making the assessments, or by the publication of assessments when made, or which in any other way improves the machinery of assessment, or increases the publicity of assessment, aids the single tax cause. Every bill which increases taxes upon labor products, including improvements on land, or upon evidence of debt, or upon evidences of title to property, is against the single tax cause. Every bill which will reduce the taxes upon anything other than land value tends toward the single tax.

In thirty-five states of the Union it is necessary to amend the constitution to improve the tax system in any way that is of substantial value. Single taxers should always aid in securing such amendments provided they are of a character that will insure substantial progress. In New York, most of the New England states, Delaware and the territories, local option in taxation is permitted by the constitution, and single taxers are generally agreed that it is desirable to permit counties, or if possible cities and towns, to exempt classes of property from taxation for local purposes. Bills for this purpose are introduced frequently in several states. Such a bill is annually introduced in New York.

In order to make local option more easily applicable and for several desirable reasons, a plan known as the Purdy plan from the name of its author, Lawson Purdy, has been devised for apportioning so much state tax as counties may be required to pay among the several counties in proportion to the amount of money raised within each for local purposes. A bill for this purpose has been introduced in New York and Ohio. In Ohio it was passed by the Senate at the last session of the legislature and only failed of passage in the House because it was deemed by some to be in conflict with the constitution, and a constitutional amendment has been adopted by the legislature and will be submitted to the people in 1903. Such a bill will be introduced in the legis-

lature of New York at the next session of the legislature and very likely in New Jersey. A bill to amend the constitution of Illinois similar to that passed in Ohio last year will be introduced at the next session.

Single taxers should keep their eyes open, and when they see bills tending toward the single tax they should help them whether they are introduced at the suggestion of a single taxer or not, though they will generally find upon investigation that some single taxer is behind most such bills.

#### COMMUNICATION.

To the Editor, SINGLE TAX REVIEW:

The work of the Toronto Association has progressed satisfactorily this Summer. We issued a thirty-two page booklet in reply to the report of the assessment commission appointed by the Ontario government, printing with it a condensation of Judge O'Connor's report on taxation and other good matter.

Copies were sent to all the newspapers in the Province, the members of the legislature, the mayor and assessment commissioner of all the important municipalities, and the Reeves of the townships.

A Young People's Single Tax Club has been formed for the purpose of studying Henry George's works and as an auxiliary to the Association. Its first public action was a very successful picnic last August, to which the older single taxers were invited. Our friend, Tom Bawden, of Detroit, was the principal speaker.

On the 13th we had a picnic to Center Island, at which there was a general gathering of the faithful. Speeches were delivered and the future work outlined. The Pavilion, at which we held our Sunday meetings last Winter, being burnt, we have secured the Toronto Opera House and will conduct a series of Sunday afternoon meetings, commencing Nov. 16th. Ernest Crosby is booked for our first meeting and Louis F. Post for the next.

The coal strike is exciting much attention and we are improving the situation by issuing a timely tract upon public ownership and how the single tax would prevent strikes.

We hold an annual meeting for the election of officers, the presentation of reports, and general stock taking, on Oct. 18. At this meeting fuller details of our Winter's work will be arranged.

Mr. W. A. Douglass has opened a campaign as candidate for the City Council and we hope to have some good hot meetings in his interest.

ALAN C. THOMPSON.

#### WHAT THEY ARE SAYING OF "OUR TOM."

Mr. Johnson made his money honestly enough in the street car business, but during the process of his accumulation he learned